



SOUTH DAKOTA DEPARTMENT OF REVENUE

445 East Capitol Avenue • Pierre, SD 57501
(605) 773-3311 • dor.sd.gov

August 1, 2025

Craig Johnson
Executive Director
Streamlined Sales Tax Governing Board, Inc.
100 Majestic Drive, Suite 400
Westby, WI 54667

Re: South Dakota's 2025 SSUTA Compliance Recertification

Dear Mr. Johnson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement") and Rule 803.1, on behalf of the state of South Dakota, a Streamlined Sales Tax Governing Board member state, and as Secretary of the South Dakota Department of Revenue, I hereby certify to the Streamlined Sales Tax Governing Board that South Dakota is in substantial compliance with the terms of the Agreement as of August 1, 2025.

No changes have been made to South Dakota's statutes, rules, regulations, or other authorities that could affect South Dakota's compliance with the terms of the Agreement since August 1, 2024.

As part of this annual recertification, South Dakota updated its Online Certificate of Compliance and Taxability Matrix (Part 1 – Library of Definitions and Part 2 – Tax Administration Practices) which reflect South Dakota's laws enacted through July 31, 2025, and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2025. They (or links to them) will be posted on the South Dakota's website at: <https://dor.sd.gov/businesses/taxes/sales-use-tax/#project>.

If you have any questions regarding South Dakota's compliance with the Streamlined Sales and Use Tax Agreement, please contact Brandi Eckert at brandi.eckert@state.sd.us or 605-773-5128.

As the chief executive of the South Dakota Department of Revenue, I also declare that the Online Certificate of Compliance and Online Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.

Sincerely,

Michael S. Houdyshell
Secretary, SD Dept. of Revenue

sent via email