

South Dakota



Compacts Tribal Sales and Taxation

Laws explicitly apply to: Cigarettes OTP

Yes *Blank* No -- Not Applicable/Addressed

Tribal Compacts – 2015

Overview of State Laws

Compacts specific to tobacco sales?	<input checked="" type="checkbox"/>
Compacts take precedence over existing state laws governing area?	<input type="checkbox"/>
Limits to which tribes are authorized to compact with state?	<input type="checkbox"/>

State requires/suggests specific provisions within tobacco compacts? Yes No N/A

Suggested or Required Compact Provisions

Stamping Requirements	<input type="checkbox"/>
Recordkeeping	<input type="checkbox"/>
Purchases Must Be Made From Licensed or Authorized Parties	<input type="checkbox"/>
Duration or Length Of Contract	<input checked="" type="checkbox"/>
Tax Rate	<input type="checkbox"/>
Distribution of Funds	<input type="checkbox"/>
Waiver of Sovereign Immunity	<input type="checkbox"/>
Tax or Fee-Generated Revenue Sharing/Collection	<input checked="" type="checkbox"/>
Enforcement	<input type="checkbox"/>
Amount of Refund for Taxes Paid by Tribal Consumers	<input type="checkbox"/>
Minimum Selling Price	<input type="checkbox"/>

Duration of Compact: 5 Years | **State Tobacco Tax Rate for Non-Compacting Tribes:** N/A

Tribal Sales – 2015

Tax-Exempt Status Limited To:

Specific, Listed Tribes	--
Federally-Recognized Tribes	--
Qualified/Authorized Tribes	--
State-Recognized Tribes	--

Tobacco sales laws directed at specific tribes?

Yes No N/A

If yes, which tribes? N/A

Tax-Exempt Tribes Identified by State:

- N/A

Which Types of Tobacco Require Stamps?

All Products Sold On Tribal Land	
Those Sold To Tribes Without Agreements	
Those Sold To Nonmembers	
Those Sold To Other Parties Not Otherwise Tax-Exempt	
None/Silent	✓

Stamp Types Required for Tribal Sales:

State Excise Stamp	--
Stamp Specific to Tribe	--
Generic Tribal Stamp	--
Generic Agreement Stamp	--
Generic Exemption Stamp	--
Silent As to Stamp Type	--

Tribal Taxation – 2015

How State Regulates Taxation of Tobacco Sold on Tribal Land:

State Authorizes/Requires Alternative Payment in Lieu of Excise Tax	--
State Tax Waived If Tribal Tax Is Same or Greater	--
State Limits Tribal Access to Tax-Exempt Products (Quota)	--
State Requires Tax Pre-Payment	--

State Requires Pre-Payment of Taxes on: All Products Excess of Quota None Other

Other: N/A

State Utilizes Coupon System to Implement Quota: Yes No N/A