

COUNTY VENDOR MANUAL

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Dear Rally Exhibitor,

On behalf of the City of Sturgis I would like to thank you for choosing to be an exhibitor at the 2009 Sturgis Motorcycle Rally. We are proud to host one of the oldest and largest motorcycle events in the world and recognize that vendors contribute greatly to our success and we appreciate your interest in Sturgis.

While the Sturgis Motorcycle Rally offers an excellent business opportunity we know it is an incredible commitment on your end. We have compiled material from the City of Sturgis, Meade County and the State of South Dakota to help you navigate through the process and provide you with all the information necessary to vend at the 2009 Sturgis Motorcycle Rally.

I encourage you to read this material carefully and review the checklist provided to ensure that you will be prepared. City ordinances and state laws pertaining to the Sturgis Motorcycle Rally are also available for you to review. If you should have any further questions don't hesitate to contact the Rally Department. We are here to help.

NEW FOR 2009 ~ THINGS TO PAY ATTENTION TO!!

SD DEPT OF REVENUE SALES TAX LICENSE HOURS OF OPERATION:

July 29 th , 30 th , 31 st	Hours 9 am to 4 pm
Saturday, August 1 st	Hours 9 am to 12 pm
Sunday, August 2 nd	CLOSED
August 3 rd thru 9 th	Hours 9 am to 4 pm

CITY OF STURGIS FINANCE OFFICE ACCEPTED FORMS OF PAYMENT:

CASH--MONEY ORDERS--CASHIER'S CHECKS ARE ACCEPTED FORMS OF PAYMENT! THERE WILL BE AN ATM MACHINE AVAILABLE AT CITY HALL.

CREDIT CARDS WILL NO LONGER BE ACCEPTED!! PERSONAL CHECKS WILL NOT BE ACCEPTED!!

BUSINESS CHECKS NOT ACCEPTED AFTER 7-1-09!!

Starting July 29th enter the Sherman Street side doors to obtain your licenses.

The Sturgis Motorcycle Rally will be celebrating its 69th Anniversary August 3rd through the 9th in 2009. We invite you to be a part of the celebration!

Best Regards,

Brenda Vasknetz, Director
Sturgis Motorcycle Rally
605-720-0800 phone
605-720-0801 fax
info@sturgismotorcyclerally.com

COUNTY VENDOR CHECKLIST

This comprehensive checklist has been provided to help you comply with various ordinances and regulations. The checklist is organized to step you through the process you need to follow to obtain a vendor's license. While every attempt has been made to provide a complete list, vendors still bear full responsibility for compliance with any and all regulations.

Process	Where	Fees	References
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<p><i>Step 1</i></p> <p>A permanent vending location</p> <p>*mobile vending is not allowed</p>	<p>Private Landowners</p>	<p>Varies</p>	<p style="text-align: center;">See <u>Vendor Property Rental Listing</u> Under Vendor Information At www.sturgismotorcyclerally.com</p>
<p><i>Step 2</i></p> <p>Obtain Temporary South Dakota Sales Tax License</p>	<p>South Dakota Department of Revenue</p>	<p>Bond of \$500.00 for businesses with poor reporting history ONLY.</p>	<p style="text-align: center;">www.state.sd.us/drr2/sturgis/index.html</p> <p>All SD sales tax license holders must obtain a temporary sales tax license if vending in a location other than the permanent licensed location.</p>
<p><i>Step 3</i></p> <p>Apply for Meade County Vendors License</p>	<p>Meade County Auditor's Office 1425 Sherman Sturgis, SD (605) 347-2360</p>	<p>\$400.00</p>	<p style="text-align: center;">See Meade County Vendor's License Application At www.sturgismotorcyclerally.com</p>

OVERVIEW OF REQUIREMENTS

- ✓ Meade County Vendor Applications need to be filed at the Meade County Auditor's Office at 1425 Sherman Street, Sturgis, SD 57785 accompanied by the appropriate fee and a copy of your temporary SD Sales Tax License.
- ✓ The Meade County Vendor License Fee must be paid by cashiers check, money order or cash.
- ✓ South Dakota Department of Revenue will accept checks for the bond on the temporary sales tax license.
- ✓ Requests for advance sales tax licenses must be received by the South Dakota Department of Revenue no later than July 3, 2009. If a license application is received after this date, the sales tax license packet will not be mailed. However, the application will be processed and the vendor may pick up the license packet at the Revenue Office located at City Hall beginning July 29, 2009.
- ✓ Check with the South Dakota Division of Highway Patrol concerning requirements for commercial vehicle licensing. The telephone number is 605-394-2286.
- ✓ Food, Tattoo and Body Piercing vendors, please notice that you may have additional license fees for health inspections.

INSPECTION REQUIREMENTS

Inspection	Fees	Entity	Reference
Electrical	Fee may be required	State of South Dakota	See South Dakota Electrical Commission Guide
Meade County Vendor License	\$400.00	County Auditor's Office	605-347-2360
South Dakota Temporary Sales Tax License	Bond for businesses with poor reporting history only	State of South Dakota	See South Dakota Department of Revenue Regulations
South Dakota Department of Health-Food, Tattoo & Body Piercing	*Fee may be required \$38.00-Food \$25.00-Tattoo \$50.00-Body Piercing	State of South Dakota	See South Dakota Department of Health Regulations

Note: Your license(s) must be posted in a conspicuous spot so it can be easily seen by inspectors. The City of Sturgis Inspection Team will visit every vendor location within the city limits. They are required to physically see your license(s) and make certain all inspection requirements are adhered to.

APPLICATION FOR TRANSIENT VENDOR LICENSE - MEADE COUNTY, SOUTH DAKOTA

Class A (Valid from August 1 through August 15) -- **\$400.00**

Class B (Valid for 365 days from issue; **NOT VALID AUGUST 1 THROUGH AUGUST 15**)-**\$50.00**

Business Name: _____

Applicant Name: _____

Permanent Address of Applicant: _____

Location in Meade County where Applicant intends to conduct business:

Brief description of goods/services to be sold:

Is this application for:

A tattoo and/or body piercing business? No Yes

***If yes, an additional fee of \$25.00 must be submitted for State Inspection Fee**

A prepared food business? No Yes

Is this application for agricultural products produced by the applicant or his immediate family exclusively in Meade County?
 No Yes

South Dakota Sales Tax ID Number: _____

Are you a non-profit under Section 501(c) of the Internal Revenue Code? No Yes

***If your answer is yes, must provide proof in order to be exempt from the licensing fee.**

The undersigned applicant hereby swears and affirms that the above and foregoing statements are true and correct. I understand and agree that I am responsible for payment of the applicable state sales tax on goods I sell. I further understand and agree that display or sale of obscene materials will be grounds for immediate suspension of my license and that any violation of state or local laws regarding obscene materials will be prosecuted.

Applicant

Witness

LICENSE

This license must be prominently displayed at the location of the transient business.

This Class A license is valid from August 1 through August 15, _____

This Class B license is valid from _____ through _____

Exempt Ag Exempt Non-profit Exempt Meade County Resident

Total fee collected: _____ Tattoo/Piercing Inspection completed _____

MEADE COUNTY AUDITOR

(Seal)

By: _____ Date _____

**NOT VALID UNLESS SIGNED AND EMBOSSED WITH OFFICIAL SEAL
MEADE COUNTY ACCEPTS CASH, MONEY ORDER, CASHIERS CHECK ONLY**

AMENDED MEADE COUNTY ORDINANCE NO. 11

AN ORDINANCE LICENSING AND REGULATING PEDDLERS, TRANSIENT MERCHANTS, SOLICITORS, PROFESSIONALS, BUSINESSES AND TRADES OPERATING OUTSIDE THE BOUNDARIES OF AN INCORPORATED MUNICIPALITY.

BE IT ORDAINED BY MEADE COUNTY:

WHEREAS, Amended Meade County Ordinance No. 11 was adopted by the Meade County Commission on May 2, 2000, and

WHEREAS, the County Commission finds that it is appropriate and in the best interests of the citizens of Meade County to change the regulations concerning temporary businesses,

NOW, THEREFORE, BE IT ORDAINED BY MEADE COUNTY:

Amended Meade County Ordinance No. 11 is repealed in its entirety and replaced with the following:

SECTION 1. DEFINITIONS.

For the purposes of this Ordinance, the following definitions shall apply:

- A. "Transient Vendor" means any person, firm or corporation, whether its owner, agent, consignee, or employee who engages in a temporary business of selling and delivering goods, services, wares, and/or merchandise within the County and who, in furtherance of such purpose, hires, leases or uses or occupies any building or structure, vehicle, tent, room, apartment, shop, street, alley, property, or other place within the county for the exhibition and sale of such goods, wares or merchandise, either privately or at a public auction, including any person who, while occupying such temporary location, does not sell from stock, but exhibits samples only for the purpose of securing orders for future delivery only. Persons so engaged shall not be relieved from complying with this article because of temporary association with or sponsorship by any local dealer, trader, merchant or auctioneer or by conducting such transient business with, as a part of, or in the name of any local licensee. "Transient merchant" shall include "peddlers" as herein defined.
- B. "Peddler" includes any person traveling by foot, vehicle, or any other type of conveyance, from place to place, carrying or transporting goods, wares and merchandise; offering and exposing the goods, wares and merchandise for sale or making sales and delivering articles purchased; or who, without traveling from place to place, shall sell or offer the goods, wares or merchandise for sale from his person or from any vehicle or conveyance.
- C. "Tattoo" means to make permanent marks or designs on the skin by puncturing it and inserting indelible colors.
- D. "Body piercing" means to place a permanent or temporary foreign object in a person's body such as ears, nose, lips, genitals, nipples, or parts thereof for a decorative or other nonmedical purpose by a person not directly under the supervision of a licensed physician as defined by SDCL § 36-4-11.

- E. "Flea Market" shall mean a business activity which as its principal business rents or leases space to two or more vendors who sell or exchange second-hand or used personal property for a consideration from separate booths or locations. Flea Market does not include the retail sale of property, food, or beverages where there is one primary vendor for the business. "Flea Market" shall not include an event which is organized for the exclusive benefit of any community chest, fund, foundation, association, or corporation organized and operated for religious, educational, or charitable purposes.

SECTION II. REGULATIONS

- A. No transient vendor shall do business in Meade County without first obtaining a Transient Vendor License, which shall be prominently displayed at the location where the transient vendor is conducting business.
- B. No person may sell, rent, lease, offer for hire, or in any way allow to be used or occupied any land, ground, building, structure, vehicle, tent, room, apartment, shop, street, alley, property, or other place within County by any transient vendor without a Transient Vendor Host License.
- C. No person may knowingly allow any transient vendor without a Transient Vendor License to operate on real property over which he has control.
- D. No person shall be required to obtain a Transient Vendor License to sell agricultural products that are produced in Meade County by the transient vendor or any member of his or her family.
- E. Flea Markets shall be allowed under the following regulations:

SECTION III. TRANSIENT VENDOR LICENSE

- 1. The individual vendors within the Flea Market are hereby deemed Transient Vendors and subject to all licensing requirements applicable thereto.
- 2. Sale of new personal property or food or beverages shall be allowed.
- A. There shall be two classes of Transient Vendor License:
 - 1. Class A licenses shall be valid for a period of fifteen days, commencing August 1 and expiring August 15.
 - 2. Class B licenses shall be valid for a period of 365 days from the date of issuance, but shall in no case be valid between the period of August 1 and August 15
- B. The applicant for a Transient Vendor License required under this division shall file with the Auditor a sworn application in writing, on a form furnished by the County Auditor's office, giving the following information:
 - 1. The name of the business;
 - 2. The name of the applicant;
 - 3. The permanent home address of the applicant;
 - 4. Location where the applicant intends to conduct business in Meade County;
 - 5. A brief description of the nature of the business and the goods to be sold; and
 - 6. South Dakota Sales Tax ID number.
- C. The fee for a Class A Transient Vendor License shall be \$400.00. The fee for a Class B Transient Vendor License shall be \$50.00, except that no resident of Meade County shall be required to pay any fee for a Class B license. Any fee shall be paid at the time of application. The County Commission shall have the authority, on request of the applicant made to the Commission at a regular meeting, to waive or reduce any fee hereunder.

- D. Any organization recognized under Internal Revenue Code 501(c)(3) as a bona fide religious or charitable organization shall be exempt from paying a license fee upon presentation of proof of such status. Acceptable forms of proof shall include articles of incorporation or other official governmental documentation of the organization's status.
- E. If the transient vendor will be performing tattooing and/or body piercing, an additional inspection fee of \$25.00 for tattooing and \$50.00 for body piercing shall be paid at the time of application. Such fee shall be remitted by Meade County to the State of South Dakota Department of Health as and for their inspection fee. This amount shall be subject to change should the Department of Health change the fee it charges for inspection.
- F. Upon payment of the appropriate fee and completion of the application, an applicant shall be issued a transient vendor license.

SECTION IV. TRANSIENT VENDOR HOST LICENSE

- A. Any person who sells, rents, leases, offers for hire, or in any way allows to be used or occupied by a transient vendor any land, ground, building, structure, vehicle, tent, room, apartment, shop, street, alley, property, or other place within Meade County shall first obtain a Transient Vendor Host License.
- B. The applicant for a Transient Vendor Host License required under this division shall file with the Auditor a sworn application in writing, on a form furnished by the County Auditor's office, giving the following information:
 1. The name of the landowner and the name of any lessor or tenant;
 2. The name of the applicant;
 3. The permanent home address of the applicant;
 4. Location where the applicant intends to allow transient vendors to conduct business in Meade County;
 5. A brief description of the nature of the business and the goods to be sold by the transient vendors; and
 6. A schematic drawing showing generally the location where any transient vendors are to be located. Such schematic need not be to scale, but shall be oriented to the north and shall be sufficient to indicate to an observer the general location, whether inside or outside any building, of any transient vendors.
- C. There shall be no fee for a Transient Vendor Host License. A Transient Vendor Host License shall be valid for 365 days.
- D. Only one (1) Transient Vendor Host License shall be required per contiguous parcel of land under the control of a single owner.

SECTION V. PENALTIES.

- A. A violation of this ordinance shall be punishable by a fine of up to \$200 and/or one year in jail.
- B. Any transient vendor found to be operating without a Transient Vendor License shall be prohibited from obtaining a Transient Vendor License for a period of 400 days.
- C. Any person or entity who is required to obtain a Transient Vendor Host License and (a) is found to be operating without such license; or (b) knowingly allows any unlicensed Transient vendor to conduct business on land under his or her control shall be prohibited from obtaining a Transient Vendor Host License for a period of 400 days.

SECTION VI. SEVERABILITY.

This ordinance and each section and provision hereunder are hereby declared to be independent divisions and subdivisions and, notwithstanding any other evidence of legislative intent, it is hereby declared to be the controlling legislative intent that if any provisions of said chapter, or the application thereof to any person or circumstance is held to be invalid, the remaining sections or provisions and the application of such sections and provisions to any person or circumstances other than those to which it is held invalid, shall not be affected thereby, and it is hereby declared that such sections and provisions would have been passed independently of such section or provision so known to be invalid.

Dated this _____ day of _____, 200____.

Robert Mallow, Chairman

ATTEST: _____

Lisa Schieffer, Auditor

First Reading: March 7, 2006

Second Reading: April 4, 2006

Adopted: April 4, 2006

Publications: April 8 and 12, 2006

Effective Date: May 2, 2006

MEADE COUNTY TRANSIENT VENDORS

Frequently Asked Questions

1. What is a Transient Vendor?

A transient vendor is any person who sells goods or services from a temporary location in Meade County. You are a transient vendor if you are conducting business from a place that is not your permanent place of business.

2. Do I need a license?

Yes. If you are a transient vendor, you need a license. Even if you are exempt from paying the license fee, you must obtain a license. The only exception is a person who sells agricultural products grown by that person or his family in Meade County.

3. What kind of license do I need?

If you operate your temporary business between August 1 and August 15, you need a Class A license. **This license requirement applies to all vendors, including Meade County residents and holders of Class B Licenses.**

If you operate your temporary business during the rest of the year, you need a class B license.

If you lease land to transient vendors, you need a Transient Vendor Host License.

4. What do I need to do to get a license?

For a Transient Vendor, you must fill out the Application for Transient Vendor License. **YOU MUST INCLUDE YOUR SOUTH DAKOTA SALES TAX ID NUMBER.** You must also provide the location where you intend to conduct your temporary business.

For a Host License, you must fill out an application for a Transient Vendor Host License. **YOU MUST INCLUDE A DRAWING OF YOUR PROPERTY AND THE LOCATION OF VENDING STALLS.**

5. Are there any exemptions from the license fee?

Yes. Non profits are exempt from all license fees upon a showing of valid, current evidence of non-profit status. Meade County residents are exempt from the Class B license fee.

6. Does each tattoo artist need his or her own license?

If the tattoo artist is an independent contractor, each artist needs his/her own license.

7. What is the \$25.00 tattoo inspection fee?

The State of South Dakota Health Department must inspect all tattoo artists prior to tattooing. Meade County collects the \$25.00 inspection fee on behalf of the State.

8. What if I sell more than one type of merchandise?

Only one license is needed per vendor, regardless of the type of merchandise.

9. What if I sell my goods/services from a vehicle or on foot?

Peddlers are considered transient vendors and must be licensed. The license must be displayed on your vehicle to make it as easily seen as possible.

10. What if I want to sell during the Rally and before/after the Rally?

If you conduct a temporary business in Meade County outside the August 1-15 window, you need a Class B license, even if you have a Class A license.

SOUTH DAKOTA DEPARTMENT OF REVENUE

4447 S. CANYON ROAD, SUITE 6

RAPID CITY, SD 57702-1889

<http://www.state.sd.us/revenue>

PHONE (605) 394-2332

FAX (605) 394-6076

**QUESTIONS AND ANSWERS FOR VENDORS
INCLUDES APPLICATION FOR THE SOUTH DAKOTA
TEMPORARY SALES TAX LICENSE**



SOUTH DAKOTA DEPARTMENT OF REVENUE

QUESTIONS & ANSWERS FOR STURGIS MOTORCYCL RALLY EXHIBITORS

1. Do I need a sales tax license & how do I get one?

ALL concessionaires must obtain a temporary SD sales tax license for each business location, including Sturgis, Rapid City, Spearfish, Custer or any other cities in the Black Hills area. This also includes locations outside of city limits. Under no circumstances will any vendor be allowed to make any sales before being licensed.

To obtain the temporary license in advance of the rally contact the Rapid City office of the SD Department of Revenue at 605-394-2332. An application & information will also be available at <http://www.state.sd.us/drr> starting in April.

If you do not wish to obtain the license in advance you may contact The Department of Revenue at Sturgis City Hall, 1147 Sherman Street, beginning the week before the rally between the hours of 9:00 am and 4:00 pm.

2. If I have a permanent SD tax license can I just report and pay my taxes on my permanent return form?

No, if you are in a temporary location, even if you have a permanent SD license, you must obtain a temporary license and pay your taxes to the Department of Revenue at Sturgis City Hall during the rally.

3. If I just sell or display motorcycles or trailers do I need a sales tax license?

Yes, all vendors need to display a temporary license card whether they owe tax or not. Vendors selling or displaying motorcycles, trailers, or other vehicles also need to obtain a Temporary Motor Vehicle Dealer permit. Some restrictions apply and there is a fee for this permit. Please see the application and information on the following pages for Temporary Manufacturer, Customizer or Dealer Permit.

4. How much does a license cost?

There is no cost for a license, but concessionaires with poor reporting histories will be required to post a bond before being licensed to sell merchandise, food or services at the rally. Bond amounts are at least \$500.00 depending on the past history of the business. The department reserves the right to require a bond from any vendor.

5. Is the bond refundable?

Yes, once you have paid all of your taxes at the rally the bond is refunded as long as you return the bond receipt.

6. Can I just deduct the amount of tax owed from the bond?

No. You must pay your taxes according to the filing schedule. Only on your final day can you use the bond to make your payment.

7. When and where do I pay my taxes?

Taxes are to be paid directly to the Department of Revenue at Sturgis City Hall during the week of the rally. If you are located in Rapid City or any city in the Southern Black Hills other arrangements may be made by the Department to pay the taxes.

8. Can I just pay on my last day?

No, vendors are required to pay according to a schedule of collection days. If they leave early they are to pay their final taxes before they leave. The bond is not refunded until the final taxes are paid.

9. What is the tax rate?

Items or Services (not including food):

Sturgis, Deadwood, Lead, Spearfish, Custer, Hill City, Whitewood, Keystone: 7.5%, Food is 8.5%.

Rapid City: 7.5%, Food is 8.5%

Hot Springs: 7.5 %, Food is 8.5%

Belle Fourche: 7.5%, Food is 8.5%

Newell: 7.5%, Food is 7.5%

If your business is located outside of city limits the rate is 5.5% for both food and general items and services.

**** These tax rates are effective starting July 1, 2009. If the State Legislature changes the rate it will become effective as of July 1, 2010.**

10. Can I just get one license for all of my locations?

No, one license for EACH location is required. But only one bond will be required.

11. What kinds of records do I need to keep?

Inventory records, a daily cash sheet, cash register tapes, credit card receipts, bank deposit slips, purchase invoices, sales receipts and supplier lists. Revenue auditors may stop at your location to review your records.

SDCL 10-45-88 states that temporary vendors operating in South Dakota may be subjected to reviews without notice and shall have all records available at all times for review. The records that shall be available at all times include sales receipts, credit card receipts, cash register tapes, inventory sheets, and invoices from suppliers.

Failure to maintain records is a Class 1 misdemeanor and can result in the immediate revocation of the temporary license.

Revised 03/07

Sturgis Rally Sales Tax Application

South Dakota Department of Revenue & Regulation
4447 S. Canyon Road, Ste 6 | Rapid City, SD 57702 | Phone: 605-394-2332 | Fax: 605-394-6076

Instructions: You must complete this application whether you are displaying items, taking donations, holding a raffle, giving items away or selling items or services. This application is for ALL locations including Sturgis, Rapid City, Custer, Spearfish, Deadwood etc. Please mail this form to the address above.
For further assistance, visit us on the web at www.state.sd.us/drr or call 605-394-2332.

Business Information

Owner Name

Mailing Address

City, State, Zip Code

SSN/EIN

Business Phone

Home Phone

Cell Phone

Email Address

Web Address

SD Sales Tax License Number (Write N/A if you do not have a permanent SD License)

BUSINESS NAME

Please print the address and city information for each business location: (You will need a license card for EACH location.)

Rally Location(s) of Business(es)

City

Date business will begin at the Rally:

Bond Amount*

Will items be sold or displayed? (Circle one) Sold Displayed

Type of items sold/displayed: (Please be specific)

Signature Information

Owner/Officer Social Security Number:
(Owner must complete a Power of Attorney form if a representative/agent will be filing the tax returns.)

OWNER(S) SIGNATURE:

TITLE:

***BOND:** If you conducted business at last year's Sturgis Rally, filed and paid your taxes on time, you do NOT need to post a bond. First year vendors do not need to post a bond. The department reserves the right to require a bond from any vendor. amount is \$500.

ADVANCED REGISTRATION DEADLINE: JULY 3, 2009

If the temporary sales tax application is received after July 3, 2009, the vendor license will not be mailed back to the vendor. However, the application will be processed and the license can be picked up at the Sturgis Revenue office starting July 29, 2009.

SALES TAX BOND CHART
A bond is a pre-payment of taxes

A bond is to be paid by **POOR REPORTING Concessionaires ONLY**.
The department reserves the right to require a bond for any vendor.

Bonds may be paid with a check, money order or cash.

<u>ITEM</u>	<u>BOND AMT</u>
Food	\$500
T-shirts	\$500
Leather	\$500
Motorcycle parts	\$500
Tattoo artist/piercing	\$500 per artist
Pinstriping/Airbrushing	\$500
Leather repair	\$500
Motorcycle repair/service	\$500
Clothing – other than t-shirts	\$500
Jewelry	\$500
Artwork	\$500
Sunglasses	\$500
Parking	\$500
Miscellaneous sales & service	\$500

Businesses located outside city limits:

Any items or services	\$500
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**Accounting or Reporting Firm Authorization Form/Responsible Party
Temporary Licensee**

South Dakota Department of Revenue
445 East Capitol Avenue • Pierre, South Dakota 57501-3100

*Please fill out this form if you have an agent or representative
prepare your tax applications and returns for you.*

Licensees are required to file returns/application and pay taxes/fees as they are owed. They are also required to accept and respond to various types of official communications with the Department of Revenue.

If a licensee prefers an agent or representative to fulfill these responsibilities, this authorization form must be completed. This is a privilege extended to the licensee which requires special handling by the Department, therefore, such action will not be considered unless this form is properly completed and placed on file with the Department. However, the completion of this form does not relieve the licensee of the legal obligations associated with a particular license. The licensee is ultimately responsible for the payment of the tax/fee as well as all acts and omissions of the stated Accounting or Reporting firm.

Power of Attorney

KNOW ALL MEN BY THE PRESENT, that the undersigned principal and licensee has made and appointed, and does hereby make and appoint (Firm's Name) _____

Or agents or employees, with the offices at (Mailing Address) _____

(Phone Number) _____ (E-mail) _____

to act as attorney-in-Fact for the undersigned, who makes this appointment either personally or in an authorized representative capacity on behalf of a principal partnership, corporation, or other entity; this power of attorney shall be limited to the following specific purposes involving the South Dakota license(s) indicated:

_____ To prepare, sign and file applications with the Department of Revenue.

_____ To prepare, sign and file with the Department of Revenue periodic tax returns or reports as required by South Dakota law.

The Power of Attorney shall be effective upon receipt thereof by the Department of Revenue and shall continue until cancelled by filing with the Department an instrument properly executed and reciting such cancellation; or

Sales Tax License(s) Tax License Number(s) if previously assigned (if applicable):

Agent or Representative:

Company Name _____

FEIN or SS# _____

Signature of Owner/Legal Rep. _____

Title _____

Address-Mailing _____

City/State _____

Phone Number _____

Principle and Licensee By:

Company Name _____

FEIN or SS# _____

Signature of Owner/Legal Rep. _____

Title _____

Address-Mailing _____

City/State _____

Phone Number _____

IN WITNESS WHEREOF, the undersigned has caused these present to be execute, for benefit of the principal name below.

State of _____)

:ss.

County of _____)

On this _____ day of _____, before the undersigned, a Notary of the Public for the State of _____ personally appeared _____ known to be the person whose name is subscribed to the within instrument, and acknowledge to me that ___he executed the same in capacity as shown.

IN WITNESS WHEREOF, I have set my hand and seal this _____ day of _____, this certificate above written.

Notary Public

MANUFACTURER, CUSTOMIZER AND DEALER TEMPORARY PERMITS

PERMIT MUST BE AVAILABLE FOR INSPECTION UPON REQUEST

YOUR PERMIT IS VALID ONLY FOR THE PURPOSE AND PERIOD OF TIME INDICATED ON THE PERMIT, AND IS GOVERNED BY THE FOLLOWING APPLICABLE PROVISIONS:

MANUFACTURER AND CUSTOMIZER

Allows any person engaged in the business of manufacturing or customizing motor vehicles to display, **but not sell**, any motor vehicles at an event, if the event lasts three (3) or more days. The manufacturer/ customizer must register with the Department of Revenue and purchase a permit at least five (5) days before the event.

The fee for a 10-day permit for all motor vehicles, except trailers, is \$150.00; however, if the permit is purchased at least five (5) days before the event the fee is \$100.00. The fee for a 10-day permit for trailers is \$75.00; however, if the permit is purchased at least five (5) days before the event the fee is \$50.00.

MOTORCYCLE AND TRAILER DEALER (NEW) -- SELL

Allows any licensed dealer to sell trailers or motorcycles at an event, if the event lasts three (3) or more days. A dealer must register with the Department of Revenue and purchase a permit at least five (5) days before the event.

An out-of-state dealer must provide proof of being a licensed dealer in another state and must attest to having no outstanding dealer violations. **The permit can only be issued if the motorcycles or trailers being sold are not franchised in this state.**

The fee for a 10-day permit for motorcycles is \$350.00; however, if the permit is purchased at least five (5) days before the event the fee is \$200.00. The fee for a 10-day permit for trailers is \$225.00; however, if the permit is purchased at least five (5) days before the event the fee is \$150.00.

TRAILER DEALER (NEW) -- DISPLAY

Allows any trailer dealer to **display** trailers at an event that lasts three (3) or more days regardless of whether the trailer is franchised in this state. A dealer must register with the Department of Revenue and purchase a permit at least five (5) days before the event.

An out-of-state dealer must provide proof of being licensed in another state and must attest to having no outstanding dealer violations.

The permit is valid for ten (10) days and costs \$225.00; however, if the permit is purchased at least five (5) days before the event the fee is \$150.00.

MOTORCYCLE AND TRAILER DEALER (USED) -- SELL

Allows a dealer to sell used trailers or motorcycles at an event, if the event lasts three (3) or more days. The dealer must register with the Department of Revenue and purchase a permit at least five (5) days before the event.

An out-of-state dealer must provide proof of being a licensed dealer in another state and must attest to having no outstanding dealer violations.

The fee for a trailer dealer permit is \$225.00; however, if the permit is purchased at least five (5) days before the event the fee is \$150.00. The fee for a motorcycle dealer permit is \$350.00; however, if the permit is purchased at least five (5) days before the event the fee is \$200.00. The permits are valid for ten (10) days.

BOAT AND BOAT TRAILER DEALER (NEW OR USED) -- SELL

Allows any licensed dealer to sell boats and boat trailers at an event, if the event lasts two (2) or more days. A dealer must register with the Department of Revenue and purchase a permit at least five (5) days before the event.

An out-of-state dealer must provide proof of being licensed in another state and must attest to having no outstanding dealer violations.

In order to qualify, the event must be an organized, sponsored event with no less than three (3) licensed boat dealers displaying boats. The fee for a boat and boat trailer permit is \$200.00 and is valid for ten (10) days.

STATE OF SOUTH DAKOTA
APPLICATION FOR TEMPORARY MANUFACTURER, CUSTOMIZER OR DEALER PERMIT

PLEASE PRINT

MANUFACTURER, CUSTOMIZER OR DEALER: _____		
DEALER NUMBER: _____	TELEPHONE NUMBER: _____	
OWNER'S NAME: _____		
ADDRESS: _____		
<i>(Mailing Address)</i>		
_____ <i>(City)</i>	_____ <i>(State)</i>	_____ <i>(Zip)</i>

CHECK TYPE OF PERMIT REQUESTED

<u>TYPE OF PERMIT REQUESTED:</u>	<u>ISSUE PERIOD:</u>	<u>FEE:</u>
<input type="checkbox"/> MOTOR VEHICLE MANUFACTURER - Display Only <i>(All vehicles except trailers)</i>	10 DAYS	\$150.00; \$100.00 if purchased 5 days before event
<input type="checkbox"/> MOTOR VEHICLE CUSTOMIZER - Display Only <i>(All vehicles except trailers)</i>	10 DAYS	\$150.00; \$100.00 if purchased 5 days before event
<input type="checkbox"/> TRAILER MANUFACTURER - Display Only	10 DAYS	\$75.00; \$50.00 if purchased 5 days before event
<input type="checkbox"/> MOTORCYCLE DEALER (NEW) - Sell	10 DAYS	\$350.00; \$200.00 if purchased 5 days before event
MAKE OF MOTORCYCLE(S): _____ <i>(Permit can only be sold if motorcycles being sold are not franchised in South Dakota)</i>		
<input type="checkbox"/> MOTORCYCLE DEALER - Sell SELLING USED MOTORCYCLES ONLY	10 DAYS	\$350.00; \$200.00 if purchased 5 days before event
<input type="checkbox"/> BOAT AND BOAT TRAILER DEALER (NEW OR USED) - Sell	10 DAYS	\$200.00

STATE OF SOUTH DAKOTA

APPLICATION FOR TEMPORARY MANUFACTURER, CUSTOMIZER OR DEALER PERMIT *CONTINUED*

TRAILER DEALER (**NEW**) – **Sell** 10 DAYS \$225.00;
\$150.00 if purchased 5 days before event

MAKE OF TRAILER(S): _____
(Permit can only be sold if trailers being sold are not franchised in South Dakota)

TRAILER DEALER (**NEW**) -- **Display Only** 10 DAYS \$225.00;
\$150.00 if purchased 5 days before event

(Allows for the DISPLAY ONLY of a new trailer(s) already franchised in South Dakota)

TRAILER DEALER SELLING 10 DAYS \$225.00;
USED TRAILERS ONLY – Sell \$150.00 if purchased 5 days before event

REQUESTED EFFECTIVE DATE: _____ FEE ENCLOSED: \$ _____
EVENT: _____
LOCATION: _____
APPLICANT'S NAME: _____ <i>(Please Print)</i>
APPLICANT'S SIGNATURE: _____ <i>(Please Sign)</i>

OUT-OF-STATE DEALER

For dealer permit, attach a copy of the out-of-state dealer license and an affidavit stating there are no outstanding dealer violations.

SUBMIT TO:
Division of Motor Vehicles - Dealer Licensing
445 East Capitol Avenue, Pierre SD 57501-3100
(605) 773-4416

Division of Highway Patrol

Department of Commerce and Regulation

SOUTH DAKOTA HIGHWAY PATROL

1301 E. CATRON BOULEVARD (& HIGHWAY 79)

RAPID CITY SD 57785

PHONE (605) 394-2286 • FAX (605) 394-5483

Subject: Commercial Licensing Requirements

Temporary commercial licenses are available and valid for any 30-day period and may be purchased for up to twelve months. The fees are determined according to gross vehicle weight. A fee schedule and a temporary permit application are included on the following pages. Single trip permits are available at a cost of \$15.00 per single trip.

The temporary commercial license may be purchased from a County Treasurer's Office or at a Port of Entry. Single trip permits are available from the permit center, South Dakota Highway Patrol and the Ports of Entry.

Operators of vehicles doing business in South Dakota are subject to the requirements for commercial licensing. The proper South Dakota commercial vehicle license can be purchased through the International Registration Plan (IRP), whether it be an annual commercial license, temporary commercial license or a single trip permit.

An intrastate operation is the movement from one point within the state to another point within the same state. This would also include any service where the operator travels into South Dakota to perform a service or to sell a product, such as a vendor at the Sturgis Motorcycle Rally.

The only exception to commercial registration is dependent upon the weight of the actual business property being transported. We have extended the same weight exemption granted to a South Dakota commercial carrier to nonresident operators. This allows a registered vehicle an exemption from commercial licensing when transporting less than five hundred (500) pounds of business property or equipment.

All vendors operating in South Dakota will be subject to inspection for compliance. Non-compliance may result in enforcement action.

South Dakota

30 Day Commercial License Fee Schedule

4,000 Pounds	2 Ton	\$ 9.00
6,000 Pounds	3 Ton	\$ 11.00
8,000 Pounds	4 Ton	\$ 13.00
10,000 Pounds	5 Ton	\$ 15.00
12,000 Pounds	6 Ton	\$ 18.00
14,000 Pounds	7 Ton	\$ 21.00
16,000 Pounds	8 Ton	\$ 24.00
18,000 Pounds	9 Ton	\$ 27.00
20,000 Pounds	10 Ton	\$ 30.00
22,000 Pounds	11 Ton	\$ 37.00
24,000 Pounds	12 Ton	\$ 44.00
26,000 Pounds	13 Ton	\$ 51.00
28,000 Pounds	14 Ton	\$ 58.00
30,000 Pounds	15 Ton	\$ 63.00
32,000 Pounds	16 Ton	\$ 72.00
34,000 Pounds	17 Ton	\$ 79.00
36,000 Pounds	18 Ton	\$ 86.00
38,000 Pounds	19 Ton	\$ 93.00
40,000 Pounds	20 Ton	\$100.00
42,000 Pounds	21 Ton	\$107.00
44,000 Pounds	22 Ton	\$114.00
46,000 Pounds	23 Ton	\$121.00
48,000 Pounds	24 Ton	\$128.00
50,000 Pounds	25 Ton	\$135.00
52,000 Pounds	26 Ton	\$142.00
54,000 Pounds	27 Ton	\$149.00
56,000 Pounds	28 Ton	\$156.00
58,000 Pounds	29 Ton	\$163.00
60,000 Pounds	30 Ton	\$170.00
62,000 Pounds	31 Ton	\$177.00
64,000 Pounds	32 Ton	\$184.00
66,000 Pounds	33 Ton	\$191.00
68,000 Pounds	34 Ton	\$198.00
70,000 Pounds	35 Ton	\$205.00
72,000 Pounds	36 Ton	\$212.00
74,000 Pounds	37 Ton	\$219.00
76,000 Pounds	38 Ton	\$226.00
78,000 Pounds	39 Ton	\$233.00
80,000 Pounds	40 Ton	\$240.00



DIVISION OF HIGHWAY PATROL
DISTRICT 4 - ZONE 4 - TILFORD PORT OF ENTRY
PO BOX 905 STURGIS, SD 57785
PHONE:(605-347-2671) **LOCATED ON I90**
FAX:(605-347-0072) **EAST BOUND**
MILE POST 39

FAX REQUEST FORMS FOR PERMITS

We accept Visa, MasterCard, American Express and Discover

1. Name of Carrier / Person : _____
2. Address of Carrier / Person : _____
3. USDOT# : _____ FEIN : _____
4. Carrier / Person Phone Number: _____
5. Carrier / Person Insurance information:
 Name of Insurance company: _____
 Address : _____
 Effective Date: _____ Expiration Date: _____
 Amount : _____ Policy Number : _____
6. Point of Origin : _____ Destination : _____
7. Cargo : _____
8. Routes traveled in South Dakota : _____
9. Vehicle Information
 Apportioned weight for South Dakota: _____ IFTA Fuel permit? _____
 Form RS-3 / Single State Registration ? _____ is SD listed ? _____
10. Truck / Tractor Make : _____ State : _____ License Plate : _____ V.I.N. : _____
11. Trailer #1 Make : _____ State : _____ License Plate : _____ V.I.N. : _____
12. Trailer #2 Make : _____ State : _____ License Plate : _____ V.I.N. : _____
13. Type of Permit/s Requested : _____
14. Oversize / Overweight Information
 Overwidth: __ft. __in. Over length: __ft. __in. Over height: __ft. __in.
**Overweight: INCLUDE AXLE WEIGHTS, BRIDGE MEASUREMENTS, TIRE SIZES, NUMBER OF AXLES
 IF ANY AXLES DO NOT HAVE DUAL TIRES & LOCATIONS, DIAGRAM OF VEHICLE,
 IF ANY AXLE GROUP IS OVER 8 FT. WIDE**

15. Credit Card Number: _____ Expiration Date: _____
16. Phone Number of card holder: _____
17. Call back phone number: _____ Person to contact: _____
18. Fax Number: _____
19. Effective Date of Permit: _____

SOUTH DAKOTA STATE DEPARTMENT OF HEALTH TEMPORARY CAMPGROUND LICENSE APPLICATION

FEE - \$75.00
FOR 14 DAYS (OR LESS) OF OPERATION AT A FIXED LOCATION

OCCASION OR EVENT _____ DATES _____
LOCATION OF CAMPGROUND _____ CITY _____
ESTABLISHMENT NAME _____ TELEPHONE # _____
OWNER NAME _____ CELL PHONE # _____
MAILING ADDRESS _____
CITY _____ STATE _____ ZIP _____

WATER SUPPLY: PUBLIC PRIVATE **SEWER:** PUBLIC PRIVATE

LOCATION OF SOURCE _____

I verify the information contained in this application is true and complete, and I consent to allow inspections of the campground by authorized department inspectors during business hours upon the presentation of identification.

Signed (owner) _____ Date _____

The department will issue or renew a license only after payment of the proper fee, ascertainment that the facts set forth in the application are true and complete, and satisfactory evidence of the applicant's ability to comply with the provisions of SDCL 34-18 and the rules promulgated thereunder.

TOTAL AMOUNT REMITTED \$ _____

COMPLETE THE APPLICATION AND SUBMIT IT WITH THE APPROPRIATE LICENSE FEE TO:

SOUTH DAKOTA DEPARTMENT OF HEALTH
OFFICE OF HEALTH PROTECTION
615 E 4TH ST
PIERRE SD 57501
TELE: 605-773-4945
FAX: 605-773-6667

SOUTH DAKOTA COSMETOLOGY COMMISSION
500 E CAPITOL AVENUE
PIERRE, SD 57501

2009

To Outdoor Vendors:

South Dakota Cosmetology Law 36-15-2, requires any person who engages in services to hair, nails, make-up or skin-care to have a South Dakota license. A South Dakota cosmetologist license allows a person to perform services in hair, nails and skin only in a licensed beauty salon. A South Dakota nail manager license allows a person to perform services for nails only in either a licensed beauty salon or nail salon. Braiding, hair extensions, hair accessories and wigs are included under the cosmetology license.

All salons must be inspected/passed for safety and sanitation rules and regulations by the South Dakota Cosmetology Commission. Salons must only be located at one physical location – there are no licenses for mobile salons.

Demonstrations of any products used on or for hair, nails, make-up or skin-care in a vendor situation can be done without a license if the vendor does not use live models. Wigs or mannequins can be used for demonstrations.

For further information contact:

South Dakota Cosmetology Commission
Attn: Susan K. Monge
500 E. Capitol Avenue,
Pierre, SD 57501
Telephone: 605-773-6193
Fax: 605-773-7175
Email: cosmetology@state.sd.us

SOUTH DAKOTA BOARD OF MASSAGE THERAPY
PO Box 1062
Sioux Falls, SD 57101-1062

2009

A SD Massage Therapy License is required by anyone attempting to practice massage therapy in this State. SD maintains a mandatory practice law. Any Rally Vendor wishing to provide massage services during the Sturgis Motorcycle Rally must qualify for a SD license first, even if they hold another State's License.

Massage Therapy in SD is defined as such:

36-35-1. Definitions. Terms in this chapter mean:

(2) "Massage," the systematic mobilization of the soft tissues of the body through the application of hands or devices for the purposes of therapy, relaxation, or education through means which include:

- (a) Pressure, friction, stroking, rocking, kneading, percussion, compression, or stretching;
- (b) External application of water, heat, cold, lubricants, or other topical agents; or
- (c) The use of devices that mimic or enhance actions done by hands;

Following are the laws should they be practicing or advertising without a SD license:

36-35-10. Practice of massage or representation as in practice without license--Misdemeanor--Civil penalty--Injunction. Any person who engages in the practice of massage or holds himself or herself out to the public as engaged in the practice of massage without a license pursuant to this chapter is guilty of a Class 1 misdemeanor and upon conviction the court shall assess a civil penalty of one thousand dollars payable to the board. The state or the board may file a civil action to enjoin any person engaging in the practice of massage without a license.

36-35-11. Advertisement of services to public without license--Misdemeanor--Civil penalty--Injunction. Any person who advertises services to the public as a massage therapist, bodywork therapist, masseur, masseuse, massagist, or any derivation or abbreviation of those terms or any other term commonly recognized to mean the practice of massage therapy while not licensed under this chapter is guilty of a Class 1 misdemeanor. Upon conviction the court shall assess a civil penalty of one thousand dollars payable to the board. The state or the board may file a civil action to enjoin any person from violating this section.

The SD Board of Massage Therapy licensing office can be reached at:
www.massage.sd.gov or 605 / 271-7103

DIRECTORY

City of Sturgis

For overall Rally inquiries contact:

City of Sturgis Rally Department
Brenda Vasknetz
1147 Sherman, Ste #201
Sturgis, SD 57785
Phone: 605.720.0800
Fax: 605.720.0801
Email: info@sturgismotorcyclerrally.com

For Vendor License Applications contact:

City of Sturgis Finance Office
Fay Bueno
1040 Second Street, Suite #103
Sturgis, SD 57785
Phone: 605.347.4422
Fax: 605.347.4861
E-mail: fayb@sturgisgov.com

For Temporary Structures, City Ordinances and Inspections contact:

City of Sturgis Inspection Department
Rick Bush and Scott Rovere
1040 Second Street, Suite #102
Sturgis, SD 57785
Phone: 605.347.4424
Fax: 605.347.4861
E-mail: inspect@rushmore.com

For Garbage/Sanitation and Streets contact:

City of Sturgis Sanitation Department
Randy Nohava
1057 Dudley Street
Sturgis, SD 57785
Phone: 605.347.3916
Fax: 605.347.3516
E-mail: pkinney@rushmore.com

For Fire Codes contact:

City of Sturgis Fire Department
Ron Koan
1901 Ball Park Rd.
Sturgis, SD 57785
Phone: 605.347.5801
Fax: 605.347.2558
E-mail: sfchief@rushmore.com

For City Law Enforcement Regulations contact:

City of Sturgis Police Department
Jim Bush
1400 Main Street
Sturgis, SD 57785
Phone: 605.347.5070
Fax: 605.347.6828
E-mail: jimbush@sturgispolice.com

State of South Dakota

For South Dakota sales tax information contact:

State of South Dakota Department of Revenue
4447 South Canyon Road, Suite #6
Rapid City, SD 57702
Phone: 605.394.2332
Website: www.state.sd.us/revenue/sturgis

For South Dakota tattoo and body piercing regulations contact:

State of South Dakota Health Department
Waylon Anderson
725 N. LaCrosse
Rapid City, SD 57701
Phone: 605.394.2370
or
Bonnie Jameson
415 E. 4th Street
Pierre, SD 57501
Phone: 605.773.3364

For South Dakota Temporary Food Regulations contact:

**Clark Hepper
600 E. Capitol
Pierre, SD 57501
Phone: 605.773.3364**

For South Dakota Commercial Motor Vehicle Regulations contact:

**South Dakota Highway Patrol
1301 E. Catron Boulevard (& Highway 79)
Rapid City, SD 57785
Phone: 605.394.2286
Or
Tilford Port of Entry
PO Box 905
Sturgis, SD 57785
Phone: 605.347.2671**

Meade County

For Meade County Law Enforcement Regulations contact:

**Meade County Sheriff's Office
1400 Main Street
Sturgis, SD 57785
Phone: 605.347.2681**

For Meade County Vendor Licensing contact:

**Meade County Auditors Office
1425 Sherman Street
Sturgis, SD 57785
Phone: 605.347.2360**