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#### (S.D.)-SD Officials Say Tax Due On Some Online Purchases



By: Jeremy Anderson Posted at: 11/30/2012 06:30 AM

PIERRE, S.D. (AP) - State officials say South Dakotans doing their holiday shopping online should remember that state and city taxes may be due on their purchases.

State Business Tax Director Doug Shinkel says many people don't realize that most Internet retailers are not collecting sales tax on items bought online. He says when sales tax is not charged on such purchases, the buyer owes a use tax.

The state use tax is 4 percent, the same as the state sales tax. Many cities also charge a sales and use tax.

Shinkel says online shoppers can find use tax reporting forms and other information on the state Revenue Department's website at <http://www.state.sd.us/drr2/businessstax/st/usetax.htm>