

**Enhancing Revenues
Broadening the State Sales Tax**

	Taxable Sales FY 2019 South Dakota	Conversion to Wyoming Sales at 68% of South Dakota's population	Potential revenue at average statewide rate of 5.40%	State General Fund Revenue	Local Government Revenue
Agricultural Services					
Veterinary Services, Specialities	\$ 189,793,299	\$ 129,951,472	\$ 7,017,379	\$ 3,593,315	\$ 3,424,065
Other agricultural services	\$ 40,256,579	\$ 27,563,680	\$ 1,488,439	\$ 762,169	\$ 726,270
Landscape Counseling & Planning	\$ 6,856,904	\$ 4,694,922	\$ 253,526	\$ 129,820	\$ 123,706
Lawn and Garden Services	\$ 109,864,159	\$ 75,223,990	\$ 4,062,095	\$ 2,080,034	\$ 1,982,061
Total	\$ 346,770,941	\$ 237,434,063	\$ 12,821,439	\$ 6,565,338	\$ 6,256,101
Personal Services					
Beauty Shops	\$ 115,815,329	\$ 79,298,756	\$ 4,282,133	\$ 2,192,706	\$ 2,089,427
Barber Shops	\$ 5,913,299	\$ 4,048,836	\$ 218,637	\$ 111,955	\$ 106,682
Carpet and upholstery cleaning	\$ 17,914,021	\$ 12,265,730	\$ 662,349	\$ 339,162	\$ 323,187
Funeral Service & Crematories	\$ 50,096,317	\$ 34,300,948	\$ 1,852,251	\$ 948,463	\$ 903,789
Tax Return Preparation Services	\$ 10,689,579	\$ 7,319,155	\$ 395,234	\$ 202,383	\$ 192,851
Coin operated Laundry	\$ 1,659,433	\$ 1,136,214	\$ 61,356	\$ 31,418	\$ 29,938
Misc. Personal Services NEC	\$ 66,155,744	\$ 45,296,838	\$ 2,446,029	\$ 1,252,512	\$ 1,193,517
Total	\$ 268,243,722	\$ 183,666,477	\$ 9,917,990	\$ 5,078,600	\$ 4,839,390
Business Services					
Commercial Art and Graphic Design	\$ 7,256,005	\$ 4,968,187	\$ 268,282	\$ 137,376	\$ 130,906
Court reporting services	\$ 1,751,300	\$ 1,199,115	\$ 64,752	\$ 33,157	\$ 31,595
Disinfecting and Pest Control Services	\$ 23,053,006	\$ 15,784,393	\$ 852,357	\$ 436,458	\$ 415,900
Building Maintenance Service	\$ 78,615,950	\$ 53,828,341	\$ 2,906,730	\$ 1,488,419	\$ 1,418,312
Security Services	\$ 29,411,241	\$ 20,137,877	\$ 1,087,445	\$ 556,837	\$ 530,609
Advertising Agencies	\$ 27,744,919	\$ 18,996,946	\$ 1,025,835	\$ 525,288	\$ 500,547
Collection and credit reporting services	\$ 20,985,497	\$ 14,368,770	\$ 775,914	\$ 397,314	\$ 378,600

**Enhancing Revenues
Broadening the State Sales Tax**

		Conversion to Wyoming Sales at 68% of South	Potential revenue at average		Local
	Taxable Sales FY 2019 South Dakota	Dakota's population	statewide rate of 5.40%	State General Fund Revenue	Government Revenue
Computer programming Services	\$ 62,469,049	\$ 42,772,558	\$ 2,309,718	\$ 1,182,713	\$ 1,127,005
Data Processing Services	\$ 61,491,539	\$ 42,103,257	\$ 2,273,576	\$ 1,164,206	\$ 1,109,370
Business Services NEC	\$ 205,934,447	\$ 141,003,316	\$ 7,614,179	\$ 3,898,912	\$ 3,715,267
Total	\$ 518,712,953	\$ 355,162,759	\$ 19,178,789	\$ 9,820,679	\$ 9,358,110

Amusement and Recreation Services

Dance Studios, Schools, & Halls	\$ 6,427,264	\$ 4,400,748	\$ 237,640	\$ 121,686	\$ 115,954
Bowling Centers	\$ 11,131,265	\$ 7,621,577	\$ 411,565	\$ 210,746	\$ 200,819
Physical Fitness Centers	\$ 35,623,834	\$ 24,391,639	\$ 1,317,149	\$ 674,458	\$ 642,690
Public Golf Courses	\$28,367,035	\$ 19,422,909	\$ 1,048,837	\$ 537,067	\$ 511,770
Membership Sports Clubs	\$ 46,154,710	\$ 31,602,130	\$ 1,706,515	\$ 873,837	\$ 832,678
Sporting and recreational camps	\$ 27,826,970	\$ 19,053,126	\$ 1,028,869	\$ 526,842	\$ 502,027
Amusement and Recreation NEC	\$ 116,288,361	\$ 79,622,641	\$ 4,299,623	\$ 2,201,662	\$ 2,097,961
Total	\$ 271,819,439	\$ 186,114,770	\$ 10,050,198	\$ 5,146,298	\$ 4,903,900

Legal Services

Legal Services	\$ 369,493,487	\$ 252,992,191	\$ 13,661,578	\$ 6,995,539	\$ 6,666,039
----------------	----------------	----------------	---------------	--------------	--------------

Engineering & Management Services

Engineering Services	\$ 95,597,446	\$ 65,455,571	\$ 3,534,601	\$ 1,809,925	\$ 1,724,675
Architectural Services	\$ 21,091,269	\$ 14,441,192	\$ 779,824	\$ 399,316	\$ 380,508
Surveying Services	\$ 8,656,349	\$ 5,927,002	\$ 320,058	\$ 163,889	\$ 156,169
Accounting, Auditing & Bookkeeping	\$ 189,507,928	\$ 129,756,078	\$ 7,006,828	\$ 3,587,912	\$ 3,418,916
Commercial Research	\$ 9,319,984	\$ 6,381,393	\$ 344,595	\$ 176,453	\$ 168,142
Testing Laboratories	\$ 29,640,831	\$ 20,295,077	\$ 1,095,934	\$ 561,183	\$ 534,751
Management Services	\$ 48,783,525	\$ 33,402,080	\$ 1,803,712	\$ 923,608	\$ 880,105

**Enhancing Revenues
Broadening the State Sales Tax**

		Conversion to Wyoming Sales at 68% of South	Potential revenue at average		Local
	Taxable Sales FY 2019 South Dakota	Dakota's population	statewide rate of 5.40%	State General Fund Revenue	Government Revenue
Management Consulting Services	\$ 138,257,763	\$ 94,665,090	\$ 5,111,915	\$ 2,617,604	\$ 2,494,311
Public Relations Services	\$ 1,346,330	\$ 921,832	\$ 49,779	\$ 25,490	\$ 24,289
Facilities Support Services	\$ 28,217,976	\$ 19,320,848	\$ 1,043,326	\$ 534,245	\$ 509,081
Real Estate Services	\$ 362,835,907	\$ 248,433,746	\$ 13,415,422	\$ 6,869,493	\$ 6,545,930
Total	\$ 933,255,308	\$ 638,999,909	\$ 34,505,995	\$ 17,669,118	\$ 16,836,877
Communications					
Cable & other Pay TV Services	\$ 382,692,275	\$ 262,029,401	\$ 14,149,588	\$ 7,245,429	\$ 6,904,159
total services	\$ 3,090,988,125	\$ 2,116,399,569	\$ 114,285,577	\$ 58,521,000	\$ 55,764,576
Removal of Exemptions					
Membership Organizations, rel, char, other	\$ 16,737,062	\$ 11,459,866	\$ 618,833	\$ 316,879	\$ 301,954
Food For Domestic Home Consumption	\$ 1,562,000,000	\$ 1,069,501,400	\$ 57,753,076	\$ 29,573,003	\$ 28,180,072
Manufacturing Machinery	\$ 152,567,717	\$ 104,463,116	\$ 5,641,008	\$ 2,888,531	\$ 2,752,477
Data Center	\$ 195,680,000	\$ 133,982,096	\$ 7,235,033	\$ 3,704,767	\$ 3,530,267
Total removal of exemptions	\$ 1,926,984,779	\$ 1,319,406,478	\$ 71,247,950	\$ 36,483,180	\$ 34,764,770
Total Services and removal of exemptions	\$ 5,017,972,904	\$ 3,435,806,048	\$ 185,533,527	\$ 95,004,181	\$ 90,529,346
	\$ 5,017,972,904	\$ 3,435,806,048	\$ 185,533,527	\$ 95,004,181	\$ 90,529,346