

Date Received _____

Approved _____

Date Issued _____

COIN OPERATED WASHER AND DRYER LICENSE APPLICATION

(Separate application needed for each location)

MAIL TO: Department of Revenue, Special Tax Division, 445 E Capitol Ave, Pierre South Dakota 57501

Owner's Name and Address: _____

Business Name and Address: _____

Owner's Telephone Number _____

Manager's Telephone Number _____

Coin operated washers and dryers are charged an annual fee of \$16.00 per unit in a city under 1,000 population and \$20.00 per unit for each machine in a city over 1,000 population or if located outside the corporate limits of a city. Application for the calendar year license is due and payable prior to January 1, annually. (Additional sheets maybe attached). Persons failing to file by December 31st of the year prior to the year for which the fee is due will be assessed interest at the rate of **1.25% per month** or fraction thereof and penalty equal to 10% of the tax due or \$10.00 whichever is greater. **Notice:** Failure to apply for a license and display such license subjects the operator or manager to a fine of \$100.00 or 30 days in jail or both.

| Make | Serial Number | Address of Units |
|------|---------------|------------------|
| | | |

The above units are located within the city of _____ or located outside and near the city of _____.
(Fill in applicable space)

Total Number of \$16.00 Units _____ Amount \$ _____

Total Number of \$20.00 Units _____ Amount \$ _____

Interest \$ _____

Penalty \$ _____

Total Amount Remitted \$ _____

Date _____

Signed _____
Owner

Instructions

Each coin operated machine, whether public, in apartment, or elsewhere, designed for the purpose of washing, cleaning or drying any material, must have an annual license which expires on December 31 of each year. A license is not transferable from one machine to another. If a machine is operated for only a portion of a year, the full license fee must be paid. In the event a new machine is added during the year, a separate application should be requested and filed with this office. There will be no need of sending in your license card for an up-date providing you retain a copy of your additional application on file.

Applications for an operators license and machine licenses should be obtained from the South Dakota Department of Revenue, Special Tax Division, 445 E. Capitol Avenue, Pierre, South Dakota 57501-3185. If, during the year, additional licenses are necessary, application forms should be requested. The license, in the form of a large post card, should be affixed to the wall in the machine area where it can be seen but not in a location where it will be subject to destruction and/or readily removable.

(As of July 1, 1992, any nonprofit charitable organization which devotes its resources *exclusively* to the relief of the poor, distressed or underprivileged and has been recognized as an exempt organization under §501(c)(3) of the Internal Revenue Code is specifically exempted from the license fee and any sales, use or gross receipts taxes imposed on the operation or ownership of coin operated washers and dryers placed and used in living accommodations provided by such organization to the poor, distressed or underprivileged. These agencies must show proof of the Department of Revenue that they meet such requirements.)

The rate for each machine is \$16.00 annually where the machine is in a municipality having a population of 1,000 or less. In a municipality having a population of over 1,000 or outside a municipality, the fee for each machine is \$20.00. The full fee must be paid on machines used only a portion of the year as there is no provision for pro-rating the fee. The following municipalities have a population of over 1,000:

| | | | | |
|---------------|---------------|-------------|------------------|--------------------|
| Aberdeen | Deadwood | Hartford | North Sioux City | Sturgis |
| Belle Fourche | Dell Rapids | Hot Springs | Parkston | Tyndall |
| Beresford | DeSmet | Howard | Philip | Vermillion |
| Black Hawk | Elk Point | Huron | Pierre | Volga |
| Box Elder | Ellsworth AFB | Lead | Pine Ridge | Wagner |
| Brandon | Eureka | Lemmon | Platte | Watertown |
| Britton | Flandreau | Lennox | Rapid City | Webster |
| Brookings | Fort Pierre | Madison | Redfield | Wessington Springs |
| Canton | Fort Thompson | Martin | Rosebud | Winner |
| Chamberlain | Freeman | Milbank | Salem | Yankton |
| Clark | Gettysburg | Miller | Sioux Falls | |
| Clear Lake | Gregory | Mitchell | Sisseton | |
| Custer | Groton | Mobridge | Spearfish | |