

**STATE NAME: SOUTH DAKOTA**

**Streamlined Sales Tax Governing Board  
Section 328 Taxability Matrix  
Library of Definitions**

**Effective Date: 7-1-2011      Amended 9-28-2011**

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Date Submitted:**

Each of the items listed in the chart is defined in the Library of Definitions in the Streamlined Sales and Use Tax Agreement (SSUTA) as amended through December 13, 2010. Refer to Appendix C of the SSUTA for each definition.

Place an “X” in the appropriate column under the heading “Treatment of definition” to indicate the treatment of each definition in your state. If a product definition was not adopted by your state, enter “NA” in the column under the heading “Reference” and indicate in the “Treatment of definition” columns the treatment of the product in your state. In accordance with the SSUTA, your state must adopt the definitions in the Library of Definitions that apply to your state without qualifications except for those allowed by the SSUTA. For this reason, do not enter any comments or qualifications in the two columns under the heading “Treatment of definition”. If your state has adopted a definition in the Library of Definitions with a qualification not specified in the SSUTA, do not place an “X” in either column under the heading “Treatment of definition” but include a comment in the “Reference” column explaining the qualification. Enter the applicable statute/rule cite in the “Reference” column.

**Sellers and certified service providers are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to treatment of the terms defined in the Library of Definitions.**

<b>Administrative Definitions</b>	<b>Treatment of definition</b>		<b>Reference</b>
<b>Sales price: Identify how the options listed below are treated in your state. The following options may be excluded from the definition of sales price only if they are separately stated on the bill to the purchaser.</b>	<b>Included in Sales Price</b>	<b>Excluded from Sales Price</b>	<b>Statute/Rule Cite/Comment</b>
<ul style="list-style-type: none"> <li>Charges by the seller for any services necessary to complete the sale other than delivery and installation</li> </ul>	X		SDCL 10-45-1.14
<ul style="list-style-type: none"> <li>Telecommunication nonrecurring charges</li> </ul>	X		NA
<ul style="list-style-type: none"> <li>Installation charges</li> </ul>	X		SDCL 10-45-1.14
<ul style="list-style-type: none"> <li>Value of trade-in</li> </ul>		X	SDCL 10-45-1.3
<b>Delivery Charges for personal property or services other than direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.</b>	<b>Included in Sales Price</b>	<b>Excluded from Sales Price</b>	<b>Statute/Rule Cite/Comment</b>
<ul style="list-style-type: none"> <li>Handling, crating, packing, preparation for mailing or delivery, and similar charges</li> </ul>	X		SDCL 10-45-1.14
<ul style="list-style-type: none"> <li>Transportation, shipping, postage, and similar charges</li> </ul>	X		SDCL 10-45-1.14

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<ul style="list-style-type: none"> <li>• <b>Delivery Charges for direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.</b></li> </ul>		<b>Included in Sales Price</b>	<b>Excluded from Sales Price</b>	<b>Statute/Rule Cite/Comment</b>
<ul style="list-style-type: none"> <li>• Handling, crating, packing, preparation for mailing or delivery, and similar charges</li> </ul>		X		SDCL 10-45-1.14
<ul style="list-style-type: none"> <li>• Transportation, shipping, and similar charges</li> </ul>		X		SDCL 10-45-1.14
<ul style="list-style-type: none"> <li>• Postage</li> </ul>			X	SDCL 10-45-94
<b>Sales Tax Holidays</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite/Comment</b>
<b>Sales Tax Holidays: Does your state have a sales tax holiday?</b>			X	
<b>If yes, indicate the tax treatment during your state sales tax holiday for the following products.</b>	<b>Amount of Threshold</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<ul style="list-style-type: none"> <li>• All Energy star qualified products</li> </ul>				
<ul style="list-style-type: none"> <li>• Specific energy star qualified products or energy star qualified classifications</li> </ul>				
➤				
➤				
➤				
<ul style="list-style-type: none"> <li>• All Disaster Preparedness Supply</li> </ul>				
<ul style="list-style-type: none"> <li>• Specific Disaster Preparedness Supply</li> </ul>				
➤ Disaster preparedness general supply				
➤ Disaster preparedness safety supply				
➤ Disaster preparedness food-related supply				
➤ Disaster preparedness fastening supply				
<ul style="list-style-type: none"> <li>• School supply</li> </ul>				
<ul style="list-style-type: none"> <li>• School art supply</li> </ul>				
<ul style="list-style-type: none"> <li>• School instructional material</li> </ul>				
<ul style="list-style-type: none"> <li>• School computer supply</li> </ul>				
<b>Other products defined in Part II of the Library of Definitions included in your state sales tax holiday.</b>	<b>Amount of Threshold</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<ul style="list-style-type: none"> <li>• Clothing</li> </ul>				
<ul style="list-style-type: none"> <li>• Computers</li> </ul>				
<ul style="list-style-type: none"> <li>• Prewritten computer software</li> </ul>				
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•				

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Product Definitions			
<b>Clothing and related products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
• Clothing	X		SDCL 10-45-2
➤ Essential clothing priced below a state specific threshold	X		NA
➤ Fur clothing	X		NA
• Clothing accessories or equipment	X		NA
• Protective equipment	X		NA
• Sport or recreational equipment	X		NA
<b>Computer related products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
• Computer	X		SDCL 10-45-2 & ARSD 64:06:02:78
• Prewritten computer software	X		SDCL 10-45-2 & ARSD 64:06:02:79
• Prewritten computer software <b>delivered electronically</b>	X		NA
• Prewritten computer software <b>delivered via load and leave</b>	X		NA
• Non-prewritten (custom) computer software	X		SDCL 10-45-4 & ARSD 64:06:02:80
• Non-prewritten (custom) computer software <b>delivered electronically</b>	X		NA
• Non-prewritten (custom) computer software <b>delivered via load and leave</b>	X		NA
<b>Mandatory computer software maintenance contracts</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
• Mandatory computer software maintenance contracts with respect to <b>prewritten computer software</b>	X		ARSD 64:06:02:78
• Mandatory computer software maintenance contracts with respect to prewritten computer software which is <b>delivered electronically</b>	X		ARSD 64:06:02:78
• Mandatory computer software maintenance contracts with respect to prewritten computer software which is <b>delivered via load and leave</b>	X		ARSD 64:06:02:78
• Mandatory computer software maintenance contracts with respect to <b>non-prewritten (custom) computer software</b>	X		ARSD 64:06:02:78
• Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is <b>delivered electronically</b>	X		ARSD 64:06:02:78
• Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is <b>delivered via load and leave</b>	X		ARSD 64:06:02:78
<b>Optional computer software maintenance contracts</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
• Optional computer software maintenance contracts with respect to <b>prewritten computer software</b> that <b>only provide updates or upgrades</b> with respect to the software	X		ARSD 64:06:02:78
• Optional computer software maintenance contracts with respect to prewritten computer software that only provide <b>updates or upgrades delivered electronically</b> with respect to the software	X		ARSD 64:06:02:78

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<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that only provide <b>updates or upgrades delivered via load and leave</b> with respect to the software</li> </ul>	X		ARSD 64:06:02:78
<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to <b>non-prewritten (custom) computer software</b> that only provide <b>updates or upgrades</b> with respect to the software</li> </ul>	X		ARSD 64:06:02:78
<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide <b>updates or upgrades delivered electronically</b> with respect to the software</li> </ul>	X		ARSD 64:06:02:78
<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide <b>updates or upgrades delivered via load and leave</b> with respect to the software</li> </ul>	X		ARSD 64:06:02:78
<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that <b>only provide support services</b> to the software</li> </ul>	X		ARSD 64:06:02:78
<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that <b>provide updates or upgrades and support services</b> to the software</li> </ul>	X		ARSD 64:06:02:78
<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that <b>provide updates or upgrades delivered electronically and support services</b> to the software</li> </ul>	X		ARSD 64:06:02:78
<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software <b>provide updates or upgrades delivered via load and leave and support services</b> to the software</li> </ul>	X		ARSD 64:06:02:78
<p>Indicate your state's tax treatment for optional computer software maintenance contracts with respect to prewritten computer software sold for one non-itemized price that include updates and upgrades and/or support services. Use percentages in the taxable and exempt columns to denote tax treatment in your state. <b>For example: if all taxable put 100% in the taxable column; if all nontaxable/exempt put 100% in the exempt column; if 50% taxable and 50% nontaxable/exempt put 50% in the taxable column and 50% in the exempt column.</b></p>	<b>Taxable Percentage</b>	<b>Exempt Percentage</b>	<b>Statute/Rule Cite/Comment</b>
<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>provide updates or upgrades and support services</b> to the software</li> </ul>	X 100%		NA
<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>provide updates and upgrades delivered electronically and support services to the software</b></li> </ul>	X 100%		NA
<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>provide updates and upgrades delivered via load and leave and support services to the software</b></li> </ul>	X 100%		NA

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<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>only provide support services</b> to the software</li> </ul>	X 100%		NA
<b>Digital products(excludes telecommunications services, ancillary services and computer software)</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite/Comment</b>
A state imposing tax on products “transferred electronically” is not required to adopt definitions for specified digital products. (“Specified digital products” includes the defined terms: digital audio visual works; digital audio works; and digital books.) Does your state impose tax on products transferred electronically other than digital audio visual works, digital audio works, or digital books?	X		SDCL 10-45-2.4. All digital products.
	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<ul style="list-style-type: none"> <li>Digital audio visual works sold to an end user with rights for permanent use</li> </ul>	X		SDCL 10-45-2.4
<ul style="list-style-type: none"> <li>Digital audio works sold to an end user with rights for permanent use</li> </ul>	X		SDCL 10-45-2.4
<ul style="list-style-type: none"> <li>Digital books sold to an end user with rights for permanent use</li> </ul>	X		SDCL 10-45-2.4
For transactions other than those included above, a state must specifically impose and separately enumerate a broader imposition of the tax. Does your state impose tax on:	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite/Comment</b>
<ul style="list-style-type: none"> <li>Digital audio visual works sold to users other than the end user.</li> </ul>	X		SDCL 10-45-2.4
<ul style="list-style-type: none"> <li>Digital audio visual works sold with rights of use less than permanent use.</li> </ul>	X		SDCL 10-45-2.4
<ul style="list-style-type: none"> <li>Digital audio visual works sold with rights of use conditioned on continued payment.</li> </ul>	X		SDCL 10-45-2.4
<ul style="list-style-type: none"> <li>Digital audio works sold to users other than the end user.</li> </ul>	X		SDCL 10-45-2.4
<ul style="list-style-type: none"> <li>Digital audio works sold with rights of use less than permanent.</li> </ul>	X		SDCL 10-45-2.4
<ul style="list-style-type: none"> <li>Digital audio works sold with rights of use conditioned on continued payments.</li> </ul>	X		SDCL 10-45-2.4
<ul style="list-style-type: none"> <li>Digital books sold to users other than the end user.</li> </ul>	X		SDCL 10-45-2.4
<ul style="list-style-type: none"> <li>Digital books sold with rights of use less than permanent.</li> </ul>	X		SDCL 10-45-2.4
<ul style="list-style-type: none"> <li>Digital books sold with rights of use conditioned on continued payments.</li> </ul>	X		SDCL 10-45-2.4
	X		SDCL 10-45-2.4
Does your state treat subscriptions to products “transferred electronically” differently than a non-subscription purchase of such product?		X	
<b>Section 332H provides that states may have product based exemptions for specific items within specified digital products. (“Specified digital products” includes the defined terms: digital audio visual works; digital audio works; and digital books.) List product based exemptions for specific items included in specified digital products. Example: digital textbooks</b>	<b>Statute/Rule Cite/Comment</b>		
<ul style="list-style-type: none"> <li>NA</li> </ul>	NA		
<ul style="list-style-type: none"> <li></li> </ul>			

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<b>Food and food products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
• Food and food ingredients excluding alcoholic beverages and tobacco	X		SDCL 10-45-1 (5) & 10-45-2
o Candy	X		SDCL 10-45-1 (3) & 10-45-2
o Dietary Supplements	X		SDCL 10-45-2
o Soft Drinks	X		SDCL 10-45-1 (13) & 10-45-2
o Bottled water	X		SDCL 10-45-2
➤ Food sold through vending machines	X		SDCL 10-45-2
➤ Prepared Food	X		SDCL 10-45-1 (8) & 10-45-2
<b>Prepared food options - The following food items heated, mixed or combined by the seller are included in the definition of prepared food unless a state elects to exclude them from the definition of prepared food. Such food items excluded from prepared food are taxed the same as food and food ingredients. (Indicate how the options for the following food items that otherwise meet the definition of prepared food are treated in your state.)</b>	<b>Included in Prepared Food</b>	<b>Excluded from Prepared Food</b>	<b>Statute/Rule Cite/Comment</b>
➤ Food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries)	X		SDCL 10-45-1(8) & 10-45-2
➤ Food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item	X		SDCL 10-45-1(8) & 10-45-2
➤ Bakery items sold without eating utensils provided by the seller, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, Danish, cakes, tortes, pies, tarts, muffins, bars, cookies, tortillas	X		SDCL 10-45-1(8) & 10-45-2
<b>Health-care products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<b>Drugs</b> (indicate how the options are treated in your state)			
<b>Drugs for human use</b>			
• Drugs for human use without a prescription	X		SDCL 10-45-2 & 10-45-14.10, ARSD 64:06:03:57
• Drugs for human use with a prescription		X	SDCL 10-45-14.10, ARSD 64:06:03:57
• Insulin for human use without a prescription		X	SDCL 10-45-14.9
• Insulin for human use with a prescription		X	SDCL 10-45-14.10, ARSD 64:06:03:57
• Medical oxygen for human use without a prescription	X		SDCL 10-45-2 & 10-45-14.10, ARSD 64:06:03:57
• Medical oxygen for human use with a prescription		X	SDCL 10-45-14.10, ARSD 64:06:03:57
• Over-the-counter drugs for human use without a prescription	X		SDCL 10-45-2 & 10-45-14.10,

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• Over-the-counter drugs for human use with a prescription		X	SDCL 10-45-14.10, ARSD 64:06:03:57
➤ Grooming and hygiene products for human use	X		SDCL 10-45-2
• Drugs for human use to hospitals		X	SDCL 10-45-14.10, ARSD 64:06:03:57
• Drugs for human use to other medical facilities		X	SDCL 10-45-14.10, ARSD 64:06:03:57
• Prescription drugs for human use to hospitals		X	SDCL 10-45-14.10, ARSD 64:06:03:57
• Prescription drugs for human use to other medical facilities		X	SDCL 10-45-14.10, ARSD 64:06:03:57
• Free samples of drugs for human use	X		SDCL 10-45-2 & 10-45-14.10, ARSD 64:06:03:57
• Free samples of prescription drugs for human use		X	SDCL 10-45-14.10, ARSD 64:06:03:57
<b>Drugs for animal use</b>			
• Drugs for animal use without a prescription	X		SDCL 10-45-2 & 10-45-14.10
• Drugs for animal use with a prescription	X		SDCL 10-45-2 & 10-45-14.10
• Insulin for animal use without a prescription	X		SDCL 10-45-2 & 10-45-14.10
• Insulin for animal use with a prescription	X		SDCL 10-45-2 & 10-45-14.10
• Medical oxygen for animal use without a prescription	X		SDCL 10-45-2 & 10-45-14.10
• Medical oxygen for animal use with a prescription	X		SDCL 10-45-2 & 10-45-14.10
• Over-the-counter drugs for animal use without a prescription	X		SDCL 10-45-2 & 10-45-14.10
• Over-the-counter drugs for animal use with a prescription	X		SDCL 10-45-2 & 10-45-14.10
• Grooming and hygiene products for animal use	X		SDCL 10-45-2
• Drugs for animal use to veterinary hospitals and other animal medical facilities	X		SDCL 10-45-2 & 10-45-14.10
• Prescription drugs for animal use to hospitals and other animal medical facilities	X		SDCL 10-45-2 & 10-45-14.10
• Free samples of drugs for animal use	X		SDCL 10-45-2 & 10-45-14.10
• Free samples of prescription drugs for animal use	X		SDCL 10-45-2 & 10-45-14.10
<b>Durable medical equipment</b> (indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
• Durable medical equipment, <b>not for home use</b> , without a prescription	X		SDCL 10-45-2 & 10-45-14.11, ARSD 64:06:03:58
• Durable medical equipment, <b>not for home use</b> , with a prescription		X	SDCL 10-45-14.11, ARSD 64:06:03:58
• Durable medical equipment, <b>not for home use</b> , with a prescription paid for by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:58
• Durable medical equipment, <b>not for home use</b> , with a prescription reimbursed by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:58

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• Durable medical equipment, <b>not for home use</b> , with a prescription paid for by Medicaid		X	SDCL 10-45-10
• Durable medical equipment, <b>not for home use</b> , with a prescription reimbursed by Medicaid		X	SDCL 10-45-10
• Durable medical equipment for home use without a prescription	X		SDCL 10-45-2 & 10-45-14.11, ARSD 64:06:03:58
• Durable medical equipment for home use with a prescription		X	SDCL 10-45-14.11, ARSD 64:06:03:58
• Durable medical equipment for home use with a prescription paid for by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:58
• Durable medical equipment for home use with a prescription reimbursed by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:58
• Durable medical equipment for home use with a prescription paid for by Medicaid		X	SDCL 10-45-10
• Durable medical equipment for home use with a prescription reimbursed by Medicaid		X	SDCL 10-45-10
• Oxygen delivery equipment, <b>not for home use</b> , without a prescription	X		SDCL 10-45-2 & 10-45-14.11, ARSD 64:06:03:58
• Oxygen delivery equipment, <b>not for home use</b> , with a prescription		X	SDCL 10-45-14.11, ARSD 64:06:03:58
• Oxygen delivery equipment, <b>not for home use</b> , with a prescription paid for by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:58
• Oxygen delivery equipment, <b>not for home use</b> , with a prescription reimbursed by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:58
• Oxygen delivery equipment, <b>not for home use</b> , with a prescription paid for by Medicaid		X	SDCL 10-45-10
• Oxygen delivery equipment, <b>not for home use</b> , with a prescription reimbursed by Medicaid		X	SDCL 10-45-10
• Oxygen delivery equipment for home use without a prescription	X		SDCL 10-45-2 & 10-45-14.11, ARSD 64:06:03:58
• Oxygen delivery equipment for home use with a prescription		X	SDCL 10-45-14.11, ARSD 64:06:03:58
• Oxygen delivery equipment for home use with a prescription paid for by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:58
• Oxygen delivery equipment for home use with a prescription reimbursed by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:58
• Oxygen delivery equipment for home use with a prescription paid for by Medicaid		X	SDCL 10-45-10
• Oxygen delivery equipment for home use with a prescription reimbursed by		X	SDCL 10-45-10



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Medicaid			
• Kidney dialysis equipment, <b>not for home use</b> , without a prescription	X		SDCL 10-45-2 & 10-45-14.11, ARSD 64:06:03:58
• Kidney dialysis equipment, <b>not for home use</b> , with a prescription		X	SDCL 10-45-14.11, ARSD 64:06:03:58
• Kidney dialysis equipment, <b>not for home use</b> , with a prescription paid for by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:58
• Kidney dialysis equipment, <b>not for home use</b> , with a prescription reimbursed by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:58
• Kidney dialysis equipment, <b>not for home use</b> , with a prescription paid for by Medicaid		X	SDCL 10-45-10
• Kidney dialysis equipment, <b>not for home use</b> , with a prescription reimbursed by Medicaid		X	SDCL 10-45-10
• Kidney dialysis equipment for home use without a prescription	X		SDCL 10-45-2 & 10-45-14.11, ARSD 64:06:03:58
• Kidney dialysis equipment for home use with a prescription		X	SDCL 10-45-14.11, ARSD 64:06:03:58
• Kidney dialysis equipment for home use with a prescription paid for by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:58
• Kidney dialysis equipment for home use with a prescription reimbursed by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:58
• Kidney dialysis equipment for home use with a prescription paid for by Medicaid		X	SDCL 10-45-10
• Kidney dialysis equipment for home use with a prescription reimbursed by Medicaid		X	SDCL 10-45-10
• Enteral feeding systems, <b>not for home use</b> , without a prescription	X		SDCL 10-45-2 & 10-45-14.11, ARSD 64:06:03:58
• Enteral feeding systems, <b>not for home use</b> , with a prescription		X	SDCL 10-45-14.11, ARSD 64:06:03:58
• Enteral feeding systems, <b>not for home use</b> , with a prescription paid for by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:58
• Enteral feeding systems, <b>not for home use</b> , with a prescription reimbursed by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:58
• Enteral feeding systems, <b>not for home use</b> , with a prescription paid for by Medicaid		X	SDCL 10-45-10
• Enteral feeding systems, <b>not for home use</b> , with a prescription reimbursed by Medicaid		X	SDCL 10-45-10
• Enteral feeding systems for home use without a prescription	X		SDCL 10-45-2 & 10-45-14.11, ARSD 64:06:03:58
• Enteral feeding systems for home use with a prescription		X	SDCL 10-45-14.11, ARSD

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			64:06:03:58
• Enteral feeding systems for home use with a prescription paid for by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:58
• Enteral feeding systems for home use with a prescription reimbursed by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:58
• Enteral feeding systems for home use with a prescription paid for by Medicaid		X	SDCL 10-45-10
• Enteral feeding systems for home use with a prescription reimbursed by Medicaid		X	SDCL 10-45-10
• Repair and replacement parts for durable medical equipment which are for single patient use		X	SDCL 10-45-14.12 & ARSD 64:06:03:62. Exempt if prescribed.
<b>Mobility enhancing equipment</b> (indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
• Mobility enhancing equipment without a prescription	X		SDCL 10-45-2
• Mobility enhancing equipment with a prescription		X	SDCL 10-45-14.11, ARSD 64:06:03:59
• Mobility enhancing equipment with a prescription paid for by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:59
• Mobility enhancing equipment with a prescription reimbursed by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:59
• Mobility enhancing equipment with a prescription paid for by Medicaid		X	SDCL 10-45-10
• Mobility enhancing equipment with a prescription reimbursed by Medicaid		X	SDCL 10-45-10
<b>Prosthetic devices</b> (indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
• Prosthetic devices without a prescription	X		SDCL 10-45-2 & 10-45-14.11, ARSD 64:06:03:60
• Prosthetic devices with a prescription		X	SDCL 10-45-14.11, ARSD 64:06:03:60
• Prosthetic devices with a prescription paid for by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:60
• Prosthetic devices with a prescription reimbursed by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:60
• Prosthetic devices with a prescription paid for by Medicaid		X	SDCL 10-45-10
• Prosthetic devices with a prescription reimbursed by Medicaid		X	SDCL 10-45-10
• Corrective eyeglasses without a prescription	X		SDCL 10-45-2 & 10-45-14.11, ARSD 64:06:03:60
• Corrective eyeglasses with a prescription		X	SDCL 10-45-14.11, ARSD 64:06:03:60
• Corrective eyeglasses with a prescription paid for by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:60

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• Corrective eyeglasses with a prescription reimbursed by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:60
• Corrective eyeglasses with a prescription paid for by Medicaid		X	SDCL 10-45-10
• Corrective eyeglasses with a prescription reimbursed by Medicaid		X	SDCL 10-45-10
• Contact lenses without a prescription	X		SDCL 10-45-2 & 10-45-14.11, ARSD 64:06:03:60
• Contact lenses with a prescription		X	SDCL 10-45-14.11, ARSD 64:06:03:60
• Contact lenses with a prescription paid for by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:60
• Contact lenses with a prescription reimbursed by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:60
• Contact lenses with a prescription paid for by Medicaid		X	SDCL 10-45-10
• Contact lenses with a prescription reimbursed by Medicaid		X	SDCL 10-45-10
• Hearing aids without a prescription	X		SDCL 10-45-2 & 10-45-14.11, ARSD 64:06:03:60
• Hearing aids with a prescription		X	SDCL 10-45-14.11, ARSD 64:06:03:60
• Hearing aids with a prescription paid for by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:60
• Hearing aids with a prescription reimbursed by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:60
• Hearing aids with a prescription paid for by Medicaid		X	SDCL 10-45-10
• Hearing aids with a prescription reimbursed by Medicaid		X	SDCL 10-45-10
• Dental prosthesis without a prescription	X		SDCL 10-45-2 & 10-45-14.11, ARSD 64:06:03:60
• Dental prosthesis with a prescription		X	SDCL 10-45-14.11, ARSD 64:06:03:60
• Dental prosthesis with a prescription paid for by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:60
• Dental prosthesis with a prescription reimbursed by Medicare		X	SDCL 10-45-14.11, ARSD 64:06:03:60
• Dental prosthesis with a prescription paid for by Medicaid		X	SDCL 10-45-10
• Dental prosthesis with a prescription reimbursed by Medicaid		X	SDCL 10-45-10
<b>Telecommunications &amp; related products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
• Ancillary Services	X		SDCL 10-45-5 & 10-45-1.18
➤ Conference bridging service	X		SDCL 10-45-5 & 10-45-1.18
➤ Detailed telecommunications billing service	X		SDCL 10-45-5 & 10-45-1.18

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➤ Directory assistance	X		SDCL 10-45-5 & 10-45-1.18
➤ Vertical service	X		SDCL 10-45-5 & 10-45-1.18
➤ Voice mail service	X		SDCL 10-45-5 & 10-45-1.18
<b>Telecommunications (Indicate how the options are treated in your state)</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
• Intrastate Telecommunications Service	X		SDCL 10-45-6.1 & 10-45-1.18
• Interstate Telecommunications Service	X		SDCL 10-45-6.1 & 10-45-1.18
• International Telecommunications Service	X		SDCL 10-45-6.1 & 10-45-1.18
• International 800 service		X	SDCL 10-45-6.1 & 10-45-1.17
• International 900 service	X		SDCL 10-45-6.1 & 10-45-1.17
• International fixed wireless service	X		SDCL 10-45-6.1 & 10-45-1.17
• International mobile wireless service	X		SDCL 10-45-6.1 & 10-45-1.17
• International prepaid calling service	X		SDCL 10-45-6.1 & 10-45-1.17
• International prepaid wireless calling service	X		SDCL 10-45-6.1 & 10-45-1.17
• International private communications service	X		SDCL 10-45-6.1 & 10-45-1.17
• International value-added non-voice data service	X		SDCL 10-45-6.1 & 10-45-1.17
• International residential telecommunications service	X		SDCL 10-45-6.1 & 10-45-1.17
• Interstate 800 service		X	SDCL 10-45-6.1 & 10-45-1.17
• Interstate 900 service	X		SDCL 10-45-6.1 & 10-45-1.17
• Interstate fixed wireless service	X		SDCL 10-45-6.1 & 10-45-1.17
• Interstate mobile wireless service	X		SDCL 10-45-6.1 & 10-45-1.17
• Interstate prepaid calling service	X		SDCL 10-45-6.1 & 10-45-1.17
• Interstate prepaid wireless calling service	X		SDCL 10-45-6.1 & 10-45-1.17
• Interstate private communications service	X		SDCL 10-45-6.1 & 10-45-1.17
• Interstate value-added non-voice data service	X		SDCL 10-45-6.1 & 10-45-1.17
• Interstate residential telecommunications service	X		SDCL 10-45-6.1 & 10-45-1.17
• Intrastate 800 service	X		SDCL 10-45-6.1 & 10-45-1.17
• Intrastate 900 service	X		SDCL 10-45-6.1 & 10-45-1.17
• Intrastate fixed wireless service	X		SDCL 10-45-6.1 & 10-45-1.17
• Intrastate mobile wireless service	X		SDCL 10-45-6.1 & 10-45-1.17
• Intrastate prepaid calling service	X		SDCL 10-45-6.1 & 10-45-1.17
• Intrastate prepaid wireless calling service	X		SDCL 10-45-6.1 & 10-45-1.17
• Intrastate private communications service	X		SDCL 10-45-6.1 & 10-45-1.17
• Intrastate value-added non-voice data service	X		SDCL 10-45-6.1 & 10-45-1.17
• Intrastate residential telecommunications service	X		SDCL 10-45-6.1 & 10-45-1.17
• Paging service	X		SDCL 10-45-6.1 & 10-45-1.17
• Coin-operated telephone service	X		SDCL 10-45-6.1 & 10-45-1.17

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• Pay telephone service	X		SDCL 10-45-6.1 & 10-45-1.17
• Local Service as defined by _____(state)	X		SDCL 10-45-6.1 & 10-45-1.17
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