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.

Sincerely,

The University Tax Management Office