**64:06:02:60.  Shoe repairers.** Gross receipts from repair services of shoe repairers are subject to sales tax. If shoes or other merchandise are sold such items are also subject to sales tax. Repair supplies such as soles and heels may be purchased exempt from sales tax by the shoe repairers because they ultimately pass to their customers and become part of the taxable charge. A shoe repairer must pay use tax on the cost of equipment and supplies which do not become part of items repaired, unless the South Dakota sales tax has been paid to a licensed supplier.

 **Source:** SL 1975, ch 16, § 1; 13 SDR 129, 13 SDR 134, effective July 1, 1987; 21 SDR 219, effective July 1, 1995.

 **General Authority:** SDCL 10-45-47.1, 10-46-35.1.

 **Law Implemented:** SDCL 10-45-5, 10-46-2.