Cheyenne River Sioux Tribe
Revenue Department
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Eagle Butte, SD 57625
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BUSINESS LICENSE BASIC INFORMATION GUIDE OFF- RESERVATION

The Cheyenne River Sioux Tribe assesses an annual business license for doing business on the Cheyenne River Reservation or with the Cheyenne River Sioux Tribe. The Reservation encompasses Dewey and Ziebach counties of South Dakota.

WHO MUST APPLY

Any business or person with a business is required to hold a CRST Business License when you engage in, pursue, or transact any business activity or service on the Cheyenne River Reservation or with the Cheyenne River Sioux Tribe. To apply for a South Dakota sales tax license call 800-829-9188 or go to SD.gov and follow prompts to start a business for the tax application.

HOW TO APPLY

Contact the CRST Revenue Office at 605-964-7071 for the application to be sent by mail, fax, or email. The business license application and fee of ***$300 .00*** *shall be mailed to CRST Revenue Office, Box 590, Eagle Butte, SD 57625.*

LICENSE RENEWAL

The license period is on an annual basis from the month we receive your payment or the initial application date. You must renew your business license each year to continue doing business on the Reservation and with the Cheyenne River Sioux Tribe. After the initial application you will receive a renewal form each year.

CONTRACTOR'S LICENSE

You may apply for a contractor's license at C.R.S.T. Revenue Department or SD Business Tax Office in Pierre, SD (1-800-829-9188). The general contractor's is responsible for reporting the contractor's excise tax and use tax on material to the Tribe by using the appropriate code on the tax return. The code for the contractor's excise tax is CRST 408-2 and CRST 408-4 for the use tax on material used for the project.

GOVERNMENT CONTRACTS

Contractors who have contracts with the Tribe, or any other government entity have the same tax liability as with any other individual or private firm. The government is not exempt from contractor's excise tax or use tax for any project.

CONTRACTOR'S EXCISE TAX

Contractor's excise tax is calculated on total gross receipts. Gross receipts are defined as the total amount received including, cost of material, sales tax paid on material, labor & profit. Calculate the total and times that by 2% to get the bid amount that you use to report gross receipts on the tax return.