City Sales Tax

The following is an abbreviated list of taxes imposed by the City of Yankton:

- **Current State Sales Tax**: 4.2% (South Dakota Codified Law (SDCL)Chapter 10 through 45, South Dakota Retail Occupational Sales and Service Tax)
- **Current City Sales Tax**: 2% (City Ordinances Chapter 22 ½ -21)
  Municipal retail occupational sales and service tax upon the gross receipts of all persons engaged in the business within the jurisdiction of the city.
- **Municipal Gross Receipts Tax**: 1% (City Ordinance Chapter 22 ½ - 25)
  A municipal gross receipts tax upon the gross receipts of all leases or rentals of hotel, motel, campsites or other lodging accommodations within the municipality for periods of less than twenty-eight consecutive days; the sales of alcoholic beverages; establishments where the public is invited to eat, dine, or purchase and carry out prepared food for immediate consumption, or ticket sales or admissions to places of amusement, athletic and cultural events, or any combination thereof.
- **Tourism Tax**: 1.5%
  The tourism or seasonal tax is an additional tax on certain lodging and amusement services that is imposed for tourism promotion.

MUNICIPAL SALES TAX			**GROSS RECEIPTS TAX** (IN ADDITION TO MUNICIPAL SALES TAX)					
City	July 2023 Rate	General Code	July 2023 Rate	Tax Code	Lodging	Eating Establishments	Alcohol	Admissions
Yankton	2.00%	405-2	1.00%	405-1	x	x	x	x

Additional Information

For more information, please visit the South Dakota Department of Revenue and Regulation website or call the City Finance Office at 605-668-5242.

Application of Municipal Gross Receipts and Tourism Tax

Service	4.2% State Sales Tax	Applicable Municipal Sales Tax	1% Applicable Municipal Gross Receipts Tax	1.5% Tourism Tax
ADMISSIONS TO PLACES OF AMUSEMENT, CULTURAL, OR ATHLETIC				
Admissions to Spectator Events	X	X	X	X
Admissions to Visitor Attractions	X	X	X	X
Admissions to Movies	X	X	X	
Carnival Rides	X	X	X	X
Dances (Except School Sponsored)	X	X	X	X
Sporting Events (Except School Sponsored)	X	X	X	X
Concerts, Operas, Plays, Ballets	X	X	X	X
Fitness Center: Daily or Weekly Passes	X	X		
Fitness Center: Memberships (Except YWCA & YMCA)	X	X		
Fitness Center: YWCA and YMCA Membership and Services Only	Exempt	Exempt	Exempt	Exempt
Golf: Driving Ranges	X	X	X	X
Golf: Membership Fees and Green Fees	X	X	X	
Golf: Miniature	X	X	X	X
Instruction Fees for Sports or Other Activities (Except Ski Instruction)	X	X		
Ski Instruction	X	X		X
Museum	X	X	X	X
Nonprofit Historic Sites	Exempt	Exempt	Exempt	Exempt
Recreational Court Rental (Tennis, Racquetball, Volleyball, Ice Skating. Equipment rented with a recreational court is also subject to tourism tax.)	X	X		X
Repertory Theater Performances - Nonprofit	Exempt	Exempt	Exempt	Exempt
Skiing, Lift Tickets, Season Pass, Daily Pass	X	X	X	X
Swimming Pool	X	X	X	
Waterslides - Wave Pools	X	X	X	X
Zoo	X	X	X	X
RENTAL OF EQUIPMENT				
Picnic Equipment Rental	X	X		X
Recreational Equipment Rental (Golf Clubs, Skis, Snow Shoes, Bumper Cars, Recreational Water Equipment)	X	X		X
LODGING				
Motels/Hotels/Bed & Breakfast	X	X	X	X
Campground Fees	X	X	X	X
ALCOHOL				
Alcoholic Beverages (On or Off Sale)	X	X	X	
Alcoholic Beverages Sold at Special Events	X	X	X	X
EATING ESTABLISHMENTS				
Restaurants (Including Fast Food & Sit Down)	X	X	X	
Catering Services	X	X	X	
Concession Stands	X	X	X	