**CHAPTER 64:06:02**

**SERVICES -- INTERPRETIVE RULES**

Section

64:06:02:01 Repealed.

64:06:02:02 Repealed.

64:06:02:03 Advertising.

64:06:02:03.01 Advertising payments.

64:06:02:03.02 Advertising cooperatives.

64:06:02:04 Repealed.

64:06:02:05 Repealed.

64:06:02:06 Repealed.

64:06:02:06.01 Repealed.

64:06:02:06.02 Consignment sales are retail sales.

64:06:02:06.03 Auctioneer sales not casual or occasional sales.

64:06:02:07 Barber and beauty shops.

64:06:02:07.01 Independent contractors.

64:06:02:08 Blacksmiths and welders.

64:06:02:09 Repealed.

64:06:02:10 Campgrounds or trailer parks.

64:06:02:11 Concessions at carnivals, circuses, and show troupes.

64:06:02:12 Repealed.

64:06:02:13 Repealed.

64:06:02:14 Repealed.

64:06:02:15 Car washing.

64:06:02:16 Cleaners, dryers, and laundries.

64:06:02:17 Repealed.

64:06:02:18 Coin operated laundries -- Consumers.

64:06:02:19 Repealed.

64:06:02:20 Communication service -- Exempt charges.

64:06:02:20.01 Sale of telephone directories.

64:06:02:21 Communication service -- Billing and collection.

64:06:02:21.01 Repealed.

64:06:02:21.02 Repealed.

64:06:02:22 Communication service -- Radio stations.

64:06:02:22.01 Satellite systems.

64:06:02:23 Transferred.

64:06:02:24 Transferred.

64:06:02:25 Transferred

64:06:02:26 Transferred.

64:06:02:26.01 Repealed.

64:06:02:26.02 Transferred.

64:06:02:27 Repealed.

64:06:02:28 Dentists and dental laboratories.

64:06:02:29 Repealed.

64:06:02:30 Repealed.

64:06:02:31 Exterminators -- Taxable services -- Consumers.

64:06:02:32 Florists and nursery operators.

64:06:02:32.01 Seeding and sodding.

64:06:02:33 Repealed.

64:06:02:34 Freight, delivery, and other transportation charges.

64:06:02:34.01 Repealed.

64:06:02:34.02 Repealed.

64:06:02:34.03 Chartered flights.

64:06:02:34.04 Repealed.

64:06:02:34.05 Repealed.

64:06:02:34.06 Transportation company defined.

64:06:02:34.07 Transportation service defined.

64:06:02:34.08 Repealed.

64:06:02:34.09 Repealed.

64:06:02:34.10 Resale of solid waste tipping fees.

64:06:02:35 Repealed.

64:06:02:36 Repealed.

64:06:02:37 Repealed.

64:06:02:38 Garage and service stations.

64:06:02:38.01 Tax on towing services.

64:06:02:39 Garage and service stations -- Resale.

64:06:02:40 Janitorial supplies and services.

64:06:02:41 Jewelers and watch repair.

64:06:02:42 Linen and towel supply.

64:06:02:43 Machine work.

64:06:02:44 Mattress rebuilding.

64:06:02:45 Oculists and ophthalmologists.

64:06:02:46 Repealed.

64:06:02:47 Repealed.

64:06:02:48 Repealed.

64:06:02:49 Repealed.

64:06:02:50 Pawnbrokers.

64:06:02:51 Pet grooming.

64:06:02:52 Photographers, photo developers, and finishers.

64:06:02:53 Practitioners in healing arts.

64:06:02:54 Repealed.

64:06:02:55 Repealed.

64:06:02:56 Repealed.

64:06:02:57 Printers, engravers, multigraphers, and mimeographers.

64:06:02:58 Repair services.

64:06:02:59 Retirement and nursing homes.

64:06:02:60 Shoe repairers.

64:06:02:61 Repealed.

64:06:02:62 Repealed.

64:06:02:63 Tire treading.

64:06:02:64 Upholsterers.

64:06:02:65 Sales to veterinarians.

64:06:02:66 Repealed.

64:06:02:67 Repealed.

64:06:02:68 Repealed.

64:06:02:69 Repealed.

64:06:02:70 Amusement devices -- Mechanical.

64:06:02:71 Repealed.

64:06:02:72 Hospitals -- Taxable charges and subsistence.

64:06:02:73 Hospitals -- Nontaxable charges.

64:06:02:74 Hospitals -- License required -- Purchases for members or employees taxable.

64:06:02:75 Lodging establishments.

64:06:02:76 Specialty cleaners.

64:06:02:77 Reserved.

64:06:02:78 Computer services -- Software.

64:06:02:79 Computer services -- Software -- Prewritten programs.

64:06:02:80 Computer services -- Computer programming.

64:06:02:81 Repealed.

64:06:02:81.01 Taxability of nonresident attorney services used in South Dakota.

64:06:02:82 Accessories, equipment, and repair or replacement parts on motor vehicles.

64:06:02:83 Rental facilities.

64:06:02:84 Hunting and fishing rights.

64:06:02:85 Real estate brokers.

64:06:02:86 Marina defined.

64:06:02:87 Taxation of persons providing medical expert testimony or consulting services.

64:06:02:88 Travel agency reservation services.

64:06:02:89 Professional employer organization -- Definition of co-employment relationship.

64:06:02:89.01 Application for a professional employer organization permit.

64:06:02:90 Definition of terms.

64:06:02:91 Default sourcing rule for telecommunications services.

64:06:02:92 Rules for sourcing specific telecommunications services.

64:06:02:93 Exemption of continuing education programs.

64:06:02:94 Repairs to rental inventory.

64:06:02:95 Repealed.

64:06:02:96 Repealed.

64:06:02:97 Repealed.

64:06:02:98 Application of municipal gross receipts tax to fitness clubs.

64:06:02:99 Application of tourism tax to fitness clubs.

**Declaratory Rulings:**

A nonprofit community playhouse which uses volunteer persons to perform in theatrical plays qualifies as an organization which is exempt under SDCL 10-45-13 from having to charge sales tax on its admissions. Secretary of Revenue and Regulation Declaratory Ruling No. 80-10.

Phonograph records purchased by a business which supplies background music to stores and offices are consumed by the business instead of being purchased for resale, and sales tax must be paid on them. Secretary of Revenue and Regulation Declaratory Ruling No. 81-3.

The entire gross receipts of a business which stores business records for banks, law firms, hospitals, and clinics, including the fees charged for pickup and delivery and for performing miscellaneous services on the records, are subject to the retail sales and service tax imposed by SDCL 10-45-4. Such services have not been specifically exempted from the tax by SDCL 10-45-12.1. Secretary of Revenue and Regulation Declaratory Ruling 91-2, May 14, 1991.

The engineering services provided by a technical services company to a company that builds and repairs building components are subject to tax pursuant to SDCL 10-45-4. They are not an integral, inseparable component of services involving the manufacture, fabrication, processing, or manipulation of tangible personal property. Secretary of Revenue and Regulation Declaratory Ruling 92-1, September 11, 1992.