

Who can apply for South Dakota sales tax exemption?

South Dakota law exempts certain entities from paying South Dakota sales and use tax on purchases.

The following entities must apply for the sales tax exempt permit and be approved by the Department of Revenue to be exempt:

Relief Agencies – SDCL 10-45-10, ARSD 64:06:01:38

- Purpose of the organization is to provide services for the relief of the poor, distressed or underprivileged
- 501(c)3 status granted by the IRS
- Nonprofit charitable organizations
- Physical location in South Dakota

Religious Educational Institutions – SDCL 10-45-14, ARSD 64:06:01:13

- Organized to promote the society's religious views through education
- Owned, leased, operated by, or affiliated with a recognized religious society
- 501(c) or (d) status granted by the IRS
- Physical campus located in South Dakota with regular faculty, classes and established course of study

Private Educational Institution – SDCL 10-45-14

- 501(c)3 status granted by the IRS
- Accredited by the South Dakota Department of Education or the North Central Association of Colleges & Schools
- Physical campus located in South Dakota

The following entities are exempt by statute and may apply for a South Dakota exempt permit.

Governmental Agencies – SDCL 10-45-10, ARSD 64:06:01:01.02 & 64:06:01:01.03

- United States Government
- South Dakota State Agencies
- South Dakota Cities
- South Dakota Counties
- South Dakota Townships
- Indian Tribes
- South Dakota Public or Municipal Corporations
- Road User Districts
- Volunteer Fire or Ambulance Departments

South Dakota Public School Districts – SDCL 10-45-10, ARSD 64:06:01:01.02 & 64:06:01:01.03

For additional information on tax exempt entities, review the following tax facts on the Department's website at <http://dor.sd.gov>.

- ▶ County Governments
- ▶ Exempt Entities
- ▶ Exemption Certificate
- ▶ Municipalities
- ▶ Relief Agencies

To apply for a South Dakota Tax Exempt number:

- A. Complete the information in Section A below.
- B. Send the application and documentation requested in Section B to the Department by email, fax or mail.

Email: bustax@state.sd.us | Fax: 605-773-6729

Mail: South Dakota Department of Revenue • 445 E Capitol Ave • Pierre SD, 57501

A. Application

1. Check one: New Application
 Renewal of Tax Exempt number: _____

2. Organization's Name: _____

3. Organization's Federal Identification Number: _____

4. Organization's address (physical address):
Street : _____
City: _____ State: _____ Zip: _____

5. South Dakota physical address (if different than above):
Street : _____
City: _____ State: _____ Zip: _____

6. Organization's mailing address (if different than above):
Street : _____
City: _____ State: _____ Zip: _____

7. Organization's Business Phone Number: _____

8. Organization's Website Address: _____

9. Contact person and title: _____

10. Contact person phone number: _____

11. Contact person email: _____

12. Date organization was formed: _____ 13. Date activities started in South Dakota: _____

14. Will you operate in more than one location? Yes No

List address for other locations: _____
(attach additional sheets as necessary)

15. Type of Organization (check one):
 Government/Public or Municipal Corporation Religious Educational Institution
 South Dakota Public School District Private Educational Institution
 Relief Agency

B. Additional Documentation

All Organizations must send the most recent copies of:

1. Bylaws;
2. Articles of Incorporation; and
3. Constitution, Articles of Association

Relief Agency applicants must also include the most recent copies of:

1. Internal Revenue Section 501(c)3 exemption (include a copy of IRS Form 1023);
2. Budget or Financial Statement;
3. Statement of Funding Sources; and
4. Explanation of services your organization provides.

Private and Religious Educational institutions must also include the most recent copies of their:

1. Internal Revenue Section 501(c) **or** 501(d) exemption;
2. Certification of Accreditation Approval;
3. Description of the courses of study, accreditation, and degree(s) awarded; and
4. **Religious Educational** institutions must also include an explanation of the relationship of the school to the religious society and how the religious views of the society are promoted through education.

Contact Us

If you have any questions, please contact the **South Dakota Department of Revenue**.

Call toll-free: 1.800.829.9188

Fax: 605.773.6729

Website: <http://dor.sd.gov/>

Business Tax Division Email: bustax@state.sd.us

Mailing address and office location:

South Dakota Department of Revenue
445 East Capitol Ave
Pierre, SD 57501

Information found in this document rescinds and replaces all previous, written information on this subject. It does not cover every aspect of the tax, nor does it alter or supersede any state statute or administrative regulation. All readers and users of this publication are responsible for keeping informed about changes in tax laws and regulations by reading the Department of Revenue newsletters, press releases, Tax Facts, and other documents published by the department.