

# UNIVERSITY OF MINNESOTA

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Twin Cities Campus

University Tax Management Office

2221 University Ave SE  
Suite 100, Campus Code 2715  
Minneapolis, MN 55414

Office: 612-624-1053

Fax: 612-626-1886

Web: <http://tax.umn.edu>

Email: [TaxHelp@umn.edu](mailto:TaxHelp@umn.edu)

**Attn: University of Minnesota Departments**

**Re: Exempt purchases in South Dakota**

**Please read** the following instructions and explanations **carefully**:

In order to claim an exemption in South Dakota no special exemption certificate is necessary. However, in order to get a sales tax exemption, payment for the item or service **must be** made using the University Procurement Card (PCard) or a University check. If payment is made using a personal credit card or check, you will have to pay sales tax on the item, even if later you will be reimbursed by the University.

South Dakota **excludes** the following items from our exempt status: **lodging, prepared foods, candy, soft drinks, motor vehicles, waste disposal services, and alcoholic beverages**. Therefore, the University must pay tax on these items.

If you have any questions or concerns regarding South Dakota sales tax exemptions, please feel free to reach us at 612-624-1053 or email at [TaxHelp@umn.edu](mailto:TaxHelp@umn.edu).

Sincerely,

The University Tax Management Office