**64:06:02:57.  Printers, engravers, multigraphers, and mimeographers.** Printers, engravers, multigraphers, and mimeographers shall pay sales tax on the full charges made by them for their work unless the work is done for resale. Sales tax applies to charges for printing books, pamphlets, and brochures; to charges for setting copy in type and assembling art work plate in form; to engravers' charges for making metal plates; and to electrotypers' charges for making electrotypes or matrices.

**Source:** SL 1975, ch 16, § 1; 7 SDR 80, effective February 22, 1981; 11 SDR 1, effective July 19, 1984; 13 SDR 129, 13 SDR 134, effective July 1, 1987; 21 SDR 219, effective July 1, 1995.

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

**Law Implemented:** SDCL 10-45-2, 10-45-4, 10-45-5.2.