

New Business Checklist

▪ State Sales and Use Tax License

If your business will have a location in South Dakota or sell, rent or lease any product or service in South Dakota, a **State Tax License**, must be obtained for each business location from the **SD Department of Revenue**. (They also oversee the collection of municipal, use, fuel, excise and other taxes.)

Contact: Department of Revenue, Business Tax Division
Anderson Building
Pierre, SD 57501
1-800-TAX-9188
http://dor.sd.gov/Taxes/Business_Taxes
Tax License application can be found online at:
<https://apps.sd.gov/rv23cedar/main/main.aspx>

- **In Sioux Falls:** 300 S. Sycamore, Suite 102, **367-5800**

▪ Federal Taxes

Be aware of the personal and business tax implications of starting your own business. You will also need to obtain a **Federal Employer's Identification Number (EIN)** if you hire employees or operate as a corporation or partnership. For appropriate business forms and information, contact the **Internal Revenue Service** at **800-829-1040** or **800-829-3676**, online at: <http://www.irs.gov/Businesses>.

- **In Sioux Falls:** 1720 Southeastern Avenue, (605) 330-4539

▪ Tribal Business

If doing business on Tribal land, please review the link below provided by the Department of Revenue to see how Sales & Contractors' Excise Tax applies on each reservation: http://dor.sd.gov/Taxes/Business_Taxes/Publications/PDFs/Tribal0514indd.pdf

Contact: Department of Revenue, Business Tax Division
Anderson Building
Pierre, SD 57501
1-800-TAX-9188
http://dor.sd.gov/Taxes/Business_Taxes/

▪ Business Name Registration

State law requires partnerships and sole proprietorships that use fictitious names to register their businesses with the county Register of Deeds Office.

- **Minnehaha County Register of Deeds,**
Administration Building, 415 Dakota Avenue
Sioux Falls, SD 57104 (605) 367-4223
- **Lincoln County Register of Deeds**
104 N. Main
Canton, SD 57013 (605) 764-5661

Limited partnerships and corporations must register and initiate the business formation process with the South Dakota Secretary of State's Office. For information and business forms, contact **the Secretary of State's Corporation Office** at (605) 773-4845. To file online with the Secretary of State's Corporation Office visit: <https://sdsos.gov/business-services/corporations/default.aspx>

▪ Food License

If food products are to be prepared and served, an inspection must be completed. Check with the State Department of Health for a food license. <https://doh.sd.gov/food/> **In Sioux Falls:** Sioux Falls Health Department, 521 N. Main Avenue, Suite 101 – (605) 367-8760

▪ Special Licenses, Permits, and Registrations

Depending upon the type of business, you may need a **special license or registration** at the city, county, or state level (i.e. food, alcohol, taxi, pawnshop, vending, etc.). Check with the following local offices for license information.

- **Within Sioux Falls City Limits:** Licensing Specialist (City Hall), 224 Ninth Street – (605) 367-8082
<https://www.siouxfalls.org/city-attorney/licenses>.
- **Minnehaha County:** Minnehaha County Auditor, 415 North Dakota Avenue – (605) 367-4220 <https://www.minnehahacounty.org>.
** It is recommended that you call to make sure you are directed to the correct place, and/or if you need a license/permit. There are some licenses that are not listed in the example, but in fact you may need to get a permit from another department, which is another reason why a call should be made. You may also go to: www.siouxfalls.org.
- **Lincoln County:** <https://www.lincolncounty.org>.

▪ Zoned for Business

Find the best location for your business and determine if the type of business you are planning is permitted in the **zoning code** at the location you have chosen, including conducting a business out of your home. Contact your city or county equalization or zoning office for information on business zoning. (For zoning concerns, allow ample lead-time, which could be several months.)

- **Within Sioux Falls City Limits:**
Sioux Falls Zoning Department
City Hall, 224 W 9th Street
Sioux Falls, SD 57104
(605) 367-8254 www.siouxfalls.org

- **Outside City Limits:**
Minnehaha Zoning Office
415 North Dakota Avenue
Sioux Falls, SD 57104
(605) 367-4204 www.minnehahacounty.org

Lincoln County:
Lincoln County Planning & Zoning
104 N. Main Street
Canton, SD 57013
(605) 764-2938 www.lincolncounty.org

▪ **Inspections for Public Safety**

Your business location may need to be inspected and approved for public safety and adherence to **structural, electrical, plumbing, fire and other codes**. Contact the Building Inspector prior to beginning any remodeling or site alterations.

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| <ul style="list-style-type: none"> • Within Sioux Falls City Limits:
Sioux Falls Building Inspection Office
City Hall, 224 West 9th Street
Sioux Falls, SD 57104
(605)367-8670 www.siouxfalls.org • Lincoln County:
Lincoln County Planning & Zoning
104 N. Main Street
Canton, SD 57013
(605) 764-2938 www.lincolncounty.org | <ul style="list-style-type: none"> • Outside City Limits:
Minnehaha Co. Building Inspector
Courthouse, 415 North Dakota Ave
Sioux Falls, SD 57104
(605)367-4204 www.minnehahacounty.org |
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▪ **Environmental Standards**

Businesses must meet all air, water, and solid waste standards and requirements.

Contact:

Department of Environment and Natural Resources
Foss Building, 523 East Capitol Avenue
Pierre, SD 57501-3182
(605) 773-3151
<http://denr.sd.gov/onestop.aspx>

▪ **Employer Responsibilities**

You will need to be aware of the rights and responsibilities of employers and employees. Employees must be reported to the **SD Dept. of Labor** within 20 calendar days after the date of hire.

Contact:

Department of Labor, Unemployment Insurance Division
PO Box 4730
420 South Roosevelt
Aberdeen, SD 57402-4730
(605) 626-2452
<http://www.dlr.sd.gov/ui/default.aspx>

Or Contact:

Division of Labor and Management
Kneip Building
700 Governors Drive
Pierre, SD 57501-2291
(605) 773-3681
<http://www.dlr.sd.gov/Wagehrs/default.aspx>

▪ **Trademarks, Etc.**

Protect your ideas, products, symbols, and logos through the proper registration and maintenance.

Contact:

South Dakota Secretary of State, Trademark Administrator
500 E. Capital, Suite 204
Pierre, SD 57501
(605) 773-2797
E: trademark@state.sd.us

Or Contact:

US Commissioner of Trademarks and Patents
PO Box 1450
Alexandria, VA 22313-1450
1-800-786-9199
<http://www.uspto.gov> usptoinfo@uspto.gov

Or Contact:

The US Library of Congress, Copyright Office
101 Independence Ave S.E.
Washington D.C. 20559-6000
1-877-476-0778
<http://www.copyright.gov>