

## Sales/Use/Indirect:

### South Dakota DOR Guidance Addresses Retroactivity for Marketplace Providers

*Tax Facts – Marketplace*, S.D. Dept. of Rev. (July 2023). Administrative guidance issued by the South Dakota Department of Revenue addressing marketplaces and marketplace providers explains, among other topics, that South Dakota “cannot go back and retroactively collect sales tax from a marketplace provider,” as South Dakota is legally precluded from enforcing retroactive tax collection on a marketplace provider for any sale made prior to March 1, 2019. Please contact us with any questions.

**URL:** <https://dor.sd.gov/media/e0ajtwtlg/marketplace-provider-bulletin.pdf>

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