City of Sioux Falls

Sales Tax Refund Application

224 West Ninth Street, P.O. Box 7402, Sioux Falls, SD 57117-7402
Application Instructions

Pursuant to Article XI, Sections 39-172 through 39-182, of the Revised Ordinances of Sioux Falls, SD, offers a refund or credit for sales tax paid by person(s) who incur costs for the furnishing and equipping only of a new business facility that satisfies the eligibility requirements as set forth in Section 39-174 of the Revised Ordinances of Sioux Falls, SD. The refund shall not apply to capital assets purchased to replace capital assets for which a refund has been claimed during such 36-month period or extended. THERE IS NO REFUND IF THE PERSON FAILS TO MAKE APPLICATION WITH THE FINANCE DIRECTOR FOR THE CITY OF SIOUX FALLS.

Eligibility Requirements:

No refund may be made unless:

1. The project includes new construction that adds at least $5,000,000 in taxable value to the city’s property tax base, or an investment in non-realty capital assets of not less than $10,000,000, or if the combination of new construction and non-realty capital assets exceeds $10,000,000;

2. The facility is used directly in (a) the manufacture or processing or fabricating or compounding of personal property which is intended to be sold or leased for final use consumption, or (b) data processing, hosting and related services including payroll services, financial transactions processing as those terms are defined by 2002 NAICS, or (c) research and development in the (i) social sciences, (ii) humanities, and (iii) physical, engineering, and life sciences as those terms are defined by 2002 NAICS; and

3. The person makes application for the refund from the finance director as set forth in § 39-176;

4. The project is not ineligible under § 39-175.

A project is ineligible for a tax refund if it is:

1. Used predominantly for the sale of products at retail to individual consumers;

2. Used predominantly for residential housing or transient lodging;

3. Used predominantly to provide health care services; or

4. Not subject to ad valorem real property taxation or equivalent taxes measured by gross receipts.

Any person desiring to claim a refund shall make application to the City Finance Director at least 30 days prior to the earlier of the construction commencement or the ordering of equipment to be used in a new business facility. A separate application shall be submitted for each project. Please complete the application form entirely itemizing the furnishings and equipment which you are claiming as eligible for sales tax refund.

Applications may be filled out and returned via mail or email. Mail or drop off the completed application to:

City of Sioux Falls/Sales Tax Refund Application
Attention: Finance Director
224 West Ninth Street
P.O. Box 7402
Sioux Falls, SD 57117-7402

Or email the completed application to: thuber@siouxfalls.org

If you have questions, please feel free to call the Finance Department at 605-367-8860 or fax them at 605-367-8016.
Sales Tax Refund Application
City of Sioux Falls
224 West Ninth Street
P.O. Box 7402
Sioux Falls, SD 57117-7402

Company Information
Owner, Partner, or Corporation Name
Federal Employer’s Identification Number (FEIN)
Address (Street, City, County, State, Zip)
Telephone Number
Fax Number
Email
Mailing Address (if different from above)
Business Name (if different from above)
Business Address (if different from above)
Type of Ownership
- Single Owner
- Trust
- Partnership
- LLC—State of Incorporation
- Corporation—State of Incorporation
Date of Incorporation

Individual responsible for filing refund forms (Name, Address, Phone, and Email)

I certify the following:

(1) The project includes new construction that adds at least $5,000,000 in taxable value to the city’s property tax base, or an investment in non-realty capital assets of not less than $10,000,000, or if the combination of new construction and non-realty capital assets exceeds $10,000,000;

(2) The facility is used directly in (a) the manufacture or processing or fabricating or compounding of personal property which is intended to be sold or leased for final use consumption, or (b) data processing, hosting and related services including payroll services, financial transactions processing as those terms are defined by 2002 NAICS, or (c) research and development in the (i) social sciences, (ii) humanities, and (iii) physical, engineering, and life sciences as those terms are defined by 2002 NAICS; and

(3) I am making application for refund from the Finance Director as set forth in § 39-176 of the Revised Ordinances of Sioux Falls, SD;

(4) The project is not ineligible as specified under § 39-175 of the Revised Ordinances of Sioux Falls, SD.

Signature of Applicant
Print Name of Applicant

Project Name, Location, and Legal Description:

Itemize the equipment and furnishings which are eligible for sales tax refund. (Please provide a separate sheet if necessary.)

Estimated Total Cost of the Project
Construction Date
Completion Date

Ownership Information
Name
Address
Social Security Number
City
State
Zip
Title
Name
Address
Social Security Number
City
State
Zip
Title
Name
Address
Social Security Number
City
State
Zip
Title
Name
Address
Social Security Number
City
State
Zip
Title