

CITY SALES TAX

The following is a list of taxes imposed by the City of Custer.

Current State Sales Tax:

4% (SDCL Ch. 10-45, South Dakota Retail Occupational Sales and Service Tax)

Current City Sales Tax:

2% (City Ordinances Chapter 3.04.020)

There is imposed as a municipal retail occupational sales and service tax upon the privilege of engaging in business a tax measured by two percent on the gross receipts of all persons engaged in business within the jurisdiction of the Municipality of Custer City, Custer County, South Dakota, who are subject to the South Dakota Retail Occupational Sales and Service Tax, SDCL 10-45 and acts amendatory thereto.

Current City Hospitality Gross Receipts Tax:

1% (City Ordinance Chapter 3.08.010)

The city shall, and does, pursuant to the provisions of SDCL 10-52A, impose an additional municipal non-ad valorem tax at the rate of one percent upon the gross receipts of all leases or rentals of hotel, motel, campsites, or other lodging accommodations within the city for periods of less than twenty-eight (28) consecutive days, and upon the sale of alcoholic beverages as defined in SDCL 35-1-1; and the gross sales of all establishments for the sale of prepared food in establishments where the public is invited to eat, dine, or purchase and carry-out prepared food for immediate consumption; and ticket sales to places of amusement.

For more information, call the City Finance Office at 605-673-4824 or visit the South Dakota Department of Revenue and Regulation website at:

www.state.sd.us/drr2/revenue.html.