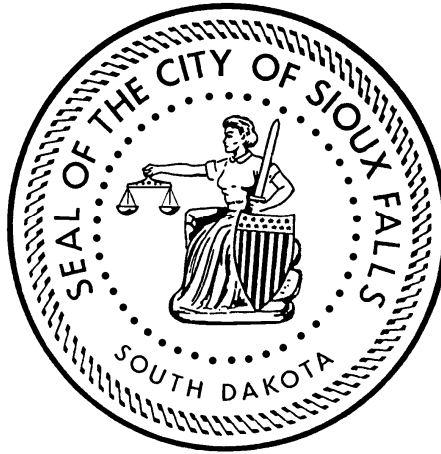


# Sales Tax Refund Application

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](mailto: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 \_\_\_\_\_ Date 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 Social Security Number Title

Address City State Zip

Name Social Security Number Title

Address City State Zip

Name Social Security Number Title

Address City State Zip

Name Social Security Number Title

Address City State Zip