

SOUTH DAKOTA EXEMPTIONS

South Dakota Department of Revenue
Division of Motor Vehicles

445 E. Capitol Avenue | Pierre, SD 57501-3185 | 605-773-3541 | Fax 605-773-2550

MV-609
Revised 06/16

This form is to be used when claiming an exemption from the South Dakota excise tax on a South Dakota titled vehicle/boat.

South Dakota Title Number _____

Odometer Reading is _____ which is actual vehicle mileage unless one of the following is checked. Stated Mileage:

Exceeds odometer's mechanical limits

Is not actual mileage

WARNING-ODOMETER DISCREPANCY

1st Lien holder _____

Mailing Address _____

City _____ State _____ Zip _____

TAX EXEMPTIONS: If vehicle/boat is exempt from tax, enter number corresponding to exemption below. Exemptions 5 through 11 must have been titled previously in South Dakota.

01. Vehicle/boat and house trailer owned by United States, State, County, Municipality, Township, Public or Nonpublic Schools accredited by the Dept. of Education and Cultural Affairs, Indian Tribes or schools, nonprofit community support providers, or of fire departments or buses owned by churches, and farm vehicles as defined in 32-5-1.3.
02. Vehicle/boat acquired by inheritance from or bequest of a decedent.
03. Vehicle/boat previously title or licensed jointly in the names of two or more persons and subsequently transferred without consideration to one or more such persons.
04. Vehicle/boat transferred without consideration between spouses, between a parent and child, and between siblings.
05. Vehicle/boat transferred pursuant to any mergers or consolidations of corporations.
06. Vehicle/boat transferred by a subsidiary corporation to its parent corporation.
07. Vehicle/boat transferred between an individual and a corporation where the individual and the owner of the majority of the capital stock of the corporation are one and the same.
08. Vehicle/boat transferred between a corporation and its stockholders or creditors when to effectuate a dissolution of the corporation.
09. Vehicle/boat transferred between an individual and a limited or general partnership where the individual and the owner of the majority interest in the partnership are one and the same person.
10. Vehicle/boat transferred to effect a sale of all or substantially all of the assets of the business entity.
11. Vehicle/boat transferred between corporations, both subsidiary and nonsubsidiary, if the individuals who hold a majority of stock in the first corporation also hold a majority of stock in the second corporation; but these individuals need not hold the same ratio of stock in both corporations.
12. Vehicle/boat acquired by a secured party or lienholder in satisfaction of a debt.
13. Vehicle first transferred to a person other than a licensed motor vehicle dealer when such vehicle was previously licensed and registered pursuant to 32-5-27 (exemption applies only if title previously coded 27).
14. Any motor vehicle sold or transferred which is eleven or more model years old and which is sold or transferred for \$2,500 or less and any boat which is eleven or more model years old and which is sold or transferred for \$2,500 or less. (\$2,200 prior to July 1, 2016)
15. The first buyer is exempt if the dealer has paid the 4% excise tax and licensed a South Dakota titled vehicle according to exemption 36.
17. Out-of-state vehicle titled (option of licensing) in the corporate name of a licensed motor vehicle dealer according to 32-5-27. First retail sale of vehicle is taxable.

18. Motor vehicle/boat transferred by a trustor to his trustee or from a trustee to a beneficiary of a trust.
19. Vehicle rented for 28 days or less and not consecutively rented for more than one 28-day period or a trailer that has an unladen weight of 9,000 pounds or more, rented for 6 months or less and not consecutively rented for more than one 6 month period.
(List SD Sales Tax Number _____)
27. Prior to July 1, 1990, out-of-state vehicle titled and taxed in the corporate name of a licensed motor vehicle dealer according to 32-5-27.
36. Franchised (new) motor vehicle dealer pays 4% excise tax on the manufacturer's suggested retail price of a new vehicle and licenses motor vehicle.
42. Dealer titles (option of licensing) used vehicle/boat and does not pay excise tax.
48. Nonprofit corporation that will donate vehicle.
(Nonprofit corporation number _____)
84. Insurance company titles vehicle/boat and does not pay 4% excise tax. Plates are not removed from vehicle.
90. Motor vehicle purchased prior to the June, 1985, 4% excise tax law or boat purchased prior to July 1, 1993, excise tax law.
91. Motor vehicle was on a licensed motor vehicle dealer's inventory as of May 30, 1985.
92. House trailer (subject to 4% initial registration fee upon initial registration).
93. Motor vehicle donated to non-profit organization if the non-profit organization sells the vehicle within 45 days of the donation. (Purchaser may still be subject to 4% motor vehicle excise tax)
94. ATV's purchased prior to July 1, 2016 are exempt from the 4% excise tax.
95. A "title only" is issued when the applicant does not purchase license plates or pay the 4% excise tax. In signing this application, you are attesting that the vehicle/boat will not be used upon the streets and highways/waters of this state or any other state.
97. Tax previously paid by the owner of the vehicle/boat (previous interstate, or noting a third lien).
98. Applies when an even trade takes place where both vehicles/boats are of equal value or a trade down takes place where the vehicle/boat purchased has lesser value than the vehicle/boat traded. Prices must be substantiated with a bill of sale.
99. Applicant surrenders out-of-state title in applicant's name from a state that has an equal and similar tax for a South Dakota title, reciprocity is granted.

_____ Tax Exemption being claimed (indicate number)

BY SIGNING THIS FORM YOU ARE ATTESTING THAT THE EXEMPTION BEING CLAIMED HEREON IS TRUE AND CORRECT. ANY PERSON WHO INTENTIONALLY FALSIFIES INFORMATION ON THIS FORM IS GUILTY OF A CLASS 6 FELONY.

Signature

Date

Signature

Date