Fiscal Year 2025 Annual Report



SD DOR

DEPARTMENT OF REVENUE

Our staff's talents extend well beyond our offices! The front and back cover photos were provided by staff! Front image by Brandi Eckert. Photos for the back cover were provided by Kendra Baucom, Ryan Conway-Hay, Katie Tostenson and Jodi Cline.

The FY2025 South Dakota Department of Revenue Annual Report is available in the “publications” section on the department’s website at dor.sd.gov. The online report will be considered the most up-to-date and accurate version. Any corrections or modifications made to the report after the print version is issued will be noted in the online version on this page, along with a description of the correction or update.

State (SDCL ch. 20-13) and federal (Title VI of the Civil Rights Act of 1964, the Rehabilitation Act of 1973 as amended, and the Americans with Disabilities Act of 1990) laws require that the Department of Revenue provides services to all people without regard to race, color, creed, religion, sex, disability, ancestry, or national origin. The South Dakota Department of Revenue 2025 Annual Report is written and designed to make information accessible to the general reader. One hundred seventy-five copies of this document were printed at $4.34 per document.

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SD DOR DEPARTMENT OF REVENUE

A Message From Secretary Houdyshell



"As we look ahead, we remain dedicated public servants, ready to meet the challenges and opportunities of tomorrow."

To the Honorable Governor Rhoden, the South Dakota Legislature, and my fellow South Dakotans,

It is my privilege to present the Department of Revenue's Fiscal Year 2025 Annual Report. The Department had another strong year, and our mission to provide fair and consistent revenue administration continues to guide our work every day.

One of the most significant milestones this year was the launch of 605Drive. The modern motor vehicle transaction system provides citizens, county partners, and businesses with a safe, reliable, and user-friendly experience. I am proud of all the employees who worked tirelessly behind the scenes to prepare and train for the new system.

Customer service remains at the heart of what we do. We are always here to help South Dakotans in person and through our online tools. Additionally, we remain committed to education and outreach. This past fiscal year, we provided nearly 5,000 customers with training through seminars, webinars, and customized presentations. We encourage you to visit our website to register for upcoming seminars or reach out to our team for assistance. We are here to help!

I am inspired by the work our team has accomplished and grateful for their continued commitment to excellence. As we look ahead, we remain dedicated public servants, ready to meet the challenges and opportunities of tomorrow.

I hope you enjoy looking through the Fiscal Year 2025 Annual Report and learning more about the work we do on behalf of South Dakota.



Secretary Michael Houdyshell

2024-2027 DOR Strategic Plan

Mission

Proactively providing fair and consistent revenue administration for South Dakota.

Vision

To continue developing an efficient, accessible, and adaptable team of public servants leading South Dakota into the future.

Core Values

Dedication

We are committed to the work we do and promise to push through challenges to achieve our goals.

Integrity

We pride ourselves in being accountable to our stakeholders and partners, while being trustworthy stewards of public dollars.

Innovation

We encourage forward thinking, embrace new ideas, foster a culture of creativity, and look for ways to improve customer and employee expirences.

Accountability

We carry out our work with transparency and take responsibility for our actions and decisions.

Strategic Goals

Training & Development

Enhancing the educational experience to make sure our team is equipped with the skills and knowledge needed to excel in their roles.

Continuous Improvement

Continually looking for ways to improve by identifying our limitations, streamlining our processes and enhancing our skills and knowledge.

External Education

Educating our customers on how to comply with the laws and to successfully use our resources and services to meet their personal and business goals.

Technology Optimization

Ensure that all current DOR technology systems are being used to their fullest potential, and that we are planning effectively for future technology investments.

Throughout fiscal year 2025, Department of Revenue staff continued to implement the strategic plan by incorporating the four strategic directions in their ongoing work.

Meet Our Leadership

Secretary Michael Houdyshell



Deputy Secretary Jason Evans





Audit
Dan Webster

We audit the following tax types:
- Sales and Use
- Municipal Sales and Use
- Contractor's Excise
- Motor Fuel
- Mineral Severance
- Bank Franchise
- Tourism
- Tobacco

We identify and **resolve** errors made in tax reporting.

We provide professional services to the department:
- Budget, finance, and procurement
- Technology support
- Social media and public information requests
- Education, both internal and external
- Continuous improvement
- Strategic planning
- Project management



Administration
Toni Richardson



Business Tax
Doug Schinkel

We administer the following taxes through licensing, education, compliance, license reviews, and collection of delinquent taxes on licensed and unlicensed businesses:
- Sales and Use
- Municipal Sales and Use
- Contractor's Excise
- Tourism
- Tobacco
- Alcohol
- Bank Franchise
- Severance
- 911 Surcharge

We provide support to the tribal tax collection agreements.

Chief Legal Counsel
Kirsten Jasper



We provide:
- Routine legal counsel to the department
- Investigative Services Bureau
- Legal representation regarding:
  - Audits
  - Jeopardy assessments
  - Relief agency requests
  - Motor vehicle issues
  - Alcohol license issues
  - Tax license revocations

Motor Vehicle
Rosa Yaeger



We collect:
- Motor Vehicle Excise Tax
- Vehicle Registration Fees
- Motor Fuel Tax
- Special Fuel Tax

We administer:
- International Registration Plan (IRP)
- Unified Carrier Registrations (UCR)
- Commercial and Non-Commercial Motor Vehicle Licensing, Titling, and Registration
- International Fuel Tax Agreement (IFTA)

We regulate:
- Licensed Motor Vehicle Dealers

Property Tax
Wendy Semmler



In Property Tax, **we:**
- **Provide** oversight of county property tax systems
- **Assist** local governments by providing training and certification to directors of equalization
- **Estimate** the full and true value of some public utilities and railroads through the central assessment process.
- **Administer** the telecommunications gross receipts tax, an alternative tax for commercial wind and solar farms, and the rural electric tax.

Commission on Gaming
Mark Heltzel



We are comprised of five commissioners responsible for regulating the gaming industry in:
- City of Deadwood
- Pari-mutuel horse racing
- Pari-mutuel wagering

We administer Indian gaming compacts.

Lottery
Norm Lingle



We market:
- Instant Tickets
- Lotto Games

We regulate:
- Video Lottery

The Lottery Commission:
- Establishes Policy
- Reviews and Approves Major Contracts and Procurements
- Consults on Management and Operation

Our Staff

Nationwide Impact

The Department of Revenue's staff features a number of valued employees whose impact extends far beyond South Dakota. Below are the organizations in which they play a role.

- Streamlined Sales Tax Project
- Midwestern States Association of Tax Administrators (MSATA)
- International Association of Assessing Officers
- American Association of Motor Vehicle Administrators (AAMVA)
- Federation of Tax Administrators
- International Fuel Tax Association (IFTA)
- International Registration Plan
- National Association of Motor Vehicle Boards and Commissions
- National Odometer and Title Fraud Enforcement Association
- Multi State Lottery Association
- North American Association of State and Provincial Lotteries
- National Conference of State Liquor Administrators'

DOR Internal Leadership Course Graduates



251 LOYAL EMPLOYEES

2,773 YEARS OF PUBLIC SERVICE

Education

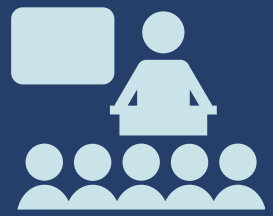
Fiscal Year 2025 By The Numbers

4981 Customers received training

107 Tax Facts Publications

The Department of Revenue continues to ensure that education is at the forefront of what we do every day. From our customers to other government agencies to our DOR employees, we strive to ensure everyone receives the best service possible. How we educate continues to evolve. We are always looking for new ways to improve our way of doing business, and we will continue to expand our educational lineup.

The department offers general seminars, on-site instructional presentations, online tutorials, and webinars.



Is your group or organization looking for a customized presentation? Request one at sddor.seamlessdocs.com/f/5007

Our Seminars Cover:

1. Auctioneers
2. Indian Country & Real Property Taxation
3. Sales and Use Tax - *Available online and in-person!*
4. Contractor's Excise Tax - *Available online and in-person!*
5. Property Tax
6. Tobacco Tax
7. Alcohol Tax
8. Motor Vehicle Excise Tax
9. Motor Vehicle Abandonment
10. Agriculture Business
11. Motor Fuel
12. IFTA & IRP

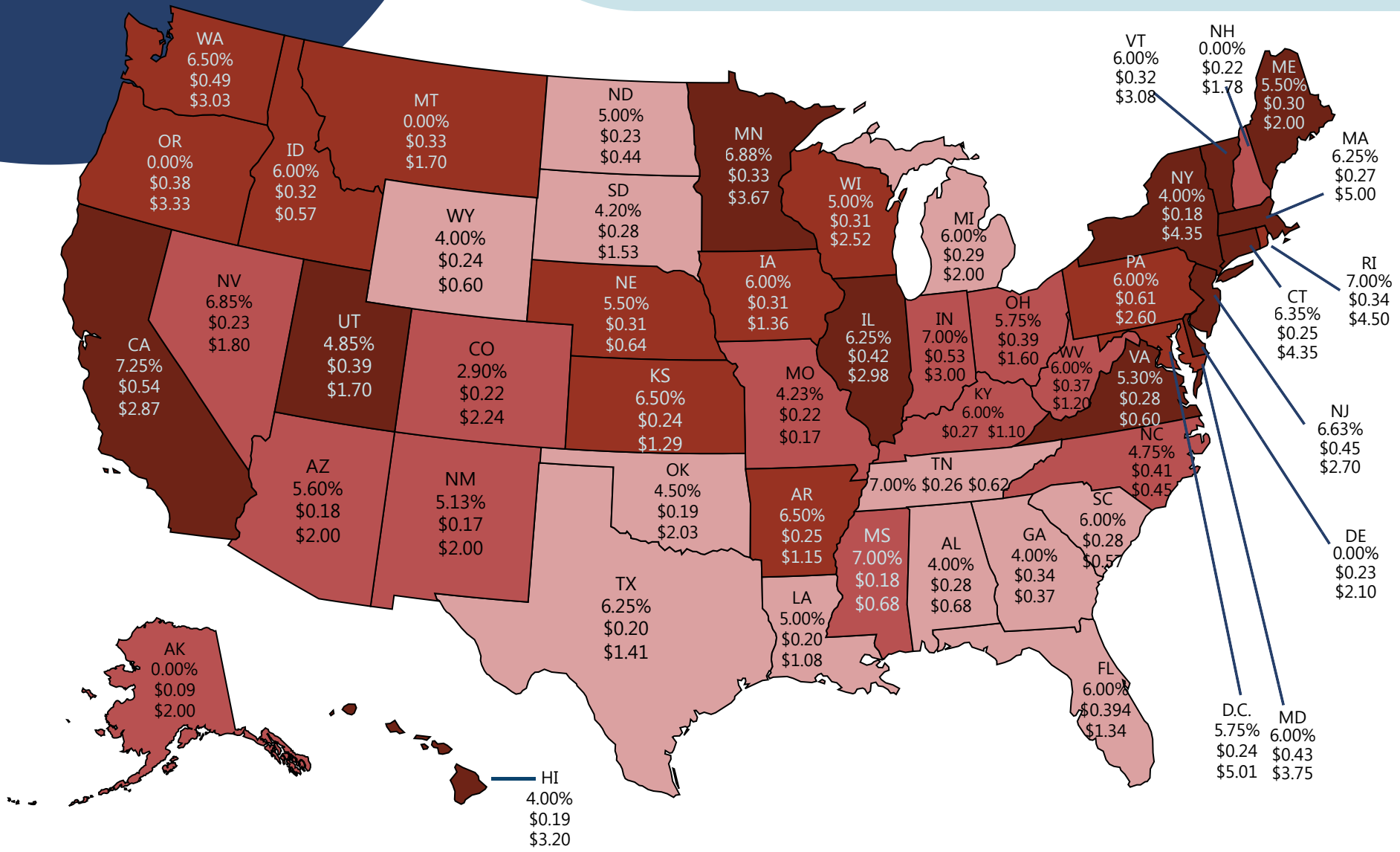
Seminars are **FREE** of charge!

50-State Comparison

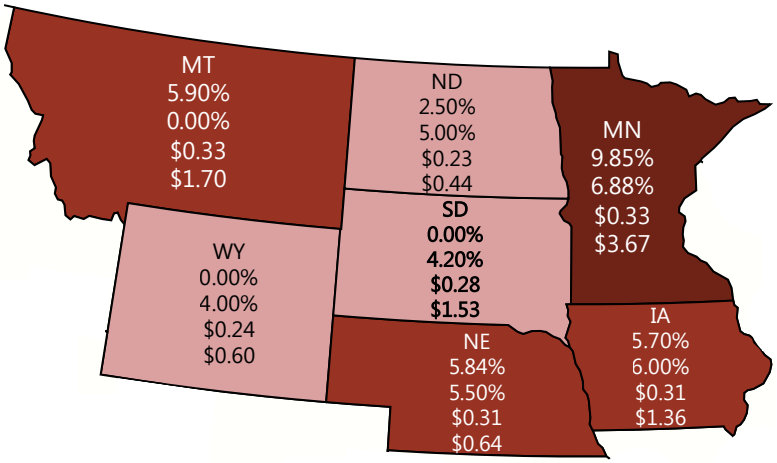
The three figures in each state are, top to bottom:

1. Sales tax rate
2. Gasoline tax per gallon
3. Cigarette tax per package of 20

The gradient represents each state's tax burden per capita -- the darker the color, the higher the burden. Local tax rates are not included unless mandatory. Data is provided by the Federation of Tax Administrators, Streamline, Tax Foundation, and as shown on individual government websites.



Comparing the Region



The four figures in each state are, top to bottom:

- Individual Income Tax
- Sales tax rate
- Gas tax per gallon
- Cigarette Tax per package

Total Tax Burden

At just $5,091, South Dakota had the eighth-lowest per capita state and local tax burden, according to the latest figures available from the Tax Foundation. The statistics listed below are per capita state tax burdens, State-Local Tax Burden as a Share of State Income, and for all 50 states and the District of Columbia, from highest to lowest.

Rank	State	Per Capita
1	District of Columbia	$ 14,974
2	New York	$ 12,685
3	California	$ 10,319
4	Connecticut	$ 9,718
5	Hawaii	$ 9,503
6	New Jersey	$ 9,366
7	Massachusetts	$ 9,341
8	North Dakota	$ 8,961
9	Vermont	$ 8,158
10	Illinois	$ 8,148
11	Minnesota	$ 8,050
12	Maryland	$ 8,048
13	New Mexico	$ 7,752
14	Delaware	$ 7,693
15	Washington	$ 7,431
16	Colorado	$ 7,263
17	Maine	$ 7,216

Rank	State	Per Capita
18	Rhode Island	$ 7,000
19	Oregon	$ 6,920
20	Alaska	$ 6,915
21	Virginia	$ 6,845
22	Nebraska	$ 6,732
23	Pennsylvania	$ 6,644
24	Iowa	$ 6,375
25	Kansas	$ 6,326
26	Utah	$ 6,277
27	Wyoming	$ 6,264
28	Nevada	$ 6,196
29	Wisconsin	$ 5,953
30	New Hampshire	$ 5,949
31	Montana	$ 5,842
32	Indiana	$ 5,768
33	Ohio	$ 5,741
34	Louisiana	$ 5,497

Rank	State	Per Capita
35	Texas	$ 5,469
36	North Carolina	$ 5,335
37	West Virginia	$ 5,335
38	Arkansas	$ 5,289
39	Michigan	$ 5,281
40	Georgia	$ 5,262
41	Arizona	$ 5,232
42	Kentucky	$ 5,223
43	Idaho	$ 5,173
44	**South Dakota**	**$ 5,091**
45	South Carolina	$ 5,052
46	Oklahoma	$ 5,038
47	Missouri	$ 4,979
48	Florida	$ 4,914
49	Mississippi	$ 4,767
50	Tennessee	$ 4,731
51	Alabama	$ 4,722

Top-10 Highest Tax Rates

Sales Tax

1) California 7.250%
2) Rhode Island 7.000%
3) Indiana 7.000%
4) Tennessee 7.000%
5) Mississippi 7.000%
6) Minnesota 6.880%
7) Nevada 6.850%
8) New Jersey 6.630%
9) Arkansas 6.500%
10) Kansas 6.500%
11) Washington 6.500%

Gasoline Tax

1) Pennsylvania $0.61
2) California $0.54
3) Indiana $0.53
4) Washington $0.49
5) New Jersey $0.45
6) Maryland $0.43
7) Illinois $0.42
8) North Carolina $0.41
9) Florida $0.39
10) Utah $0.39
11) Ohio $0.39

Cigarette Tax

1) Massachusetts $5.00
2) Rhode Island $4.50
3) Connecticut $4.35
4) New York $4.35
5) Maryland $3.75
6) Minnesota $3.67
7) Oregon $3.33
8) Hawaii $3.20
9) Vermont $3.08
10) Washington $3.03

Tax Revenue Summary

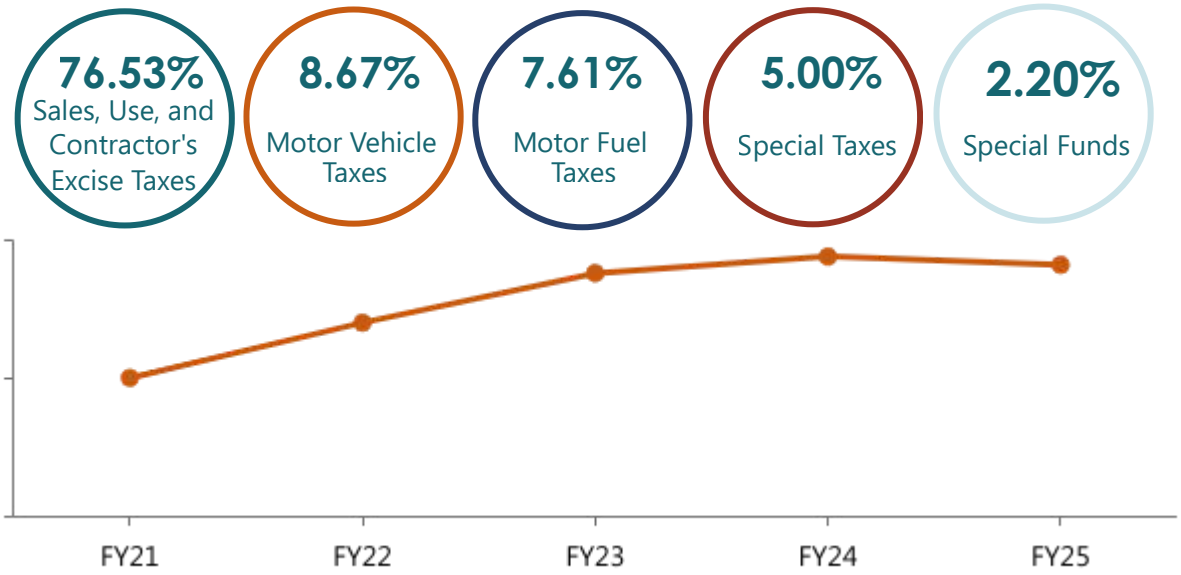
The Department of Revenue is the principal tax collection agency for the State of South Dakota and collects a number of different taxes and fees. These revenues are grouped into four main categories: sales, use, and contractor's excise taxes; motor fuel taxes; motor vehicle fees and taxes; and special taxes. Once collected, these revenues are distributed to three primary locations: the state general fund, local units of government, and the state highway fund.

Fiscal Year 2025
state tax revenue totaled

$2,914,844,405

Down 0.95%
from FY24

Fiscal Year 2025 Total Tax Revenue Breakdown



Fiscal Year	Sales, Use, and Excise tax	Special Funds*	Motor Fuel Taxes**	Motor Vehicle Fees***	Special Taxes****	Total	Percent Change
2021	$ 1,848,797,042	$ 60,098,147	$ 212,249,954	$ 241,311,993	$ 146,096,556	$ 2,508,553,692	12.9%
2022	$ 2,056,093,516	$ 58,050,207	$ 222,935,830	$ 250,490,291	$ 156,701,537	$ 2,733,095,400	9.0%
2023	$ 2,223,744,180	$ 62,138,774	$ 214,530,094	$ 263,232,300	$ 124,982,372	$ 2,888,627,720	5.7%
2024	$ 2,244,879,869	$ 40,212,281	$ 227,201,031	$ 277,525,930	$ 153,031,496	$ 2,942,850,607	1.9%
2025	$2,230,655,149	$64,220,358	$221,681,114	$252,627,022	$145,660,762	$2,914,844,405	-0.95%
Five Year Average	$2,120,833,951	$56,943,953	$219,719,605	$257,037,507	$145,294,545	$2,797,594,365	

* Special Funds include: Tourism Tax, 911 Emergency Surcharge, Water/Environment Fund, Intermediate Care Facility Tax, Motor Vehicle Leasing Fund, Telecom, and Reinvestment Payment/Building SD Fund.

** Includes Tank Inspection Fees

*** Includes Unified Carrier Registration Fee

**** Cigarette Tax, Other Tobacco Products Tax, Cigarette License Fee, Liquor License Fee, Malt Beverage License Fee, Alcoholic Beverage Brand Registration Fee, Alcohol Beverage Excise Tax, Alcoholic Beverage 2% Purchase Price Tax, Underage Penalty Fees, Bank Franchise Tax, Precious Metal Tax, Energy Mineral Tax, Coin Laundry License Fees, Amusement Device Fees (repealed July 2020), Bingo License Fees (repealed July 2022), and Bingo Tax (repealed July 2022).

Business Tax

Revenues

Tax Type	Fiscal Year 2023	Percent Change	Fiscal Year 2024	Percent Change	Fiscal Year 2025	Percent Change
Sales and Use - State	$1,480,572,850	6.4%	$ 1,452,795,910	-1.9%	$ 1,432,631,137	-1.39%
Contractor's Excise - State	$ 189,407,586	17.7%	$ 216,712,589	14.4%	$ 212,000,571	-2.17%
Sales and Use - Cities	$ 537,904,129	6.9%	$ 559,034,708	3.9%	$ 568,535,900	1.70%
Sales, Use, and Contractor's Excise - Tribal	$ 15,859,616	11.1%	$ 16,336,662	3.0%	$ 17,487,541	7.04%
Tourism Tax	$ 17,948,442	-1.7%	$ 19,034,627	6.1%	$ 19,333,755	1.57%
911 Emergency/Prepaid Wireless Surcharge	$ 13,672,779	2.4%	$ 13,805,064	1.0%	$ 20,909,765	51.46%
Water and Enviroment Fund	$ 66,993	28.2%	$ 582,466	769.4%	$ 1,007,689	73.00%
Intermediate Care Facility	$ 1,643,746	17.1%	$ 1,687,642	2.7%	$ 2,055,498	21.80%
Reinvestment Program	$ 21,648,499	63.3%	$ 5,102,482	-76.4%	$ 13,907,231	172.56%
Motor Vehicle Leasing Fund	$ 3,046,841	2.1%	$ 3,100,475	1.8%	$ 3,277,558	5.71%
Telecommunication	$ 4,111,455	-9.0%	$ 3,526,782	-14.2%	$ 3,728,861	5.73%
Cigarette Tax - State	$ 40,303,570	-6.1%	$ 36,669,352	-9.0%	$ 33,125,665	-9.66%
Cigarette Tax - Tribal	$ 2,061,825	-11.5%	$ 1,899,206	-7.9%	$ 1,801,829	-5.13%
Cigarette License Fees	$ 14,814	-30.7%	$ 14,497	-2.1%	$ 15,897	9.66%
Other Tobacco Products - State	$ 11,771,079	1.4%	$ 11,792,802	0.2%	$ 12,154,528	3.07%
Other Tobacco Products - Tribal	$ 347,326	5.6%	$ 360,304	3.7%	$ 360,353	0.01%
Liquor License Fees	$ 224,503	5.0%	$ 216,788	-3.4%	$ 214,750	-0.94%
Malt Beverage License Fees	$ 445,337	4.5%	$ 430,245	-3.4%	$ 435,932	1.32%
Alcoholic Beverage Brand Registration Fees	$ 917,890	2.1%	$ 1,008,209	9.8%	$ 1,024,957	1.66%
Alcohol Beverage Excise Tax	$ 17,776,728	-2.8%	$ 17,819,002	0.2%	$ 17,367,482	-2.53%
Alcoholic Bervage 2% Purchase Price Tax	$ 2,936,973	0.9%	$ 3,063,771	4.3%	$ 3,015,131	-1.59%
Underage Penalty Fees	$ 38,000	0.0%	$ 91,000	139.5%	$ 46,000	-49.45%
Bank Franchise Tax	$ 48,141,622	-28.4%	$ 60,717,993	26.1%	$ 59,917,708	-1.32%
Precious Metals Tax	$ 3,888,444	-66.2%	$ 9,536,928	145.3%	$ 13,464,200	41.18%
Energy Mineral Tax	$ 3,520,511	10.7%	$ 2,791,543	-20.7%	$ 2,512,786	-9.99%
Coin Laundry License Fee	$ 195,974	-14.6%	$ 208,320	6.3%	$ 201,720	-3.17%
Coin Laundry License Fee - Tribal	$ 748	-451.7%	$ 876	17.1%	$ 1,823	108.11%
Bingo Tax*	$ 833	0.0%	$ -	-	$ -	-

* Repealed July 1 2022

Where the Money Went

Tax Type	General Fund	Local Government	Tribal Jurisdictions	Other
Sales and Use - State	100%	-	-	-
Contractor's Excise - State	100%	-	-	-
Sales and Use - Cities	-	100%	-	-
Sales, Use, Contractor's Excise -Tribal	-	-	100%	-
Tourism	-	-	-	100%
911 Emergency/Prepaid Wireless Surcharge	-	-	-	100%
Water and Enviroment Fund	-	-	-	100%
Intermediate Care Facility	100%	-	-	-
Reinvestment Program	-	-	-	100%
Motor Vehicle Leasing Fund	-	-	-	100%
Telecommunication	60%	40%	-	-
Cigarette Excise Tax	[1]	-	-	-
Cigarette License Fee	100%	-	-	-
Other Tobacco Products	[1]	-	-	-
Bank Franchise Tax [2]	26.66%	73.33%	-	-
Precious Metals Tax	100% [3]	-	-	-
Energy Minerals Severance Tax	50%	50%	-	-
Coin Operated Laundromat Fee	100%	-	-	-
Alcoholic Beverage 2% Purchase Price Tax	100%	-	-	-
Liquor License Fee	100%	-	-	-
Alcohol Beverage Brand Registration	100%	-	-	-
Alcohol Excise Tax	50%	50%	-	-
Malt Beverage License Fee	50%	50%	-	-

[1] The first $30 million collected annually is deposited in the state general fund. The next $5 million goes into the tobacco prevention and reduction trust fund. The remaining revenue in excess of $35 million is deposited into the state general fund.

[2] An exception exists regarding credit card banks, with 95% of the revenue derived from the tax deposited into the state general fund while 5% goes to the county where the bank is located. When there is no physical presence in South Dakota, then 100% is deposited into the state general fund.

[3] Revenues from mining companies licensed after January 1, 1981 are split as follows: 80% to the state, 20% to the county of production (subject to a $1 million per county cap).

Fiscal Year 2025 Changes

Newell and **Wagner** imposed a municipal gross receipts tax.

255 municipalities imposed municipal sales & use taxes.

Municipalities

While cities set their own sales and use tax rates, the department is responsible for collecting the taxes.

Those revenues are then distributed to the taxing jurisdiction based on the amount collected for each city (shown on pgs. 14-16 of this report). These municipal sales and use tax revenues do not necessarily indicate the level of economic activity in these areas since municipalities vary in their tax rates and the size of their tax bases.

The maximum municipal sales tax rate in South Dakota is 2%, unless a city meets the provisions of SDCL 10-52-2.4.

Cities may impose a 1% municipal gross receipts tax (MGRT) in addition to the municipal sales tax. The municipal gross receipts tax can be imposed on alcoholic beverages, eating establishments, lodging accommodations, ticket sales and admissions to places of amusement, and athletic and cultural events.

Indian Tribes

Indian Tribes	ST Rate	UT Rate	ET Rate	Tourism	FY 2024	FY 2025	Percent Change
Cheyenne River Sioux Tribe	4.20%	4.20%	2%	1.50%	$5,076,202.79	$4,914,510.85	-3.19%
Crow Creek Sioux Tribe	4.20%	4.20%	2%	1.50%	$953,212.34	$1,072,776.08	12.54%
Oglala Sioux Tribe	4.20%	4.20%	2%	1.50%	$4,530,020.21	$5,024,763.29	10.92%
Rosebud Sioux Tribe	4.20%	4.20%	2%	1.50%	$4,406,603.52	$4,613,763.03	4.70%
Sisseton-Wahpeton Oyate	-	4.20%	2%	-	$15,122.71	$12,022.99	-20.50%
Standing Rock Sioux Tribe	4.20%	4.20%	2%	1.50%	$1,346,169.43	$1,849,550.83	37.39%
Yankton Sioux Tribe	-	4.20%	2%	-	$9,330.79	$154.20	-98.35%
Totals					**$16,336,661.79**	**$17,487,541.27**	**7.04%**

The State of South Dakota and five Indian tribes have entered into comprehensive tax collection agreements that include state and tribal sales, use, and contractor's excise tax. The state has entered into more limited tax collection agreements with three other Indian tribes. On Indian country areas covered by a tax collection agreement, the state and the tribe each have the ability to tax certain individuals and certain transactions. All businesses are responsible for remitting tax. The tax remitted is then distributed between the state and the tribe based on each tribe's separate tax collection agreement.

#	City	MGRT Rate	Sales/Use Tax Rate	Fiscal Year 2024	Fiscal Year 2025	Percent Change
1	Aberdeen	1.00%	2.00%	$23,035,184.79	$23,460,742.05	1.85%
2	Akaska		2.00%	$50,993.82	$58,441.91	14.61%
3	Alcester		2.00%	$289,331.15	$267,565.45	-7.52%
4	Alexandria		2.00%	$211,204.33	$272,268.49	28.91%
5	Alpena		1.00%	$230,003.37	$274,479.07	19.34%
6	Andover		2.00%	$38,776.51	$50,851.32	31.14%
7	Arlington	1.00%	2.00%	$680,915.28	$670,075.11	-1.59%
8	Armour		2.00%	$346,978.93	$350,559.28	1.03%
9	Artesian		2.00%	$32,434.02	$40,767.55	25.69%
10	Ashton		2.00%	$23,314.31	$29,986.95	28.62%
11	Astoria		2.00%	$38,869.70	$38,131.08	-1.90%
12	Aurora	1.00%	1.00%	$173,044.57	$299,656.30	73.17%
13	Avon		2.00%	$179,710.80	$197,541.40	9.92%
14	Baltic	1.00%	2.00%	$447,649.14	$376,453.90	-15.90%
15	Belle Fouche	1.00%	2.00%	$4,193,648.34	$4,105,006.42	-2.11%
16	Belvidere		2.00%	$11,558.55	$23,257.84	101.22%
17	Beresford	1.00%	2.00%	$1,591,626.24	$1,509,646.20	-5.15%
18	Big Stone City		2.00%	$408,917.52	$399,447.97	-2.32%
19	Bison		2.00%	$214,210.40	$208,582.64	-2.63%
20	Blunt	1.00%	1.00%	$55,948.68	$54,620.01	-2.37%
21	Bonesteel		2.00%	$117,281.67	$122,948.37	4.83%
22	Bowdle		2.00%	$170,423.86	$194,550.14	14.16%
23	Box Elder	1.00%	2.00%	$4,664,112.30	$5,462,249.12	17.11%
24	Bradley		2.00%	$17,575.13	$12,649.49	-28.03%
25	Brandon	1.00%	2.00%	$5,832,383.43	$5,932,221.85	1.71%
26	Brandt		2.00%	$40,750.50	$45,438.01	11.50%
27	Bridgewater		2.00%	$131,314.60	$128,348.47	-2.26%
28	Bristol		2.00%	$90,314.49	$83,653.43	-7.38%
29	Britton	1.00%	2.00%	$923,660.63	$973,224.58	5.37%
30	Brookings	1.00%	2.00%	$21,745,390.74	$22,092,421.98	1.60%
31	Bruce		2.00%	$117,352.19	$106,208.24	-9.50%
32	Bryant		2.00%	$395,718.26	$410,256.91	3.67%
33	Buffalo		2.00%	$280,942.48	$258,258.25	-8.07%
34	Burke		2.00%	$363,248.10	$366,363.10	0.86%
35	Camp Crook		1.00%	$14,768.55	$16,351.20	10.72%
36	Canistota	1.00%	2.00%	$302,529.18	$288,395.96	-4.67%
37	Canova		1.95%	$47,860.04	$29,304.97	-38.77%
38	Canton	1.00%	2.00%	$1,657,105.89	$1,829,393.64	10.40%
39	Carthage		2.00%	$86,234.96	$79,037.88	-8.35%
40	Castlewood		2.00%	$242,168.88	$318,518.71	31.53%
41	Canvour		2.00%	$36,066.38	$35,655.64	-1.05%
42	Centerville	1.00%	2.00%	$335,828.05	$309,095.78	-7.96%
43	Central City		2.00%	$100,845.39	$100,648.05	-0.20%
44	Chamberlain	1.00%	2.00%	$2,147,041.47	$2,130,624.77	-0.76%
45	Chancellor	1.00%	2.00%	$176,052.28	$174,709.71	-0.76%
46	Clark		2.00%	$659,428.44	$613,647.32	-6.94%
47	Clear Lake	1.00%	2.00%	$638,450.17	$706,619.39	10.68%
48	Colman		2.00%	$360,928.22	$388,809.91	7.72%
49	Colome	1.00%	2.00%	$115,927.10	$118,634.28	2.34%
50	Colton	1.00%	2.00%	$231,818.56	$231,740.00	-0.03%

#	City	MGRT Rate	Sales/Use Tax Rate	Fiscal Year 2024	Fiscal Year 2025	Percent Change
51	Columbia		2.00%	$46,056.23	$47,219.39	2.53%
52	Conde		2.00%	$58,243.97	$36,207.22	-37.84%
53	Corona		2.00%	$31,441.86	$34,011.98	8.17%
54	Corsica	1.00%	2.00%	$421,809.82	$460,668.49	9.21%
55	Cresbard		2.00%	$31,189.69	$43,645.74	39.94%
56	Crooks	1.00%	2.00%	$358,382.95	$399,776.85	11.55%
57	Custer	1.00%	2.00%	$2,885,431.57	$2,976,630.97	3.16%
58	Dallas	1.00%	2.00%	$68,963.54	$70,801.27	2.66%
59	Dante		2.00%	$26,716.83	$31,896.15	7.33%
60	Davis		2.00%	$21,886.82	$20,641.61	-5.69%
61	De Smet	1.00%	2.00%	$802,126.16	$750,137.67	-6.48%
62	Deadwood	1.00%	2.00%	$6,025,732.71	$5,788,966.48	-3.93%
63	Dell Rapids	1.00%	2.00%	$1,991,001.38	$2,106,928.52	10.25%
64	Delmont		2.00%	$41,703.54	$43,039.00	3.20%
65	Dimock		2.00%	$91,506.70	$105,266.21	15.04%
66	Doland		2.00%	$69,179.69	$61,366.71	-11.29%
67	Dupree		1.00%	$77,859.07	$87,055.76	11.81%
68	Eagle Butte	1.00%	2.00%	$773,341.54	$764,578.71	-1.13%
69	Eden		1.00%	$37,715.80	$32,836.65	-12.94%
70	Edgemont	1.00%	2.00%	$368,580.48	$387,970.49	5.26%
71	Egan		2.00%	$81,416.24	$59,574.21	-26.83%
72	Elk Point	1.00%	2.00%	$830,425.61	$1,182,626.49	42.41%
73	Elkton		2.00%	$325,990.34	$310,988.40	-4.60%
74	Emery		2.00%	$224,852.17	$229,038.43	1.86%
75	Erwin		2.00%	$11,036.86	$8,978.75	-18.65%
76	Estelline		2.00%	$289,328.98	$282,008.41	-2.53%
77	Ethan		2.00%	$82,026.04	$79,133.54	-3.53%
78	Eureka		2.00%	$384,614.64	$407,656.97	5.99%
79	Fairfax		2.00%	$42,408.89	$45,923.65	8.29%
80	Fairview		2.00%	$11,837.59	$17,476.32	47.63%
81	Faith	1.00%	2.00%	$352,416.87	$408,120.37	15.81%
82	Faulkton	1.00%	2.00%	$478,117.07	$476,629.74	-0.31%
83	Flandreau	1.00%	2.00%	$968,166.07	$1,000,508.55	3.34%
84	Florence		2.00%	$71,478.49	$74,319.36	3.97%
85	Fort Pierre	1.00%	2.00%	$2,208,893.80	$2,390,375.07	8.22%
86	Frankfort		2.00%	$30,241.66	$24,159.97	-20.11%
87	Frederick		1.00%	$41,615.60	$50,483.36	21.31%
88	Freeman	1.00%	2.00%	$807,811.14	$883,978.97	9.43%
89	Garretson	1.00%	2.00%	$647,403.43	$559,118.70	-13.64%
90	Gary	1.00%	2.00%	$147,975.59	$134,154.61	-9.34%
91	Gayville		2.00%	$85,316.79	$83,595.54	-2.02%
92	Geddes		2.00%	$121,335.04	$101,584.36	-16.28%
93	Gettysburg	1.00%	2.00%	$711,012.57	$695,718.05	-2.15%
94	Glenham		2.00%	$35,531.21	$39,329.06	10.69%
95	Gregory	1.00%	2.00%	$992,476.47	$972,630.84	-2.00%
96	Grenville		2.00%	$20,897.33	$21,121.85	1.07%
97	Groton	1.00%	2.00%	$781,568.31	$602,166.80	-22.95%
98	Harrisburg	1.00%	2.00%	$3,415,091.67	$3,771,981.21	10.45%
99	Harrold		2.00%	$62,676.82	$73,326.21	16.99%
100	Hartford	1.00%	2.00%	$1,877,080.26	$1,884,259.71	0.38%

#	City	MGRT Rate	Sales/Use Tax Rate	Fiscal Year 2024	Fiscal Year 2025	Percent Change
101	Hayti		2.00%	$313,161.44	$225,966.04	-27.84%
102	Hazel		1.00%	$24,794.10	$26,181.36	5.60%
103	Helca	1.00%	1.00%	$69,069.82	$96,489.37	39.70%
104	Henry		2.00%	$68,862.75	$79,790.58	15.87%
105	Hermosa	1.00%	2.00%	$307,272.97	$347,586.38	13.12%
106	Herreid		2.00%	$331,349.31	$294,395.60	-11.15%
107	Highmore	1.00%	2.00%	$551,511.23	$539,312.73	-2.21%
108	Hill City	1.00%	2.00%	$1,615,425.80	$1,593,934.79	-1.33%
109	Hitchcock		1.00%	$33,136.34	$32,534.99	-1.81%
110	Hosmer		2.00%	$66,933.02	$76,934.95	14.94%
111	Hot Springs	1.00%	2.00%	$2,563,349.51	$2,593,978.62	1.19%
112	Hoven		2.00%	$254,093.68	$238,528.12	-6.13%
113	Howard	1.00%	2.00%	$512,507.81	$590,629.12	15.24%
114	Hudson		2.00%	$200,840.10	$186,837.05	-6.97%
115	Humbolt	1.00%	2.00%	$336,615.39	$326,871.08	-2.89%
116	Hurley		2.00%	$110,111.74	$121,348.91	10.21%
117	Huron	1.00%	2.00%	$10,077,883.11	$9,926,963.69	-1.50%
118	Interior	1.00%	2.00%	$79,187.66	$82,387.15	4.04%
119	Ipswich		2.00%	$535,440.14	$524,240.86	-2.09%
120	Irene	1.00%	2.00%	$124,820.41	$133,044.85	6.59%
121	Iroquois		1.00%	$53,238.16	$55,870.07	4.94%
122	Isabel		2.00%	$122,213.92	$119,719.94	-2.04%
123	Java		2.00%	$25,392.25	$32,436.12	27.74%
124	Jefferson		2.00%	$212,589.96	$183,893.03	-13.50%
125	Kadoka	1.00%	2.00%	$419,218.59	$427,820.86	2.05%
126	Kennebec	1.00%	2.00%	$181,776.95	$191,335.02	5.26%
127	Keystone	1.00%	2.00%	$1,378,354.59	$1,338,064.62	-2.92%
128	Kimball	1.00%	2.00%	$604,346.00	$628,056.86	3.92%
129	Kranzburg		2.00%	$70,012.24	$73,067.63	4.36%
130	La Bolt		1.00%	$19,932.06	$13,679.91	-31.37%
131	Lake Andes		2.00%	$299,445.28	$319,158.21	6.58%
132	Lake City	1.00%	1.00%	$18,174.33	$28,319.69	55.82%
133	Lake Norden		2.00%	$1,197,702.66	$1,166,057.88	-2.64%
134	Lake Preston		2.00%	$271,678.91	$253,232.51	-6.79%
135	Lane		2.00%	$6,337.07	$2.51	-99.96%
136	Langford		2.00%	$76,858.26	$86,202.74	12.16%
137	Lead	1.00%	2.00%	$1,904,727.56	$1,723,912.19	-9.49%
138	Lemmon	1.00%	2.00%	$845,178.13	$863,375.33	2.15%
139	Lennox	1.00%	2.00%	$1,100,841.55	$1,254,495.06	13.96%
140	Leola		2.00%	$128,670.29	$127,072.35	-1.24%
141	Lesterville		2.00%	$41,265.88	$47,926.49	16.14%
142	Letcher	1.00%	2.00%	$41,914.55	$45,611.22	8.82%
143	Madison	1.00%	2.00%	$5,302,638.36	$5,087,204.07	-4.06%
144	Marion		2.00%	$405,902.87	$360,334.52	-11.23%
145	Martin	1.00%	2.00%	$723,782.95	$717,909.49	-0.81%
146	McIntosh		2.00%	$59,306.65	$64,225.93	8.29%
147	McLaughlin		2.00%	$193,665.30	$287,791.90	48.60%
148	Mellette		2.00%	$136,403.29	$121,890.86	-10.64%
149	Menno		2.00%	$305,460.72	$281,109.47	-7.97%
150	Midland		2.00%	$98,659.72	$102,130.43	3.52%

#	City	MGRT Rate	Sales/Use Tax Rate	Fiscal Year 2024	Fiscal Year 2025	Percent Change
151	Milbank	1.00%	2.00%	$4,560,363.55	$4,041,256.73	-11.38%
152	Miller	1.00%	2.00%	$1,067,671.94	$1,144,250.30	7.17%
153	Mission		2.00%	$644,801.58	$755,523.58	17.17%
154	Mitchell	1.00%	2.00%	$15,992,983.94	$16,602,238.29	3.81%
155	Mobridge	1.00%	2.00%	$2,239,232.83	$2,377,186.47	6.16%
156	Monroe		2.00%	$17,956.55	$21,968.43	22.34%
157	Montrose		2.00%	$122,358.44	$120,723.20	-1.34%
158	Morristown		1.50%	$10,636.60	$25,992.27	144.37%
159	Mound City		2.00%	$23,720.62	$33,474.95	41.12%
160	Mount Vernon	1.00%	2.00%	$126,645.82	$125,151.04	-1.18%
161	Murdo	1.00%	2.00%	$575,097.67	$552,570.40	-3.92%
162	New Effington		2.00%	$88,801.11	$79,466.59	-10.51%
163	New Underwood		2.00%	$185,765.06	$187,428.77	0.90%
164	Newell	1.00%	2.00%	$401,153.50	$358,677.48	-10.59%
165	Nisland		2.00%	$30,883.16	$37,525.75	21.51%
166	North Sioux City	1.00%	2.00%	$4,928,625.81	$4,585,232.59	-6.97%
167	Oacoma	1.00%	2.00%	$814,017.01	$796,768.18	-2.12%
168	Oelrichs		2.00%	$52,294.63	$50,611.01	-3.22%
169	Oldham		2.00%	$23,939.45	$36,117.71	50.87%
170	Olivet		1.00%	$16,081.10	$16,436.79	2.21%
171	Onida		2.00%	$301,067.61	$326,539.21	8.46%
172	Oreint		1.00%	$15,370.62	$13,938.67	-9.32%
173	Parker		2.00%	$548,946.64	$640,942.13	16.76%
174	Parkston	1.00%	2.00%	$1,020,027.12	$1,051,311.77	3.07%
175	Peever		2.00%	$26,730.02	$24,407.84	-8.69%
176	Philip		2.00%	$683,237.31	$727,004.89	6.41%
177	Pickstown		2.00%	$149,863.69	$128,712.58	-14.11%
178	Piedmont		2.00%	$437,863.77	$484,012.97	10.54%
179	Pierpont		2.00%	$24,302.76	$25,640.82	5.51%
180	Pierre	1.00%	2.00%	$11,473,840.64	$12,026,533.88	4.82%
181	Plankinton		2.00%	$356,364.33	$336,943.92	-5.45%
182	Platte	1.00%	2.00%	$1,116,683.07	$1,076,557.57	-3.59%
183	Pollock		2.00%	$168,385.75	$118,368.91	-29.70%
184	Presho		2.00%	$239,294.78	$260,717.07	8.95%
185	Pringle		2.00%	$42,861.17	$46,317.25	8.06%
186	Pukwana		2.00%	$70,912.95	$71,538.80	0.88%
187	Quinn	1.00%	1.00%	$8,973.28	$15,204.66	69.44%
188	Ramona		2.00%	$34,435.19	$38,076.77	10.58%
189	Rapid City	1.00%	2.00%	$86,121,117.90	$88,673,428.56	2.96%
190	Redfield	1.00%	2.00%	$1,317,135.83	$1,307,179.82	-0.76%
191	Reliance	1.00%	2.00%	$88,642.73	$83,180.62	-6.16%
192	Revillo		1.00%	$41,618.01	$27,770.20	-33.27%
193	Roscoe		2.00%	$173,965.59	$175,228.93	0.73%
194	Rosholt		2.00%	$194,525.78	$173,758.51	-10.68%
195	Roslyn		3.00%	$98,250.01	$102,981.66	4.82%
196	Saint Lawrence		2.00%	$84,882.42	$74,378.80	-12.37%
197	Salem	1.00%	2.00%	$667,831.69	$695,835.42	4.19%
198	Scotland		2.00%	$401,660.99	$429,597.59	6.96%
199	Selby		2.00%	$411,387.65	$568,291.92	38.14%
200	Sherman		1.00%	$14,270.01	$14,609.06	2.38%

#	City	MGRT Rate	Sales/Use Tax Rate	Fiscal Year 2024	Fiscal Year 2025	Percent Change
201	Sioux Falls	1.00%	2.00%	$199,376,801.95	$199,881,077.26	0.25%
202	Sisseton	1.00%	2.00%	$1,543,086.72	$1,585,583.50	2.75%
203	South Shore		1.00%	$19,725.67	$20,304.67	2.94%
204	Spearfish	1.00%	2.00%	$13,135,887.72	$13,676,309.80	4.11%
205	Spencer		2.00%	$35,155.33	$29,940.11	-14.83%
206	Springfield		2.00%	$287,817.72	$305,227.98	6.05%
207	Stickney		2.00%	$179,629.82	$209,051.21	16.38%
208	Stratford		2.00%	$35,871.98	$37,375.57	4.19%
209	Sturgis	1.00%	2.00%	$5,298,415.48	$5,475,385.49	3.34%
210	Summerset	1.00%	2.00%	$1,220,667.51	$1,183,696.56	-3.03%
211	Summit		2.00%	$305,153.05	$281,565.63	-7.73%
212	Tabor		2.00%	$155,847.13	$167,422.86	7.43%
213	Tea	1.00%	2.00%	$4,416,094.51	$4,654,090.91	5.46%
214	Timber Lake		2.00%	$320,840.11	$313,331.54	-2.34%
215	Toronto		2.00%	$157,403.37	$162,623.25	3.32%
216	Trent		2.00%	$56,102.07	$63,207.53	12.67%
217	Tripp		2.00%	$148,057.30	$143,908.35	-2.80%
218	Tulare		1.00%	$105,366.42	$108,023.49	2.52%
219	Tyndall		2.00%	$478,237.19	$449,372.52	-6.04%
220	Utica		1.00%	$8,248.26	$9,027.00	9.44%
221	Valley Springs		2.00%	$217,074.81	$222,909.12	2.69%
222	Veblen		2.00%	$97,316.38	$96,313.69	-1.03%
223	Vermillion	1.00%	2.00%	$5,936,794.96	$6,436,344.21	8.41%
224	Viborg	1.00%	2.00%	$381,489.78	$382,118.91	0.16%
225	Volga		2.00%	$840,679.67	$864,949.97	2.89%
226	Volin		2.00%	$28,561.68	$34,533.95	20.91%
227	Wagner	1.00%	2.00%	$1,003,653.04	$991,858.48	-1.18%
228	Wakonda		2.00%	$139,451.08	$122,488.94	-12.16%
229	Wall	1.00%	2.00%	$1,837,475.93	$2,257,169.34	22.84%
230	Wallace		1.00%	$13,209.83	$14,217.14	7.63%
231	Ward		2.00%	$34,065.68	$32,262.29	-5.29%
232	Warner		2.00%	$90,608.75	$108,110.29	19.32%
233	Wasta		1.00%	$8,568.02	$12,029.86	40.40%
234	Watertown	1.00%	2.00%	$22,510,410.46	$23,081,580.08	2.54%
235	Wauby		2.00%	$224,553.58	$216,186.31	-3.73%
236	Webster	1.00%	2.00%	$1,313,607.43	$1,401,234.46	6.67%
237	Wentworth		2.00%	$93,663.32	$107,185.63	14.44%
238	Wessington		2.00%	$132,717.58	$121,368.72	-8.55%
239	Wessington Springs		2.00%	$421,386.94	$452,867.09	7.47%
240	Westport		2.00%	$32,636.39	$43,173.45	32.29%
241	White		2.00%	$129,415.96	$173,375.95	33.97%
242	White Lake	1.00%	2.00%	$96,692.36	$114,539.28	18.46%
243	White River		2.00%	$227,762.95	$239,913.13	5.33%
244	Whitewood	1.00%	2.00%	$429,874.60	$440,066.54	2.37%
245	Willow Lake		2.00%	$140,115.97	$142,954.98	2.03%
246	Wilmont		2.00%	$172,788.08	$175,472.86	1.55%
247	Winner	1.00%	2.00%	$2,171,325.84	$2,139,379.42	-1.47%
248	Witten		2.00%	$30,128.65	$8,658.93	-71.26%
249	Wolsey		2.00%	$199,369.58	$215,366.34	8.02%
250	Wood		2.00%	$20,370.25	$15,145.07	-25.65%
251	Woonsocket		2.00%	$288,354.30	$323,311.10	12.12%
252	Worthing	1.00%	2.00%	$209,494.21	$275,683.60	31.59%
253	Yale		1.00%	$13,356.08	$17,423.72	30.46%
254	Yankton	1.00%	2.00%	$13,625,159.12	$13,983,356.90	2.63%

Statewide Totals

During Fiscal Year 2025, $567,116,222.92 in Municipal taxes were collected throughout the state. This is a 1.70% increase from Fiscal Year 2024's total of $557,663,800.92

Sales Tax Rate Lookup

Our Sales Tax Rate Lookup allows you to instantly find tax rates for any South Dakota addresses.

Simply type in any South Dakota address to find your rates.

You may also upload an Excel spreadsheet to find rates for separate transactions in multiple municipalities.

To get started, visit the department website and click on the Sales Tax Rate Lookup logo under online services.

Special Events

Revenue agents license vendors to collect state sales and tourism taxes, and municipal taxes at various special events across the state throughout the year. The table below compares taxes collected at South Dakota's largest special events during Fiscal Year 2025 to the previous year.

Event	Fiscal Year 2024*	Fiscal Year 2025*	Percent Change
Black Hills Stock Show	$63,063.47	$74,172.00	17.61%
Brown County Fair	$40,513.31	$36,413.40	-10.12%
South Dakota State Fair	$233,018.71	$273,707.55	17.46%
Sturgis Motorcycle Rally**	$1,114,230.41	$1,169,300.00	4.94%
Southern Hills Rally***	$482,123.74	$412,436.00	-14.45%
Central States Fair	$63,800.44	$67,264.00	5.43%
Sioux Empire Fair	$11,553.81	$21,850.46	89.12%
Total	**$ 2,008,303.89**	**$ 2,055,143.41**	**2.33%**

* Total Tax includes state, municipal, municipal gross receipts, and tourism taxes

** The Sturgis Motorcycle Rally includes Meade, Lawrence, Butte, Pennington, Custer, and Fall River Counties, as well as the cities within those counties.

*** Southern Hills Rally includes Pennington, Custer, and Fall River Counties, as well as the cities within those counties



The DOR staff could be at a city near you!

Each year, our staff attends special events throughout the state. Whether we are hosting our DOR Annual Assessor School, giving back through community clean up, or staffing a temporary office for the Sturgis Motorcycle Rally, we take pride in serving our customers and the State of South Dakota.

Audit

The Audit Division is responsible for selecting and performing audits on behalf of the Department of Revenue. The primary purpose of an audit is to verify the gross receipts, deductions, and use tax reported on tax returns, to ensure required record keeping is in place, and to work with auditees to ensure understanding of the tax laws.

Audits, Assessments, and Revenues*

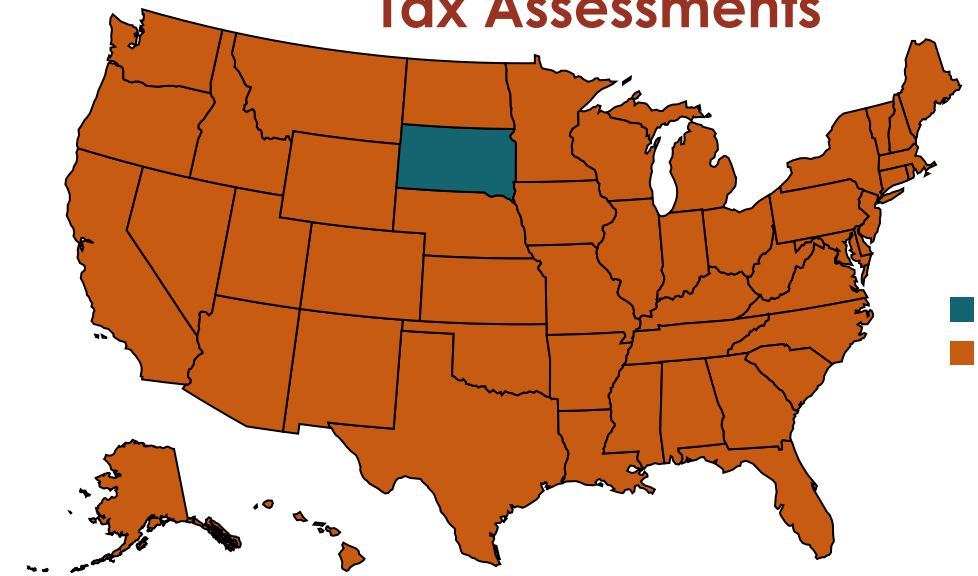
Tax Type	Fiscal Year 2024				Fiscal Year 2025			
	Audits	Assesments	Credits	Payments Received	Audits	Assesments	Credits	Payments Received
Sales, Use, and Contactor's Excise	1,310	$26,773,877	$ (1,044,281)	$23,357,105	1,198	$29,217,289	$ (6,229,912)	$22,998,250
Fuel, Prorate, IFTA	214	$1,034,797	$ (131)	$484,508	197	$183,494	$ (4,568)	$57,070
Bank Franchise	14	$4,800,435	$ -	$4,250,751	17	$6,676,533	$ (4,122)	$4,593,057
Tobacco	2	$23,681	$ -	$19,587	13	$6,271	$ (192)	$6,075
Total	1,540	$32,732,065	$ (1,044,413)	$28,111,952	1,425	$36,083,587	$ (6,238,798)	$30,654,451

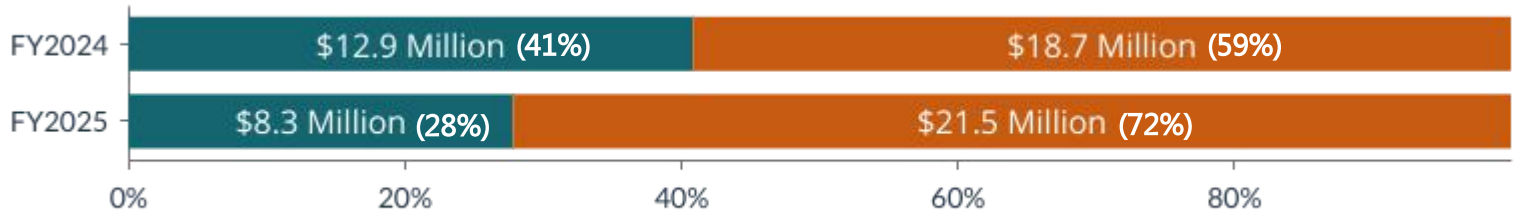
*Assessments and credits are from the original certificates of assessment.

Customer said, "Auditor was very thorough in helping me understand why we had overpayments, and explained which services were subject to ET/Use tax. My auditor was fantastic!"

"The auditor was very kind and understanding. He made the whole process easy and worked with us to get him the appropriate information he needed."
- Satisfied Customer

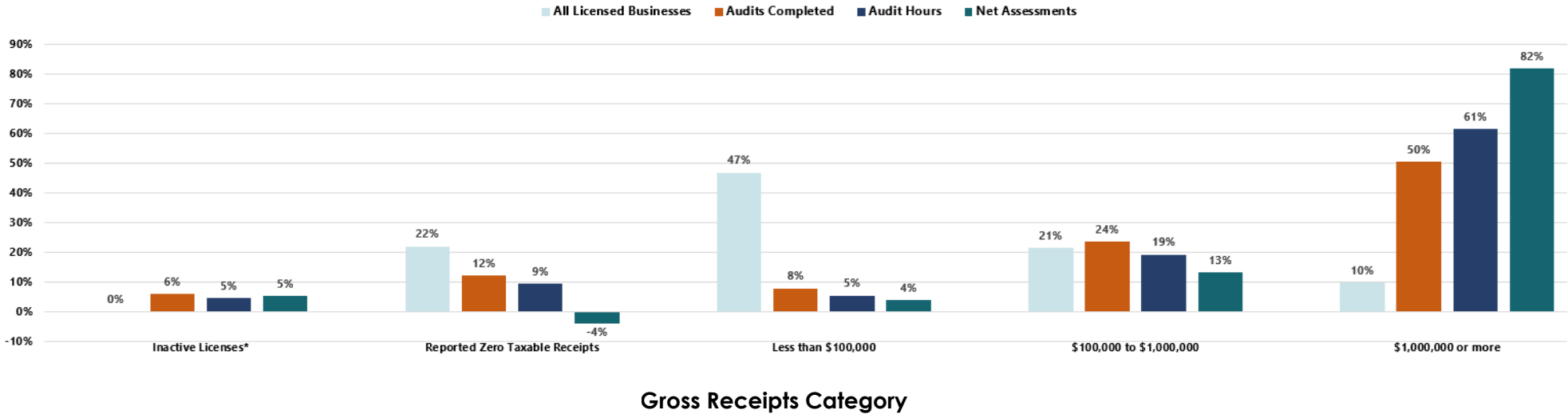
Net Sales, Use, and Contractor's Excise Tax Assessments





FY2025 Audit Metric Distribution by Business Size

The graph below shows the percentage of businesses that fall into five different size categories. This information is compared to how much of the audit time and net assessments are associated with those same taxpayers.



*Audits completed by gross receipts category are distributed based on the GR category of the audit's primary license. It does not take into account the gross receipts reported on non-primary license types.

*If an inactive license is audited, it's typically because it is not the primary license, but it is audited because of its relationship to the primary license.

*Starting from Fiscal Year 2023, this graphic includes only business tax audit license types, excluding special tax, motor fuel, and IFTA/IRP license types.

Common Errors Found During an Audit

Common Sales Tax Errors

- Under-reporting of sales tax due to poor record keeping.
- Exempting sales to taxable customers such as churches and 501(c)(3) entities.
- Municipal tax and municipal gross receipts tax (MGRT) reporting errors.
- Not having valid exemption certificates on file.
- Sales tax charged on construction services subject to excise tax.

Common Use Tax Errors

- Not remitting use tax on goods and services purchased/used.
- Not remitting use tax on items taken from inventory and used personally or in your business.
- Not remitting use tax on owner-furnished materials (OFM).
- Not remitting use tax on equipment brought in from out of state.
- Use tax paid in error on purchases of services subject to excise tax.

Common Contractor's Excise Tax Errors

- Under-reporting of excise tax due to poor record keeping.
- Not remitting excise tax on owner-furnished materials (OFM).
- Not reporting excise tax on work performed for Local, State, or Federal Government agencies.
- Excise tax charged on construction services subject to sales tax.
- Not including the excise tax invoiced and collected in reported gross receipts.

Common Motor Fuel Excise Tax Errors

- Errors in reporting due to poor record keeping.
- Not keeping the nine required items on trip sheets. (IFTA/IRP)
- Substituting an invoice or other document for a bill of lading. (Supplier)
- Not including non-taxable exports on returns. (Importer/Exporter/Supplier)
- Incorrect reporting of product authorizations – a product authorization must occur before the rack and bill of lading must reflect the new supplier.

Motor Vehicle

The Department of Revenue's Motor Vehicle Division collects and administers motor fuel tax, special fuel tax, the International Registration Plan (IRP), Unified Carrier Registrations (UCR), the International Fuel Tax Agreement (IFTA), and commercial and non-commercial motor vehicle licensing, titling, and registration. The division also regulates licensed motor vehicle dealers.

Motor Vehicle Excise Tax of 4% is collected on sales of motor vehicles that operate on South Dakota's roads and highways. Vehicles used on public roadways or waterways must also be licensed and registered each year. Registration is confirmed by the issuance of a license plate/decal.

Registration and Title Revenues

	FY 2024	FY 2025	% Change
License Plate Fees - State's Share*	$ 6,577,390	$ 6,641,220	0.96%
License Plate Fees - Counties', Cities', Townships' Share	$ 60,569,280	$ 60,615,328	0.08%
Snowmobile Registration	$ 101,760	$ 99,180	-2.60%
Boat Registration Fees	$ 1,885,826	$ 1,966,719	4.11%
Electric Motor Vehicle Fees	$ 125,050	$ 172,205	27.38%
Temporary Special Permits	$ 76,791	$ 64,016	-19.96%
Mobile Home Plates	$ 4,760	$ 3,375	-41.04%
Dealer Fees	$ 480,462	$ 384,857	-24.84%
Duplicate Plates, Replacement Plates	$ 391,642	$ 399,314	1.92%
Title and Penalty Fees	$ 4,051,337	$ 3,796,919	-6.70%
Trailer ID Fees	$ 88,047	$ 83,026	-6.05%
Motorcycle Saftey Education Fees	$ 854,787	$ 844,585	-1.21%
Mobile Home Registration Fees - States's Share	$ 675,486	$ 564,742	-19.61%
Motor Vehicle Excise Tax	$ 180,549,149	$ 172,763,395	-4.51%
Snowmobile 3% Excise Tax	$ 372,992	$ 258,563	-44.26%
Duplicate Title Fees	$ 203,929	$ 194,830	-4.67%
DANR - Solid Waste Fees	$ 1,430,267	$ 1,432,527	0.16%
DPS - Highway Patrol Fees	$ 1,524,405	$ 1,524,923	0.03%
Total Receipts	**$ 259,963,361**	**$ 251,809,723**	**-3.24%**

*State Motor Vehicle Fund, License Plate Special Revenue Fund

Motor Carrier Revenue

Revenue Source	Fiscal Year 2023	% Change Over Previous Year	Fiscal Year 2024	% Change Over Previous Year	Fiscal Year 2025	% Change Over Previous Year
Unified Carrier Registration Fees	$ 855,623	0.0%	$ 855,623	0.0%	$ 817,299	-4.7%
International Fuel Tax Agreement (IFTA)	$ 1,360,061	8.0%	$ 1,465,857	7.2%	$ 1,629,940	10.1%
International Registration Plan (IRP) - Prorate	$ 25,410,729	5.3%	$ 25,945,152	2.1%	$ 25,832,801	-0.4%

Distributions

Motor Vehicle Registration Fees

- Local Government 95.75%
- License Plate Special Revenue Fund 2.50%
- Motor Vehicle Fund 1.75%



Mobile Home Registration Fees

- General Fund 25.00%
- Local Government 63.75%
- Motor Vehicle Fund 11.25%



Snowmobiles

- Game Fish & Parks 90%
- Motor Vehicle Fund 10%



Plates & Permits

- License Plate Revolving Fund 100%



Motor Fuel Excise Tax

- State Highway Fund 95%
- General Fund 5%



Tax collected from gallons of motor fuel sold.

Motor Vehicle Excise Tax

- State Highway Fund 97%
- General Fund 3%



Tax collected from the sale of motor vehicles.

605Drive - Electronic Title Project

Starting **July 1, 2026**, South Dakota will transition to an electronic vehicle title system as established by Senate Bill 131 during the 2025 Legislative Session. This modernization project means the state will no longer automatically print paper titles. Instead, vehicle owners will be able to securely view and manage their titles online through their my605Drive accounts.

The new system will allow for:

- Electronic submission of title applications, lien statements, and related documents
- Faster and more efficient processing of vehicle title transfers
- Convenient, 24/7 online access to vehicle title records

The new e-title system launches on July 1, 2026, but you may notice changes a little earlier. The Department of Revenue will stop automatically printing paper titles in early 2026. If you still want a paper title, you will be able to request one. Once the new e-title system goes live, vehicle owners who prefer or require a paper copy will still have the option to request a printed title at any time.

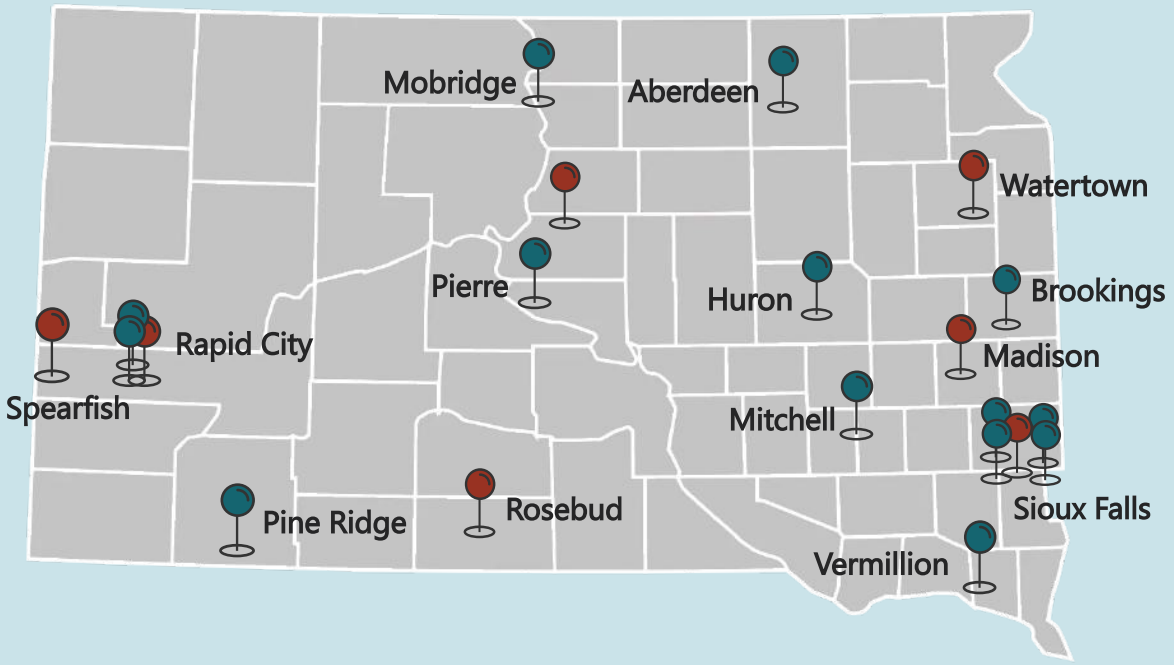


Renew On The Go!

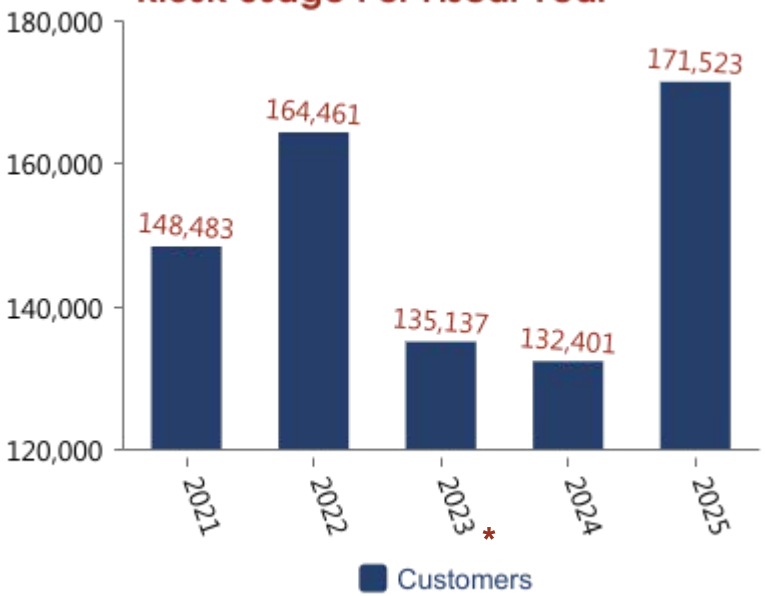
All you need is a debit or credit card and a South Dakota ID to:

- Change address
- Renew driver's license
- Renew vehicle registration
- Report vehicle sale
- Print seller's permit

See the map for all of our locations. For addresses and more information, visit https://sddmvnowkiosk.com



Kiosk Usage Per Fiscal Year



* CY 2023 was a license plate renewal year

Fiscal Year 2025 By The Numbers

Registrations Renewed at a DMV Now Kiosk

171,523

↑ 29.55%

Registrations Renewed Online

126,303

↑ 15.84%

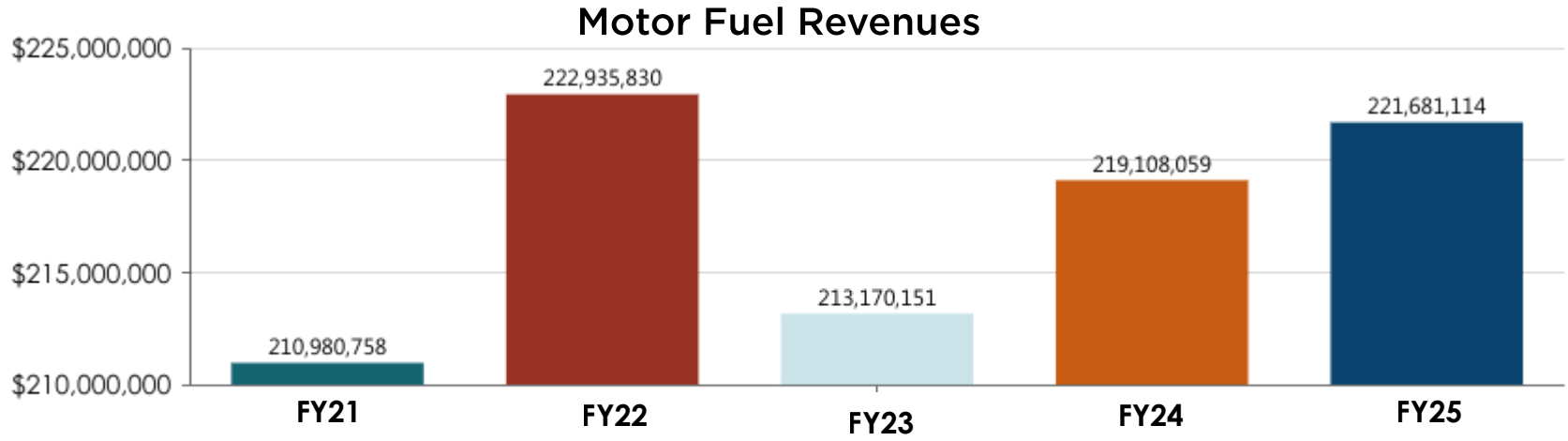
Title Applications Processed

366,176

↓ 12.70%

Motor Fuel Tax

Many fuel types, including gasoline, diesel, ethyl alcohol, methyl alcohol, aviation fuel, jet fuel, and liquid petroleum gas (LPG), fall into the fuel tax category. In Fiscal Year 2025, total fuel tax revenues amounted to $**221,681,114**. The chart below compares South Dakota's fuel tax revenues for the past five years. Each fuel type is taxed at a different rate as per South Dakota law.



Revenue Sources

Revenue Source	Fiscal Year 2023	% Change Over Prevous Years	Fiscal Year 2024	% Change Over Prevous Years	FIscal Year 2025	% Change Over Prevous Years
Aviation Fuel	$ 891,929	-3.1%	$ 923,439	3.4%	$ 936,092	1.4%
Motor Fuel Tax - State	$ 189,470,153	-5.0%	$ 195,564,638	3.1%	$ 197,669,900	1.1%
Motor Fuel Tax - Tribal	$ 5,060,690	5.0%	$ 4,302,220	-17.6%	$ 4,678,979	8.1%
Tank Inspection Fees	$ 17,747,379	-3.3%	$ 18,317,762	3.1%	$ 18,396,143	0.4%

605 DRIVE

605Drive hosted 48 Pit Stop trainings, serving 3,845 individuals throughout the year.



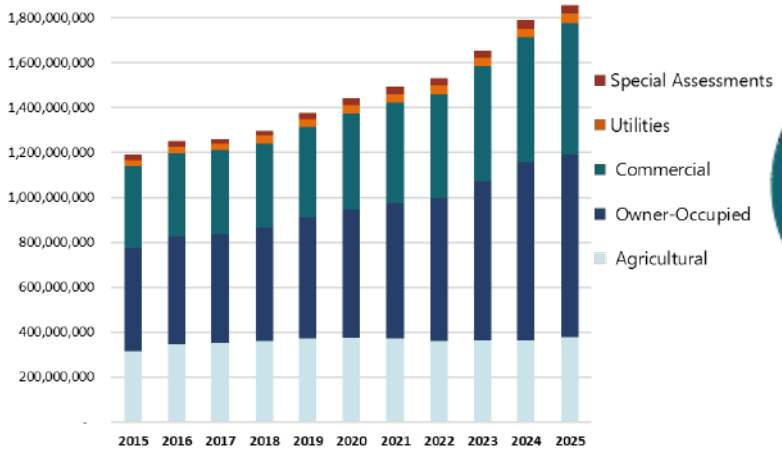
By the Numbers

South Dakota has **17** different motor fuel license types and a total of **2,868** licenses.

Property Tax

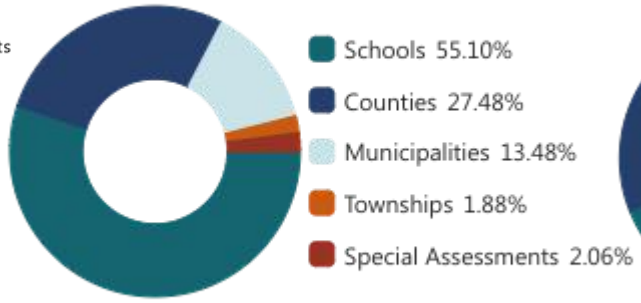
In 2025, South Dakota property owners paid more than $1.86 billion to fund local governments and provide K-12 education for the state's children. The state does not collect or spend any property tax money. Each county administers its own property tax system. The department's primary role is to assist local governments in making property valuations that are fair and in compliance with the law. The following tables show the portion of the total taxes paid by each classification of property, and which local government received the money.

Property Tax Contribution History



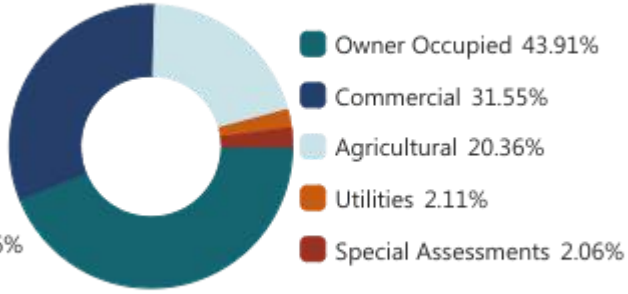
Where The Money Went

2025 Tax Distribution Breakdown



Who Paid

2025 Tax Contribution Breakdown



For specific dollar amounts for contributions and distributions, please see page 28.

Effective Tax Rates

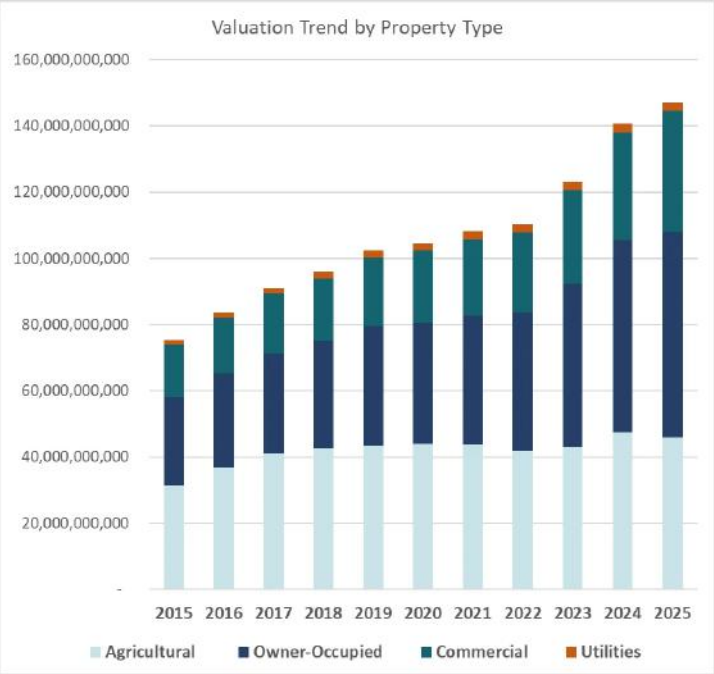
The following table shows the effective tax rate for agricultural, owner-occupied, and commercial property in a sampling of jurisdictions payable in 2025. The effective tax rate is the percentage of a property's market value that will be paid in taxes. For example, if the effective tax rate is 2%, and the market value of the property is $150,000, then the taxes will be about $3,000 per year.

The "Ag" effective tax rate is for the agricultural property in the township around the city listed. The "Other" category includes commercial property, utility property, and residential property not occupied by the owner within the specified city.

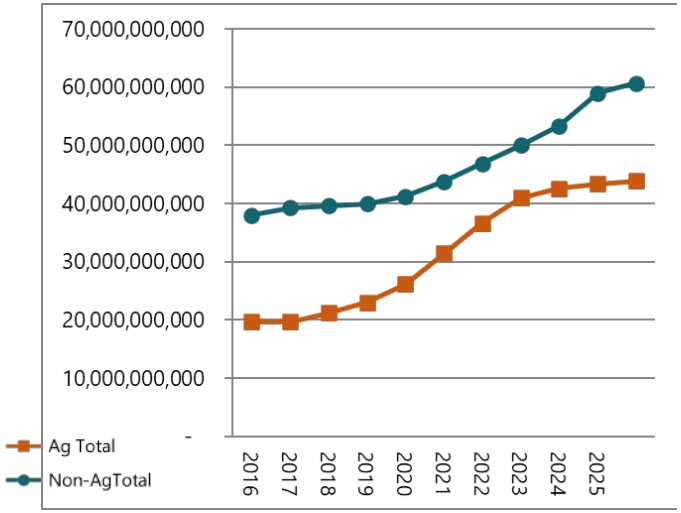
City	Agricultural Effective Tax Rate	Owner-Occupied Effective Tax Rate	Other Effective Tax Rate
Aberdeen	0.91%	1.39%	1.66%
Belle Fourche	0.69%	1.28%	1.52%
Box Elder	0.93%	1.29%	1.53%
Brandon	0.80%	1.16%	1.41%
Brookings	1.03%	1.25%	1.52%
Canton	0.72%	1.27%	1.51%
Chamberlin	0.70%	1.31%	1.55%
Dell Rapids	0.83%	1.22%	1.47%
Flandreau	0.90%	1.45%	1.69%
Hot Springs	0.75%	1.17%	1.41%
Huron	0.79%	1.48%	1.72%
Madison	0.66%	1.16%	1.41%
Milbank	0.94%	1.27%	1.51%
Mitchell	0.83%	1.23%	1.47%

City	Agricultural Effective Tax Rate	Owner-Occupied Effective Tax Rate	Other Effective Tax Rate
Mobridge	0.82%	1.39%	1.67%
Piedmont	0.80%	1.06%	1.30%
Pierre	0.65%	1.00%	1.24%
Rapid City	0.87%	1.08%	1.32%
Redfield	0.79%	1.77%	2.02%
Sioux Falls	0.81%	1.18%	1.46%
Sisseton	0.71%	1.45%	1.69%
Sturgis	0.70%	1.16%	1.40%
Vermillion	1.20%	1.67%	1.98%
Watertown	0.70%	0.92%	1.17%
Webster	0.66%	1.20%	1.45%
Winner	0.61%	1.04%	1.28%
Yankton	0.81%	1.11%	1.42%
Statewide	0.70%	1.11%	1.36%

Taxable Valuations by Category: 2015-2025



Valuation Total in Ag vs. Non-Ag Properties



See page 27 for taxable valuations by county.

Figures listed are 2025 valuations for taxes payable in 2026.

Wind Farms

Wind farms pay a nameplate capacity tax and a production tax instead of real property taxes, which get deposited into the Renewable Facility Tax Fund. All of the nameplate capacity tax and 20% of the production tax collected are remitted to the respective counties prior to May 1 each year. The remainder of the production tax is deposited to the State General Fund.

Upon receipt of the taxes, the county auditor allocates the taxes among the school districts, the county, and the organized townships where a wind tower is located. When a wind tower is located in an unorganized township, that portion of the tax is allocated to the county.

The distribution rates are:
- 50% to the school district(s)
- 35% to the county(s)
- 15% to the organized township(s)

For taxes payable in 2025, there were 26 wind farms in operation, which paid $16,658,958 in nameplate capacity tax and production tax. The State General Fund received $4,772,468, and Local Government Entities received $11,886,490.

The breakdown of the local government taxes was:
- Schools: $5,943,249
- Counties: $4,590,593
- Townships: $1,352,648



Solar Farms

For taxes payable in 2025, there were 2 solar farms in operation which paid $920,956 in nameplate capacity tax and production. The State General Fund received $309,946 and Local Government Entities received $611,010.

The breakdown of local government taxes was:
- Schools: $305,505
- Counties:$305,505

Property Tax Transparency Portal



The South Dakota Property Tax Transparency Portal holds property tax information, resources, and laws. This system features the Property Tax Explainer Tool that provides a high-level breakdown of some of the levies assessed within a specific jurisdiction, numerous DOR property tax facts, publications, forms, and multiple years of property tax data.

While the state does not collect or spend any property tax money, property taxes are the primary source of funding for school systems, counties, municipalities, and other units of local government.

Find the property tax portal here: https://sdproptax.info/

Property Tax Limitations

The South Dakota Legislature has enacted two independent systems that limit the growth of property taxes. The first is the state aid to education payments system. These payments effectively replace property taxes for schools that would otherwise be paid by property owners. The second system is the caps placed on the property taxes collected by all levels of local government, except schools. Property tax caps and state aid to education payments have significantly slowed this increase.

State Aid to Education Payments

All property owners benefit from the funding for education provided by the state. The state provides extra revenue for K-12 education that would otherwise have to be paid by property owners. The benefit is provided to the taxpayer through a tax rate reduction for the school general fund levy. The school general fund levy rates for taxes payable in 2026 are set statewide as follows:

Ag $1.125/$1,000 of value
Owner-Occupied $2.518/$1,000 of value
Other $5.211/$1,000 of value

Property Tax Caps

State law limits the amount of property taxes that local governments (counties, cities, townships, fire districts, etc.) can collect from their property owners. Market increases in the value of the property within the taxing district automatically decrease the property tax rates upon that property to ensure that the caps are not exceeded. Local governments are limited to the amount of property taxes they collected last year, plus an increase for inflation based upon the consumer price index (but not more than 3%), and for new construction within the taxing jurisdiction.

Tax Increment Financing

Tax Increment Financing (TIF) is a tool primarily used to redevelop areas or grow a local economy by offsetting the cost of public infrastructure improvements. TIFs can be useful in attracting private investments and businesses, which can translate into more jobs and a growing tax base. TIFs have four classifications, which are shown below along with the number of active TIFs throughout the state. For more information on TIFs, including our TIF Annual Report, visit https://sddor.seamlessdocs.com/sc/publications-annual-reports/.



Property Tax - Taxable Valuations by County

The following chart indicates the amount of taxable value in each of South Dakota's 66 counties, broken out by the class of property. The "Other" category includes residential property not occupied by the owner and commercial property. The valuations below do not include any centrally assessed utility valuations.

County	Ag Valuation	Owner Occupied Valuation	Other Valuation	Total Valuation
Aurora	$845,411,421	$139,030,752	$80,753,927	$1,065,196,100
Beadle	$1,523,773,370	$863,644,963	$443,039,390	$2,830,457,723
Bennet	$250,996,788	$49,733,552	$29,493,162	$330,223,502
Bon Hommme	$705,571,238	$255,809,315	$126,003,784	$1,087,384,337
Brookings	$1,139,014,660	$2,037,206,440	$1,225,033,150	$4,401,254,250
Brown	$2,055,458,613	$2,383,400,836	$1,228,458,051	$5,667,317,500
Brule	$872,111,714	$266,982,048	$187,238,821	$1,326,332,583
Buffalo	$288,099,838	$3,387,592	$3,012,286	$294,499,716
Butte	$327,405,751	$776,978,633	$353,335,030	$1,457,719,414
Campbell	$691,976,631	$55,629,286	$55,521,698	$803,127,615
Charles Mix	$1,178,398,136	$344,253,732	$284,446,664	$1,807,098,532
Clark	$1,425,795,504	$233,209,861	$123,127,420	$1,782,132,785
Clay	$610,365,431	$729,332,614	$420,433,065	$1,760,131,110
Codington	$848,979,798	$2,265,020,191	$1,232,611,671	$4,346,611,660
Corson	$574,498,685	$22,126,378	$32,061,904	$628,686,967
Custer	$194,289,852	$1,315,998,863	$864,053,347	$2,374,342,062
Davison	$576,396,294	$1,284,187,851	$1,014,629,719	$2,875,213,864
Day	$966,331,014	$332,553,089	$282,105,260	$1,580,989,363
Deuel	$662,358,301	$269,664,727	$160,747,673	$1,092,770,701
Dewey	$304,704,443	$32,053,083	$46,962,303	$383,719,829
Douglas	$626,785,281	$117,329,294	$48,527,611	$792,642,186
Edmunds	$1,148,027,783	$213,385,941	$196,137,907	$1,557,551,631
Fall River	$167,554,142	$594,359,477	$412,883,337	$1,174,796,956
Faulk	$1,002,431,325	$53,371,967	$26,616,137	$1,082,419,429
Grant	$802,964,695	$396,092,880	$267,992,916	$1,467,050,491
Gregory	$552,309,689	$155,453,754	$139,650,045	$847,413,488
Haakon	$495,981,964	$80,980,673	$56,192,220	$633,154,857
Hamlin	$836,393,511	$479,173,419	$404,432,687	$1,719,999,617
Hand	$1,585,918,745	$131,532,737	$97,158,453	$1,814,609,935
Hanson	$560,033,298	$228,485,058	$75,136,170	$863,654,526
Harding	$306,773,684	$54,301,517	$62,718,773	$423,793,974
Hughes	$540,262,198	$1,260,294,988	$662,268,407	$2,462,825,593
Hutchinson	$1,079,874,393	$376,541,841	$148,863,960	$1,605,280,194
Hyde	$789,624,999	$41,433,789	$37,261,474	$868,320,262
Jackson	$283,197,461	$42,482,874	$35,990,097	$361,670,432
Jerauld	$593,490,730	$73,590,373	$71,547,920	$738,629,023
Jones	$334,491,747	$22,822,592	$27,751,066	$385,065,405
Kingsbury	$1,155,114,308	$377,930,719	$202,203,106	$1,735,248,133
Lake	$769,667,404	$1,041,476,537	$547,241,109	$2,358,385,050
Lawrence	$77,595,519	$2,954,101,718	$2,623,743,282	$5,655,440,519
Lincoln	$892,207,447	$7,913,054,126	$3,880,602,871	$12,685,864,444
Lyman	$850,740,392	$104,344,826	$128,625,272	$1,083,710,490
Marshall	$920,495,406	$291,064,899	$167,782,573	$1,379,342,878
Mc Cook	$872,804,501	$419,610,623	$133,721,380	$1,426,136,504
Mc Pherson	$831,094,819	$77,278,741	$33,736,147	$942,109,707
Meade	$542,385,677	$2,606,804,517	$908,367,696	$4,057,557,890
Mellete	$252,680,613	$20,292,294	$16,719,682	$289,692,589
Miner	$756,155,417	$103,910,247	$48,509,409	$908,575,073
Minnehaha	$937,667,500	$15,788,340,072	$9,858,142,000	$26,584,149,572
Moody	$831,525,773	$397,302,491	$137,511,167	$1,366,339,431
Oglala Lakota	$51,685,160	$6,528,960	$15,565,510	$73,779,630
Pennington	$371,860,040	$9,839,330,601	$6,834,183,923	$17,045,374,564
Perkins	$579,371,472	$99,575,944	$75,234,271	$754,181,687
Potter	$731,594,633	$108,973,629	$106,903,272	$947,471,534
Roberts	$1,088,878,431	$373,621,863	$297,155,276	$1,759,655,570
Sanborn	$675,261,929	$94,922,635	$37,967,792	$808,152,356
Spink	$1,892,267,109	$245,082,096	$167,840,532	$2,305,189,737
Stanley	$352,758,748	$282,388,712	$176,088,050	$811,235,510
Sully	$1,008,053,356	$90,396,689	$138,022,995	$1,236,473,040
Todd	$206,743,790	$20,213,317	$22,382,689	$249,339,796
Tripp	$1,012,544,395	$188,879,383	$132,805,098	$1,334,228,876
Turner	$919,748,754	$688,500,155	$238,382,805	$1,846,631,714
Union	$736,880,835	$1,593,046,208	$571,267,568	$2,901,194,611
Walworth	$623,484,863	$201,641,748	$144,882,822	$970,009,433
Yankton	$655,235,744	$1,538,952,266	$711,384,261	$2,905,572,271
Ziebach	$344,021,632	$16,615,965	$16,664,854	$377,302,451
STATE TOTALS	**$48,688,578,794**	**$65,466,018,961**	**$39,337,834,917**	**$153,492,432,672**

Figures listed are 2025 valuations for taxes payable in 2026.

Property Tax - Who Paid

For Taxes Payable In	Agricultural	% of Total	Owner-Occupied	% of Total	Commercial	% of Total	Utilities	% of Total	Special Assesments	% of Total	Total
2016	345,426,962	27.60	481,760,248	38.49	371,483,979	29.68	28,562,138	2.28	24,383,785	1.95	1,251,617,112
2017	354,621,162	28.12	482,519,548	38.26	376,062,906	29.82	28,312,412	2.25	19,486,950	1.55	1,261,002,979
2018	361,302,073	27.83	502,290,098	38.70	376,483,975	29.00	33,553,019	2.58	24,416,213	1.88	1,298,045,378
2019	371,142,707	26.96	538,037,388	39.09	404,346,700	29.38	36,362,901	2.64	26,599,147	1.93	1,376,488,843
2020	375,178,898	26.08	570,688,126	39.67	427,624,967	29.72	37,578,156	2.61	27,650,521	1.92	1,438,720,668
2021	371,416,537	24.89	601,883,810	40.33	449,923,645	30.15	39,129,139	2.62	29,866,713	2.00	1,492,219,844
2022	361,494,705	23.59	635,106,660	41.44	464,788,134	30.33	39,685,883	2.59	31,388,713	2.05	1,532,463,570
2023	365,459,648	22.08	707,987,255	42.78	509,546,122	30.79	39,116,396	2.36	32,782,536	1.98	1,654,891,957
2024	365,100,016	20.41	792,268,683	44.29	557,101,092	31.14	38,807,182	2.17	35,655,219	1.99	1,788,932,192
2025	377,866,841	20.36	814,692,379	43.91	585,506,553	31.55	39,213,623	2.11	38,295,278	2.06	1,855,574,674

Property Tax - Where The Money Went

For Taxes Payable In	County	% of Total	Municipalities	% of Total	Schools	% of Total	Townships	% of Total	Special Assesments	% of Total	Total
2016	326,486,739	26.09	163,730,819	13.08	717,034,283	57.29	19,981,486	1.60	24,383,785	1.95	1,251,617,112
2017	338,664,320	26.86	168,417,888	13.36	712,929,007	56.54	21,504,813	1.71	19,486,950	1.55	1,261,002,979
2018	352,693,815	27.17	174,638,209	13.45	724,180,251	55.79	22,116,892	1.70	24,416,213	1.88	1,298,045,380
2019	366,944,944	26.66	184,782,655	13.42	775,920,231	56.37	22,241,816	1.62	26,599,147	1.93	1,376,488,843
2020	385,580,612	26.80	195,328,188	13.58	806,961,448	56.09	23,199,899	1.61	27,650,521	1.92	1,438,720,668
2021	401,635,628	26.92	201,462,760	13.50	832,585,705	55.80	26,669,038	1.79	29,866,713	2.00	1,492,219,844
2022	410,850,749	26.81	208,555,185	13.61	853,777,391	55.71	27,832,056	1.82	31,388,188	2.05	1,532,463,569
2023	442,555,196	26.74	220,146,366	13.30	928,594,521	56.11	30,813,338	1.86	32,782,536	1.98	1,654,891,957
2024	479,326,670	26.79	235,317,680	13.15	1,006,077,717	56.24	32,554,906	1.82	35,655,219	1.99	1,788,932,192
2025	509,965,113	27.48	250,037,453	13.48	1,022,426,464	55.10	34,850,366	1.88	38,295,278	2.06	1,855,574,674

Gaming

In Fiscal Year 2025, total gaming action in Deadwood was **$1,592,433,725**, up 1.93 percent from the previous year. At the close of the fiscal year, there were 2,696 licensed gaming devices, 136 retail locations, and approximately 1,579 licensed gaming employees.

More details on gaming revenues from Fiscal Year 2025 can be accessed in the Commission on Gaming's Annual Report, which can be found at https://dor.sd.gov/individuals/gaming/

Did you know?

Gaming revenues paid dividends as the Commission on Gaming contributed over half a million dollars to Black Hills Area municipalities and schools.

Funds Received by Deadwood:

$7,288,862

Funds Received by Other Municipalities:

Spearfish	$ 252,950
Lead	$ 60,401
Whitewood	$ 15,035
Central City	$ 2,459
Total	$ 330,844

Funds Received by School Districts:

Spearfish	$ 253,150
Lead-Deadwood	$ 69,670
Meade	$ 8,024
Belle Fourche	$ 0
Total	$ 330,844



Revenues

Gross Revenue Tax	$13,071,098
2025 Device Stamp Fee	$5,460,000
City Slot Tax	$475,000
License Fees	$127,011
Application Fees	$128,463
Interest	$84,756
Device Testing Fees	$15,721
Penalty on Disciplinary Action	$22,975
Other Revenue	$595
FY25 Device Stamp Fee Net Change from FY25	$38,000
Total Additions to Fund:	**$19,423,618**

Distributions

Administrative Expenses (Includes DOR Admin Charge)	$1,610,237
Capital Equipment	$8,284
Lawrence County (SDCL 42-7B-48)	$1,165,423
Other Municipalities (SDCL 42-7B-48.1)	$330,844
School Districts (SDCL 42-7B-48.1)	$330,844
SD Tourism (SDCL 42-7B-48)	$4,661,691
SD General Fund (SDCL 42-7B-48.1)	$2,315,908
SD General Fund (SDCL 42-7B-28.1)	$1,456,778
SD Historical Preservation (SDCL 42-7B-48)	$100,000
SD Department of Social Services (SDCL 42-7B-48.3)	$30,000
City of Deadwood (SDCL 42-7B-48 & 48.1) *	$7,288,862
Total Allocations from Fund:	**$19,298,871**

* SDCL 42-7B-48 is distributed on a calendar year basis

Lottery

The Lottery's net revenue generated during Fiscal Year 2025 was more than **$178 million**. These revenues came from three sources, which are shown in the chart below.

More details on Lottery revenues from Fiscal Year 2025 can be accessed in the Lottery's Annual Report, which can be found at https://lottery.sd.gov/beneficiaries/reports/.

Revenues

	Sales	Prizes	Commission	Revenue Distributed
Instant Tickets	$47,452,214	$32,146,618	$2,684,340	$6,046,273
Lotto Tickets	$25,119,921	$12,991,028	$1,273,190	$7,526,986
Video Lottery*	$1,233,403,160	$900,309,036	$166,547,062	$165,111,844
			Total	**$178,685,103**

* Video Lottery sales are cash in; prizes are cash out; private share of net machine income is retailer commission.

Did You Know?

Since its inception in 1987, the Lottery has distributed an impressive $4 billion to our beneficiaries in the State of South Dakota.

This year resulted in more than $176 million to the state's general fund, to the State's General Fund, which funds local K-12 schools, state universities, and technical institutes.

More than $2.2 million went to the Capital Construction Fund, which is used to pay for rural water systems, community drinking water, wastewater improvement projects, and recycling and waste disposal programs.

Capitol Construction Fund

64% goes to the Water and Environment Fund which is used for a variety of projects from drinking water and wastewater improvement to recycling to natural resource development.

36% goes to the State Highway Fund and is used for state highways and bridges.

Where the Money Went

	General Fund	Capital Construction Fund	Department of Social Services*
Instant Tickets	$6,046,273	$ -	$ -
Lotto Tickets	$5,268,890	$2,258,096	$ -
Video Lottery	$164,881,591	$ -	$170,253
Video Lottery License Fees	$60,000	$ -	$ -
Totals	**$176,256,754**	**$2,258,096**	**$170,253**

* The SD Lottery annually provides the Department of Social Services with funding for problem gambling services. Funding comes from the Lottery's 0.5% of net machine income for administration.

Instant Tickets

The Lottery launched 30 new instant ticket games during Fiscal Year 2025. Prices for instant tickets ranged from $1 to $30, and prizes ranged from $1 to $600,000.

There were 641 licensed instant ticket retailers across the state. Retailers receive a 5% commission for selling tickets, a 1% commission for cashing winning tickets for prizes up to $100, and a 1% commission for selling tickets with prizes of more than $100.

Instant ticket sales were down 2.36% from the previous year, and net revenues were down 16.71%.

Lotto Tickets

South Dakota currently offers five lotto games. Powerball, Mega Millions, Lotto America, and Lucky For Life are multi-state games. Dakota Cash with EZ Match is played only in South Dakota.

At the end of Fiscal Year 2025, there were 630 licensed lotto retailers. Lotto retailers receive a 5% commission for selling tickets, plus varying bonuses for selling larger winning tickets.

Lotto ticket sales were down 34.03% from the previous year, and net revenues were down 39.94%.

The General Fund receives 70% in net revenue from lotto tickets. The Capital Construction Fund receives the other 30%.

Video Lottery

Video Lottery sales (cash-in) increased 0.74% from last year.

The average number of active video lottery machines during Fiscal Year 2025 was 11,120, and the average number of licensed establishments was 1,397.

The revenue from video lottery is calculated on net machine income, which is cash-in (sales) minus cash-out (prizes). Net machine income is divided between the state and machine operators on a 50/50 split. One-half of one percent (0.5%) of the net machine income share is retained by the Lottery for administration.

49.5% of video lottery net machine income is distributed to the General Fund.

Fiscal Year 2025 Big Winners



Diane Jensen
Pierre
$50,000
Platinum Doubler

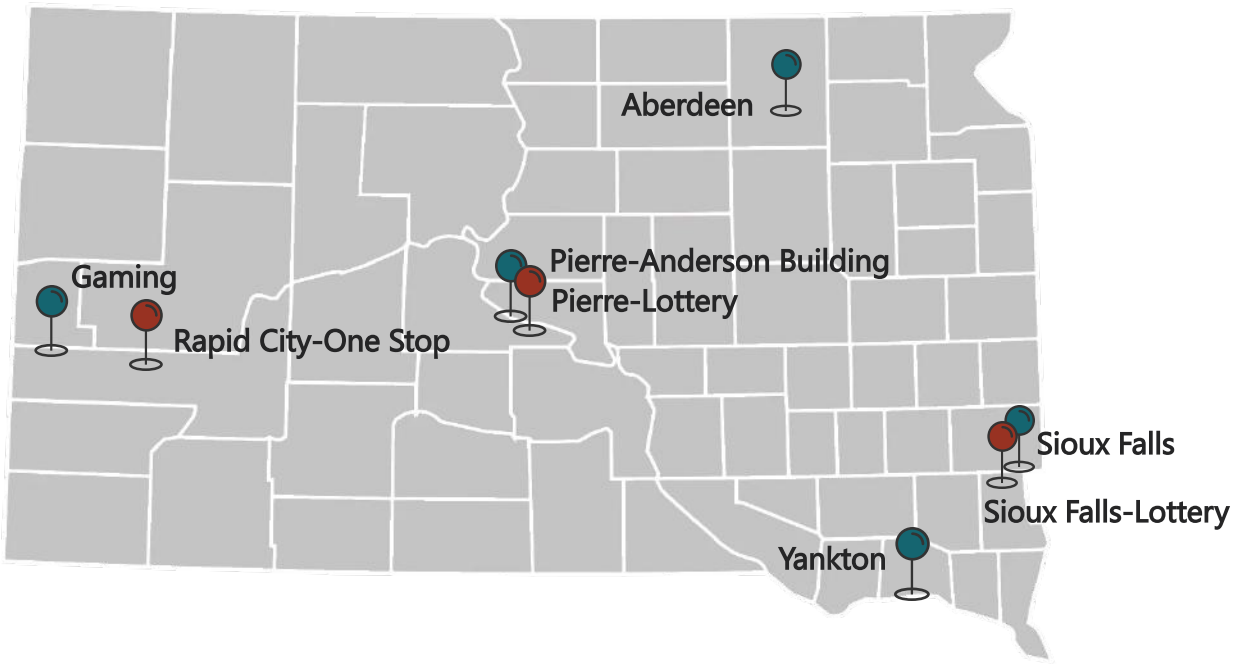


Joshua Donner
Fort Thompson
$25,000
Cash Wheel



Shelly Holsworth-Jackson
Rapid City
$5,000
Lucky for Life

Contact Us



Main Offices

DOR Pierre Office - Anderson Building, 445 East Capitol Avenue, 605-773-3311
S.D. Lottery - Dolly Reed Building, 711 East Wells Avenue, 605-773-5770
S.D. Commission on Gaming - Anderson Building, 445 East Capitol Avenue, 605-773-6050

Field Offices

Aberdeen Revenue Office - 420 South Roosevelt Street, 605-626-2218
Spearfish Gaming Office - 120 Industrial Drive, Suite 1, 605-578-3074
Rapid City Revenue Office - 221 Mall Drive, Suite 103, 605-394-2332
Rapid City Lottery Office - 221 Mall Drive, Suite 103, 605-394-5106
Sioux Falls Revenue Office - 1501 South Highline Avenue, Suite 3B, 605-367-5800
Sioux Falls Lottery Office - 3605 South Western Avenue, Suite B, 605-367-5840
Yankton Revenue Office - 1900 Summit Street, 605-668-2939

Find Us Online!

Contact our staff Monday-Friday from 8 a.m. to 5 p.m. CT:
Call **1-800-829-9188**
or use the **live chat** on the DOR website

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Kendra Baucom


Katie Tostenson


Jodi Cline


Ryan Conway-Hay


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