**64:06:02:20.01.  Sale of telephone directories.** The purchase of telephone directories for distribution to subscribers is not for resale and sales tax applies at the time of purchase.

**Source:** 16 SDR 76, effective November 1, 1989; 21 SDR 219, effective July 1, 1995.

**General Authority:** SDCL 10-45-47.1.

**Law Implemented:** SDCL 10-45-2, 10-46-2.