

Sales and Use Tax Exemptions Estimate of 4% State Sales Tax

The Department was requested to review all exemptions from the sales and use taxes, and to provide a dollar estimate for each exemption repealed. This document contains the Department's estimates which are based upon information from many sources. We acknowledge that some sources of information are more accurate and helpful than others, with the accuracy of the estimates therefore of varying quality.

Please keep in mind that these are estimates. No guarantees are made that the estimates would turn into real dollars if the particular exemption would be repealed.

Some of the exemption repeals would be relatively easy to administer, while some would be very difficult to administer. Some exemption repeals would necessitate the repeal of additional sections of the Code. Some exemptions are part of other "in lieu of tax" systems. It is possible that the repeal of some exemptions may implicate the Commerce Clause of the United States Constitution, federal law, or other state laws.

The figures below are estimates that must be used with caution.

Estimated 4% State Tax	Category	Laws and Exemptions	History
Agricultural Group			
\$4,500,000		10-45-3.4, 10-46-17.6 (1)Parts or repairs on machinery or equipment which are clearly identifiable as used primarily for agricultural purposes, including irrigation equipment, if the part replaces a farm machinery or irrigation equipment part assigned a specific or generic part number by the manufacturer of the farm machinery or irrigation equipment; and (2) Maintenance items and maintenance services used on machinery or equipment which are clearly identifiable as used primarily for agricultural purposes, including irrigation equipment.	Law passed effective July 1, 2002. Effective date changed to January 1, 2006 in 2003 session law for exempting repair parts. During the 2006 session a bill was passed exempting maintenance items. This bill had an emergency clause effective March 2, 2006.
NA Equipment taxed under 10-46E		10-45-3.5, 10-46-17.7 The sale, resale, or lease of farm machinery, attachment units, and irrigation equipment. (See 10-46E for excise tax of these products.)	This exemption pertains to farm machinery being taxed under 10-46E.
\$6,000,000		10-45-12.1 Agricultural Services (SIC 07) , except : <i>Veterinary Services (074) and Animal Specialty Services, except Veterinary (0752)</i>	Exemption for ag services came in HB 1039 in 1979 during the broadening of the sales tax. Veterinary services were removed from the exemption during the tax broadening in 1995.
\$10,000,000		10-45-12.1 Farm Product Warehousing & Storage (SIC 4221)	Specifically exempted during the broadening of the sales tax in 1979
\$15,000,000		10-45-15 Seed legumes, seed grasses, and seed grains sold in quantities of 25 pounds or more in a single sale to be used exclusively for agricultural purposes.	Exempted in 1939.
\$25,000,000	Estimate is for 10-45-16, 10-45-16.1 and 10-	10-45-16 Commercial fertilizer, either liquid or solid, when sold in quantities of five hundred pounds or more in a single sale to be used exclusively for agricultural purposes.	Exempted in 1939.

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	46-17.5	10-45-16.1, 10-46-17.5 Pesticides (Including insecticides, herbicides, pesticides, rodenticides, and fumigants) and products or substances used in conjunction with application of the pesticides used exclusively for agricultural purposes. (Sales tax applies to endoparasiticides and ectoparasiticides)	Exempted in July 1, 1971.
\$20,000		10-45-16.2, 10-45-16.3, 10-46-17.8 Rental of devices primarily used to apply fertilizers, pesticides, herbicides, and insecticides for agricultural purposes if sales or use tax was paid on the original purchase of the device.	Exempted July 1, 1986.
\$83,000,000	Estimate for 10-45-18, 10-45-18.2, 10-46-16 & 10-46-16.2	10-45-18, 10-46-16 Livestock, live poultry, ostriches, emus or rheas, if such sales are part of a series of transactions incident to producing a finished product intended to be offered for an ultimate retail sale. 10-45-18.2, 10-46-16.2 Live cattle, buffalo, sheep, goats, swine, pheasants, partridges, quail, poultry, ostriches, emus, rheas, and domesticated fur-bearing animals defined in chapter 40-35, to be used as breeding or product stock, and horses and other animals with the family equidae. Poultry does not include any fowl other than domestic fowl kept and raised for the market or the production of eggs for human consumption.	Exempted July 1, 1951. 18.2 exempted July 1, 1989
\$15,000,000		10-45-18.3, 10-46-16.3 Feed for cattle, buffalo, sheep, goats, swine, poultry, ostriches, emus, rheas and domesticated fur-bearing animals defined in chapter 40-35, if such feed is used by farmers or ranchers who are regularly engaged in the business of raising and feeding such animals, or producing milk for sale for human consumption, and horses and other animals with the family equidae. Poultry does not include any fowl other than domestic fowl kept and raised for the market or the production of eggs for human consumption.	18.3 exempted July 1, 1989
\$20,000		10-45-18.4, 10-46-16.4 Live nondomestic animal regulated by the animal industry board pursuant to 40-3-26 if the animal is to be used by a farmer or rancher who is regularly engaged in the breeding and raising of such animals.	18.4 exempted July 1, 1993 mink farmers
\$5,000		10-45-18.5, 10-46-16.5 Feed for nondomestic animals exempted in 10-45-18.4	18.5 exempted July 1, 1993
\$150,000		10-45-18.6, 10-46-16.6 The sale of swine or cattle semen used for agricultural purposes.	Exempted July 1, 2006
\$7,000,000	Estimate includes fuel for Agricultural and Railroad	10-45-19, 10-46-17 Motor fuel, including kerosene, tractor fuel, liquefied petroleum gas, natural and artificial gas, diesel fuels and distillate, when used for agricultural purposes. Agricultural purposes includes hay grinding but does not include the lighting or heating of any farm residence.	Exempted July 1, 1945
\$20,000		10-45-19.1, 10-46-17.2 Electricity used to power irrigation pumps and horsepower charge on electric motors powering irrigation pumps when the purchase is exclusively for agricultural purposes.	Exempted July 1, 1979
\$250,000	Forestry Services	10-45-12.1 Forestry Services (SIC 085)	Exempted in the tax broadening of 1979
\$250,000	International Sale of Agricultural or Production Equipment	10-45-93 Sale of agricultural and industrial production equipment in international commerce where physical delivery of the goods takes place in South Dakota if the property is to be shipped to a point outside the United States not to be returned to a point with the United States. (also 10-46E)	Exempted July 1, 1996

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Business Group			
\$7,000,000	Advertising Services	10-45-12.1 Exempts advertising services, which is the preparing and placement of ads. Exempts charges by media for placement of ad in that media.	Specifically exempted in tax broadening of 1979 - but was not taxable before then.
\$200,000	Displays or signage	10-45-1.6, 10-46-2.7 Exempts gross receipts received by a retailer from a manufacturer, wholesaler, or distributor pursuant to a written contract that requires the retailer to display the manufacturer, wholesaler, or distributor's product or signage in a specified manner or location. Discounts or deferred payment received by a retailer from a distributor, wholesaler, or manufacturer for purchasing a product for sale at retail does not constitute gross receipts subject to tax.	Exempted July 1, 2003. SB 35. Hoghouse bill.
\$750,000	Attorney/Accountant Reimbursable expenses	10-45-29.1 Allows deduction from gross receipts charges to clients for tangible personal property or services purchased by the attorney or accountant on behalf of a client, provided the purchase was not a resale purchase.	Exempted July 1, 1983.
\$100,000	Auctions Reimbursable expenses	10-45-92, 10-46-66 Deduction allowed from auctions gross receipts for expenses for tangible personal property or services purchased by the auctioneer for that client, provided the purchase was not a resale purchase.	Exempted July 1, 1996
\$200,000	Funeral Service Reimbursable Expenses	10-45-5.2 Goods or services with money advanced as an accommodation are retail purchases and are not includable in gross receipts for funeral services and fees paid or donated for religious ceremonies are not includable in gross receipts for funeral services.	Exempted July 1, 1980
\$2,600,000	Water	10-45-12.1 Water Supply (SIC 4941)	Exempted July 1, 1981
		10-45-5.2 Water Supply Systems Water Supply Systems distributing water for domestic, commercial, and industrial use. (SIC 494) <i>Taxable: Does not include systems distributing water primarily for irrigation (4971).</i>	Exempted July 1, 1976.
		10-45-19.3 Bulk water for domestic use	Exempted July 1, 1983
\$2,000,000	Sanitary Services	10-45-5.2 Sanitary services (SIC 495) except for the collection and disposal of solid waste -- specifically listed as subject to sales tax.	Exempted July 1, 1979
		10-45-12.1 Sewerage Systems (SIC 4952)	Exempted July 1, 1979
\$50,000	Rural Water System Services	10-45-12.4 Services provided to a rural water system by a wholly owned cooperative or nonprofit corporation	Exempted July 1, 1986

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\$1,000,000	Controlled Group	10-45-20.1 Payments made by one member of a controlled group to another member of a controlled group which represent an allocation, reimbursement, or charge for services provided by or rendered by the members of the controlled group. The exemption provided in this section does not apply to the lease of tangible personal property unless the sales or use tax has been paid on the property by the lessor.	Exempted July 1, 1983
		10-45-20.2 Payments made by one member of a controlled group to another member of a controlled group which represent an allocation, reimbursement, or charge for third-party services rendered to the controlled group if sales or use tax was paid on that service. The exemption provided in this section does not apply to the lease of tangible personal property unless the sales or use tax has been paid on the property by the lessor.	Exempted July 1, 1983
\$250,000	Lodging Membership Fees	10-45-7.1, 10-46-68 Membership fees paid to lodging house or hotel membership organization operated for the benefit of its members.	Exempted July 1, 2001
\$48,000,000	Lodging and Parking Sites	10-45-7 Lodging or campsites provided to any person for 28 or more consecutive days. Occasional rental of sleeping accommodations or camp sites, which is 10 or less days/year	28 days or more - Exempted July 1, 1963 10 days or less - Exempted July 1, 1997 *Dollar amount is based on taxing all rentals of apartments and houses and sleeping rooms and possibly commercial property rental.
\$50,000	Mailing Service	10-45-94 Postage by a mailing service provided the cost of postage is itemized on the customer's bill and the cost of the postage is no greater than the cost of the postage to the mailing service.	Exempted July 1, 1998
NA	Postage	10-46-65 Use of United States postage from use tax.	Exempted July 1, 1998
\$250,000	Professional Employer Organizations	10-45-96 Deduction allowed for actual disbursements, including appropriate reserves, for the wages, salaries, payroll taxes, payroll deductions, workers' compensation costs, insurance premiums, welfare benefits, retirement benefits, and other employee benefits of its co-employees.	Exempted July 1, 1999
\$500,000	Commissions	10-45-12.5, 10-46-9.5 Fees or commissions received for rendering a service which provides for the sale of tangible personal property or services.	Exempted July 1, 1988
		10-45-84, 10-45-90 Fees or commissions received by a retailer for arranging a loan for a customer to pay for property sold by that retailer.	Exempted July 1, 1996
\$3,000,000	Credit Card Services	10-45-68, 10-46-56 Sale of credit card processing services to retailers.	Exempted July 1, 1994
\$5,000	Credit Reporting Agencies	10-45-12.1 Consumer Credit Reporting Agencies and Mercantile Reporting Agencies	Exempted July 1, 1986

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\$2,000,000	Leased Personal Property	10-45-9.1 Purchase of personal property sold for lease.	Exempted July 1, 1983
\$500,000	Motion Picture Rental	10-45-12.1 Motion picture rentals to a commercially operated theater primarily engaged in the exhibition of motion pictures.	Exempted July 1, 1979
\$7,500,000	Replacement Parts	10-45-20.6, 10-46-9.6 Replacement parts sold to retailers that will be installed in tangible personal property that will ultimately be for resale.	Exempted July 1, 1989
\$150,000	Lawn Care Chemicals	10-45-5.5, 10-46-2.5 Chemicals purchased for use by Lawn & Garden Services	Exempted July 1, 1989
\$5,000	Commercial Hunting Operators	10-45-18.1, 10-46-16.1 Live gamebirds sold by the producer to nonprofit organizations which release such birds or to commercial hunting operators who charge fees to hunt such birds.	Exempted July 1, 1989
\$25,000	Rodeo Stock & Services	10-45-90, 10-46-63 Services performed for rodeos by promoters, stock contractors, stock handlers, announcers, judges, and clowns	Exempted in 1991, Taxable in 1995, Exempt again in 1996
\$25,000	Amateur sports officials	10-45-12.7 Any person officiating an amateur sporting event. However, this exemption does not apply to any person officiating any sporting event sponsored and operated by any elementary, secondary, or postsecondary school.	Was exempt previous to 1995. In 1995 exemption was repealed as part of tax broadening for property tax relief. In 2005 exemption was put back in.
\$250,000	Radio & Television Broadcasting	10-45-5.2 Radio & Television Broadcasting (SIC 483)	Exempted July 1, 1981
		10-45-12.1 Radio & Television Broadcasting (SIC 483) (except cable and other pay for television)	Exempted July 1, 1981
\$2,000,000	Membership Organizations	10-45-13.1 Membership fees to membership organizations and services provided by membership organizations (SIC 86).	Exempted July 1, 1981
\$0	Trading Stamps	10-45-12.1 Sale of trading stamps	Exempted July 1, 1979
\$250,000	Telephone Company	10-45-5 Leases of tangible personal property between one telephone company and another telephone company.	Exempted July 1, 1987
		10-45-6.1 (1) Any eight hundred or eight hundred type service unless the service both originates and terminates in this State of South Dakota;	Exempted July 1, 2003
		(2) Any sale of a telecommunication service to a provider of telecommunication services, including access service, for use in providing any telecommunication service;	Exempted July 1, 1988
		(3) Any sale of interstate telecommunication service provided to a call center that has been certified by the secretary of revenue to meet the criterion established in 10-45-6.3;	Exempted July 1, 2003
\$500,000	Noncommercial Research Organizations	10-45-5.2 Taxes research related services, <i>except for (SIC 8733) which is Noncommercial research organizations</i>	Exempted July 1, 1988

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\$8,000,000	Warranty Goods and Services	10-45-11.1, 10-46-17.3 Goods and services furnished to meet warranty obligation.	Exempted July 1, 1971
0	Freeport merchandise and stocks of	10-45-10.3, 10-46-17.4 Freeport merchandise and stocks of merchandise brought as foreign merchandise into a foreign trade zone.	Exempted July 1, 1988
\$100,000	Shoppers' guides	10-45-14.2, 10-46-9.1 Ink and newsprint used to produce shoppers' guides	Exemption July 1, 1977
Miscellaneous			
\$25,000	Library Copying	10-45-13.4 Library copying charges.	Exempted July 1, 1990
\$32,000	Coins	10-45-110, 10-46-71 Exempts coins, currency, or bullion.	Exempted July 1, 2007
NA	Nonresident Purchases	10-46-8 Personal property brought into South Dakota for the personal use of nonresident.	Exempted July 1, 1939
\$0	Engineers & Architects	10-45-12.2 Projects entirely outside the state	Exempted July 1, 1982
Manufacturing Group			
\$1,000,000	Fabrication Costs	10-46-5 Excludes the fabrication costs from the fair market value of tangible personal property fabricated by a contractor or subcontractor for use in his contract. The fair market value is subject to use tax.	This law imposes use tax on the contractors but excludes fabrication costs from fair market value so use tax amount would be lower. Exempted July 1, 1982.
\$100,000	Packing Material	10-45-14.4, 10-46-9, 10-46-9.3 Packing material used or consumed by manufacturers, processors, or fabricators as raw material. 10-45-14.5, 10-46-9.4 Packing material sold to retailers if the retailer used the article as wrappers or containers to hold other tangible personal property sold by the retail that is subject to sales or use tax and the articles are supplied free by the retailer as a convenience to the customer.	Original exemption on containers July 1, 1939 9.3 added July 1, 1982 & 9.4 July 1, 1984. Further defined what was considered raw material.
\$500,000	Use Tax on Goods More Than 7 Years Old	10-46-3 Tangible personal property not originally purchased for use in this state, but thereafter used, stored, or consumed in this state if the equipment is more than seven years old at the time it is brought into this state.	Original exemption did not include 7 years. That was added July 1, 1991.

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Financial Group			
\$7,700,000	Insurance Commissions	10-45-12.1 Commissions earned or service fees paid by an insurance company to an agent or representative for the sale of a policy.	07/01/1979
		10-44-8 Insurance companies are exempt from all other taxes, except sales or use tax on tangible personal property and taxes on real property. Insurance companies do not owe use tax on the purchase of services, if the service provider does not collect the applicable sales tax.	07/01/1951
\$280,000	Financial Institutions	10-45-12.1 Financial services of institutions subject to the tax under Chapter 10-43 (Bank Franchise) including loan origination fees, late payment charges, nonsufficient fund check charges, stop payment charges, safe deposit box rent, exchange charges, commission on travelers checks, charges for administration of trusts, interest charges, and "points" charged on loans.	07/01/1979
\$25,000		10-45-12.6, 10-46-6.2 Sale of credit services by credit bureaus to financial institutions that are paying bank franchise tax.	07/01/1991
\$1,000,000		10-45-20.5, 10-46-2.1 Services by a related corporation to a financial institution or services by a financial institution to a related corporation if they are part of a controlled group of corporations.	07/01/1986 , In 2004 added the exemption does not apply to the lease of tpp.
\$750,000		10-43-5 Bank franchise tax is paid in lieu of other taxes, except sales or use tax on tangible personal property. Financial institutions do not owe use tax on services, if the service provider does not collect the applicable sales tax.	07/01/1939 Bank franchise in lieu of sales and use tax on services.
\$5,000	Revolving Loan Fund	10-45-13.5, 10-46-70 Exempts receipts received by the state and political subdivisions from management services provided to a revolving loan fund operated by a nonprofit entity.	07/1/2005
\$1,000,000	Security or Commodity Brokers	10-45-12.1 Commodity Contracts Brokers & Dealers	07/01/1980
		10-46-9.2 Brokers licensed under Title 47 (SIC 622)	07/01/1980
		10-45-12.1 Brokers, Dealers, and Flotation Companies (SIC 621)	07/01/1979
		10-45-12.1 Brokers and agents licensed under Title 47	07/01/1979
Transportation Group			
\$7,500,000	Railroads	10-45-12.1 Railroad Transportation (SIC 40)	07/01/1981
		10-45-12.1 Rental of Railroad Cars (SIC 474)	07/01/1981
\$3,000,000	Transportation	10-45-12.1 Arrangement of Passenger Transportation (SIC 472)	07/01/1981
		10-45-12.1 Arrangement of Transportation of Freight & Cargo (SIC 473)	07/01/1988
		10-45-12.1 Local and Suburban Passenger Transportation (SIC 411) Except Limousine	07/01/1981

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		10-45-12.1 Trucking and Courier services, except air (group no. 421) except collection and disposal of solid waste - 7/1/04	Taxed in 07/01/95 local within a city. In 1996 taxed intrastate transportation origin & destination in SD. Repealed
		10-45-67, 10-46-55 Natural gas transportation by pipeline	07/01/1994
		10-45-12.1 Pipelines, except Natural Gas (SIC 46)	07/01/1981
		10-45-12.1 Transportation on Rivers & Canals (SIC 444)	07/01/1981
		10-45-12.1 School Buses (SIC 415)	07/01/1981
Healthcare			
\$120,000,000	Medical	10-45-12.1 Health Services (SIC 80)	07/01/1979
		10-45-14, Purchases by nonprofit hospital	07/01/1939
		10-45-14.10, 10-46-15.5 Drugs to the extent used by humans that are prescribed, dispenses, or administered by a physician, chiropractor, optometrist, dentist, podiatrist, or audiologist.	July 1, 1974
		10-45-14.9, 10-46-15.1 Insulin that is not sold by prescription.	July 1, 2003
		10-45-14.11, 10-46-15.6 Durable medical equipment, mobility enhancing equipment, and prosthetic devices used by humans when prescribed by prescription, dispensed, or administered for a specific patient by a physician, chiropractor, optometrist, dentist or podiatrist.	July 1, 2003 current definition
		10-45-14.12, 10-46-15.7 Medical devices used by humans when prescribed by prescription, dispensed, or administered for a specific patient by a physician, chiropractor, optometrist, dentist or podiatrist.	July 1, 2003 current definition
		10-45-14.6 Hospital meals paid for by a public entity.	July 1, 1985
Civic & Nonprofit Association Events & Admissions & Donations			
\$100,000	Civic and Nonprofit Association Events - Admissions	10-45-13 There are specifically exempted from the provisions of this chapter and from the computation of the amount of tax imposed by it, the gross receipts from the following:	
		(1) Sales of tickets or admissions to the grounds and grandstand attractions of state, county, district, regional, and local fairs;	Admissions to grounds exempted 1939 Grandstand events were exempted in 1976
		(2) Admissions to nonprofit historic sites and repertory theater performances operated by nonprofit organizations;	Exempted July 1, 1978
		(3) Admissions to community operated celebrations and shows sponsored by a chamber of commerce or other similar nonprofit organization if the county or municipality in which the activity takes place officially sponsors the activity and no charge is made to the operators of the celebration or show for the use of county, city or town facilities or services;	Exempted July 1, 1961

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		(4) Admissions to events or receipts from activities sponsored and operated by colleges or vocational schools or elementary or high schools or related clubs or supporting organizations approved or supervised by a school or college when the entire net proceeds are spent for educational purposes and any associations of them and receipts from tangible personal property sold at such events. However, receipts from tangible personal property sold at such events or activities are included in the measure of sales tax at the time of purchase by the college or school or related club or supporting organization;	Exempted July 1, 1983
		(5) Religious, benevolent, fraternal, youth association or charitable activities, including any bingo or lottery conducted pursuant to § 22-25-25, where the entire amount of such receipts after deducting all costs directly related to the conduct of such activities is expended for religious, benevolent, fraternal, youth association or charitable purposes, and, except for any bingo or lottery, the receipts are not the result of engaging in business for more than three consecutive days. However, receipts from tangible personal property or services purchased for use in the activity are included in the measure of sales tax;	Exempted July 1, 1939
		(6) Sales of tangible personal property when the net receipts therefrom are used primarily for the restoration or maintenance of the Governor's mansion and capitol grounds;	Exempted July 1, 1988
		(7) Any charge or entry fee made to persons for engaging in participatory events limited to tournaments, contests and league activities. However, receipts from tangible personal property or services purchased for use in tournaments, contests and league activities shall be included in the measure of the tax imposed by this chapter;	Exempted July 1, 1989
		(8) Admissions to events or receipts from activities sponsored and operated by county or municipal historical societies or centennial committees when the entire net proceeds are spent for centennial celebration purposes. However, receipts from tangible personal property or services purchased for use in the activity are included in the measure of sales tax;	Exempted July 1, 1989
		(9) Religious, benevolent, fraternal, youth association or charitable activities conducted at county fairs, if the entire amount of such receipts after deducting all costs directly related to the conduct of such activities is expended for religious, benevolent, fraternal, youth association or charitable purposes, and the receipts are not the result of engaging in business for more than five consecutive days. However, receipts from tangible personal property or services purchased for use in the activity are included in the measure of sales tax;	Exempted July 1, 1990
		(10) Admissions to circus performances sponsored or operated by religious, benevolent, fraternal or youth associations, if the entire amount of the receipts after deducting all costs directly related to the conduct of the circus performances is expended for religious, benevolent, fraternal, youth associations or charitable purposes.	Exempted July 1, 1991
		(11) Admissions to events or receipts from activities sponsored and operated by religious, benevolent, or charitable organizations for a period not to exceed thirty days in any calendar year, if the entire amount of the receipts after deducting all costs directly related to the conduct of the event or activity is expended for the benefit of homeless persons.	Exempted July 1, 2000

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\$5,000	Donations	10-45-13.2, 10-46-15.4 Donations of tangible personal property or services given without charge to organizations exempt from sales tax.	Exempted July 1, 1987
Educational Services			
\$20,000,000	Educational Services	10-45-12.1 Educational Services (SIC 82) Exempt schools: Continuing education programs, tutoring, and vocational counseling not including Rehabilitation counseling (See Social Services exemption for Rehabilitation counseling).	July 1, 1979
Social Services			
\$10,000,000	Social Services	10-45-12.1 Social Services (SIC 83)	July 1, 1979
		10-45-12.1 Credit Counseling Services Provided by Individual & Family Social Services (SIC 8322)	July 1, 1988
Resale			
	Resale	10-45-4.2 Services purchased by engineer, architect or surveyor on behalf of a client	July 1, 1988
		10-45-58 Materials used by floor laying	July 1, 1991
		10-45-61 Sales for resale	
Subject to tax/fees in another statute or chapter of the law			
NA taxed under 10-47B	Fuel	10-45-11, 10-46-14 Gasoline, motor fuel, and special fuel subject to tax under chapters 10-47B.	July 1, 1939
NA Taxed under 32-3A	Boats	10-45-62, 10-46-51 Large boats subject to tax under §32-3A-50 "Large boat," any boat over twelve feet in length or a motorboat, used or capable of being used as a means of transportation on water, except canoes, inflatable boats, kayaks, sailboards and seaplanes	Excise tax rate is 3%. Possibly raise to 4% to raise an additional \$300,000 +. Revenues go into general fund. July 1, 1993
NA taxed under 32-5	Motor Vehicles	10-45-5 Leases of a motor vehicle as defined by § 32-5-1 under a single contract for more than 28 days.	July 1, 1965 removed from taxing
		10-45-11.2, 10-46-13.1 Gross receipts from sale of motor vehicle exempt from the motor vehicle excise tax pursuant to §32-5-1.	July 1, 1987
		10-45-12.1 Rentals of motor vehicles as defined by §32-5-1 leased under a single contract for more than twenty-eight days.	July 1, 1983
NA taxed under 50-11	Aircraft	50-11-19 Fee on initial registration of aircraft & hot air balloons in lieu of sales tax. Fee is 4%.	
NA taxed under 32-3	Mobile Homes and Manufactured Homes	10-45-5 Rentals of mobile homes.	July 1, 1969
		32-3 Mobile homes and manufactured homes (HUD certified) are subject to the 4% initial registration tax in lieu of sales, use and contractors' excise tax. (10-45-2.1 and 10-46-5.1)	July 1, 1965 removed from taxing
\$250,000	Coin Operated Washers & Dryers	10-45-5.1, 10-45-5.6 Annual license fee is in lieu of sales tax on receipts. Fee increased in 2009. It is now \$16 - \$20 per unit, depending on size of the community.	

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NA taxed under 42-7B	Gaming	10-45-64, 10-46-52 Proceeds of gaming allowed by chapter 42-7B	July 1, 1994
NA	Lottery Tickets	10-45-13.3 Sale of lottery tickets.	
42-7	Horse and Dog Racing	42-7-89 Payments in 42-7 to be made by the licensee are in lieu of all other or further excise or occupational taxes to the state or any county, municipality or other political subdivision. Exempts purchases of products and services by horse and dog racing facilities, including off track betting facilities, from sales and use tax.	
Government			
\$100,000,000	Government, Tribes & Schools	10-45-10 Purchases by Federal Government, State Government, Public or Municipal Corporations, and Indian tribes. Estimate includes purchases by Educational Institutions and 10-45-14 purchases by Religious or Private Educational Institutions.	July 1, 1935
Interest, Late Charges, Trade-Ins, Discounts etc.			
NA - Exemptions required for compliance with Streamlined Agreement	Gross Receipts Exclusions	10-45-1.1 Late charge fees or interest imposed for late charges on overdue accounts, no account, or nonsufficient funds checks.	July 1, 2002
		10-45-1.2 Refunded sale price of property	July 1, 2002
		10-45-1.3 Tangible personal property taken in trade or in a series of trades as a credit or part payment of a retail sale taxable under this chapter.	July 1, 2002
		10-45-1.16 (a) Discounts for any purpose allowed and taken on sales; (b) Interest, financing, and carrying charges from credit extended on the sale if the amount is separately stated; (c) Any taxes legally imposed directly on the consumer that are separately stated.	July 1, 2002
		10-45-82, 10-46-62 Interest charges.	July 1, 2002
\$526,747,000	Total Estimated 4% Sales Tax on Above Exemptions		
\$1,400,000	Mini-Storage	In order to tax it, legislature would need to pass a specific taxing statute.	