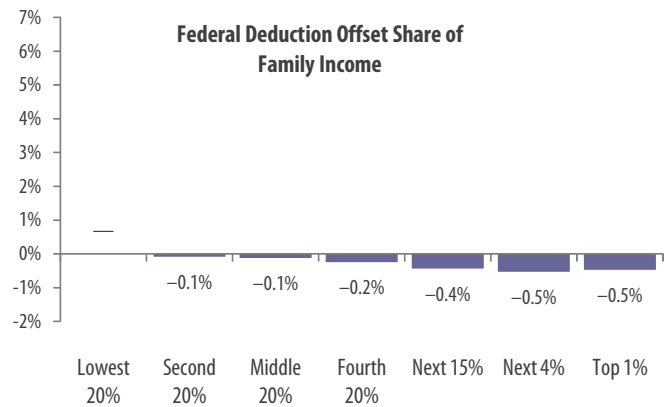
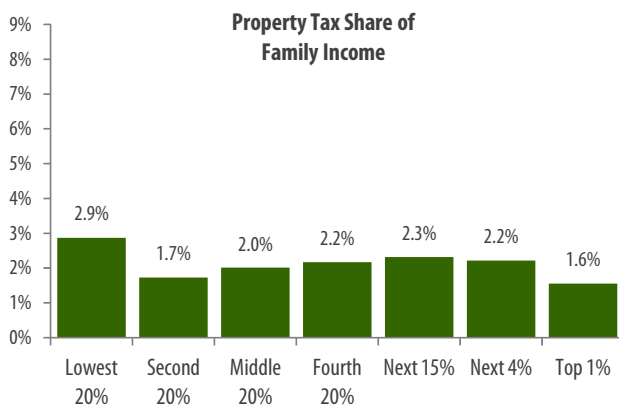
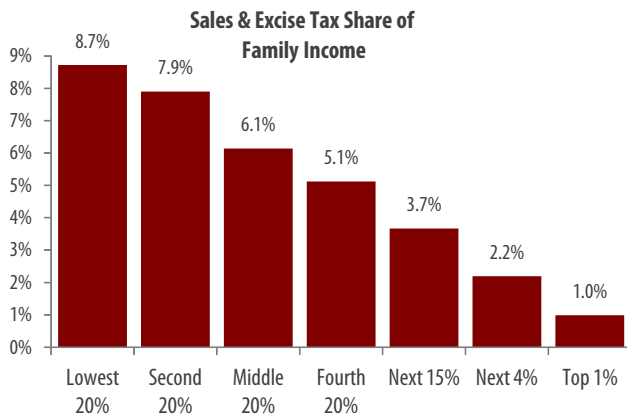
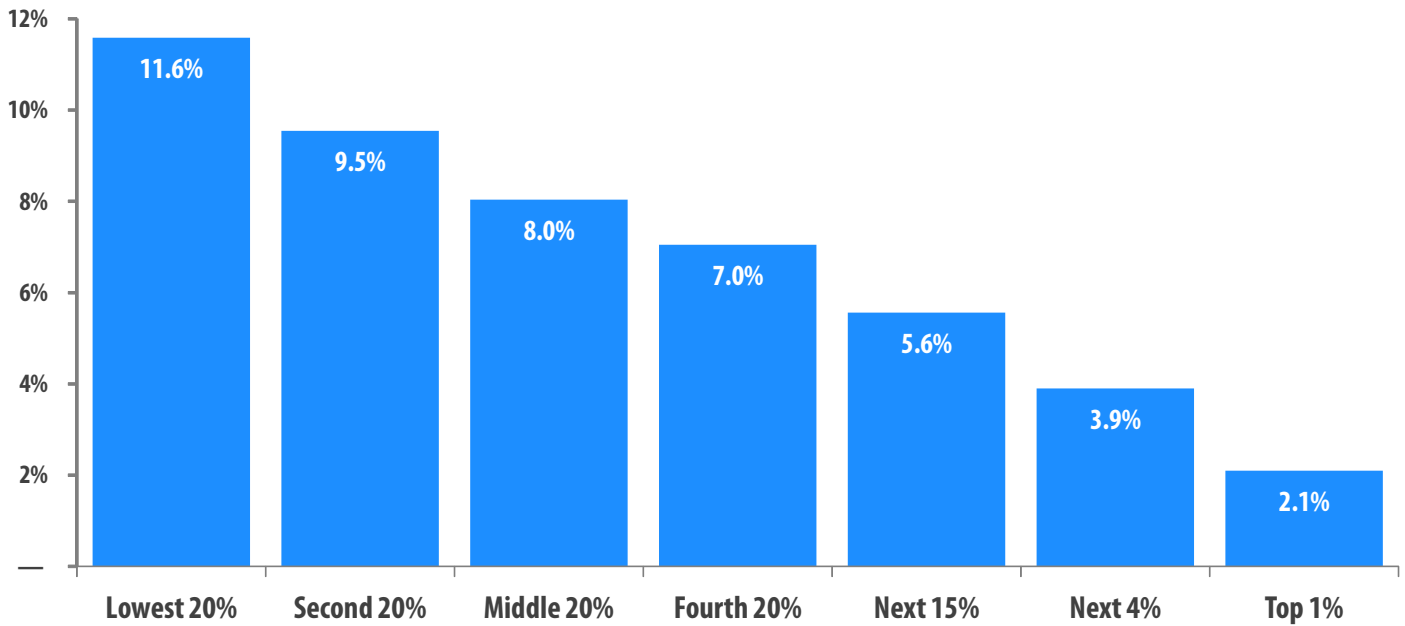


South Dakota State & Local Taxes

#3 of the Terrible 10

Shares of family income for non-elderly taxpayers



Note: Figures show permanent law in South Dakota enacted through January 2, 2013 at 2010 income levels. Top figure represents total state and local taxes as a share of personal income, post- federal offset.

South Dakota State & Local Taxes

Details, Tax Code Features, & Recent Developments

Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$19,000	\$19,000 – \$36,000	\$36,000 – \$56,000	\$56,000 – \$87,000	\$87,000 – \$155,000	\$155,000 – \$396,000	\$396,000 or more
Average Income in Group	\$11,200	\$27,000	\$45,200	\$68,700	\$108,800	\$222,300	\$1,093,200
Sales & Excise Taxes	8.7%	7.9%	6.1%	5.1%	3.7%	2.2%	1.0%
General Sales—Individuals	4.4%	4.0%	3.3%	2.8%	2.1%	1.3%	0.6%
Other Sales & Excise—Ind.	1.5%	1.2%	0.8%	0.7%	0.4%	0.2%	0.1%
Sales & Excise on Business	2.9%	2.6%	2.0%	1.7%	1.2%	0.7%	0.3%
Property Taxes	2.9%	1.7%	2.0%	2.2%	2.3%	2.2%	1.6%
Property Taxes on Families	2.9%	1.7%	1.9%	2.0%	2.1%	1.7%	0.5%
Other Property Taxes	0.0%	0.0%	0.1%	0.1%	0.2%	0.5%	1.0%
Income Taxes	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Personal Income Tax	—	—	—	—	—	—	—
Corporate Income Tax	-0.0%	-0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Taxes	11.6%	9.6%	8.2%	7.3%	6.0%	4.4%	2.6%
Federal Deduction Offset	0.0%	-0.1%	-0.1%	-0.2%	-0.4%	-0.5%	-0.5%
OVERALL TOTAL	11.6%	9.5%	8.0%	7.0%	5.6%	3.9%	2.1%

Note: Table shows detailed breakout of data on previous page.

Progressive Features

✓ No Significant Progressive Features

Regressive Features

- ✗ No personal income tax
- ✗ Sales tax base includes groceries
- ✗ No corporate income tax

Recent Developments

▲ Eliminated refund for low-income taxpayers to offset impact of sales tax on food

States Without a Personal Income Tax

