

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

MAYDAY HEALTH,

Plaintiff,

v.

MARTY J. JACKLEY, Attorney General of
South Dakota, in his official capacity,

Defendant.

Case No. 1:26-cv-00078-KPF

**PLAINTIFF MAYDAY HEALTH'S REPLY IN SUPPORT OF
MOTION FOR PRELIMINARY INJUNCTION**

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INTRODUCTION

Defendant makes no attempt to conceal his disdain for Mayday and cannot satisfy the constitutional scrutiny that applies to his actions. Instead, his defense rests on the premise that the First Amendment does not constrain him, and that even if it did, this Court is powerless to stop him. He is wrong. The truthful information Mayday publishes is neither commercial nor illegal, so the First Amendment bars Defendant from retaliating against Mayday because of hostility toward Mayday, the information it publishes, and its views. Nor does *Younger v. Harris*, 401 U.S. 37 (1971) shield Defendant’s misconduct from federal judicial review. Even assuming Defendant had commenced a qualifying enforcement proceeding, *Younger* is an extraordinary exception to federal jurisdiction based on comity. As the Second Circuit has held, its rationale does not insulate illegitimate proceedings brought to punish the disfavored exercise of constitutional rights.

Because this Court has personal jurisdiction over Defendant, and because Mayday will indisputably suffer irreparable injuries absent relief, the Court should enter an injunction.

ARGUMENT

I. Mayday Is Likely to Prevail on Its First Amendment Claims.

A. The First Amendment Protects Mayday’s Speech.

The First Amendment undisputedly bars Defendant from punishing publication of truthful information of public concern. *Bartnicki v. Vopper*, 532 U.S. 514, 527 (2001) (Mot. 8). Defendant argues he may nevertheless prosecute Mayday because its speech is commercial and false, and/or encourages illegal activity. MOL 2-5; YB 15-20.¹ Neither argument has merit.

¹ Defendant filed two briefs in opposition to Mayday’s preliminary injunction motion (ECF Nos. 35-36), plus a letter brief (ECF No. 33) arguing this Court lacks personal jurisdiction. Mayday refers to ECF No. 33 as “LB,” ECF No. 35 as “YB,” and ECF No. 36 as “MOL.”

1. Mayday publishes true non-commercial information.

Mayday publishes accurate information about reproductive healthcare, including by describing the amount third-party providers charge for abortion pills, as well as those providers' location and the time they predict prescribed medication could arrive. Mot. 8. Mayday undisputedly provides no medical service and receives no payment for publishing any information. *See* Raisner Decl. ¶5; YB 4-10, 18. It does so (again, undisputedly) because of its convictions. Raisner Decl. ¶6. Those concessions are dispositive. The Second Circuit applied these criteria in *NIFLA v. James*, 160 F.4th 360, 377-76 (2d Cir. 2025), to hold that mirror-image speech by abortion opponents was protected noncommercial speech. Mot. 9-10.

Defendant claims Mayday is different because it, unlike the plaintiff in *NIFLA*, “fundraises off its message.” YB 17-18; MOL 3. That is false. Just as Mayday raises money to fund its speech, the *NIFLA* plaintiffs solicited donations and sold apparel to fund their messaging “for post abortive women.” Kelly Decl. Exs. G(B), H at 1, I. Just as a painting is not commercial speech merely because it is sold, neither is Mayday’s nor *NIFLA*’s speech. *See 303 Creative LLC v. Elenis*, 600 U.S. 570, 594, 600 (2023). If Defendant were right, every donor-funded organization’s newsletter would be commercial speech subject to regulation. “Expanding commercial speech” this way “would push the commercial speech doctrine far beyond its ‘core’” and thwart “the efficient exchange of information.” *NIFLA*, 160 F.4th at 376 (cleaned up).

None of Defendant’s other arguments changes the analysis. It matters not that Mayday reports providers’ stated “terms of sale such as price quotes and product delivery times.” YB 19. Dissemination of product information by third-party researchers is noncommercial. Mot. 10-11 (citing *Bose Corp. v. Consumers Union*, 466 U.S. 485, 503-14 (1984)). *First Resort, Inc. v. Herrera*, 860 F.3d 1263 (9th Cir. 2017) (MOL 4), holds only that advertising a service a speaker *itself provides* is commercial speech, even if the speaker provides the service for free and earns

derivative revenue. *Id.* at 1273. It has no application here because Mayday undisputedly provides no services. *Board of Trustees of SUNY v. Fox*, 492 U.S. 469 (1989) (MOL 3) supports Mayday, too. There, intermediate scrutiny applied to restrictions on mixed speech with predominantly commercial elements—*selling products* at events in addition to speaking. *Id.* at 473-74. Here, there are no “commercial” elements: Mayday’s solicitation of donations is non-commercial speech, *id.* at 473, as is the healthcare information it publishes, *NIFLA*, 160 F.4th at 375-76.

2. Mayday’s speech does not solicit or abet illegal acts.

Defendant claims authority to punish Mayday because it publishes information he believes could encourage someone to solicit someone else to violate South Dakota law at some point. YB 15-16; MOL 4-5. That argument fails. Although the First Amendment does not protect speech “integral to criminal conduct,” *United States v. Stevens*, 559 U.S. 460, 468 (2010), it provides breathing room for the attenuated encouragement Defendant describes.² *See United States v. Williams*, 553 U.S. 285, 298-300 (2008) (“abstract advocacy of illegality” is protected). To be clear, Mayday does not even abstractly advocate for illegality: it seeks to destigmatize abortion and provide information for readers to make their own choices, not to encourage any specific reader to make any particular choice. Sieff Decl. Ex. 13-14; Raisner Decl. ¶¶5-6. But even if Mayday’s speech were encouragement, it would not be illegal: Mayday does not help any person specifically intending “to bring about a particular unlawful act.” *United States v. Hansen*, 599 U.S. 762, 771 (2023).

² It is not clear what statements Defendant even claims to be targeting. *Cf. NAACP v. Button*, 371 U.S. 415, 438 (1963) (“[p]recision of regulation” required to restrict speech). Defendant appears to target (1) links Mayday provides to third-party medical providers, (2) statements on *those* websites, and (3) statements on Mayday’s website seeking to destigmatize abortion (“any reason is normal”) and accurately empower readers to know they have options if they want (“you still have a choice” “no matter where you live” “in all 50 states”).

The Supreme Court rejected a similar argument in *Ashcroft v. Free Speech Coalition*, 535 U.S. 234 (2002), where the government tried banning speech it claimed promoted child pornography. “The government may not prohibit speech because it increases the chance an unlawful act will be committed ‘at some indefinite future time,’” the Court explained, even if it has the “tendency” “to encourage unlawful acts.” *Id.* at 253. Speech may not be restricted where there is only “a remote connection ... that might encourage thoughts” to solicit a crime. *Id.* The statement, “I encourage you to obtain child pornography,” is thus protected. *Williams*, 553 U.S. at 300. And just this month, the Fourth Circuit applied these principles to protect actual exhortations to particular individuals to commit terrorism—including instructions about where and how to obtain training. *See United States v. Al-Timimi*, --- F.4th ----, 2026 WL 71062, at *12-13 (4th Cir. 2026). Mayday’s speech—even if “encouragement”—is even more clearly protected.

The Ninth Circuit’s decision in *Conant v. Walters*, 309 F.3d 629, 632, 635-36 (9th Cir. 2002) is instructive. The First Amendment there protected a medical doctor’s “recommendation to obtain marijuana in violation of federal law,” rejecting arguments that such recommendations were integral to criminal conduct. *Id.* at 635-36. “[W]hatever conduct the doctor could anticipate a patient *might* engage in,” the court concluded, “is simply beyond the scope of either conspiracy or aiding and abetting.” *Id.* at 636. So, too, here. And just as there are lawful reasons for a marijuana recommendation like advocacy or lawful procurement in a different state, *id.* at 634-35, Mayday’s speech invites similar lawful choices—like crossing state lines for an abortion, going to an out-of-state pharmacy, having pills sent to Minnesota, or choosing *not* to have an abortion.

Defendant argues *Bigelow v. Virginia*, 421 U.S. 809 (1975) and *NIFLA*, 160 F.4th at 375-76, are also distinguishable because the information in those cases concerned lawful medical procedures. MOL 4, YB 16-17. In fact, the government there argued the procedure at issue “has

never been FDA approved” for lawful administration. Compl., *State v. Heartbeat Int’l, Inc.*, No. 451314/2024, Dkt. 1 ¶¶ 8, 11-13 (Sup. Ct. N.Y. Cty. May 6, 2024). Defendant also disregards the *lawful* actions one can take with the information Mayday publishes, and the fact Mayday’s speech “convey[s] information of potential interest” to anyone “with a general curiosity about” the subject. *Bigelow*, 421 U.S. at 822 & n.7, 827-28. Defendant has no response to recent cases applying *Bigelow* to protect speech conveying this kind of information. Mot. 9-10. His other authorities, like *Cocroft v. Graham*, 122 F.4th 176, 182 (5th Cir. 2024), are distinguishable because they involve laws prohibiting proposals to sell contraband only where it is prohibited, not information with lawful purposes.

At bottom, Defendant’s theory that he may punish speakers who provide information “in the abortion pill procurement chain,” YB 7, is dangerous and unlawful. *See Ashcroft*, 535 U.S. at 253 (rejecting such attenuated liability). He can no more prosecute Mayday for providing information about abortion pills than he could prosecute Google for publishing that information in search results, *Zhang v. Baidu.com Inc.*, 10 F. Supp. 3d 433, 428-40 (S.D.N.Y. 2014) (First Amendment protects search-result rankings), or the New York Times for reporting it, *N.Y. Times Co. v. United States*, 403 U.S. 713, 714 (1971) (protecting reporting usable to commit illegal acts).

B. Defendant Fails to Justify His Conduct Under Any Constitutional Standard.

Defendant fails to show his actions satisfy the First Amendment. Because it was his burden to do so under any level of scrutiny, *NIFLA*, 160 F.4th at 378, concluding that Mayday’s speech is protected establishes its likelihood to prevail on its claims. *See* Mot. 13-17 (demonstrating Defendant could not satisfy scrutiny regardless).

C. The Court Has Power to Stop Defendant’s Unconstitutional Acts

1. The Court has personal jurisdiction over Defendant.

Although Defendant makes a passing reference to personal jurisdiction (MOL 1), he does

not brief it—apparently relying on his pre-motion letter. The Court has jurisdiction for the reasons Mayday explains in its letter-response, ECF No. 37, summarized here.

a. The Court has specific personal jurisdiction under § 302(a)(3)

Under CPLR § 302(a)(3), New York courts have jurisdiction over parties whose tortious acts outside the state cause injury within it. Mayday satisfies all five elements needed to invoke CPLR § 302(a)(3): (1) Defendant committed constitutional torts outside New York, (2) Mayday’s claims arise from those torts, (3) the torts injured Mayday in New York, (4) Defendant “expected or should reasonably have expected” his tortious actions “to have consequences in New York,” and (5) South Dakota “derive[s] substantial revenue from interstate ... commerce.” *Penguin Grp. (USA) Inc. v. Am. Buddha*, 16 N.Y.3d 295, 302 (2011).

On the first two elements, Defendant retaliated against Mayday’s First Amendment-protected speech by sending a cease-and-desist letter from South Dakota to New York and attempting retaliatory litigation in South Dakota state court. Mayday’s claims arise from both acts. On the third element, the “situs of injury” is New York because Mayday felt “the first effect” of Defendant’s retaliatory actions here, in the form of an immediate chill on its speech. *DiStefano v. Carozzi N. Am., Inc.*, 286 F.3d 81, 83-85 (2d Cir. 2001); Raisner Decl. ¶¶19-20. On the fourth element, Defendant should have expected Mayday to suffer injuries in New York, since his aim was to restrict speech disseminated from Mayday’s New York headquarters. *See Dow Jones & Co., Inc. v. Perplexity AI, Inc.*, 797 F. Supp. 3d 305, 329-30 (S.D.N.Y. 2025) (Failla, J.) (third and fourth elements satisfied where defendant’s conduct predictably chilled plaintiff’s “incentive to publish or write” from New York). On the fifth element, South Dakota derives tens of millions of dollars in revenue from interstate commerce. *See* ECF No. 37 at 2; Kelly Decl. Ex. E. That means the state is “economically big enough” to be the type of defendant that § 302(a)(3) was intended to reach. *Ingraham v. Carroll*, 90 N.Y.2d 592, 599 (1997).

b. Exercising jurisdiction comports with due process

Defendant’s efforts to stifle Mayday from disseminating speech from New York to audiences in New York, South Dakota, and around the country establish constitutionally-sufficient minimum contacts. His actions satisfy both the purposeful-availment standard and the standard under *Calder v. Jones*, 465 U.S. 783, 789 (1984). *See Chloe v. Queen Bee of Beverly Hills, LLC*, 616 F.3d 158, 170-71 (2d Cir. 2010) (purposeful availment); *Media Matters for Am. v. Paxton*, 138 F.4th 563, 576-77 (D.C. Cir. 2025) (*Calder*); *Licci ex rel. Licci v. Lebanese Canadian Bank, SAL*, 732 F.3d 161, 170-73 (2d Cir. 2013) (*Calder*). Asserting jurisdiction over Defendant is fair and reasonable. *See Chloe*, 616 F.3d at 164 (listing factors); *see also* ECF No. 37 (analysis of factors as applied here). The decisions in *Media Matters*, 138 F.4th at 576, *Defense Distributed v. Grewal*, 971 F.3d 486, 491-92 (5th Cir. 2020), and *Twitter, Inc. v. Paxton*, 2021 WL 1893140, at *2 (N.D. Cal. May 11, 2021)—cited in the Court’s oral TRO ruling—underscore that exercising jurisdiction here is sound. Defendant’s attempts to distinguish each case only highlights their similarity and the persuasive value of their holdings. *See* ECF No. 37 at 3.

2. *Younger* does not shield Defendant.

Younger presents an extraordinary and narrow exception—satisfied only in “exceptional circumstances”—to the rule that federal courts “have no more right to decline the exercise of jurisdiction which is given, than to usurp that which is not given.” *NOPSI v. Council of City of New Orleans*, 491 U.S. 350, 358 (1989). Before a federal court may invoke *Younger*, there must be an (1) ongoing criminal or quasi-criminal enforcement action that (2) implicates an important state interest and (3) allows litigants to raise federal issues. *See Sprint Commc’ns, Inc. v. Jacobs*, 571 U.S. 69, 81-82 (2013).³ Even then, abstention is *inappropriate* when a state enforcement

³ Mayday contests the existence of an ongoing action under SDCL § 37-24-23. An “action” is not

action is “brought to retaliate for or to deter constitutionally protected conduct.” *Cullen v. Fliegner*, 18 F.3d 96, 103 (2d Cir. 1994). This is because *Younger* is a comity-based doctrine that defers to a state’s legitimate pursuits. Because state officials “cannot have a legitimate interest” in a retaliatory proceeding “calculated to chill First Amendment expressive activity,” permitting such proceedings does not serve *Younger*’s purposes. *Id.* at 104.

Thus in *Cullen*, the Second Circuit refused to abstain when “ad hominem” disciplinary proceedings were brought against a teacher at least partially motivated by animosity and a desire to suppress his political speech. *Id.* Likewise, in *Brooklyn Institute of Arts & Sciences v. City of New York*, 64 F. Supp. 2d 184, 195-96 & 195 n.1 (E.D.N.Y. 1999), Judge Gershon refused to abstain from a speech retaliation action challenging enforcement proceedings “conceived and initiated as an instrument to pressure” a museum into “remov[ing] specific objectionable works.” What matters is “the subjective motivation of the state authority in bringing the proceeding.” *Diamond “D” Const. Corp. v. McGowan*, 282 F.3d 191, 199 (2d Cir. 2002). When a state proceeding is “initiated with and is animated by a retaliatory, harassing, or other illegitimate motive,” *Younger* has no application. *Id.*

These principles preclude abstention here.

Initiated to retaliate. Defendant undisputedly threatened state enforcement after South Dakota Governor Rhoden directed him to pursue Mayday under South Dakota’s “pro-life laws” for spreading information that “appears to conflict with South Dakota’s proud pro-life stance.” Sieff Decl. Exs. 5-6. As the Court previously found, this reflects “an existing content-based bias against Mayday’s speech before any investigation was even conducted.” Kelly Decl., Ex. J at

“commenced” in South Dakota without a summons. SDCL § 15-2-30. Defendant has moved for an injunction, but not filed or served any summons (or complaint). It ultimately makes no difference, however, since the retaliation exception applies even if there *were* an ongoing action.

15:10-17. It is similar to Mayor Giuliani directing his office to manufacture claims in *Brooklyn Institute* after learning about an exhibition he considered “an attack on religion.” 64 F. Supp. 2d at 186. Here too, state executives “stated from the beginning” their bias against Mayday’s speech, “and then sought to find a basis in the pertinent legal instruments” to justify shutting it down. *Id.* at 196; *see also Show-World Ctr., Inc. v. Walsh*, 438 F. Supp. 642, 646, 650 (S.D.N.Y. 1977) (refusing to abstain when the “sequence of events leading up” to enforcement action showed “one of the aims” was censorship). As Mayday described (Mot. 14-17), this is textbook retaliation. *See Morrison v. Olson*, 487 U.S. 654, 728 (1988) (Scalia, J., dissenting).

Pursued despite futility. Defendant knows Mayday is a non-profit that has no customers and does not sell, handle, provide, offer, or benefit financially from the sale of abortion medication. Sieff Decl. Ex. 9. He nevertheless elected to pursue Mayday under a statute that prohibits fraud in connection with the sale or advertisement of merchandise. *See* SDCL § 37-24-6(1). And he did so only because he could not bring claims against Mayday under the state’s “pro-life laws.” Sieff Decl. Ex. 6. Federal courts facing similar shifting and meritless enforcement claims have refused to abstain. *See, e.g., Word of Faith World Outreach Center Church, Inc. v. Morales*, 787 F. Supp. 689, 694-95, 696 (W.D. Tex. 1992) (improper retaliatory motive evidenced by meritless deceptive trade action against church “not engaged in trade or commerce” to whom relevant statute “has no applicability”), *rev’d on other grounds*, 986 F.2d 962, 967 (5th Cir. 1993); *Nobby Lobby, Inc. v. City of Dallas*, 767 F. Supp. 801, 808 (N.D. Tex. 1991) (refusing to abstain where shifting theories showed intent to censor).

Continued bad faith. Defendant’s conduct in this litigation confirms his actions are motivated by animus and an intent to harass. Following the TRO, Defendant told Mayday’s counsel that the TRO did not prevent him from pursuing the state court proceedings the Court had

just enjoined. Kelly Decl. ¶3. He claimed the TRO only applied to Mayday’s “truthful” speech, not speech he deemed unprotected. *Id.* He also stated that a ruling from this Court would not necessarily prevent him from pursuing an action in a South Dakota court, which would decide its jurisdiction and could reconsider incorrect findings and conclusions from this Court. *Id.* This recalcitrance indicates bad faith. *See, e.g., Llewelyn v. Oakland Cnty. Prosecutor’s Off.*, 402 F. Supp. 1379, 1388 (E.D. Mich. 1975) (refusing abstention following selective interpretation and defiance of court orders). Finally, the brief that Defendant signed contains an unusual concluding section ridiculing Mayday’s activism. *See* YB 21-23 (mocking Mayday for “defiantly thrusting its emoji first skyward, tossing digital Molotov cocktails ... and running online cells”). Though normally not worth comment, the passage suggests the “ad hominem” motivation described in *Cullen*, 18 F.3d at 103-04.

Defendant’s submissions do not mention *Cullen* or *Brooklyn Institute* despite the Court’s reliance on those cases in its TRO order. Nor does Defendant address the Second Circuit’s *Younger* retaliation standard at all. Instead, he argues that chilling effects are insufficient to overcome *Younger* and cites *Simopoulos v. Virginia Board of Medicine*, 644 F.2d 321 (4th Cir. 1981) for the proposition that abstention is required whenever a state forum is adequate. YB 13-14. These arguments are puzzling. Mayday does not argue against abstention on grounds that its speech has been chilled—it argues abstention is improper because Defendant has threatened an illegitimate retaliatory state action. Nor does *Simopoulos* help. The plaintiff there invoked a different *Younger* exception, challenging the underlying statutes as “flagrantly and patently unconstitutional.” *Id.* at 323, 328. He never argued retaliation, so the court had no occasion to apply it. *Id.* at 329 (“no claim of official lawlessness”). Defendant reads the case to require proof of bad faith *plus* a separate showing of forum inadequacy. *See* YB 13-14. But *Simopoulos*

explained that bad faith *inherently* “afford[s] the plaintiff no adequate state remedy for the resolution of his constitutional claim.” 644 F.2d at 328. Thus under *Simopoulous*—as under *Cullen*, 18 F.3d at 104—if Mayday establishes an improper motive, abstention is improper.

II. Mayday Will Suffer Irreparable Harm Absent an Injunction.

Defendant concedes Mayday has and will suffer irreparable harm if the Court concludes its speech is protected. MOL 5. Because it is, this factor is met. Mot. 17-18. In fact, the need for relief is greater now as intermediaries have begun refusing to host Mayday’s speech for fear of government retribution. *See* Kelly Decl. ¶¶ 6-7 (billboard companies refusing Mayday’s signs for this reason; at least one social media platform suspending Mayday’s account).

III. Mayday Satisfies the Remaining Preliminary Injunction Factors.

Defendant concedes that equity and the public interest would support an injunction if Mayday’s speech is protected. MOL 6. Dr. Ridder’s testimony (ECF No. 36-1) respectfully does not change that conclusion, as the First Amendment does not give way to one physician’s opinion about alleged dangers posed by medications approved by the FDA for safe use. Mot. 18.

CONCLUSION

Mayday respectfully requests an order entering a preliminary injunction.

Dated: Los Angeles, California
January 28, 2026

Respectfully submitted,

By: /s/ Adam S. Sieff
Adam S. Sieff

Adam S. Sieff*
DAVIS WRIGHT TREMAINE LLP
350 South Grand Avenue, 27th Floor
Los Angeles, California 90071-3487
213.663.6800 (tel)
adamsieff@dwt.com

Ambika Kumar*
Nicole Saad Bembridge*
DAVIS WRIGHT TREMAINE LLP
920 Fifth Avenue, Suite 3300
Seattle, Washington 98104-1610
206.622.3150 (tel)
ambikakumar@dwt.com
nicolesaadbembridge@dwt.com

Chelsea T. Kelly (SDNY No. CK2016)
Laura R. Handman (SDNY No. RH5353)
Azeezat Adeleke**
DAVIS WRIGHT TREMAINE LLP
1301 K Street NW, Suite 500 East
Washington, D.C. 20005-3317
202 973.4200 (tel)
chelseakelly@dwt.com
laurahandman@dwt.com
azeezatadeleke@dwt.com

* Admitted *pro hac vice*

** *Pro hac vice* application forthcoming

Attorneys for Plaintiff Mayday Health

CERTIFICATION OF WORD COUNT

I certify that the qualifying portions of the foregoing memorandum of law contains 3,444 words and therefore complies with Local Rule 7.1(c) and this Court's Individual Rules of Practice in Civil Cases.

/s/ Adam S. Sieff
Adam S. Sieff

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

MAYDAY HEALTH,

Plaintiff,

v.

MARTY J. JACKLEY, Attorney General of
South Dakota, in his official capacity,

Defendant.

Case No. 1:26-cv-00078-KPF

**DECLARATION OF CHELSEA T. KELLY IN FURTHER SUPPORT OF
PLAINTIFF'S MOTION FOR PRELIMINARY INJUNCTION**

I, Chelsea T. Kelly, declare as follows:

1. I am counsel with the law firm of Davis Wright Tremaine LLP and represent Plaintiff Mayday Health ("Mayday"). I make this declaration based on personal knowledge, except where specified as made on information and belief. If called, I would testify competently thereto.

2. On January 20, 2026, I attended a video conference over Microsoft Teams with Defendant Attorney General Marty J. Jackley, his co-counsel Amanda Miiller, my co-counsel Adam Sieff and Laura Handman, and our local South Dakota counsel, Jim Leach. The primary purpose of this conference was to meet and confer regarding a hearing and briefing schedule for Plaintiff's Motion for Preliminary Injunction.

3. During this conference, Mr. Sieff asked Attorney General Jackley if he agreed that his office was currently enjoined from taking any action to pursue the motion he filed in South Dakota state court against Mayday, as a result of this Court's Temporary Restraining Order (ECF No. 23, hereinafter, the "TRO"). Attorney General Jackley responded that he did not believe the TRO prevented his office from pursuing the motion in South Dakota state court, because he read

the TRO to only apply to “truthful public health information”—which he believes Mayday’s speech is not. Attorney General Jackley further stated that a ruling from this Court would not necessarily prevent him from pursuing an action against Mayday in a South Dakota court, which would decide its jurisdiction, and could reconsider incorrect findings and conclusions from this Court.

4. Attorney General Jackley’s position on this conference call was further enforced in a press statement he released on January 27, 2026, stating: “It has long been the rule of law that federal courts must refrain from interfering with ongoing state court proceedings and to respect state sovereignty when there exists important state interests[.] ... I respected state interests and state courts when I served as our United States Attorney, and as our Attorney General I will fight for our right to determine our own laws and to enforce them.” Attached hereto as **Exhibit A** is a true and correct copy of this press release, which is also available at <https://atg.sd.gov/OurOffice/Media/pressreleasesdetail.aspx?id=2999#gsc.tab=0>.

5. Since Mayday filed its Motion for Preliminary Injunction on January 14, 2026, it has faced further threats to its speech—possibly encouraged by Defendant’s cease-and-desist letter and/or the motion it filed against Mayday in South Dakota state court. For example, on January 23, 2026, the Attorney General of Kentucky announced that he too has commenced an investigation into Mayday, arising from the same gas station signs in Kentucky that Mayday posted in South Dakota. Attached hereto as **Exhibit B** is a true and correct copy of the Kentucky Attorney General’s January 23, 2026 press release on this topic, which is also available at <https://www.kentucky.gov/Pages/Activity-stream.aspx?n=AttorneyGeneral&prId=1863>.

6. In the aftermath of the Kentucky Attorney General’s announcement, at least one media company declined to work with Mayday on a project to share Mayday’s speech in the state

of Kentucky. Attached hereto as **Exhibit C** is a true and correct copy of email correspondence on January 26-27, 2026 involving Mayday's Executive Director Liv Raisner, PJX Media, and Lamar—an agency offering display services via billboards and other formats.

7. Additionally, Mayday's team recently discovered that X.com (formerly Twitter) temporarily suspended Mayday's account on the platform. Attached hereto as **Exhibit D** is a true and correct screenshot of Mayday's account on X.com, taken on January 27, 2026.

8. I also attach to this Declaration several documents referenced in Plaintiff's Reply Brief in Further Support of Its Motion for Preliminary Injunction:

9. Attached hereto as **Exhibit E** is a true and correct copy of the South Dakota Department of Revenue's Fiscal Year 2025 Annual Report, available at <https://perma.cc/8HRN-9Q5E>.

10. Attached hereto as **Exhibit F** are true and correct screenshots from the website of Heartbeat International, a 501(c)(3) nonprofit organization and network of pro-life pregnancy resource centers, including the website's homepage (**Exhibit F(A)**), available at <https://www.heartbeatinternational.org/>, and the website's donation page (**Exhibit F(B)**), available at <https://www.heartbeatinternational.org/givetoday>.

11. Attached hereto as **Exhibit G** are true and correct screenshots from the website of National Institute of Family and Life Advocates ("NIFLA"), a 501(c)(3) nonprofit organization that seeks to protect pro-life pregnancy centers through education, training, and legal counsel, including the website's homepage (**Exhibit G(A)**), available at <https://nifla.org/>, and the website's donation page (**Exhibit G(B)**), available at https://app.donorview.com/Donation/DonationInfo?prm=GF3643MxF4K-ctWn11a-37RkXZs-4w8UXA9PabHlzWIZCQ1C9Kmu69PCZCyfMZWU_KAvoeK0ssdTDE4FHmPEPsYBZYRVu

[034qHSWU42jJPtAlrvVFfa0BTMaQbrVrOoXx0BHx39gCUM1rTtEQw_3E31xG5kHIJWWWh47i8ytCSAaj6yX1TdBDgjKMsorufQ006HMmSgZCMAAd7-RFoGA41HTaWN6Z7WAzlVK7aFPatymLhffO3GysyAMR4f4lAEWVepm0.](https://www.flipcause.com/secure/cause_pdetails/Njc1MTc=)

12. Attached hereto as **Exhibit H** is a true and correct copy of screenshots from the website of Options Care Center, available at https://www.flipcause.com/secure/cause_pdetails/Njc1MTc=.

13. Attached hereto as **Exhibit I** is a true and correct copy of screenshots from the donation webpage of Gianna House, available at <https://giannahouse.org/donate/>.

14. Attached hereto as **Exhibit J** is a true and correct copy of the transcript from this Court's January 16, 2026 6:00 pm ET hearing in which the Court ruled on Plaintiff's Order to Show Cause for Temporary Restraining Order.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: Washington, D.C.
January 28, 2026

By: /s/ Chelsea T. Kelly
Chelsea T. Kelly

Exhibit A



ATTORNEY



OFFICE OF THE SOUTH DAKOTA ATTORNEY GENERAL

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[LAW ENFORCEMENT
RESOURCES](#)
[VICTIM
RESOURCES](#)
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RESOURCES](#)
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Attorney General Jackley Files Argument for South Dakota Jurisdiction Over Mayday Health in New York Federal Court

FOR IMMEDIATE RELEASE: Tuesday, Jan. 27, 2026

Contact: Tony Mangan, Communications Director, 605-773-6878

PIERRE, S.D. – South Dakota Attorney General Marty Jackley announces he will personally appear in U.S. District Court for the Southern District of New York Thursday to argue that South Dakota state court, not New York federal court, should rule on whether Mayday Health’s advertisements in South Dakota are untruthful and deceptive including whether it has the right to advertise the sale of abortion pills in South Dakota that the State Legislature has banned.

“It has long been the rule of law that federal courts must refrain from interfering with ongoing state court proceedings and to respect state sovereignty when there exists important state interests,” said Attorney General Jackley. “I respected state interests and state courts when I served as our United States Attorney, and as our Attorney General I will fight for our right to determine our own laws and to enforce them.”

Attorney General Jackley in December issued a letter to Mayday Health that it cease and desist from engaging in deceptive advertising regarding the availability of abortion pills in South Dakota which is illegal. Attorney General Jackley also filed a motion in state court requiring Mayday Health stop its advertising that is either untruthful or contrary to South Dakota law. Mayday Health responded by filing an emergency temporary restraining order in New York U.S. Federal Court. The federal New York court ordered a full hearing scheduled for 5 p.m. CST Thursday in New York City.

Attorney General Jackley has filed a brief in federal court based on the *Younger* abstention doctrine, which is a legal doctrine where the federal court defers to local state-court proceedings. The federal

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judge had invited both sides to file briefs based on the *Younger* doctrine.

South Dakota's federal brief can be found [here](#):

-30-

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[Conference of Western Attorneys General](#) | [National Association of Attorneys General](#)

Exhibit B

Donate to the Team Kentucky Emergency Relief Fund at

TeamKYEmergencyReliefFund.ky.gov

(<https://secure.kentucky.gov/formservices/Finance/emergencyrelief/>)



Attorney General Coleman Launches Investigation into Mail-Order Abortion Pills

Kevin Grout

kevin.grout@ky.gov (mailto:kevin.grout@ky.gov) 502-545-0690 (tel:502-545-0690)

1024 Capital Center Drive Suite 200

Frankfort KY 40601

FRANKFORT, Ky. (Jan. 23, 2026)— Attorney General Russell Coleman announced a civil investigation today into organizations that could be participating in the unlawful mailing or delivery of abortion pills into Kentucky. The Attorney General's Office sent subpoenas to six gas stations in Christian, Logan and Simpson counties that featured advertisements for abortion pills.

The subpoenas seek information from the gas stations regarding advertisements that read "Pregnant? Don't want to be? Learn more at Mayday Health." The gas stations have 20 days to respond to the Attorney General's Office or face potential legal action to force compliance with the subpoenas.

In 2022, the General Assembly passed House Bill 3 (HB 3), which prohibits the mailing or delivery of abortion-inducing drugs in Kentucky. In addition, Kentucky's Consumer Protection Act prohibits deceptive or misleading communications with Kentuckians. The Attorney General's investigation seeks to determine whether the companies behind these advertisements violated Kentucky law. According to media reports (https://www.kentuckytoday.com/news/abortion-pill-campaign-targets-rural-west-virginia-kentucky-gas-stations/article_7e902f9b-7a2a-48c5-8829-e565cee0533d.html), Mayday Health paid to run these ads at 104 rural gas stations in multiple states.

Any Kentuckian who sees one of these advertisements or suspects any other unlawful business activity is encouraged to report it to the Attorney General's Office of Consumer Protection here.

(<https://kyoag.highq.com/kyoag/renderSmartForm.action?formId=078dc72e-bd16-4041-9119-d248b2240c25>)

"Out of state activist groups who are targeting the vulnerable here should be on notice: Keep your illegal pills out of our Commonwealth or face the full weight of the Attorney General's Office," **said Attorney General Coleman.** "These deadly and unlawful pills cannot be allowed to continue flooding into Kentucky through the mail, and we will thoroughly pursue every lead to hold bad actors accountable."

✉ EMAIL (mailto:support@kentucky.gov)

Government

[Business \(/business/Pages/default.aspx\)](/business/Pages/default.aspx)
[Education \(/Education/Pages/default.aspx\)](/Education/Pages/default.aspx)
[Employment \(/employment/Pages/default.aspx\)](/employment/Pages/default.aspx)
[Family & Health \(/health/Pages/default.aspx\)](/health/Pages/default.aspx)
[Government \(/government/Pages/default.aspx\)](/government/Pages/default.aspx)
[Residents \(/residents/Pages/default.aspx\)](/residents/Pages/default.aspx)
[Tourism \(/Tourism/Pages/default.aspx\)](/Tourism/Pages/default.aspx)

Support

[Security \(/policies/Pages/security.aspx\)](/policies/Pages/security.aspx)
[Policies \(/policies/Pages/default.aspx\)](/policies/Pages/default.aspx)
[Disclaimer \(/policies/Pages/disclaimer.aspx\)](/policies/Pages/disclaimer.aspx)
[Accessibility \(/policies/Pages/accessibility.aspx\)](/policies/Pages/accessibility.aspx)

About & Help

[About \(/about/Pages/default.aspx\)](/about/Pages/default.aspx)
[Agencies \(/government/Pages/agency.aspx\)](/government/Pages/agency.aspx)
[Services \(/Services/Pages/default.aspx\)](/Services/Pages/default.aspx)
[Register \(/register/Pages/default.aspx\)](/register/Pages/default.aspx)
[Contact \(https://tylerkentucky.zendesk.com/hc/en-us/requests/new\)](https://tylerkentucky.zendesk.com/hc/en-us/requests/new)
[Site Map \(/about/Pages/sitemap.aspx\)](/about/Pages/sitemap.aspx)
[Help \(https://tylerkentucky.zendesk.com/hc/en-us\)](https://tylerkentucky.zendesk.com/hc/en-us)

Connect

[Facebook \(https://www.facebook.com/kygov\)](https://www.facebook.com/kygov)
[Twitter \(https://twitter.com/kygov\)](https://twitter.com/kygov)
[Flickr \(https://www.flickr.com/groups/kygov/\)](https://www.flickr.com/groups/kygov/)
[YouTube \(https://www.youtube.com/user/kygov\)](https://www.youtube.com/user/kygov)

Select Language | ▼

Share Your Photos



(<https://www.flickr.com/photos/7372926@N06/47218320672/in/pool-773339@N20>)



(<https://www.flickr.com/photos/miamiboy/47184596121/in/pool-773339@N20>)

✉ EMAIL (<mailto:support@kentucky.gov>)

- (<https://www.flickr.com/photos/miamiboy/47184413071/in/pool-773339@N20>)



- (<https://www.flickr.com/photos/miamiboy/32275086277/in/pool-773339@N20>)



- (<https://www.flickr.com/photos/v-2/31983082638/in/pool-773339@N20>)



- ([https://www.flickr.com/photos/127721144@N05/46918072332/in/pool-](https://www.flickr.com/photos/127721144@N05/46918072332/in/pool-773339@N20)



773339@N20)

- (https://www.flickr.com/photos/mcconnell_springs_photo_journal/46864760851/in/pool-773339@N20)



- (https://www.flickr.com/photos/mcconnell_springs_photo_journal/46864760621/in/pool-773339@N20)



✉ EMAIL (<mailto:support@kentucky.gov>)

View More Photos (<https://www.flickr.com/groups/kygov/pool/>)



(<https://www.kentucky.gov>)

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Kentucky.gov (<https://www.kentucky.gov>)

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[✉ EMAIL \(mailto:support@kentucky.gov\)](mailto:support@kentucky.gov)

Exhibit C

From: **Claire Robichaux** <cRobichaux@lamar.com>

Date: Tue, Jan 27, 2026 at 9:34 AM

Subject: Re: Mayday Health - Lexington

To: Daniel Wilkins <daniel@pjxmedia.com>

CC: Liv Raisner <liv@mayday.health>, Julia Cullinan <jcullinan@lamar.com>

Good morning, Daniel

I'm back today-

After running this by our legal team: *We do not post copy for abortion services where the services are illegal. That would apply to Lexington, Kentucky I'm afraid.*

On Mon, Jan 26, 2026 at 4:28 PM Julia Cullinan <jcullinan@lamar.com> wrote:
Hi Daniel,

We'll get with our legal team and get back to you.

Thanks!

On Mon, Jan 26, 2026 at 4:16 PM Daniel Wilkins <daniel@pjxmedia.com> wrote:
Julia:

Hope you had a great weekend. Since Claire is out, can you look into this for us please?

We are conditionally reaching out to you in preparation for a possible project. We're waiting for court determination.

Can you see if the Lexington office will take the attached creative?

Thanks

Thanks!

--



Daniel Wilkins | Client Director

678.622.6393 | pjxmedia.com | [LinkedIn](#)



--

Claire Robichaux / National Sales Account Manager

Lamar Advertising

Cell: 225-933-1007

[5321 Corporate Boulevard, Baton Rouge, LA 70808](#)

lamar.com

Exhibit D



@HealthMayday

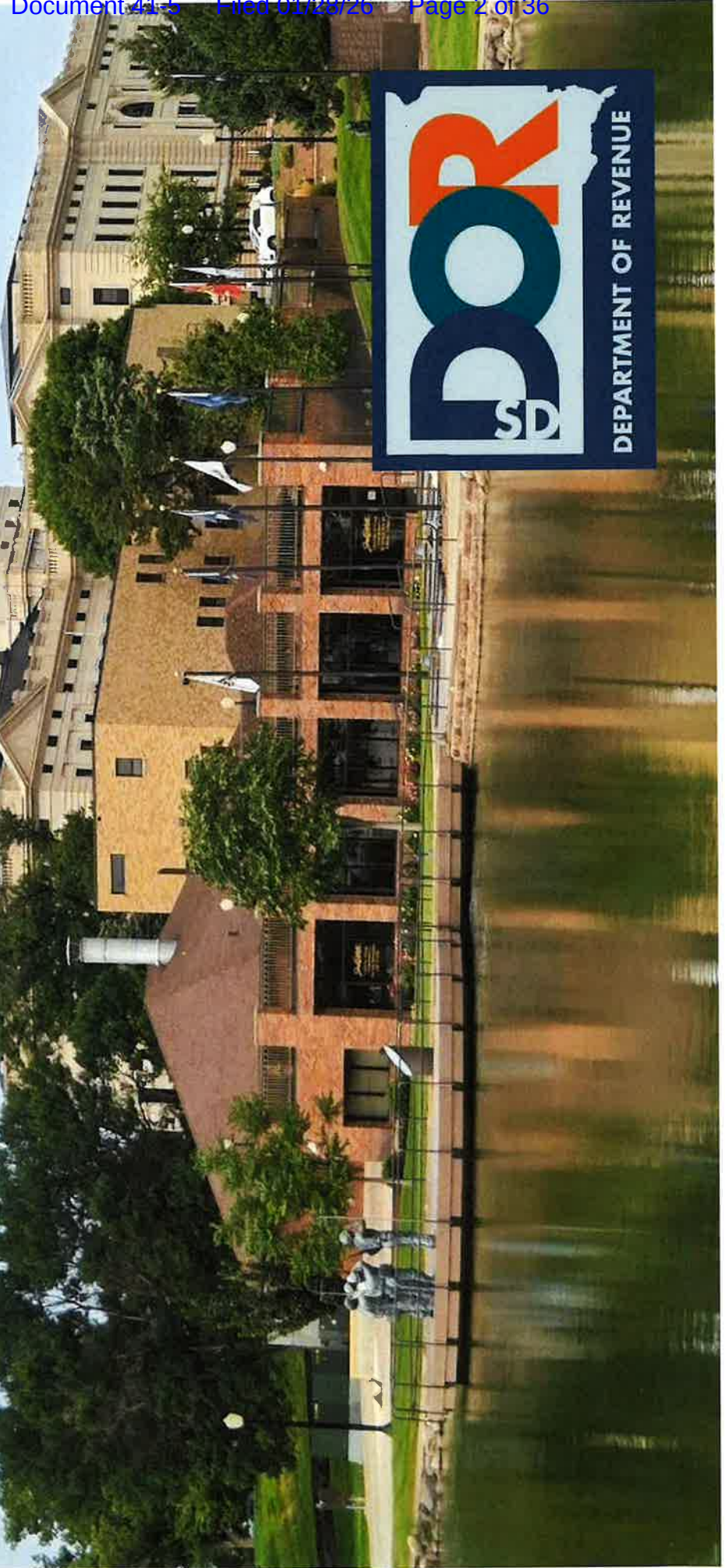
@HealthMayday

Account suspended

X suspends accounts that violate [Our Rules](#).

Exhibit E

Fiscal Year 2025 Annual Report



Our staff's talents extend well beyond our offices! The front and back cover photos were provided by staff! Front image by Brandi Eckert. Photos for the back cover were provided by Kendra Baucom, Ryan Conway-Hay, Katie Tostenson and Jodi Cline.

The FY2025 South Dakota Department of Revenue Annual Report is available in the "publications" section on the department's website at dor.sd.gov. The online report will be considered the most up-to-date and accurate version. Any corrections or modifications made to the report after the print version is issued will be noted in the online version on this page, along with a description of the correction or update.

State (SDCL ch. 20-13) and federal (Title VI of the Civil Rights Act of 1964, the Rehabilitation Act of 1973 as amended, and the Americans with Disabilities Act of 1990) laws require that the Department of Revenue provides services to all people without regard to race, color, creed, religion, sex, disability, ancestry, or national origin. The South Dakota Department of Revenue 2025 Annual Report is written and designed to make information accessible to the general reader. One hundred seventy-five copies of this document were printed at \$4.34 per document.

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A Message From Secretary Houdyshell



"As we look ahead, we remain
dedicated public servants, ready to
meet the challenges and opportunities
of tomorrow."

To the Honorable Governor Rhoden, the South Dakota Legislature,
and my fellow South Dakotans,

It is my privilege to present the Department of Revenue's Fiscal Year 2025 Annual Report. The Department had another strong year, and our mission to provide fair and consistent revenue administration continues to guide our work every day.

One of the most significant milestones this year was the launch of 605Drive. The modern motor vehicle transaction system provides citizens, county partners, and businesses with a safe, reliable, and user-friendly experience. I am proud of all the employees who worked tirelessly behind the scenes to prepare and train for the new system.

Customer service remains at the heart of what we do. We are always here to help South Dakotans in person and through our online tools. Additionally, we remain committed to education and outreach. This past fiscal year, we provided nearly 5,000 customers with training through seminars, webinars, and customized presentations. We encourage you to visit our website to register for upcoming seminars or reach out to our team for assistance. We are here to help!

I am inspired by the work our team has accomplished and grateful for their continued commitment to excellence. As we look ahead, we remain dedicated public servants, ready to meet the challenges and opportunities of tomorrow.

I hope you enjoy looking through the Fiscal Year 2025 Annual Report and learning more about the work we do on behalf of South Dakota.

A handwritten signature in black ink, appearing to read "Michael Houdyshell".

Secretary Michael Houdyshell

2024-2027 DOR Strategic Plan

Mission

Proactively providing fair and consistent revenue administration for South Dakota.

Vision

To continue developing an efficient, accessible, and adaptable team of public servants leading South Dakota into the future.

Core Values

Dedication

We are committed to the work we do and promise to push through challenges to achieve our goals.

Integrity

We pride ourselves in being accountable to our stakeholders and partners, while being trustworthy stewards of public dollars.

Innovation

We encourage forward thinking, embrace new ideas, foster a culture of creativity, and look for ways to improve customer and employee experiences.

Accountability

We carry out our work with transparency and take responsibility for our actions and decisions.

Strategic Goals

Training & Development

Enhancing the educational experience to make sure our team is equipped with the skills and knowledge needed to excel in their roles.

Continuous Improvement

Continually looking for ways to improve by identifying our limitations, streamlining our processes and enhancing our skills and knowledge.

External Education

Educating our customers on how to comply with the laws and to successfully use our resources and services to meet their personal and business goals.

Technology Optimization

Ensure that all current DOR technology systems are being used to their fullest potential, and that we are planning effectively for future technology investments.

Throughout fiscal year 2025, Department of Revenue staff continued to implement the strategic plan by incorporating the four strategic directions in their ongoing work.

Meet Our Leadership

Secretary
Michael
Houdyshell



Deputy Secretary
Jason Evans



Audit
Dan Webster



We audit the following tax types:

- Sales and Use
- Municipal Sales and Use
- Contractor's Excise
- Motor Fuel
- Mineral Severance
- Bank Franchise
- Tourism
- Tobacco

We identify and resolve errors made in tax reporting.

We provide professional services to the department:

- Budget, finance, and procurement
- Technology support
- Social media and public information requests
- Education, both internal and external
- Continuous improvement
- Strategic planning
- Project management



Administration
Toni Richardson

We administer the following taxes through licensing, education, compliance, license reviews, and collection of delinquent taxes on licensed and unlicensed businesses:

- Sales and Use
- Municipal Sales and Use
- Contractor's Excise
- Tourism
- Tobacco
- Alcohol
- Bank Franchise
- Severance
- 911 Surcharge

We provide support to the tribal tax collection agreements.



Business Tax
Doug Schinkel

Chief Legal Counsel Kirsten Jasper

We provide:

- Routine legal counsel to the department
- Investigative Services Bureau
- Legal representation regarding:
 - Audits
 - Jeopardy assessments
 - Relief agency requests
 - Motor vehicle issues
 - Alcohol license issues
 - Tax license revocations

We collect:

- Motor Vehicle Excise Tax
- Vehicle Registration Fees
- Motor Fuel Tax
- Special Fuel Tax

We administer:

- International Registration Plan (IRP)
- Unified Carrier Registrations (UCR)
- Commercial and Non-Commercial Motor Vehicle Licensing, Titling, and Registration
- International Fuel Tax Agreement (IFTA)

We regulate:

- Licensed Motor Vehicle Dealers

Motor Vehicle Rosa Yaeger

Property Tax Wendy Semmler

In Property Tax, we:

- **Provide** oversight of county property tax systems
- **Assist** local governments by providing training and certification to directors of equalization
- **Estimate** the full and true value of some public utilities and railroads through the central assessment process.
- **Administer** the telecommunications gross receipts tax, an alternative tax for commercial wind and solar farms, and the rural electric tax.

Lottery Norm Lingle

We market:

- Instant Tickets
- Lotto Games

We regulate:

- Video Lottery

The Lottery Commission:

- Establishes Policy
- Reviews and Approves Major Contracts and Procurements
- Consults on Management and Operation

Commission on Gaming Mark Heltzel

We are comprised of five commissioners responsible for regulating the gaming industry in:

- City of Deadwood
- Pari-mutuel horse racing
- Pari-mutuel wagering

We administer Indian gaming compacts.

Our Staff

Nationwide Impact

The Department of Revenue's staff features a number of valued employees whose impact extends far beyond South Dakota. Below are the organizations in which they play a role.

- Streamlined Sales Tax Project
- Midwestern States Association of Tax Administrators (MSATA)
- International Association of Assessing Officers
- American Association of Motor Vehicle Administrators (AAMVA)
- Federation of Tax Administrators
- International Fuel Tax Association (IFTA)
- International Registration Plan
- National Association of Motor Vehicle Boards and Commissions
- National Odometer and Title Fraud Enforcement Association
- Multi State Lottery Association
- North American Association of State and Provincial Lotteries
- National Conference of State Liquor Administrators'

DOR Internal Leadership Course Graduates



2,773 YEARS OF
PUBLIC SERVICE



251 LOYAL
EMPLOYEES

Education

The Department of Revenue continues to ensure that education is at the forefront of what we do every day. From our customers to other government agencies to our DOR employees, we strive to ensure everyone receives the best service possible. How we educate continues to evolve. We are always looking for new ways to improve our way of doing business, and we will continue to expand our educational lineup.

The department offers general seminars, on-site instructional presentations, online tutorials, and webinars.



Is your group or organization looking for a customized presentation? Request one at sddor.seamlessdocs.com/f/5007

**Fiscal Year
2025 By The
Numbers**

4981
Customers
received
training

107
Tax Facts
Publications

Our Seminars Cover:

1. Auctioneers
2. Indian Country & Real Property Taxation
3. Sales and Use Tax - *Available online and in-person!*
4. Contractor's Excise Tax - *Available online and in-person!*
5. Property Tax
6. Tobacco Tax
7. Alcohol Tax
8. Motor Vehicle Excise Tax
9. Motor Vehicle Abandonment
10. Agriculture Business
11. Motor Fuel
12. IFTA & IRP

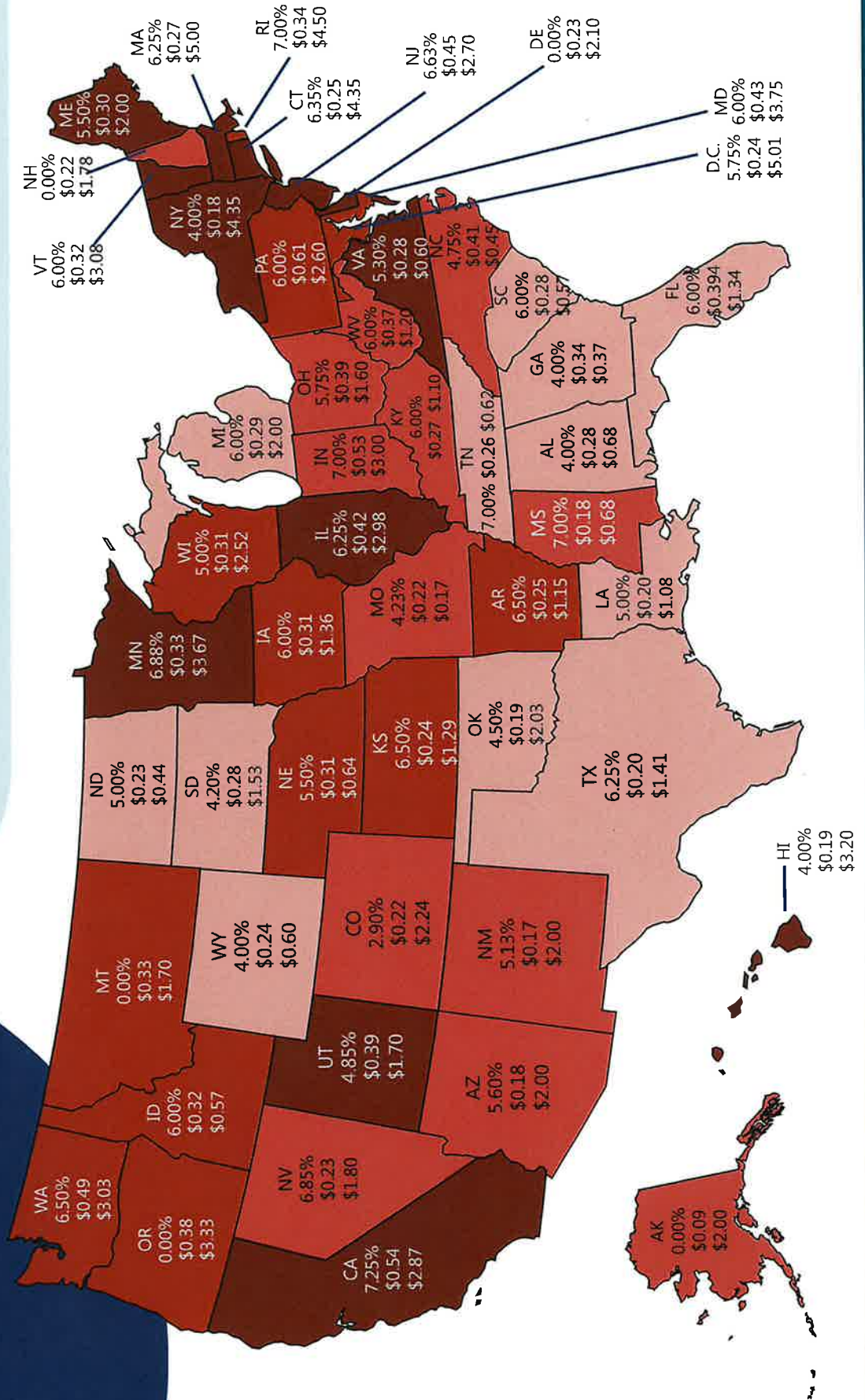
**Seminars
are **FREE**
of charge!**

50-State Comparison

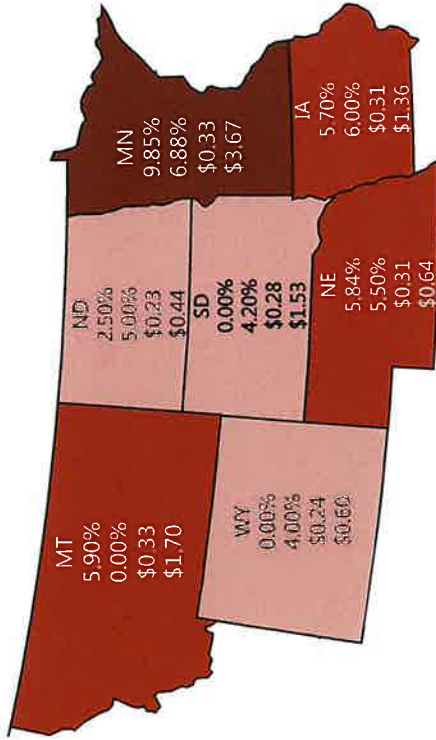
The three figures in each state are, top to bottom:

1. Sales tax rate
2. Gasoline tax per gallon
3. Cigarette tax per package of 20

The gradient represents each state's tax burden per capita -- the darker the color, the higher the burden. Local tax rates are not included unless mandatory. Data is provided by the Federation of Tax Administrators, Streamline, Tax Foundation, and as shown on individual government websites.



Comparing the Region



The four figures in each state are, top to bottom:

- Individual Income Tax
- Sales tax rate
- Gas tax per gallon
- Cigarette Tax per package

Total Tax Burden

At just \$5,091, South Dakota had the eighth-lowest per capita state and local tax burden, according to the latest figures available from the Tax Foundation. The statistics listed below are per capita state tax burdens, State-Local Tax Burden as a Share of State Income, and for all 50 states and the District of Columbia, from highest to lowest.

Rank	State	Per Capita
1	District of Columbia	\$ 14,974
2	New York	\$ 12,685
3	California	\$ 10,319
4	Connecticut	\$ 9,718
5	Hawaii	\$ 9,503
6	New Jersey	\$ 9,366
7	Massachusetts	\$ 9,341
8	North Dakota	\$ 8,961
9	Vermont	\$ 8,158
10	Illinois	\$ 8,148
11	Minnesota	\$ 8,050
12	Maryland	\$ 8,048
13	New Mexico	\$ 7,752
14	Delaware	\$ 7,693
15	Washington	\$ 7,431
16	Colorado	\$ 7,263
17	Maine	\$ 7,216

Rank	State	Per Capita
18	Rhode Island	\$ 7,000
19	Oregon	\$ 6,920
20	Alaska	\$ 6,915
21	Virginia	\$ 6,845
22	Nebraska	\$ 6,732
23	Pennsylvania	\$ 6,644
24	Iowa	\$ 6,375
25	Kansas	\$ 6,326
26	Utah	\$ 6,277
27	Wyoming	\$ 6,264
28	Nevada	\$ 6,196
29	Wisconsin	\$ 5,953
30	New Hampshire	\$ 5,949
31	Montana	\$ 5,842
32	Indiana	\$ 5,768
33	Ohio	\$ 5,741
34	Louisiana	\$ 5,497

Rank	State	Per Capita
35	Texas	\$ 5,469
36	North Carolina	\$ 5,335
37	West Virginia	\$ 5,335
38	Arkansas	\$ 5,289
39	Michigan	\$ 5,281
40	Georgia	\$ 5,262
41	Arizona	\$ 5,232
42	Kentucky	\$ 5,223
43	Idaho	\$ 5,173
44	South Dakota	\$ 5,091
45	South Carolina	\$ 5,052
46	Oklahoma	\$ 5,038
47	Missouri	\$ 4,979
48	Florida	\$ 4,914
49	Mississippi	\$ 4,767
50	Tennessee	\$ 4,731
51	Alabama	\$ 4,722

Top-10 Highest Tax Rates

Sales Tax

- 1) California 7.250%
- 2) Rhode Island 7.000%
- 3) Indiana 7.000%
- 4) Tennessee 7.000%
- 5) Mississippi 7.000%
- 6) Minnesota 6.880%
- 7) Nevada 6.850%
- 8) New Jersey 6.630%
- 9) Arkansas 6.500%
- 10) Kansas 6.500%
- 11) Washington 6.500%

Gasoline Tax

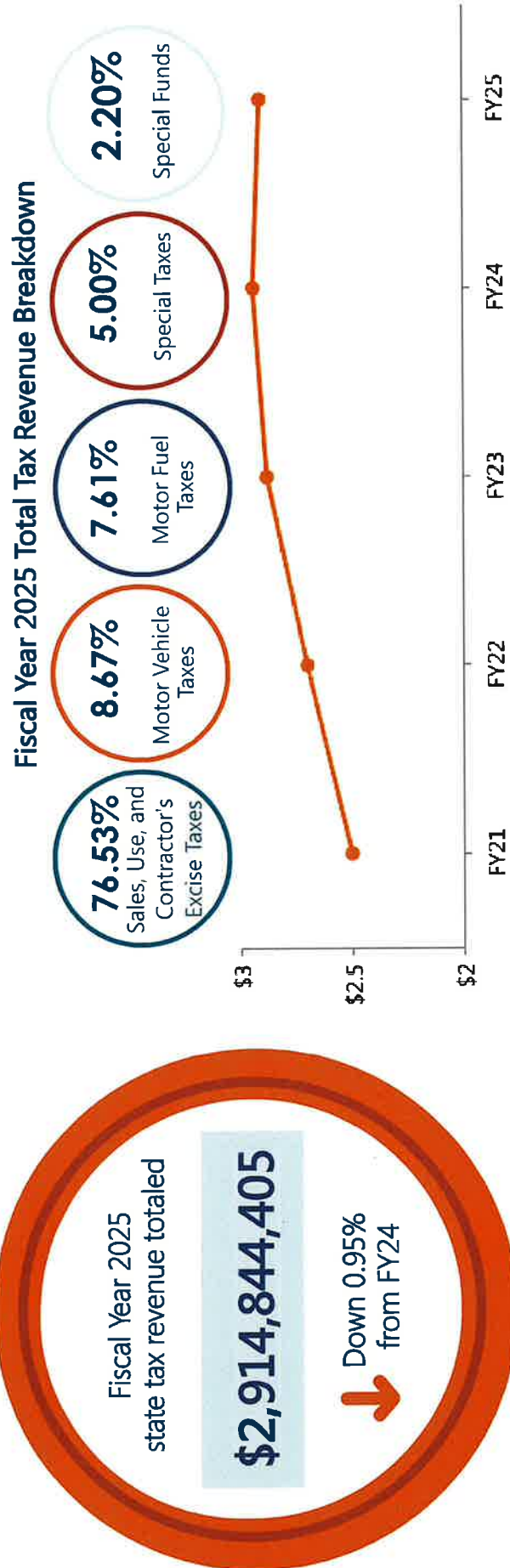
- 1) Pennsylvania \$0.61
- 2) California \$0.54
- 3) Indiana \$0.53
- 4) Washington \$0.49
- 5) New Jersey \$0.45
- 6) Maryland \$0.43
- 7) Illinois \$0.42
- 8) North Carolina \$0.41
- 9) Florida \$0.39
- 10) Utah \$0.39
- 11) Ohio \$0.39

Cigarette Tax

- 1) Massachusetts \$5.00
- 2) Rhode Island \$4.50
- 3) Connecticut \$4.35
- 4) New York \$4.35
- 5) Maryland \$3.75
- 6) Minnesota \$3.67
- 7) Oregon \$3.33
- 8) Hawaii \$3.20
- 9) Vermont \$3.08
- 10) Washington \$3.03

Tax Revenue Summary

The Department of Revenue is the principal tax collection agency for the State of South Dakota and collects a number of different taxes and fees. These revenues are grouped into four main categories: sales, use, and contractor's excise taxes; motor fuel taxes; motor vehicle fees and taxes; and special taxes. Once collected, these revenues are distributed to three primary locations: the state general fund, local units of government, and the state highway fund.



Fiscal Year	Sales, Use, and Excise tax	Special Funds*	Motor Fuel Taxes**	Motor Vehicle Fees***	Special Taxes****	Total	Percent Change
2021	\$ 1,848,797,042	\$ 60,098,147	\$ 212,249,954	\$ 241,311,993	\$ 146,096,556	\$ 2,508,553,692	12.9%
2022	\$ 2,056,093,516	\$ 58,050,207	\$ 222,935,830	\$ 250,490,291	\$ 156,701,537	\$ 2,733,095,400	9.0%
2023	\$ 2,223,744,180	\$ 62,138,774	\$ 214,530,094	\$ 263,232,300	\$ 124,982,372	\$ 2,888,627,720	5.7%
2024	\$ 2,244,879,869	\$ 40,212,281	\$ 227,201,031	\$ 277,525,930	\$ 153,031,496	\$ 2,942,850,607	1.9%
2025	\$ 2,230,655,149	\$ 64,220,358	\$ 221,681,114	\$ 252,627,022	\$ 145,660,762	\$ 2,914,844,405	-0.95%
Five Year Average	\$2,120,833,951	\$56,943,953	\$219,719,605	\$257,037,507	\$145,294,545	\$2,797,594,365	

* Special Funds include: Tourism Tax, 911 Emergency Surcharge, Water/Environment Fund, Intermediate Care Facility Tax, Motor Vehicle Leasing Fund, Telecom, and Reinvestment Payment/Building SD Fund.

** Includes Tank Inspection Fees

*** Includes Unified Carrier Registration Fee

**** Cigarette Tax, Other Tobacco Products Tax, Cigarette License Fee, Liquor License Fee, Malt Beverage License Fee, Alcoholic Beverage Brand Registration Fee, Alcohol Beverage Excise Tax, Alcoholic Beverage 2% Purchase Price Tax, Underage Penalty Fees, Bank Franchise Tax, Precious Metal Tax, Energy Mineral Tax, Coin Laundry License Fees, Amusement Device Fees (repealed July 2020), Bingo License Fees (repealed July 2022), and Bingo Tax (repealed July 2022).

Business Tax

Revenues

Tax Type	Fiscal Year 2023	Percent Change	Fiscal Year 2024	Percent Change	Fiscal Year 2025	Percent Change
Sales and Use - State	\$1,480,572,850	6.4%	\$ 1,452,795,910	-1.9%	\$ 1,432,631,137	-1.39%
Contractor's Excise - State	\$ 189,407,586	17.7%	\$ 216,712,589	14.4%	\$ 212,000,571	-2.17%
Sales and Use - Cities	\$ 537,904,129	6.9%	\$ 559,034,708	3.9%	\$ 568,535,900	1.70%
Sales, Use, and Contractor's Excise - Tribal	\$ 15,859,616	11.1%	\$ 16,336,662	3.0%	\$ 17,487,541	7.04%
Tourism Tax	\$ 17,948,442	-1.7%	\$ 19,034,627	6.1%	\$ 19,333,755	1.57%
911 Emergency/Prepaid Wireless Surcharge	\$ 13,672,779	2.4%	\$ 13,805,064	1.0%	\$ 20,909,765	51.46%
Water and Environment Fund	\$ 66,993	28.2%	\$ 582,466	769.4%	\$ 1,007,689	73.00%
Intermediate Care Facility	\$ 1,643,746	17.1%	\$ 1,687,642	2.7%	\$ 2,055,498	21.80%
Reinvestment Program	\$ 21,648,499	63.3%	\$ 5,102,482	-76.4%	\$ 13,907,231	172.56%
Motor Vehicle Leasing Fund	\$ 3,046,841	2.1%	\$ 3,100,475	1.8%	\$ 3,277,558	5.71%
Telecommunication	\$ 4,111,455	-9.0%	\$ 3,526,782	-14.2%	\$ 3,728,861	5.73%
Cigarette Tax - State	\$ 40,303,570	-6.1%	\$ 36,669,352	-9.0%	\$ 33,125,665	-9.66%
Cigarette Tax - Tribal	\$ 2,061,825	-11.5%	\$ 1,899,206	-7.9%	\$ 1,801,829	-5.13%
Cigarette License Fees	\$ 14,814	-30.7%	\$ 14,497	-2.1%	\$ 15,897	9.66%
Other Tobacco Products - State	\$ 11,771,079	1.4%	\$ 11,792,802	0.2%	\$ 12,154,528	3.07%
Other Tobacco Products - Tribal	\$ 347,326	5.6%	\$ 360,304	3.7%	\$ 360,353	0.01%
Liquor License Fees	\$ 224,503	5.0%	\$ 216,788	-3.4%	\$ 214,750	-0.94%
Malt Beverage License Fees	\$ 445,337	4.5%	\$ 430,245	-3.4%	\$ 435,932	1.32%
Alcoholic Beverage Brand Registration Fees	\$ 917,890	2.1%	\$ 1,008,209	9.8%	\$ 1,024,957	1.66%
Alcohol Beverage Excise Tax	\$ 17,776,728	-2.8%	\$ 17,819,002	0.2%	\$ 17,367,482	-2.53%
Alcoholic Beverage 2% Purchase Price Tax	\$ 2,936,973	0.9%	\$ 3,063,771	4.3%	\$ 3,015,131	-1.59%
Underage Penalty Fees	\$ 38,000	0.0%	\$ 91,000	139.5%	\$ 46,000	-49.45%
Bank Franchise Tax	\$ 48,141,622	-28.4%	\$ 60,717,993	26.1%	\$ 59,917,708	-1.32%
Precious Metals Tax	\$ 3,888,444	-66.2%	\$ 9,536,928	145.3%	\$ 13,464,200	41.18%
Energy Mineral Tax	\$ 3,520,511	10.7%	\$ 2,791,543	-20.7%	\$ 2,512,786	-9.99%
Coin Laundry License Fee	\$ 195,974	-14.6%	\$ 208,320	6.3%	\$ 201,720	-3.17%
Coin Laundry License Fee - Tribal	\$ 748	-451.7%	\$ 876	17.1%	\$ 1,823	108.11%
Bingo Tax*	\$ 833	0.0%	\$ -	-	\$ -	-

* Repealed July 1 2022

Where the Money Went

Tax Type	General Fund	Local Government	Tribal Jurisdictions	Other
Sales and Use - State	100%	-	-	-
Contractor's Excise - State	100%	-	-	-
Sales and Use - Cities	-	100%	-	-
Sales, Use, Contractor's Excise - Tribal	-	-	100%	-
Tourism	-	-	-	100%
911 Emergency/Prepaid Wireless Surcharge	-	-	-	100%
Water and Environment Fund	-	-	-	100%
Intermediate Care Facility	100%	-	-	-
Reinvestment Program	-	-	-	100%
Motor Vehicle Leasing Fund	-	-	-	100%
Telecommunication	60%	40%	-	-
Cigarette Excise Tax	[1]	-	-	-
Cigarette License Fee	100%	-	-	-
Other Tobacco Products	[1]	-	-	-
Bank Franchise Tax [2]	26.66%	73.33%	-	-
Precious Metals Tax	100% [3]	-	-	-
Energy Minerals Severance Tax	50%	50%	-	-
Coin Operated Laundromat Fee	100%	-	-	-
Alcoholic Beverage 2% Purchase Price Tax	100%	-	-	-
Liquor License Fee	100%	-	-	-
Alcohol Beverage Brand Registration	100%	-	-	-
Alcohol Excise Tax	50%	50%	-	-
Malt Beverage License Fee	50%	50%	-	-

[1] The first \$30 million collected annually is deposited in the state general fund. The next \$5 million goes into the tobacco prevention and reduction trust fund. The remaining revenue in excess of \$35 million is deposited into the state general fund.

[2] An exception exists regarding credit card banks, with 95% of the revenue derived from the tax deposited into the state general fund while 5% goes to the county where the bank is located. When there is no physical presence in South Dakota, then 100% is deposited into the state general fund.

[3] Revenues from mining companies licensed after January 1, 1981 are split as follows: 80% to the state, 20% to the county of production (subject to a \$1 million per county cap).

Municipalities

While cities set their own sales and use tax rates, the department is responsible for collecting the taxes.

Those revenues are then distributed to the taxing jurisdiction based on the amount collected for each city (shown on pgs. 14-16 of this report). These municipal sales and use tax revenues do not necessarily indicate the level of economic activity in these areas since municipalities vary in their tax rates and the size of their tax bases.

The maximum municipal sales tax rate in South Dakota is 2%, unless a city meets the provisions of SDCL 10-52-2.4.

Cities may impose a 1% municipal gross receipts tax (MGRT) in addition to the municipal sales tax. The municipal gross receipts tax can be imposed on alcoholic beverages, eating establishments, lodging accommodations, ticket sales and admissions to places of amusement, and athletic and cultural events.

Fiscal Year 2025 Changes

Newell and Wagner imposed a municipal gross receipts tax.

255 municipalities imposed municipal sales & use taxes.

Indian Tribes

Indian Tribes	ST Rate	UT Rate	ET Rate	Tourism	FY 2024	FY 2025	Percent Change
Cheyenne River Sioux Tribe	4.20%	4.20%	2%	1.50%	\$5,076,202.79	\$4,914,510.85	-3.19%
Crow Creek Sioux Tribe	4.20%	4.20%	2%	1.50%	\$953,212.34	\$1,072,776.08	12.54%
Oglala Sioux Tribe	4.20%	4.20%	2%	1.50%	\$4,530,020.21	\$5,024,763.29	10.92%
Rosebud Sioux Tribe	4.20%	4.20%	2%	1.50%	\$4,406,603.52	\$4,613,763.03	4.70%
Sisseton-Wahpeton Oyate	-	4.20%	2%	-	\$15,122.71	\$12,022.99	-20.50%
Standing Rock Sioux Tribe	4.20%	4.20%	2%	1.50%	\$1,346,169.43	\$1,849,550.83	37.39%
Yankton Sioux Tribe	-	4.20%	2%	-	\$9,330.79	\$154.20	-98.35%
Totals					\$16,336,661.79	\$17,487,541.27	7.04%

The State of South Dakota and five Indian tribes have entered into comprehensive tax collection agreements that include state and tribal sales, use, and contractor's excise tax. The state has entered into more limited tax collection agreements with three other Indian tribes. On Indian country areas covered by a tax collection agreement, the state and the tribe each have the ability to tax certain individuals and certain transactions. All businesses are responsible for remitting tax. The tax remitted is then distributed between the state and the tribe based on each tribe's separate tax collection agreement.

#	City	MGR Rate	Sales/Use Tax Rate	Fiscal Year 2024	Fiscal Year 2025	Percent Change
1	Aberdeen	1.00%	2.00%	\$23,035,184.79	\$23,460,742.05	1.85%
2	Alaska		2.00%	\$50,393.82	\$58,441.91	14.61%
3	Albester		2.00%	\$289,331.15	\$267,565.45	-7.52%
4	Alexandria		2.00%	\$211,204.33	\$272,268.49	28.91%
5	Alpena		1.00%	\$230,003.37	\$274,479.07	19.34%
6	Andover		2.00%	\$38,776.51	\$50,851.32	31.14%
7	Arlington	1.00%	2.00%	\$680,915.28	\$670,075.11	-1.53%
8	Armour		2.00%	\$346,978.93	\$350,559.28	1.03%
9	Artesian		2.00%	\$32,434.02	\$40,767.55	25.69%
10	Ashton		2.00%	\$23,314.31	\$29,986.95	28.62%
11	Astoria		2.00%	\$38,869.70	\$38,131.08	-1.90%
12	Aurora	1.00%	1.00%	\$173,044.57	\$239,656.30	73.17%
13	Avon		2.00%	\$179,740.80	\$197,541.40	9.92%
14	Baltic		2.00%	\$447,849.14	\$376,453.90	-15.90%
15	Belle Fouché		2.00%	\$4,193,648.34	\$4,105,006.42	-2.11%
16	Belvidere		2.00%	\$11,558.55	\$23,257.84	101.22%
17	Beresford		2.00%	\$1591,626.24	\$1509,646.20	-5.15%
18	Big Stone City		2.00%	\$408,917.52	\$399,447.97	-2.32%
19	Bison		2.00%	\$214,210.40	\$208,582.64	-2.63%
20	Blount		1.00%	\$55,948.68	\$54,620.01	-2.37%
21	Bonesteel		2.00%	\$117,281.67	\$122,948.37	4.83%
22	Bowdle		2.00%	\$170,423.86	\$194,550.14	14.16%
23	Box Elder		2.00%	\$4,664,112.30	\$5,462,249.12	17.11%
24	Bradley		2.00%	\$17,575.13	\$12,645.49	-28.03%
25	Brandon		2.00%	\$5,632,363.43	\$5,932,221.85	1.71%
26	Brandt		2.00%	\$40,750.50	\$45,438.01	11.50%
27	Bridgewater		2.00%	\$131,314.60	\$128,348.47	-2.26%
28	Bristol		2.00%	\$30,314.49	\$83,653.43	-7.38%
29	Britton		2.00%	\$923,660.63	\$973,224.58	5.37%
30	Brookings		2.00%	\$21,745,390.74	\$22,092,421.98	1.60%
31	Bruce		2.00%	\$117,352.19	\$106,208.24	-9.50%
32	Bryant		2.00%	\$395,718.26	\$410,256.91	3.67%
33	Buffalo		2.00%	\$280,942.48	\$258,258.25	-8.07%
34	Burke		2.00%	\$363,248.10	\$366,363.10	0.86%
35	Camp Crook		1.00%	\$14,768.55	\$16,351.20	10.72%
36	Canisota		2.00%	\$302,529.18	\$288,395.96	-4.67%
37	Canova		1.95%	\$47,860.04	\$29,304.97	-38.77%
38	Canton		2.00%	\$1,657,105.89	\$1,829,393.64	10.40%
39	Carthage		2.00%	\$86,234.96	\$79,037.88	-8.35%
40	Castlewood		2.00%	\$242,168.88	\$318,518.71	31.53%
41	Canvour		2.00%	\$36,066.36	\$35,655.64	-1.05%
42	Centerville		2.00%	\$335,828.05	\$309,095.78	-7.96%
43	Central City		2.00%	\$100,845.39	\$100,648.05	-0.20%
44	Chamberlain		2.00%	\$2,147,041.47	\$2,130,624.77	-0.76%
45	Chancellor		2.00%	\$176,052.28	\$174,709.71	-0.76%
46	Clark		2.00%	\$659,428.44	\$613,647.32	-6.94%
47	Clear Lake		2.00%	\$638,450.17	\$706,619.39	10.68%
48	Colman		2.00%	\$360,928.22	\$368,809.91	7.72%
49	Colome		2.00%	\$115,927.10	\$118,634.28	2.34%
50	Colton		2.00%	\$231,818.56	\$231,740.00	-0.03%

#	City	MGR Rate	Sales/Use Tax Rate	Fiscal Year 2024	Fiscal Year 2025	Percent Change
51	Columbia		2.00%	\$46,056.23	\$47,219.39	2.53%
52	Conde		2.00%	\$58,243.97	\$36,207.22	-37.84%
53	Corona		2.00%	\$31,441.86	\$34,011.98	8.17%
54	Corsica	1.00%	2.00%	\$421,803.82	\$460,668.49	9.21%
55	Cresbard		2.00%	\$31,189.69	\$43,645.74	39.94%
56	Crooks	1.00%	2.00%	\$358,382.95	\$399,776.85	11.55%
57	Custer	1.00%	2.00%	\$2,885,431.57	\$2,976,630.97	3.16%
58	Dallas	1.00%	2.00%	\$68,963.54	\$70,801.27	2.66%
59	Dante		2.00%	\$26,716.83	\$31,896.15	7.33%
60	Davis		2.00%	\$21,886.82	\$20,641.61	-5.63%
61	De Smet	1.00%	2.00%	\$802,126.16	\$750,137.67	-6.48%
62	Deadwood	1.00%	2.00%	\$6,025,732.71	\$5,788,966.48	-3.93%
63	Dell Rapids	1.00%	2.00%	\$1,991,001.38	\$2,106,928.52	10.25%
64	Delmont		2.00%	\$41,703.54	\$43,039.00	3.20%
65	Dimock		2.00%	\$91,506.70	\$105,266.21	15.04%
66	Doland		2.00%	\$69,179.69	\$61,366.71	-11.29%
67	Dupree	1.00%	1.00%	\$77,859.07	\$87,055.76	11.81%
68	Eagle Butte	1.00%	2.00%	\$773,341.54	\$764,578.71	-1.13%
69	Eden		1.00%	\$37,715.80	\$32,836.65	-12.94%
70	Edgemont	1.00%	2.00%	\$368,580.48	\$387,970.49	5.26%
71	Egan		2.00%	\$81,416.24	\$59,574.21	-26.83%
72	Elk Point	1.00%	2.00%	\$830,425.61	\$1,182,626.49	42.41%
73	Elkton		2.00%	\$325,988.40	\$310,988.40	-4.60%
74	Emery		2.00%	\$224,852.17	\$229,038.43	1.86%
75	Erwin		2.00%	\$11,036.86	\$8,978.75	-18.65%
76	Estelline		2.00%	\$289,328.98	\$282,008.41	-2.53%
77	Etham		2.00%	\$82,026.04	\$79,133.54	-3.53%
78	Eureka		2.00%	\$384,614.64	\$407,656.97	5.99%
79	Fairfax		2.00%	\$42,408.89	\$45,923.65	8.29%
80	Fairview		2.00%	\$11,837.59	\$17,476.32	47.63%
81	Faith	1.00%	2.00%	\$352,416.87	\$408,120.37	15.81%
82	Faulton	1.00%	2.00%	\$478,117.07	\$476,629.74	-0.31%
83	Flandreau	1.00%	2.00%	\$968,166.07	\$1,000,508.55	3.34%
84	Florence		2.00%	\$71,478.49	\$74,319.36	3.97%
85	Fort Pierre	1.00%	2.00%	\$2,208,893.80	\$2,390,375.07	8.22%
86	Frankfort		2.00%	\$30,241.66	\$24,159.37	-20.11%
87	Frederick		1.00%	\$41,615.60	\$50,483.36	21.31%
88	Freeman	1.00%	2.00%	\$807,811.14	\$883,978.97	9.43%
89	Garrettsville	1.00%	2.00%	\$647,403.43	\$559,118.70	-13.64%
90	Gary	1.00%	2.00%	\$147,975.59	\$134,154.61	-9.34%
91	Gayville		2.00%	\$95,316.79	\$83,595.54	-2.02%
92	Geddes		2.00%	\$121,335.04	\$101,584.36	-16.28%
93	Gettysburg	1.00%	2.00%	\$711,012.57	\$695,718.05	-2.15%
94	Glenham		2.00%	\$35,531.21	\$39,329.06	10.69%
95	Gregory	1.00%	2.00%	\$992,476.47	\$972,630.84	-2.00%
96	Grenville		2.00%	\$20,897.33	\$21,121.85	1.07%
97	Groton	1.00%	2.00%	\$781,568.31	\$602,166.80	-22.95%
98	Harrisburg	1.00%	2.00%	\$3,415,091.67	\$3,771,981.21	10.45%
99	Harold		2.00%	\$62,676.82	\$73,326.21	16.99%
100	Hartford	1.00%	2.00%	\$1,877,080.26	\$1,884,259.71	0.38%

#	City	MGR Rate	Sales/Use Tax Rate	Fiscal Year 2024	Fiscal Year 2025	Percent Change
151	Millbank	1.00%	2.00%	\$4,560,363.55	\$4,041,256.73	-11.38%
152	Miller	1.00%	2.00%	\$1,067,671.94	\$1,144,250.30	7.17%
153	Mission	2.00%	2.00%	\$644,801.58	\$755,523.58	17.17%
154	Mitchell	1.00%	2.00%	\$15,992,983.94	\$16,602,238.29	3.81%
155	Mobridge	1.00%	2.00%	\$2,239,232.83	\$2,377,186.47	6.16%
156	Montee	2.00%	2.00%	\$17,956.55	\$21,968.43	22.34%
157	Montrose	2.00%	2.00%	\$122,358.44	\$120,723.20	-1.34%
158	Morristown	1.50%	1.50%	\$10,636.60	\$25,992.27	144.37%
159	Mound City	2.00%	2.00%	\$23,720.62	\$33,474.95	41.12%
160	Mound Vernon	1.00%	2.00%	\$126,645.82	\$125,151.04	-1.18%
161	Murdo	1.00%	2.00%	\$575,097.67	\$552,570.40	-3.92%
162	New Effington	2.00%	2.00%	\$88,801.11	\$79,466.59	-10.51%
163	New Underwood	2.00%	2.00%	\$185,765.06	\$187,428.77	0.90%
164	Newell	1.00%	2.00%	\$401,153.50	\$358,677.48	-10.59%
165	Nisland	2.00%	2.00%	\$30,883.16	\$37,525.75	21.51%
166	North Sioux City	1.00%	2.00%	\$4,928,625.81	\$4,585,232.59	-6.97%
167	Oacoma	1.00%	2.00%	\$514,017.01	\$796,768.18	-2.12%
168	Delichs	2.00%	2.00%	\$52,294.63	\$50,611.01	-3.22%
169	Oldham	2.00%	2.00%	\$23,939.45	\$36,117.71	50.87%
170	Olivet	1.00%	1.00%	\$16,081.10	\$16,436.79	2.21%
171	Onida	2.00%	2.00%	\$301,067.61	\$326,539.21	8.46%
172	Oreint	1.00%	1.00%	\$15,370.62	\$13,938.67	-9.32%
173	Parker	2.00%	2.00%	\$548,946.84	\$640,942.13	16.76%
174	Parkston	1.00%	2.00%	\$1,020,027.12	\$1,051,311.77	3.07%
175	Peever	2.00%	2.00%	\$26,730.02	\$24,407.84	-8.69%
176	Philip	2.00%	2.00%	\$683,237.31	\$727,004.89	6.41%
177	Pickstown	2.00%	2.00%	\$149,863.69	\$128,712.58	-14.17%
178	Piedmont	2.00%	2.00%	\$437,863.97	\$484,012.97	10.54%
179	Pierpont	2.00%	2.00%	\$24,302.76	\$25,640.82	5.51%
180	Pierre	1.00%	2.00%	\$11,473,840.64	\$12,026,533.88	4.82%
181	Plankinton	2.00%	2.00%	\$356,364.33	\$336,943.92	-5.45%
182	Platte	1.00%	2.00%	\$1,116,683.07	\$1,076,557.57	-3.59%
183	Pollock	2.00%	2.00%	\$168,365.75	\$118,368.91	-29.70%
184	Presho	2.00%	2.00%	\$239,294.78	\$260,717.07	8.95%
185	Ptingle	2.00%	2.00%	\$42,861.17	\$46,317.25	8.06%
186	Pukwana	2.00%	2.00%	\$70,912.95	\$71,538.80	0.88%
187	Quinn	1.00%	1.00%	\$9,373.28	\$15,204.66	69.44%
188	Ramona	2.00%	2.00%	\$34,435.19	\$38,076.77	10.58%
189	Rapid City	1.00%	2.00%	\$86,121,117.90	\$88,673,428.56	2.96%
190	Redfield	1.00%	2.00%	\$1,317,135.83	\$1,307,179.82	-0.76%
191	Reliance	1.00%	2.00%	\$88,942.73	\$83,160.62	-6.16%
192	Revillo	1.00%	1.00%	\$41,618.01	\$27,770.20	-33.27%
193	Roscoe	2.00%	2.00%	\$173,965.59	\$175,228.93	0.73%
194	Rosholt	2.00%	2.00%	\$194,525.78	\$173,758.51	-10.68%
195	Roslyn	3.00%	3.00%	\$98,250.01	\$102,981.66	4.82%
196	Saint Lawrence	2.00%	2.00%	\$84,882.42	\$74,378.80	-12.37%
197	Salem	1.00%	2.00%	\$667,831.69	\$695,835.42	4.19%
198	Scotland	2.00%	2.00%	\$401,680.99	\$429,537.59	6.96%
199	Selby	2.00%	2.00%	\$411,367.65	\$568,291.92	38.14%
200	Sherman	1.00%	1.00%	\$14,270.01	\$14,609.06	2.38%

#	City	MGR Rate	Sales/Use Tax Rate	Fiscal Year 2024	Fiscal Year 2025	Percent Change
101	Hayti	2.00%	2.00%	\$313,161.44	\$225,966.04	-27.84%
102	Hazel	1.00%	1.00%	\$24,794.10	\$26,181.36	5.60%
103	Helca	1.00%	1.00%	\$69,069.82	\$36,489.37	39.70%
104	Henry	2.00%	2.00%	\$68,862.75	\$79,790.58	15.87%
105	Hermosa	1.00%	2.00%	\$307,272.97	\$347,586.38	13.12%
106	Herreid	2.00%	2.00%	\$331,349.31	\$294,395.60	-11.15%
107	Highmore	1.00%	2.00%	\$551,511.23	\$539,312.73	-2.21%
108	Hill City	1.00%	2.00%	\$1,615,425.80	\$1,593,934.79	-1.33%
109	Hitchcock	1.00%	1.00%	\$33,136.34	\$32,534.99	-1.81%
110	Hosmer	2.00%	2.00%	\$66,933.02	\$76,934.95	14.94%
111	Hot Springs	1.00%	2.00%	\$2,563,349.51	\$2,593,978.62	1.19%
112	Hoven	2.00%	2.00%	\$254,093.68	\$238,528.12	-6.13%
113	Howard	1.00%	2.00%	\$512,507.81	\$590,629.12	15.24%
114	Hudson	2.00%	2.00%	\$200,840.10	\$186,837.05	-6.97%
115	Humbolt	1.00%	2.00%	\$336,615.39	\$326,871.08	-2.89%
116	Hurley	2.00%	2.00%	\$110,111.74	\$121,348.91	10.21%
117	Huron	1.00%	2.00%	\$10,077,883.11	\$9,926,963.69	-1.50%
118	Interior	1.00%	2.00%	\$79,187.66	\$82,367.15	4.04%
119	Ipswich	2.00%	2.00%	\$535,440.14	\$524,240.86	-2.09%
120	Irene	2.00%	2.00%	\$124,820.41	\$133,044.85	6.59%
121	Iroquois	1.00%	1.00%	\$53,238.16	\$55,870.07	4.94%
122	Isabel	2.00%	2.00%	\$122,213.92	\$119,719.94	-2.04%
123	Java	2.00%	2.00%	\$25,392.25	\$32,436.12	27.74%
124	Jefferson	2.00%	2.00%	\$212,589.96	\$183,893.03	-13.50%
125	Kadoka	1.00%	2.00%	\$419,218.59	\$427,820.86	2.05%
126	Kennebec	1.00%	2.00%	\$181,776.95	\$191,335.02	5.26%
127	Keystone	1.00%	2.00%	\$1,378,354.59	\$1,338,064.62	-2.92%
128	Kimball	1.00%	2.00%	\$604,346.00	\$628,056.86	3.92%
129	Kranzburg	2.00%	2.00%	\$70,012.24	\$73,067.63	4.36%
130	La Bolt	1.00%	1.00%	\$19,932.06	\$13,679.91	-31.37%
131	Lake Andes	2.00%	2.00%	\$299,445.28	\$319,158.21	6.58%
132	Lake City	1.00%	1.00%	\$18,174.33	\$28,319.69	55.82%
133	Lake Norden	2.00%	2.00%	\$1,197,702.66	\$1,166,057.88	-2.64%
134	Lake Preston	2.00%	2.00%	\$271,678.91	\$253,232.51	-6.79%
135	Lane	2.00%	2.00%	\$6,337.07	\$2.51	-99.96%
136	Langford	2.00%	2.00%	\$76,858.26	\$86,202.74	12.16%
137	Lead	1.00%	2.00%	\$1,904,727.56	\$1,723,912.19	-9.49%
138	Lemmon	1.00%	2.00%	\$845,178.13	\$863,375.33	2.15%
139	Lennox	1.00%	2.00%	\$1,100,841.55	\$1,254,495.06	13.96%
140	Leola	2.00%	2.00%	\$128,670.29	\$127,072.35	-1.24%
141	Lesterville	2.00%	2.00%	\$41,265.88	\$47,926.49	16.14%
142	Letcher	1.00%	2.00%	\$41,914.55	\$45,611.22	8.82%
143	Madison	1.00%	2.00%	\$5,302,638.36	\$5,087,204.07	-4.06%
144	Marion	2.00%	2.00%	\$405,902.87	\$360,334.52	-11.23%
145	Martin	1.00%	2.00%	\$723,782.95	\$717,909.49	-0.81%
146	Mohrsh	2.00%	2.00%	\$59,306.65	\$64,225.93	8.29%
147	McLaughlin	2.00%	2.00%	\$193,665.30	\$287,791.90	48.60%
148	Mellette	2.00%	2.00%	\$136,403.29	\$121,890.86	-10.64%
149	Menno	2.00%	2.00%	\$305,460.72	\$281,109.47	-7.97%
150	Midland	2.00%	2.00%	\$98,659.72	\$102,130.43	3.52%

Statewide Totals

During Fiscal Year 2025, \$567,116,222.92 in Municipal taxes were collected throughout the state. This is a 1.70% increase from Fiscal Year 2024's total of \$557,663,800.92



Sales Tax Rate Lookup

Our Sales Tax Rate Lookup allows you to instantly find tax rates for any South Dakota addresses.

Simply type in any South Dakota address to find your rates.

You may also upload an Excel spreadsheet to find rates for separate transactions in multiple municipalities.

To get started, visit the department website and click on the Sales Tax Rate Lookup logo under online services.

#	City	MGRT Ratt	Sales/Use Tax Rate	Fiscal Year 2024	Fiscal Year 2025	Percent Change
201	Sioux Falls	1.00%	2.00%	\$199,376,801.95	\$198,881,077.26	0.25%
202	Sisseton	1.00%	2.00%	\$1543,086.72	\$1,585,583.50	2.75%
203	South Shore	1.00%	1.00%	\$19,725.67	\$20,304.67	2.94%
204	Spearfish	1.00%	2.00%	\$13,135,887.72	\$13,676,309.80	4.11%
205	Spencer	2.00%	2.00%	\$35,155.33	\$29,940.11	-14.83%
206	Springfield	2.00%	2.00%	\$287,817.72	\$305,227.98	6.05%
207	Stickney	2.00%	2.00%	\$79,629.82	\$208,051.21	16.38%
208	Stratford	2.00%	2.00%	\$35,871.98	\$37,375.57	4.19%
209	Sturgis	1.00%	2.00%	\$5,298,415.48	\$5,475,385.49	3.34%
210	Summerset	1.00%	2.00%	\$1,220,657.51	\$1,183,696.56	-3.03%
211	Summit	2.00%	2.00%	\$305,153.05	\$281,565.63	-7.73%
212	Tabor	2.00%	2.00%	\$155,847.13	\$167,422.86	7.43%
213	Tea	1.00%	2.00%	\$4,416,094.51	\$4,654,090.91	5.46%
214	Timber Lake	2.00%	2.00%	\$320,840.11	\$313,331.54	-2.34%
215	Toronto	2.00%	2.00%	\$157,403.37	\$162,623.25	3.32%
216	Trent	2.00%	2.00%	\$56,102.07	\$63,207.53	12.67%
217	Tripp	2.00%	2.00%	\$148,057.30	\$143,908.35	-2.80%
218	Tulare	1.00%	1.00%	\$105,366.42	\$108,023.49	2.52%
219	Tyndall	2.00%	2.00%	\$478,237.19	\$449,372.52	-6.04%
220	Ulica	1.00%	1.00%	\$8,248.26	\$9,027.00	9.44%
221	Valley Springs	2.00%	2.00%	\$217,074.81	\$222,908.12	2.69%
222	Veblen	2.00%	2.00%	\$97,316.38	\$96,313.69	-1.03%
223	Vermillion	1.00%	2.00%	\$5,936,794.96	\$6,436,344.21	8.41%
224	Viborg	1.00%	2.00%	\$381,489.78	\$382,118.91	0.16%
225	Volga	2.00%	2.00%	\$840,679.67	\$864,949.97	2.89%
226	Vollin	2.00%	2.00%	\$28,561.68	\$34,533.95	20.91%
227	Wagner	1.00%	2.00%	\$1,003,653.04	\$991,858.48	-1.18%
228	Wakonda	2.00%	2.00%	\$139,451.08	\$122,488.94	-12.16%
229	Wall	1.00%	2.00%	\$1,837,475.93	\$2,257,169.34	22.84%
230	Wallace	1.00%	1.00%	\$13,203.83	\$14,217.14	7.63%
231	Ward	2.00%	2.00%	\$34,065.68	\$32,262.29	-5.29%
232	Warner	2.00%	2.00%	\$90,608.75	\$108,110.29	19.32%
233	Wasta	1.00%	1.00%	\$8,568.02	\$12,029.86	40.40%
234	Watertown	1.00%	2.00%	\$22,510,410.46	\$23,081,580.08	2.54%
235	Waubay	2.00%	2.00%	\$224,553.58	\$216,186.31	-3.73%
236	Webster	1.00%	2.00%	\$1,313,607.43	\$1,401,234.46	6.67%
237	Wentworth	2.00%	2.00%	\$93,663.32	\$107,186.63	14.44%
238	Wessington	2.00%	2.00%	\$132,717.58	\$121,388.72	-8.55%
239	Wessington Springs	2.00%	2.00%	\$421,386.94	\$452,867.09	7.47%
240	Westport	2.00%	2.00%	\$32,636.39	\$43,173.45	32.29%
241	White	2.00%	2.00%	\$129,415.96	\$173,375.95	33.97%
242	White Lake	1.00%	2.00%	\$96,632.36	\$114,538.28	18.46%
243	White River	2.00%	2.00%	\$227,762.95	\$239,913.13	5.33%
244	Whitewood	1.00%	2.00%	\$429,874.60	\$440,066.54	2.37%
245	Willow Lake	2.00%	2.00%	\$140,115.97	\$142,954.98	2.03%
246	Wilmont	2.00%	2.00%	\$172,788.08	\$175,472.86	1.55%
247	Winnier	1.00%	2.00%	\$2,171,325.84	\$2,139,379.42	-1.47%
248	Witten	2.00%	2.00%	\$30,128.65	\$9,658.93	-71.26%
249	Wolsley	2.00%	2.00%	\$199,369.58	\$215,386.34	8.02%
250	Wood	2.00%	2.00%	\$20,370.25	\$15,145.07	-25.65%
251	Woonsocket	2.00%	2.00%	\$288,354.30	\$323,311.10	12.12%
252	Worthing	1.00%	2.00%	\$209,494.21	\$275,683.60	31.59%
253	Yale	1.00%	1.00%	\$13,356.08	\$17,423.72	30.46%
254	Yankton	1.00%	2.00%	\$13,625,153.12	\$13,983,356.90	2.63%

Special Events

Revenue agents license vendors to collect state sales and tourism taxes, and municipal taxes at various special events across the state throughout the year. The table below compares taxes collected at South Dakota's largest special events during Fiscal Year 2025 to the previous year.

Event	Fiscal Year 2024*	Fiscal Year 2025*	Percent Change
Black Hills Stock Show	\$63,063.47	\$74,172.00	17.61%
Brown County Fair	\$40,513.31	\$36,413.40	-10.12%
South Dakota State Fair	\$233,018.71	\$273,707.55	17.46%
Sturgis Motorcycle Rally**	\$1,114,230.41	\$1,169,300.00	4.94%
Southern Hills Rally***	\$482,123.74	\$412,436.00	-14.45%
Central States Fair	\$63,800.44	\$67,264.00	5.43%
Sioux Empire Fair	\$11,553.81	\$21,850.46	89.12%
Total	\$ 2,008,303.89	\$ 2,055,143.41	2.33%

* Total Tax includes state, municipal, municipal gross receipts, and tourism taxes

** The Sturgis Motorcycle Rally includes Meade, Lawrence, Butte, Pennington, Custer, and Fall River Counties, as well as the cities within those counties.

*** Southern Hills Rally includes Pennington, Custer, and Fall River Counties, as well as the cities within those counties

The DOR staff could be at a city near you!

Each year, our staff attends special events throughout the state. Whether we are hosting our DOR Annual Assessor School, giving back through community clean up, or staffing a temporary office for the Sturgis Motorcycle Rally, we take pride in serving our customers and the State of South Dakota.



The Audit Division is responsible for selecting and performing audits on behalf of the Department of Revenue. The primary purpose of an audit is to verify the gross receipts, deductions, and use tax reported on tax returns, to ensure required record keeping is in place, and to work with auditees to ensure understanding of the tax laws.

Audits, Assessments, and Revenues*

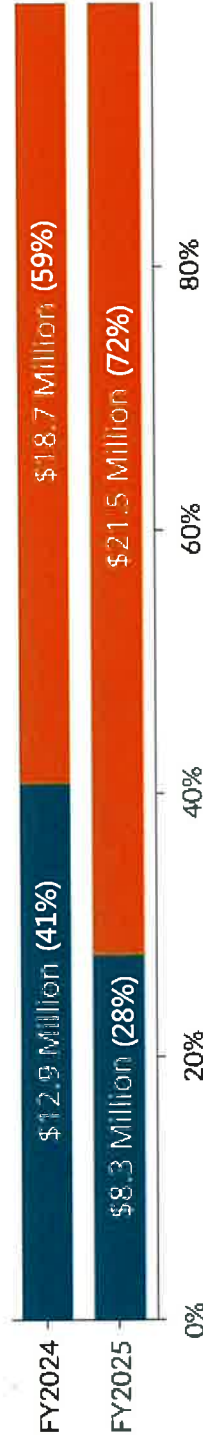
Tax Type	Fiscal Year 2024				Fiscal Year 2025			
	Audits	Assessments	Credits	Payments Received	Audits	Assessments	Credits	Payments Received
Sales, Use, and Contractor's Excise	1,310	\$26,773,877	\$ (1,044,281)	\$23,357,105	1,198	\$29,217,289	\$ (6,229,912)	\$22,998,250
Fuel, Prorate, IFTA	214	\$1,034,797	\$ (131)	\$484,508	197	\$183,494	\$ (4,568)	\$57,070
Bank Franchise	14	\$4,800,435	\$ -	\$4,250,751	17	\$6,676,533	\$ (4,122)	\$4,593,057
Tobacco	2	\$23,681	\$ -	\$19,587	13	\$6,271	\$ (192)	\$6,075
Total	1,540	\$32,732,065	\$ (1,044,413)	\$28,111,952	1,425	\$36,083,587	\$ (6,238,798)	\$30,654,451

*Assessments and credits are from the original certificates of assessment.

Net Sales, Use, and Contractor's Excise Tax Assessments



FY2025



Audit

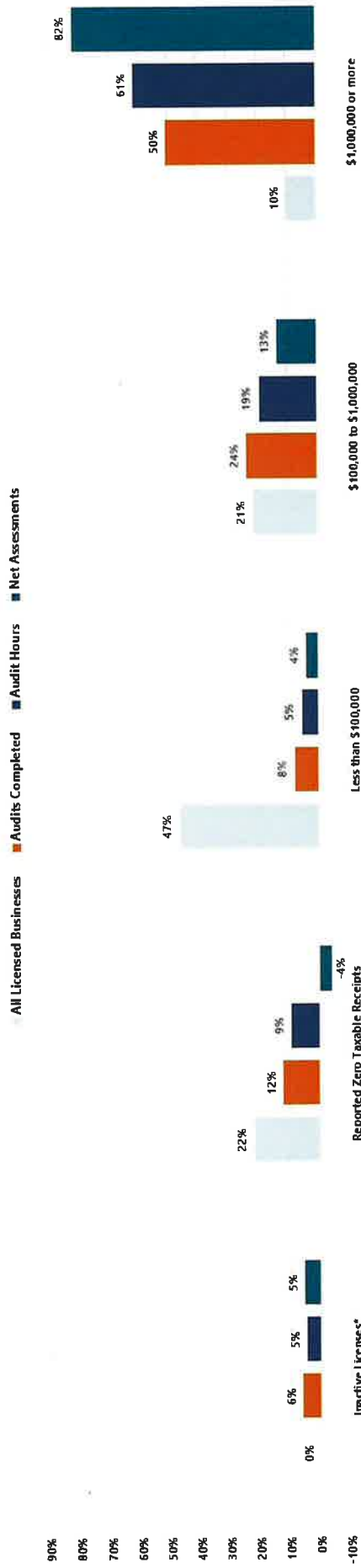
Customer said,
 "Auditor was very thorough in helping me understand why we had overpayments, and explained which services were subject to ET/Use tax. My auditor was fantastic!"

"The auditor was very kind and understanding. He made the whole process easy and worked with us to get him the appropriate information he needed."

- Satisfied Customer

FY2025 Audit Metric Distribution by Business Size

The graph below shows the percentage of businesses that fall into five different size categories. This information is compared to how much of the audit time and net assessments are associated with those same taxpayers.



Gross Receipts Category

*Audits completed by gross receipts category are distributed based on the GR category of the audit's primary license. It does not take into account the gross receipts reported on non-primary license types.

*If an inactive license is audited, it's typically because it is not the primary license, but it is audited because of its relationship to the primary license.

*Starting from Fiscal Year 2023, this graphic includes only business tax audit license types, excluding special tax, motor fuel, and IFTA/IRP license types.

Common Errors Found During an Audit

Common Sales Tax Errors

- Under-reporting of sales tax due to poor record keeping.
- Exempting sales to taxable customers such as churches and 501(c)(3) entities.
- Municipal tax and municipal gross receipts tax (MGRT) reporting errors.
- Not having valid exemption certificates on file.
- Sales tax charged on construction services subject to excise tax.

Common Use Tax Errors

- Not remitting use tax on goods and services purchased/used.
- Not remitting use tax on items taken from inventory and used personally or in your business.
- Not remitting use tax on owner-furnished materials (OFM).
- Not remitting use tax on equipment brought in from out of state.
- Use tax paid in error on purchases of services subject to excise tax.

Common Contractor's Excise Tax Errors

- Under-reporting of excise tax due to poor record keeping.
- Not remitting excise tax on owner-furnished materials (OFM).
- Not reporting excise tax on work performed for Local, State, or Federal Government agencies.
- Excise tax charged on construction services subject to sales tax.
- Not including the excise tax invoiced and collected in reported gross receipts.

Common Motor Fuel Excise Tax Errors

- Errors in reporting due to poor record keeping.
- Not keeping the nine required items on trip sheets. (IFTA/IRP)
- Substituting an invoice or other document for a bill of lading. (Supplier)
- Not including non-taxable exports on returns. (Importer/Exporter/Supplier)
- Incorrect reporting of product authorizations – a product authorization must occur before the rack and bill of lading must reflect the new supplier.

Motor Vehicle

Motor Vehicle Excise Tax of 4% is collected on sales of motor vehicles that operate on South Dakota's roads and highways. Vehicles used on public roadways or waterways must also be licensed and registered each year. Registration is confirmed by the issuance of a license plate/decal.

The Department of Revenue's Motor Vehicle Division collects and administers motor fuel tax, special fuel tax, the International Registration Plan (IRP), Unified Carrier Registrations (UCR), the International Fuel Tax Agreement (IFTA), and commercial and non-commercial motor vehicle licensing, titling, and registration. The division also regulates licensed motor vehicle dealers.

Registration and Title Revenues

	FY 2024	FY 2025	% Change
License Plate Fees - State's Share*	\$ 6,577,390	\$ 6,641,220	0.96%
License Plate Fees - Counties', Cities', Townships' Share	\$ 60,569,280	\$ 60,615,328	0.08%
Snowmobile Registration	\$ 101,760	\$ 99,180	-2.60%
Boat Registration Fees	\$ 1,885,826	\$ 1,966,719	4.11%
Electric Motor Vehicle Fees	\$ 125,050	\$ 172,205	27.38%
Temporary Special Permits	\$ 76,791	\$ 64,016	-19.96%
Mobile Home Plates	\$ 4,760	\$ 3,375	-41.04%
Dealer Fees	\$ 480,462	\$ 384,857	-24.84%
Duplicate Plates, Replacement Plates	\$ 391,642	\$ 399,314	1.92%
Title and Penalty Fees	\$ 4,051,337	\$ 3,796,919	-6.70%
Trailer ID Fees	\$ 88,047	\$ 83,026	-6.05%
Motorcycle Safety Education Fees	\$ 854,787	\$ 844,585	-1.21%
Mobile Home Registration Fees - States's Share	\$ 675,486	\$ 564,742	-19.61%
Motor Vehicle Excise Tax	\$ 180,549,149	\$ 172,763,395	-4.51%
Snowmobile 3% Excise Tax	\$ 372,992	\$ 258,563	-44.26%
Duplicate Title Fees	\$ 203,929	\$ 194,830	-4.67%
DANR - Solid Waste Fees	\$ 1,430,267	\$ 1,432,527	0.16%
DPS - Highway Patrol Fees	\$ 1,524,405	\$ 1,524,923	0.03%
Total Receipts	\$ 259,963,361	\$ 251,809,723	-3.24%

*State Motor Vehicle Fund, License Plate Special Revenue Fund

Motor Carrier Revenue

Revenue Source	Fiscal Year 2023	% Change Over Previous Year	Fiscal Year 2024	% Change Over Previous Year	Fiscal Year 2025	% Change Over Previous Year
Unified Carrier Registration Fees	\$ 855,623	0.0%	\$ 855,623	0.0%	\$ 817,299	-4.7%
International Fuel Tax Agreement (IFTA)	\$ 1,360,061	8.0%	\$ 1,465,857	7.2%	\$ 1,629,940	10.1%
International Registration Plan (IRP) - Prorate	\$ 25,410,729	5.3%	\$ 25,945,152	2.1%	\$ 25,832,801	-0.4%

Distributions

Motor Vehicle Registration Fees



Mobile Home Registration Fees



Snowmobiles



Plates & Permits



Motor Fuel Excise Tax



Motor Vehicle Excise Tax



Tax collected from gallons of motor fuel sold.

Tax collected from the sale of motor vehicles.

605Drive - Electronic Title Project

Starting **July 1, 2026**, South Dakota will transition to an electronic vehicle title system as established by Senate Bill 131 during the 2025 Legislative Session. This modernization project means the state will no longer automatically print paper titles. Instead, vehicle owners will be able to securely view and manage their titles online through their my605Drive accounts.

The new system will allow for:

- Electronic submission of title applications, lien statements, and related documents
- Faster and more efficient processing of vehicle title transfers
- Convenient, 24/7 online access to vehicle title records

The new e-title system launches on July 1, 2026, but you may notice changes a little earlier. The Department of Revenue will stop automatically printing paper titles in early 2026. If you still want a paper title, you will be able to request one. Once the new e-title system goes live, vehicle owners who prefer or require a paper copy will still have the option to request a printed title at any time.



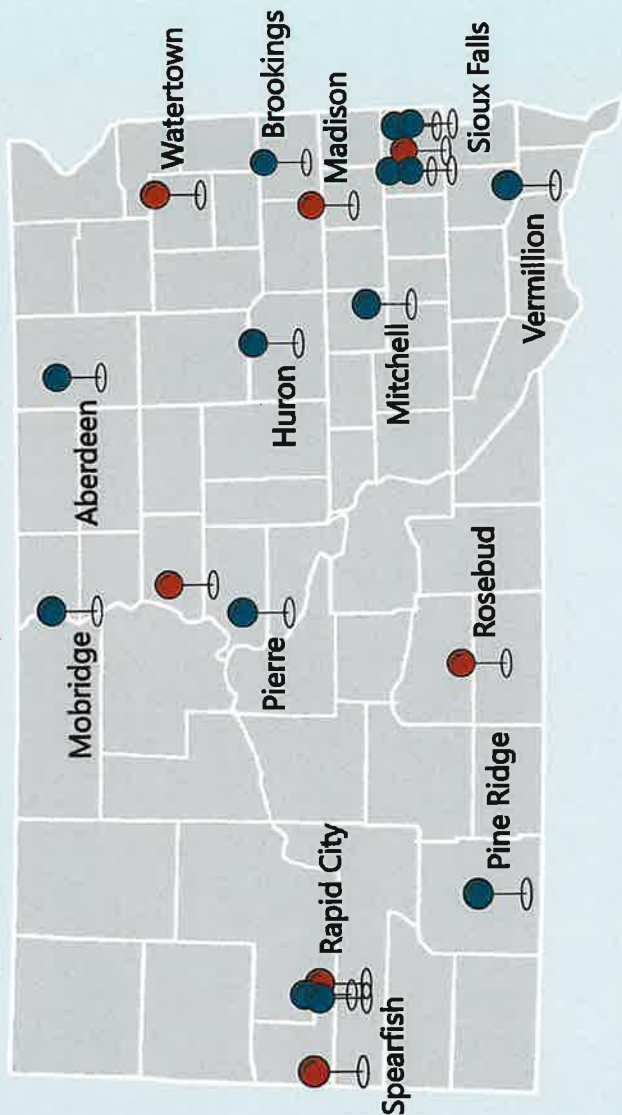
**Renew
On The
Go!**

All you need is a debit or credit card and a South Dakota ID to:

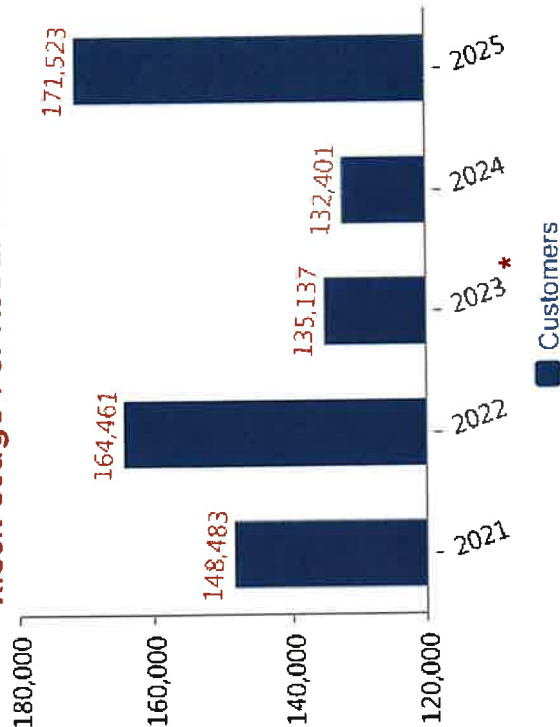
- Change address
- Renew driver's license
- Renew vehicle registration
- Report vehicle sale
- Print seller's permit



See the map for all of our locations. For addresses and more information, visit <https://sddmvmvnowkiosk.com>



Kiosk Usage Per Fiscal Year



* CY 2023 was a license plate renewal year

Fiscal Year 2025 By The Numbers

Registrations Renewed at a DMV Now Kiosk

171,523
↑ 29.55%

Registrations Renewed Online

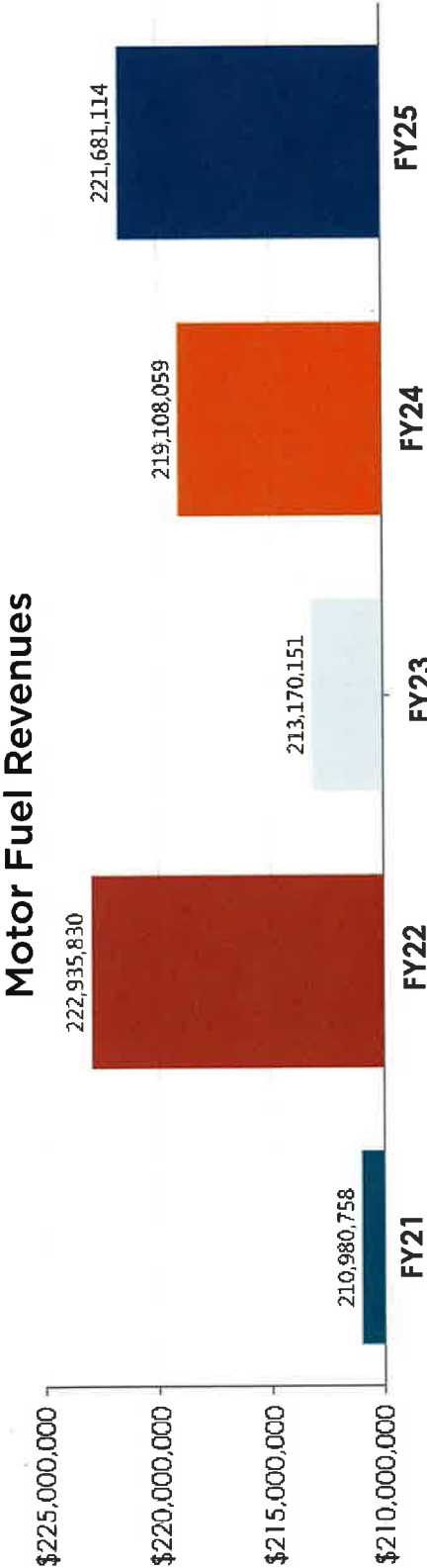
126,303
↑ 15.84%

Title Applications Processed

366,176
↓ 12.70%

Motor Fuel Tax

Many fuel types, including gasoline, diesel, ethyl alcohol, methyl alcohol, aviation fuel, jet fuel, and liquid petroleum gas (LPG), fall into the fuel tax category. In Fiscal Year 2025, total fuel tax revenues amounted to **\$221,681,114**. The chart below compares South Dakota's fuel tax revenues for the past five years. Each fuel type is taxed at a different rate as per South Dakota law.



Revenue Sources

Revenue Source	Fiscal Year 2023	% Change Over Previous Years	Fiscal Year 2024	% Change Over Previous Years	Fiscal Year 2025	% Change Over Previous Years
Aviation Fuel	\$ 891,929	-3.1%	\$ 923,439	3.4%	\$ 936,092	1.4%
Motor Fuel Tax - State	\$ 189,470,153	-5.0%	\$ 195,564,638	3.1%	\$ 197,669,900	1.1%
Motor Fuel Tax - Tribal	\$ 5,060,690	5.0%	\$ 4,302,220	-17.6%	\$ 4,678,979	8.1%
Tank Inspection Fees	\$ 17,747,379	-3.3%	\$ 18,317,762	3.1%	\$ 18,396,143	0.4%



605Drive hosted 48 Pit Stop trainings, serving 3,845 individuals throughout the year.

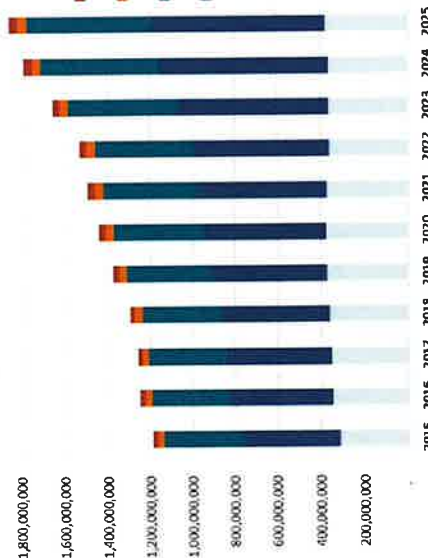
By the Numbers

South Dakota has 17 different motor fuel license types and a total of 2,868 licenses.



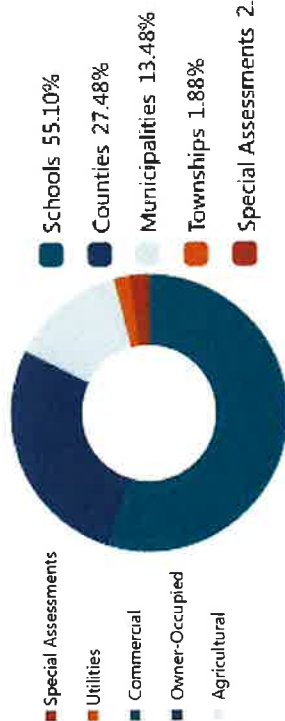
Property Tax

Property Tax Contribution History



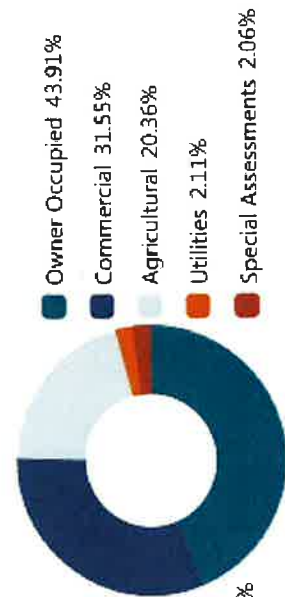
Where The Money Went

2025 Tax Distribution Breakdown



Who Paid

2025 Tax Contribution Breakdown



In 2025, South Dakota property owners paid more than \$1.86 billion to fund local governments and provide K-12 education for the state's children. The state does not collect or spend any property tax money. Each county administers its own property tax system. The department's primary role is to assist local governments in making property valuations that are fair and in compliance with the law. The following tables show the portion of the total taxes paid by each classification of property, and which local government received the money.

For specific dollar amounts for contributions and distributions, please see page 28.

Effective Tax Rates

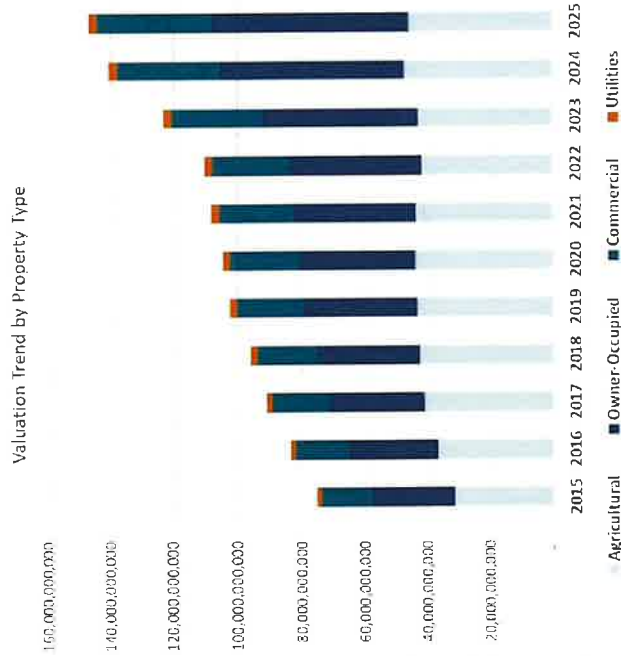
The following table shows the effective tax rate for agricultural, owner-occupied, and commercial property in a sampling of jurisdictions payable in 2025. The effective tax rate is the percentage of a property's market value that will be paid in taxes. For example, if the effective tax rate is 2%, and the market value of the property is \$150,000, then the taxes will be about \$3,000 per year.

The "Ag" effective tax rate is for the agricultural property in the township around the city listed. The "Other" category includes commercial property, utility property, and residential property not occupied by the owner within the specified city.

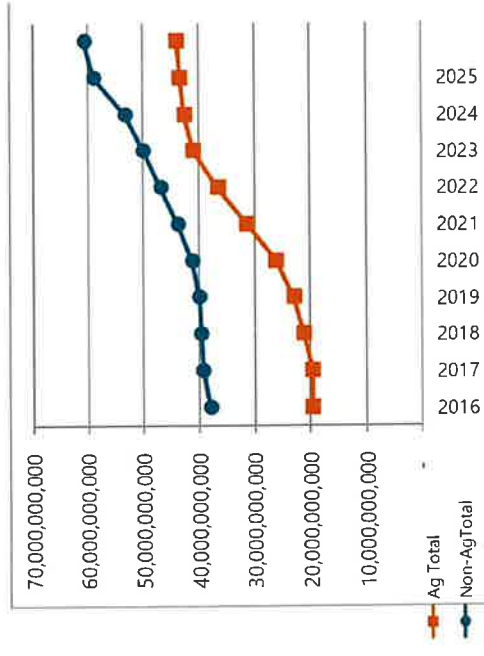
City	Agricultural Effective Tax Rate	Owner-Occupied Effective Tax Rate	Other Effective Tax Rate
Aberdeen	0.91%	1.39%	1.66%
Belle Fourche	0.69%	1.28%	1.52%
Box Elder	0.93%	1.29%	1.53%
Brandon	0.80%	1.16%	1.41%
Brookings	1.03%	1.25%	1.52%
Canton	0.72%	1.27%	1.51%
Chamberlain	0.70%	1.31%	1.55%
Dell Rapids	0.83%	1.22%	1.47%
Flandreau	0.90%	1.45%	1.69%
Hot Springs	0.75%	1.17%	1.41%
Huron	0.79%	1.48%	1.72%
Madison	0.66%	1.16%	1.41%
Milbank	0.94%	1.27%	1.51%
Mitchell	0.83%	1.23%	1.47%

City	Agricultural Effective Tax Rate	Owner-Occupied Effective Tax Rate	Other Effective Tax Rate
Mobridge	0.82%	1.39%	1.67%
Piedmont	0.80%	1.06%	1.30%
Pierre	0.65%	1.00%	1.24%
Rapid City	0.87%	1.08%	1.32%
Redfield	0.79%	1.77%	2.02%
Sioux Falls	0.81%	1.18%	1.46%
Sisseton	0.71%	1.45%	1.69%
Sturgis	0.70%	1.16%	1.40%
Vermillion	1.20%	1.67%	1.98%
Watertown	0.70%	0.92%	1.17%
Webster	0.66%	1.20%	1.45%
Winner	0.61%	1.04%	1.28%
Yankton	0.81%	1.11%	1.42%
Statewide	0.70%	1.11%	1.36%

Taxable Valuations by Category: 2015-2025



Valuation Total in Ag vs. Non-Ag Properties



See page 27 for taxable valuations by county.

Figures listed are 2025 valuations for taxes payable in 2026.

Wind Farms

Wind farms pay a nameplate capacity tax and a production tax instead of real property taxes, which get deposited into the Renewable Facility Tax Fund. All of the nameplate capacity tax and 20% of the production tax collected are remitted to the respective counties prior to May 1 each year. The remainder of the production tax is deposited to the State General Fund.

Upon receipt of the taxes, the county auditor allocates the taxes among the school districts, the county, and the organized townships where a wind tower is located. When a wind tower is located in an unorganized township, that portion of the tax is allocated to the county.

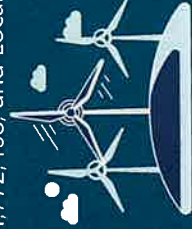
The distribution rates are:

- 50% to the school district(s)
- 35% to the county(s)
- 15% to the organized township(s)

For taxes payable in 2025, there were 26 wind farms in operation, which paid \$16,658,958 in nameplate capacity tax and production tax. The State General Fund received \$4,772,468, and Local Government Entities received \$11,886,490.

The breakdown of the local government taxes was:

- Schools: \$5,943,249
- Counties: \$4,590,593
- Townships: \$1,352,648



Solar Farms

For taxes payable in 2025, there were 2 solar farms in operation which paid \$920,956 in nameplate capacity tax and production. The State General Fund received \$309,946 and Local Government Entities received \$611,010.

The breakdown of local government taxes was:

- Schools: \$305,505
- Counties: \$305,505

Property Tax Transparency Portal



The South Dakota Property Tax Transparency Portal holds property tax information, resources, and laws. This system features the Property Tax Explorer Tool that provides a high-level breakdown of some of the levies assessed within a specific jurisdiction, numerous DOR property tax facts, publications, forms, and multiple years of property tax data.

While the state does not collect or spend any property tax money, property taxes are the primary source of funding for school systems, counties, municipalities, and other units of local government.

Find the property tax portal here: <https://sdproptax.info/>

Property Tax Limitations

The South Dakota Legislature has enacted two independent systems that limit the growth of property taxes. The first is the state aid to education payments system. These payments effectively replace property taxes for schools that would otherwise be paid by property owners. The second system is the caps placed on the property taxes collected by all levels of local government, except schools. Property tax caps and state aid to education payments have significantly slowed this increase.

Property Tax Caps

State law limits the amount of property taxes that local governments (counties, cities, townships, fire districts, etc.) can collect from their property owners. Market increases in the value of the property within the taxing district automatically decrease the property tax rates upon that property to ensure that the caps are not exceeded. Local governments are limited to the amount of property taxes they collected last year, plus an increase for inflation based upon the consumer price index (but not more than 3%), and for new construction within the taxing jurisdiction.

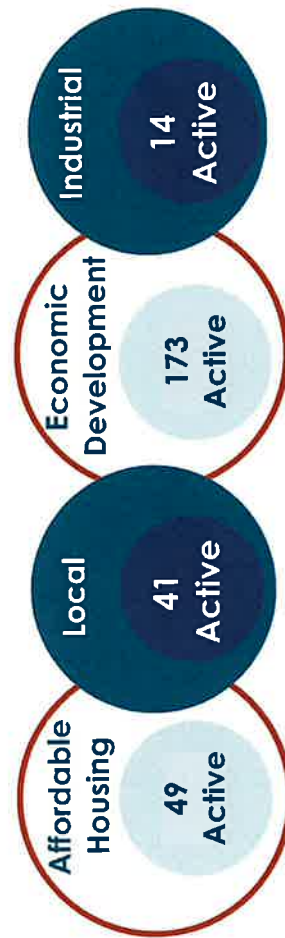
State Aid to Education Payments

All property owners benefit from the funding for education provided by the state. The state provides extra revenue for K-12 education that would otherwise have to be paid by property owners. The benefit is provided to the taxpayer through a tax rate reduction for the school general fund levy. The school general fund levy rates for taxes payable in 2026 are set statewide as follows:

Ag \$1.125/\$1,000 of value
Owner-Occupied \$2.518/\$1,000 of value
Other \$5.211/\$1,000 of value

Tax Increment Financing

Tax Increment Financing (TIF) is a tool primarily used to redevelop areas or grow a local economy by offsetting the cost of public infrastructure improvements. TIFs can be useful in attracting private investments and businesses, which can translate into more jobs and a growing tax base. TIFs have four classifications, which are shown below along with the number of active TIFs throughout the state. For more information on TIFs, including our TIF Annual Report, visit <https://sddor.seamlessdocs.com/sc/publications-annual-reports/>.



Property Tax - Taxable Valuations by County

The following chart indicates the amount of taxable value in each of South Dakota's 66 counties, broken out by the class of property. The "Other" category includes residential property not occupied by the owner and commercial property. The valuations below do not include any centrally assessed utility valuations.

County	Ag Valuation	Owner Occupied Valuation	Other Valuation	Total Valuation
Aurora	\$845,411,421	\$139,030,752	\$80,753,927	\$1,065,196,100
Beadle	\$1,523,773,370	\$863,644,963	\$443,039,390	\$2,830,457,723
Bennet	\$250,996,788	\$49,733,552	\$29,493,162	\$330,223,502
Bon Homme	\$705,571,238	\$255,809,315	\$126,003,784	\$1,087,384,337
Brookings	\$1,139,014,660	\$2,037,206,440	\$1,225,033,150	\$4,401,254,250
Brown	\$2,055,458,613	\$2,383,400,836	\$1,228,458,051	\$5,667,317,500
Brule	\$872,111,714	\$266,982,048	\$187,238,821	\$1,326,332,583
Buffalo	\$288,099,838	\$3,387,592	\$3,012,286	\$294,499,716
Butte	\$327,405,751	\$776,978,633	\$353,335,030	\$1,457,719,414
Campbell	\$691,976,631	\$55,629,286	\$55,521,698	\$803,127,615
Charles Mix	\$1,178,398,136	\$344,253,732	\$284,446,664	\$1,807,098,532
Clark	\$1,425,795,504	\$233,209,861	\$123,127,420	\$1,782,132,785
Clay	\$610,365,431	\$729,332,614	\$420,433,065	\$1,760,131,110
Codington	\$848,979,798	\$2,265,020,191	\$1,232,611,671	\$4,346,611,660
Corson	\$574,498,685	\$22,126,378	\$32,061,904	\$628,686,967
Custer	\$194,289,852	\$1,315,998,863	\$864,053,347	\$2,374,342,062
Davison	\$576,396,294	\$1,284,187,851	\$1,014,629,719	\$2,875,213,864
Day	\$966,331,014	\$332,553,089	\$282,105,260	\$1,580,989,363
Deuel	\$662,358,301	\$269,664,727	\$160,747,673	\$1,092,770,701
Dewey	\$304,704,443	\$32,053,083	\$46,962,303	\$383,719,829
Douglas	\$626,785,281	\$117,329,294	\$48,527,611	\$792,642,186
Edmunds	\$1,148,027,783	\$213,385,941	\$196,137,907	\$1,557,551,631
Fall River	\$167,554,142	\$594,359,477	\$412,883,337	\$1,174,796,956
Faulk	\$1,002,431,325	\$53,371,967	\$26,616,137	\$1,082,419,429
Grant	\$802,964,695	\$396,092,880	\$267,992,916	\$1,467,050,491
Gregory	\$552,309,689	\$155,453,754	\$139,650,045	\$847,413,488
Haakon	\$495,981,964	\$80,980,673	\$56,192,220	\$633,154,857
Hamlin	\$836,393,511	\$479,173,419	\$404,432,687	\$1,719,999,617
Hand	\$1,585,918,745	\$131,532,737	\$97,158,453	\$1,814,609,935
Hanson	\$560,033,298	\$228,485,058	\$75,136,170	\$863,654,526
Harding	\$306,773,684	\$54,301,517	\$62,718,773	\$423,793,974
Hughes	\$540,262,198	\$1,260,294,988	\$662,268,407	\$2,462,825,593
Hutchinson	\$1,079,874,393	\$376,541,841	\$148,863,960	\$1,605,280,194

Figures listed are 2025 valuations for taxes payable in 2026.

County	Ag Valuation	Owner Occupied Valuation	Other Valuation	Total Valuation
Hyde	\$789,624,999	\$41,433,789	\$37,261,474	\$868,320,262
Jackson	\$283,197,461	\$42,482,874	\$35,990,097	\$361,670,432
Jerauld	\$593,490,730	\$73,590,373	\$71,547,920	\$738,629,023
Jones	\$334,491,747	\$22,822,592	\$27,751,066	\$385,065,405
Kingsbury	\$1,155,114,308	\$377,930,719	\$202,203,106	\$1,735,248,133
Lake	\$769,667,404	\$1,041,476,537	\$547,241,109	\$2,358,385,050
Lawrence	\$77,595,519	\$2,954,101,718	\$2,623,743,282	\$5,655,440,519
Lincoln	\$892,207,447	\$7,913,054,126	\$3,880,602,871	\$12,685,864,444
Lyman	\$850,740,392	\$104,344,826	\$128,625,272	\$1,083,710,490
Marshall	\$920,495,406	\$291,064,899	\$167,782,573	\$1,379,342,878
McCook	\$872,804,501	\$419,610,623	\$133,721,380	\$1,426,136,504
McPherson	\$831,094,819	\$77,278,741	\$33,736,147	\$942,109,707
Meade	\$542,385,677	\$2,606,804,517	\$908,367,696	\$4,057,557,890
Melleete	\$252,680,613	\$20,292,294	\$16,719,682	\$289,692,589
Miner	\$756,155,417	\$103,910,247	\$48,509,409	\$908,575,073
Minnehaha	\$937,667,500	\$15,788,340,072	\$9,858,142,000	\$26,584,149,572
Moody	\$831,525,773	\$397,302,491	\$137,511,167	\$1,366,339,431
Oglala Lakota	\$51,685,160	\$6,528,960	\$15,565,510	\$73,779,630
Pennington	\$371,860,040	\$9,839,330,601	\$6,834,183,923	\$17,045,374,564
Perkins	\$579,371,472	\$99,575,944	\$75,234,271	\$754,181,687
Potter	\$731,594,633	\$108,973,629	\$106,903,272	\$947,471,534
Roberts	\$1,088,878,431	\$373,621,863	\$297,155,276	\$1,759,655,570
Sanborn	\$675,261,929	\$94,922,635	\$37,967,792	\$808,152,356
Spink	\$1,892,267,109	\$245,082,096	\$167,840,532	\$2,305,189,737
Stanley	\$352,758,748	\$282,388,712	\$176,088,050	\$811,235,510
Sully	\$1,008,053,356	\$90,396,689	\$138,022,995	\$1,236,473,040
Todd	\$206,743,790	\$20,213,317	\$22,382,689	\$249,339,796
Tripp	\$1,012,544,395	\$188,879,383	\$132,805,098	\$1,334,228,876
Turner	\$919,748,754	\$688,500,155	\$238,382,805	\$1,846,631,714
Union	\$736,880,835	\$1,593,046,208	\$571,267,568	\$2,901,194,611
Walworth	\$623,484,863	\$201,641,748	\$144,882,822	\$970,009,433
Yankton	\$655,235,744	\$1,538,952,266	\$711,384,261	\$2,905,572,271
Ziebach	\$344,021,632	\$16,615,965	\$16,664,854	\$377,302,451
STATE TOTALS	\$48,688,578,794	\$65,466,018,961	\$39,337,834,917	\$153,492,432,672

Property Tax - Who Paid

For Taxes Payable In	Agricultural	% of Total	Owner-Occupied	% of Total	Commercial	% of Total	Utilities	% of Total	Special Assessments	% of Total	Total
2016	345,426,962	27.60	481,760,248	38.49	371,483,979	29.68	28,562,138	2.28	24,383,785	1.95	1,251,617,112
2017	354,621,162	28.12	482,519,548	38.26	376,062,906	29.82	28,312,412	2.25	19,486,950	1.55	1,261,002,979
2018	361,302,073	27.83	502,290,098	38.70	376,483,975	29.00	33,553,019	2.58	24,416,213	1.88	1,298,045,378
2019	371,142,707	26.96	538,037,388	39.09	404,346,700	29.38	36,362,901	2.64	26,599,147	1.93	1,376,488,843
2020	375,178,898	26.08	570,688,126	39.67	427,624,967	29.72	37,578,156	2.61	27,650,521	1.92	1,438,720,668
2021	371,416,537	24.89	601,883,810	40.33	449,923,645	30.15	39,129,139	2.62	29,866,713	2.00	1,492,219,844
2022	361,494,705	23.59	635,106,660	41.44	464,788,134	30.33	39,685,883	2.59	31,388,713	2.05	1,532,463,570
2023	365,459,648	22.08	707,987,255	42.78	509,546,122	30.79	39,116,396	2.36	32,782,536	1.98	1,654,891,957
2024	365,100,016	20.41	792,268,683	44.29	557,101,092	31.14	38,807,182	2.17	35,655,219	1.99	1,788,932,192
2025	377,866,841	20.36	814,692,379	43.91	585,506,553	31.55	39,213,623	2.11	38,295,278	2.06	1,855,574,674

Property Tax - Where The Money Went

For Taxes Payable In	County	% of Total	Municipalities	% of Total	Schools	% of Total	Townships	% of Total	Special Assessments	% of Total	Total
2016	326,486,739	26.09	163,730,819	13.08	717,034,283	57.29	19,981,486	1.60	24,383,785	1.95	1,251,617,112
2017	338,664,320	26.86	168,417,888	13.36	712,929,007	56.54	21,504,813	1.71	19,486,950	1.55	1,261,002,979
2018	352,693,815	27.17	174,638,209	13.45	724,180,251	55.79	22,116,892	1.70	24,416,213	1.88	1,298,045,380
2019	366,944,944	26.66	184,782,655	13.42	775,920,231	56.37	22,241,816	1.62	26,599,147	1.93	1,376,488,843
2020	385,580,612	26.80	195,328,188	13.58	806,961,448	56.09	23,199,899	1.61	27,650,521	1.92	1,438,720,668
2021	401,635,628	26.92	201,462,760	13.50	832,585,705	55.80	26,669,038	1.79	29,866,713	2.00	1,492,219,844
2022	410,850,749	26.81	208,555,185	13.61	853,777,391	55.71	27,832,056	1.82	31,388,188	2.05	1,532,463,569
2023	442,555,196	26.74	220,146,366	13.30	928,594,521	56.11	30,813,338	1.86	32,782,536	1.98	1,654,891,957
2024	479,326,670	26.79	235,317,680	13.15	1,006,077,717	56.24	32,554,906	1.82	35,655,219	1.99	1,788,932,192
2025	509,965,113	27.48	250,037,453	13.48	1,022,426,464	55.10	34,850,366	1.88	38,295,278	2.06	1,855,574,674

Gaming

In Fiscal Year 2025, total gaming action in Deadwood was **\$1,592,433,725**, up 1.93 percent from the previous year. At the close of the fiscal year, there were 2,696 licensed gaming devices, 136 retail locations, and approximately 1,579 licensed gaming employees.

More details on gaming revenues from Fiscal Year 2025 can be accessed in the Commission on Gaming's Annual Report, which can be found at <https://dor.sd.gov/individuals/gaming/>

Did you know?

Gaming revenues paid dividends as the Commission on Gaming contributed over half a million dollars to Black Hills Area municipalities and schools.

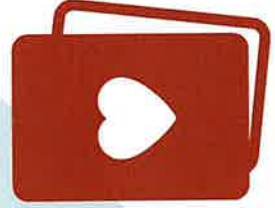
Funds Received by Deadwood:
\$7,288,862

Funds Received by Other Municipalities:

Spearfish _____ \$ 252,950
Lead _____ \$ 60,401
Whitewood _____ \$ 15,035
Central City _____ \$ 2,459
Total _____ **\$ 330,844**

Funds Received by School Districts:

Spearfish _____ \$ 253,150
Lead-Deadwood _____ \$ 69,670
Meade _____ \$ 8,024
Belle Fourche _____ \$ 0
Total _____ **\$ 330,844**



Revenues

Gross Revenue Tax	\$13,071,098
2025 Device Stamp Fee	\$5,460,000
City Slot Tax	\$475,000
License Fees	\$127,011
Application Fees	\$128,463
Interest	\$84,756
Device Testing Fees	\$15,721
Penalty on Disciplinary Action	\$22,975
Other Revenue	\$595
FY25 Device Stamp Fee Net Change from FY25	\$38,000
Total Additions to Fund:	\$19,423,618

Distributions

Administrative Expenses (Includes DOR Admin Charge)	\$1,610,237
Capital Equipment	\$8,284
Lawrence County (SDCL 42-7B-48)	\$1,165,423
Other Municipalities (SDCL 42-7B-48.1)	\$330,844
School Districts (SDCL 42-7B-48.1)	\$330,844
SD Tourism (SDCL 42-7B-48)	\$4,661,691
SD General Fund (SDCL 42-7B-48.1)	\$2,315,908
SD General Fund (SDCL 42-7B-28.1)	\$1,456,778
SD Historical Preservation (SDCL 42-7B-48)	\$100,000
SD Department of Social Services (SDCL 42-7B-48.3)	\$30,000
City of Deadwood (SDCL 42-7B-48 & 48.1) *	\$7,288,862
Total Allocations from Fund:	\$19,298,871

* SDCL 42-7B-48 is distributed on a calendar year basis

Lottery



The Lottery's net revenue generated during Fiscal Year 2025 was more than **\$178 million**. These revenues came from three sources, which are shown in the chart below.

More details on Lottery revenues from Fiscal Year 2025 can be accessed in the Lottery's Annual Report, which can be found at <https://lottery.sd.gov/beneficiaries/reports/>.

Revenues

	Sales	Prizes	Commission	Revenue Distributed
Instant Tickets	\$47,452,214	\$32,146,618	\$2,684,340	\$6,046,273
Lotto Tickets	\$25,119,921	\$12,991,028	\$1,273,190	\$7,526,986
Video Lottery*	\$1,233,403,160	\$900,309,036	\$166,547,062	\$165,111,844
	Total			\$178,685,103

* Video Lottery sales are cash in; prizes are cash out; private share of net machine income is retailer commission.

Did You Know?

Since its inception in 1987, the Lottery has distributed an impressive \$4 billion to our beneficiaries in the State of South Dakota.

This year resulted in more than \$176 million to the state's general fund, to the State's General Fund, which funds local K-12 schools, state universities, and technical institutes.

More than \$2.2 million went to the Capital Construction Fund, which is used to pay for rural water systems, community drinking water, wastewater improvement projects, and recycling and waste disposal programs.

Where the Money Went

	General Fund	Capital Construction Fund	Department of Social Services*
Instant Tickets	\$6,046,273	\$	\$
Lotto Tickets	\$5,268,890	\$2,258,096	\$
Video Lottery	\$164,881,591	\$	\$170,253
Video Lottery License Fees	\$60,000	\$	\$
Totals	\$176,256,754	\$2,258,096	\$170,253

* The SD Lottery annually provides the Department of Social Services with funding for problem gambling services. Funding comes from the Lottery's 0.5% of net machine income for administration.

Capitol Construction Fund



64% goes to the Water and Environment Fund which is used for a variety of projects from drinking water and wastewater improvement to recycling to natural resource development.



36% goes to the State Highway Fund and is used for state highways and bridges.

Instant Tickets

The Lottery launched 30 new instant ticket games during Fiscal Year 2025. Prices for instant tickets ranged from \$1 to \$30, and prizes ranged from \$1 to \$600,000.

There were 641 licensed instant ticket retailers across the state. Retailers receive a 5% commission for selling tickets, a 1% commission for cashing winning tickets for prizes up to \$100, and a 1% commission for selling tickets with prizes of more than \$100.

Instant ticket sales were down 2.36% from the previous year, and net revenues were down 16.71%.

Lotto Tickets

South Dakota currently offers five lotto games. Powerball, Mega Millions, Lotto America, and Lucky For Life are multi-state games. Dakota Cash with EZ Match is played only in South Dakota.

At the end of Fiscal Year 2025, there were 630 licensed lotto retailers. Lotto retailers receive a 5% commission for selling tickets, plus varying bonuses for selling larger winning tickets.

Lotto ticket sales were down 34.03% from the previous year, and net revenues were down 39.94%.

The General Fund receives 70% in net revenue from lotto tickets. The Capital Construction Fund receives the other 30%.

Video Lottery

Video Lottery sales (cash-in) increased 0.74% from last year.

The average number of active video lottery machines during Fiscal Year 2025 was 11,120, and the average number of licensed establishments was 1,397.

The revenue from video lottery is calculated on net machine income, which is cash-in (sales) minus cash-out (prizes). Net machine income is divided between the state and machine operators on a 50/50 split. One-half of one percent (0.5%) of the net machine income share is retained by the Lottery for administration.

49.5% of video lottery net machine income is distributed to the General Fund.

Fiscal Year 2025 Big Winners



Diane Jensen
Pierre
\$50,000
Platinum Doubler

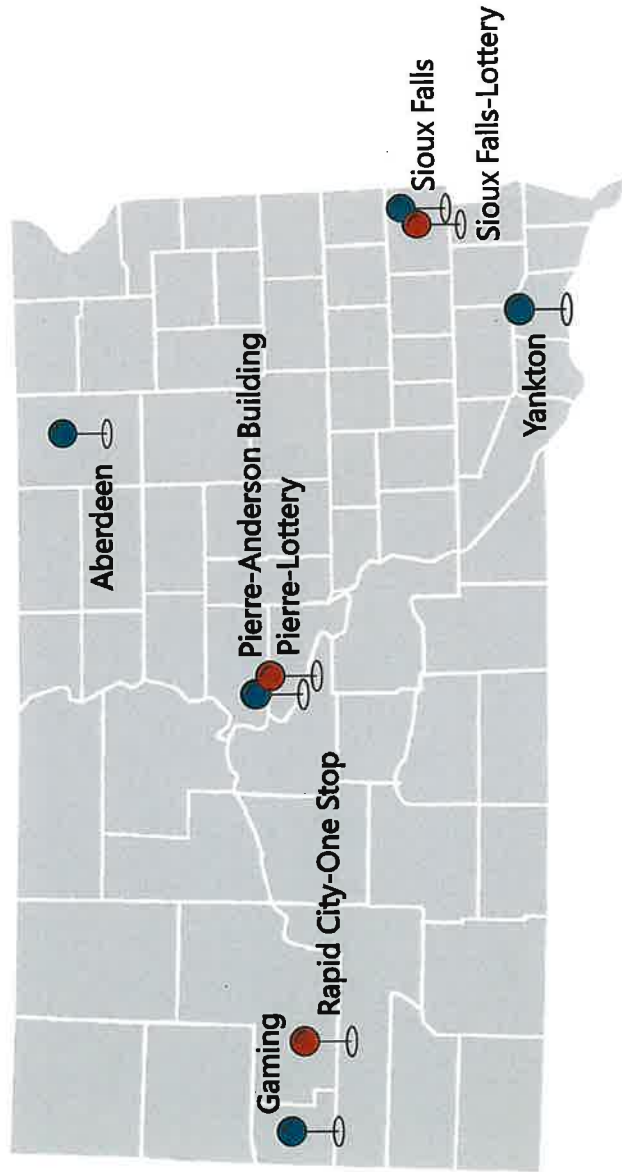


Joshua Donner
Fort Thompson
\$25,000
Cash Wheel



Shelly Holsworth-Jackson
Rapid City
\$5,000
Lucky for Life

Contact Us



Main Offices

DOR Pierre Office - Anderson Building, 445 East Capitol Avenue, 605-773-3311
S.D. Lottery - Dolly Reed Building, 711 East Wells Avenue, 605-773-5770
S.D. Commission on Gaming - Anderson Building, 445 East Capitol Avenue, 605-773-6050

Field Offices

Aberdeen Revenue Office - 420 South Roosevelt Street, 605-626-2218
Spearfish Gaming Office - 120 Industrial Drive, Suite 1, 605-578-3074
Rapid City Revenue Office - 221 Mall Drive, Suite 103, 605-394-2332
Rapid City Lottery Office - 221 Mall Drive, Suite 103, 605-394-5106
Sioux Falls Revenue Office - 1501 South Highline Avenue, Suite 3B, 605-367-5800
Sioux Falls Lottery Office - 3605 South Western Avenue, Suite B, 605-367-5840
Yankton Revenue Office - 1900 Summit Street, 605-668-2939

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Exhibit F(A)



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PREGNANT?

Celebrating Over
2 MILLION
connections in 2025!

LEARN MORE



2,164,043

Affiliates serve
over 2 million
client
appointments
each year



300,000

Loving support
helps 300,000
mothers choose
life



250,000

Skilled healthcare
professionals
provide nearly
250,000 free
ultrasounds



4,000

More than 4,000
affiliates around
the world provide
pregnancy help

**Donate
Now**

to help save
lives

**Stories
of**

lives saved

**Connect
with**

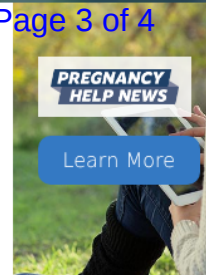
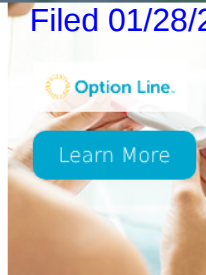
Heartbeat
International

Activate
your church



The Heartbeat Difference

At the first sign of pregnancy, Heartbeat International's worldwide network of more than 4,000 pro-life pregnancy help organizations is here. We provide comprehensive pregnancy help to the woman wherever she is on her journey. From seeing the flutter of the heartbeat on her first ultrasound, to teaching parenting classes or coordinating an adoption plan, and providing material aid throughout the pregnancy and beyond, we offer compassionate support so that no woman ever feels that abortion is her only option.

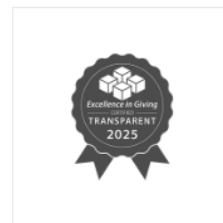
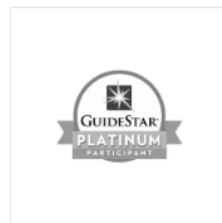
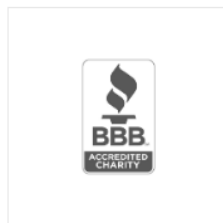
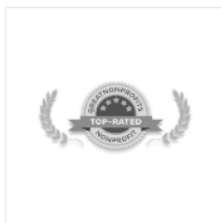


Our Life-Saving Vision...

...is a world where every new life is welcomed and children are nurtured within strong families, according to God's Plan, so that abortion is unthinkable.

Our Life-Saving Mission...

...Heartbeat International's mission is to Reach and Rescue as many lives as possible, around the world, through an effective network of life-affirming pregnancy help, to Renew communities for LIFE.



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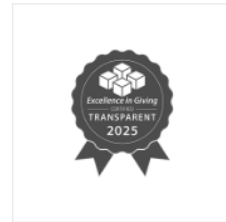
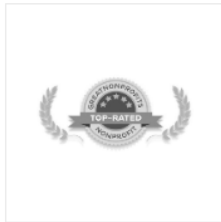
help organizations is here. We provide comprehensive pregnancy help to the woman wherever she is on her journey. From seeing the flutter of the heartbeat on her first ultrasound, to teaching parenting classes or coordinating an adoption plan, and providing material aid throughout the pregnancy and beyond, we offer compassionate support so that no woman ever feels that abortion is her only option.

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Exhibit F(B)



Because of you...

we're celebrating over

2 MILLION

connections in 2025!



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Option Line® is the first point of contact for women and families seeking help when an unexpected pregnancy changes everything. Through the compassion and generosity of donors like you, this 24/7 call, text, and chat service has made more than 2,000,000 life-affirming connections, linking women to real people, real help, and real hope at the moment they need it most. Your gift today ensures that no woman reaches out in fear and finds silence—only a caring voice ready to help her choose life.

Give today!

YOUR DONATION

Designation

General

\$1,500

\$1,000

\$750

\$500

\$250

\$100

\$ Enter amount

USD ▼

TOTAL: \$0.00

- ☐ Increase my impact, and make this a recurring gift.
- ☐ Cover the processing fee so that 100% of my donation goes to the cause.
- ☐ Dedicate my donation in honor or in memory of someone.

PAYMENT DETAILS



Card

Card number

1234 1234 1234 1234

Expiration date

MM / YY

Security code

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YOUR INFORMATION

First Name *

First

Last Name *

Last

☐ I am making this donation on behalf of my organization, business, or other entity.

Phone

▼

6235551234

☐ Yes, I'd like to opt-in to receiving SMS messages from Heartbeat Intl at 1-844-783-2229

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Is my gift tax-deductible?

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Your gift helps make abortion *unwanted today*
and *unthinkable for future generations*.

More ways to support Heartbeat International

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Who is Heartbeat International?

01:49

More from Heartbeat International



Option Line

Stories of
Lives Saved

Abortion Pill
Rescue Network



FAQs

Frequently Asked Questions

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What is your Tax ID? +

How do I update my credit card or ACH information? +

Will I get a tax receipt? +

Where can I find your financial statements? +



All contributions are tax-deductible. Contributions will be used to support all Heartbeat National & International Pro-Life Programs.

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Exhibit G(A)



Empowering the Choice of Life

National Institute of Family and Life Advocates

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Support NIFLA and pregnancy centers during Sanctity of Life month! Click [here](#) so your coffee purchase can serve a greater purpose.



Learn more about **NIFLA's** critical work to defend life.

NIFLA is standing up for the most vulnerable among us—the unborn—by defending pro-life pregnancy centers against unconstitutional laws which attempt to force medical staff, volunteers and even churches to become abortion referral agencies.

We can't do it without your support. Click one of the initiatives below and learn more about how you can join the fight to protect life today!

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>

**Legal Initiatives**

>

**Medical Clinic Conversion**

>

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Founded in 1993, the National Institute of Family and Life Advocates provides pro-life pregnancy centers and medical clinics with legal counsel, education, and training. While supplying legal support needed to protect the work of these life-affirming centers and better equipping them to serve in their communities, NIFLA continues to grow and now represents more than 1,700 member centers across the country.

NIFLA is the national leader in the development of legal guidelines to help member centers convert to licensed medical clinics. Through NIFLA's The Life Choice Project (TLC), hundreds of centers have made a successful conversion to medical clinic status. By providing medical services, including ultrasound confirmation of pregnancy, our member centers open a window to the womb for abortion-vulnerable mothers and families.

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The Wilberforce Forum

A Blog Dedicated to the Pro-Life Movement



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NIFLA Pregnancy Centers Will Always #LoveThemBoth

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Contact Us

Fredericksburg, VA
(540) 372-3930
(540) 372-3929
admin@nifla.org



Media Contact Information

For interview requests and other press inquiries related to NIFLA's Supreme Court case, please email NIFLA's media team at media@nifla.org.

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Exhibit G(B)



Thank You for Your Support

As a pioneer on both legal and medical fronts, NIFLA has had a widespread impact on the pro-life movement. NIFLA stands in the gap to protect pregnancy centers and their life-affirming work in the highest courts of the land.

We continue to expand our training opportunities to further equip pro-life pregnancy centers and medical clinics.

Your tax-deductible donation protects the lives of the unborn by equipping and protecting these charitable organizations to empower mothers and families to choose life. To learn about *non-cash giving* options, please contact Laurie at development@nifla.org.

Thank you for sharing in this mission.

* Denotes required field

Your Support

One-time ✓	Recurring
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Your Amount

\$100
\$500
\$1,000
\$2,500
\$5,000
Other

\$100.00

\$10.00 is the minimum online donation. All donations are tax deductible.

I would like to pay for the processing fee of \$5.64 so that 100% of my gift goes to NATIONAL INSTITUTE OF FAMILY AND LIFE ADVOCATES.

Your Donation Amount \$100.00

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This donation is being made on behalf of a company/organization.

Security is of paramount importance to us. Your payment information is processed securely via Level 1 PCI DSS Compliant Service Provider.

Payment Method

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Exp. Month *

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Additional Information

Do you work for a company that will match your gift?

[YES](#) [NO](#)

If this is a tribute gift, such as a gift in honor or memory of someone, please select Yes to provide details

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Please check the box to make your donation anonymous

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Exhibit H



OPTIONS CARE CENTER

FREE PREGNANCY RESOURCES

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413
CONTRIBUTIONS

Make a Donation

Did you know that the average baby goes through 10 diapers a day? That adds up to around \$100 a month or \$1200 a year!



The average cost of formula is \$1,200-\$1,500 a year. And clothing for the first year can cost around \$60.00 a month or \$720.00 a year. Our HOPE program helps provide for these needs.

The Options Care Center's HOPE program couples parenting education with peer discussion. Each session earns a mother or father coupons to spend in the baby room. Parents can learn to take care of their little ones while earning items they will need for their first year.



But OCC offers so much more. In addition to free pregnancy tests, In 2020, OCC partnered with a medical services provider to offer limited ultrasound; and in 2023, we launched limited STI testing and treatment. Our Surrendering the Secret program creates a supportive environment for post abortive women to discuss and work through their abortion experiences. We also partner with Every Bottom Covered to provide supplemental diapers and wipes to qualifying families. Our Real Essentials programs goes into classrooms and community groups to teach about healthy relationships. OCC is always on the move to provide the best care for young families.

OCC is always looking to serve the needs of our community, but we can't do it without your help. Please consider either a one time or monthly donation to support our services, and you can rest assured your donations are going to help local families.

Support Now

\$25

\$50

\$100

\$250

\$ Custom

Give!

One Time

Monthly

Quarterly

Annually

\$25 Bronze	\$50 Silver	\$100 Gold
\$250 Platinum	\$500 Diamond	\$1000 Philanthropist

Or enter your own amount:

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Comments

2 comments

Sort by **Newest**



Add a comment...



Chris Hupf Ferguson

Please let me know I submitted this for vendor booth at fall festival

Like · Reply · 1 · 3y



Chris Hupf Ferguson

This is for the fall festival vendor booth

Like · Reply · 3y

Facebook Comments Plugin

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Comments

2 comments

Sort by **Newest** ▾



Add a comment...



Chris Hupf Ferguson

Please let me know I submitted this for vendor booth at fall festival

Like · Reply · 1 · 3y



Chris Hupf Ferguson

This is for the fall festival vendor booth

Like · Reply · 3y

Facebook Comments Plugin

Check Out Our Other Campaigns

SITE MAP

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Updates
Gallery
All Campaigns

ORGANIZATION

Options Care Center
560 West 3rd St
Jamestown, NY 14701
Phone: (716-) 664-5459
EIN: 22-2757610

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About Options Care Center

Serving women for 33 years with life-affirming pregnancy resources.



Exhibit I

📍 21357 Redmond Ave., Eastpointe, MI 48021

✉ info@giannahouse.org

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Gianna House would not be able to function without your generosity! We welcome your support via our events as well as via donations, both financial and physical goods.

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Gianna House

21357 Redmond

Eastpointe, MI 48021

A ministry of this magnitude requires strong financial backing from the community. We welcome your support!

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Legacy Tree of Life

Honor your friends & family members with a unique memorial

[LEGACY GIFT](#)



Heat the House

Provide our moms & babies with a comfortable home environment all year round.

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In Memory of Catherine LoVasco

We are saddened by the loss of Catherine LoVasco. Her family has designated GH to receive donations in her name in lieu of flowers and to honor her love of children.

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Wish List

Click for more information on donating physical goods.

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Annual Golf Outing

Sponsor and/or join us for a day of golf & support GH at the same time!

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Exhibit J

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

-----:

MAYDAY HEALTH, : Docket No.: 26-cv-00078

Plaintiff, :

v. :

MARTY J. JACKLEY, : New York, New York

: January 16, 2026

Defendant. :

-----:

PROCEEDINGS BEFORE
THE HONORABLE KATHERINE POLK FAILLA
UNITED STATES DISTRICT JUDGE

APPEARANCES:

For Plaintiff: DAVIS WRIGHT TREMAINE, LLP
BY: ADAM SIEFF, ESQ.
CHELSEA KELLY, ESQ.
LAURA R. HANDMAN, ESQ.
NICOLE SAAD BEMBRIDGE, ESQ.
350 S. Grand Avenue, 27th Floor
Los Angeles, California 90071

For Defendant: OFFICE OF THE ATTORNEY GENERAL
OF SOUTH DAKOTA
BY: MARTY J. JACKLEY, ESQ.
1302 East SD Highway 1889, Suite 1
Pierre, South Dakota 57501

Transcription Service: Marissa Lewandowski
Phone: (631) 813-9335
E-mail:marissamignano@gmail.com

Proceedings recorded by electronic sound recording;
Transcript produced by transcription service

1 THE DEPUTY CLERK: Your Honor, this is in
2 the matter of Mayday Health v. Jackley.

3 Counsel, please state your names for the
4 record, beginning with counsel for plaintiff.

5 MR. SIEFF: Good evening, Your Honor. This
6 is Adam Sieff of Davis Wright Tremaine for
7 plaintiff, Mayday Health. With me on the line are
8 my colleagues Laura Handman, Chelsea Kelly, and
9 Nicole Saad Bembridge.

10 MR. JACKLEY: Good evening, Your Honor.
11 Attorney General Marty Jackley appearing on behalf
12 of the State of South Dakota.

13 THE COURT: Sir, good evening to you as
14 well, and I thank you so very much. I thank all of
15 you for returning this evening.

16 Just by way of background, I did complete
17 my classified meeting, and then I immediately set
18 out with all three of my law clerks to get something
19 to prepare to read to you this evening. I do have
20 an oral decision that I'm going to read in the
21 record.

22 There is not a court reporter on the line,
23 but this matter is being recorded. And I believe
24 that, by Tuesday, we'll have it sent to our court
25 reporter so that it can be arranged for

1 transcription, if someone is interested.

2 For now, what I'm going to ask you to do,
3 with, again, my deep thanks for your patience, is to
4 mute yourself, and I will begin to read my decision
5 into the record.

6 All right. For the reasons that I am about
7 to explain, which accept some but not all of
8 plaintiff's arguments, I am granting the motion for
9 a temporary restraining order at this time. By way
10 of background, the plaintiff is Mayday Health, a
11 nonprofit public health education organization
12 dedicated to performing accurate evidence-based
13 information about reproductive health care.

14 It is based in New York, but in order to
15 raise awareness about reproductive health care
16 options across the country, Mayday publicizes its
17 website with signs, billboards, and other in-person
18 communications, including in states where abortion
19 is restricted. Mayday does not ship, mail, or
20 otherwise handle abortion pills.

21 The defendant is Mr. Jackley here this
22 evening. He is the Attorney General of South
23 Dakota. He has been sued in his official capacity.

24 And by way of factual background, I am
25 given to understand from the complaint and the

1 submissions in this case that upon discovering that
2 Mayday had placed placards at South Dakota gas
3 stations regarding its website, the governor of
4 South Dakota directed Mr. Jackley on or about
5 December 9th of 2025 to shut down Mayday's
6 New York-based website, to ban Mayday from
7 publicizing its website to audiences in
8 South Dakota, and generally to prevent Mayday from
9 disseminating information about reproductive health
10 care.

11 Following the governor's directive,
12 Mr. Jackley started an investigation into Mayday and
13 indicated his intent to prosecute Mayday under the
14 South Dakota Deceptive Trade Practices and Consumer
15 Protection Act, contained at SDCL Section 37-24.

16 On May 10th -- December 10th, I beg your
17 pardon, of 2025, Attorney General Jackley sent a
18 cease and desist letter to Mayday at its New York
19 address, to which Mayday objected on December 19th
20 of 2025. Thereafter, on December 22nd of 2025,
21 Mr. Jackley filed a motion in South Dakota State
22 Court purporting to seek an injunction against
23 Mayday to enjoin it from engaging in the deceptive
24 advertisement of abortion-inducing pills and
25 abortion services. And I am quoting from Exhibit G

1 to plaintiff's complaint.

2 The motion, as I understand it, was served
3 on Mayday on January 15th of 2026. Mayday filed a
4 complaint in this Court on January 6th of 2026. On
5 January 14th, it moved for a preliminary injunction.
6 On January 15th, it filed an emergency motion for a
7 temporary restraining order. And as you know,
8 earlier today, we heard oral argument on the TRO
9 application.

10 I will be very brief in my discussion of
11 temporary restraining order standards, which are the
12 same as those for a preliminary injunction. They
13 are to issue where a plaintiff demonstrates a
14 likelihood of success on the merits and a threat of
15 irreparable harm absent relief. I'm quoting and
16 citing to one Second Circuit decision, *Monserate v.*
17 *New York State Senate*, 599 F.3d 148 at 154, a
18 Second Circuit decision from 2010.

19 Courts also consider whether equity tips in
20 the plaintiff's favor and whether the public
21 interest favors an injunction. Here I'm citing to
22 *New York v. U.S. Department of Homeland Security*,
23 969 F.3d 42, a Second Circuit decision from 2020.
24 And whereas, here, a government is party to the
25 lawsuit, the latter factors of equity and public

1 interest merge.

2 There has been a lot of discussion this
3 afternoon about this Court's jurisdiction to hear
4 this matter, and there are two particular challenges
5 that have been raised by defendant. The first is
6 that of personal jurisdiction, and then the second
7 is that of the application or not of *Younger*
8 abstention.

9 So, considering the first argument, which
10 is this Court's personal jurisdiction, I do find
11 that I have it to consider this case. Mr. Jackley's
12 arguments are as follows: That I lack personal
13 jurisdiction under New York's long-arm statute,
14 which is contained at Civil Practice Law and Rules
15 Section 302(a), because the cease and desist letter
16 at issue is neither a business transaction nor a
17 tortious act.

18 Second, he questions whether, under a
19 minimum contacts theory, this Court has general
20 personal jurisdiction or specific personal
21 jurisdiction. As to the latter, because he did not
22 purposefully avail himself of the privilege of
23 conducting activities within the State of New York
24 or, indeed, this district.

25 As I mentioned, I do find that I have

1 personal jurisdiction, so let me explain why. As to
2 New York's long-arm statute, the Court finds that it
3 has personal jurisdiction under the tortious act
4 element of Section 302(a)(3) because Mr. Jackley's
5 alleged actions have chilled plaintiff's speech and
6 amount to the constitutional tort of First Amendment
7 retaliation.

8 As one case in which this is discussed, I
9 commend to the parties the Second Circuit's 2015
10 decision in *Smith v. Campbell*, 782 F.3d 93. In
11 particular, accepting the plaintiff's allegations as
12 true at this stage, plaintiff has refrained from
13 speaking in various ways, including by reducing and
14 removing the aforementioned placards, not posting
15 new ones in light of the defendant's actions and
16 this litigation. And for this reason alone, this
17 Court has personal jurisdiction.

18 Cases where this is discussed include
19 *Cartier v. Oakley Incorporated* at 2006 Westlaw
20 3635321 and *Leon v. Shmukler*, 2015 Westlaw 13858434.

21 But, second, proceeding to defendant's
22 constitutional minimum contacts theory, the Court
23 also finds personal jurisdiction on this basis. The
24 Court does agree with defendant's general personal
25 jurisdiction argument and does not understand

1 plaintiff to be contesting that.

2 Mr. Jackley is the South Dakota attorney
3 general and is not at home in New York. But the
4 Court finds that defendant has purposely --
5 purposefully availed himself of the privilege of
6 conducting activities within the state of New York,
7 and so the Court has specific personal jurisdiction
8 largely for the events and reasons articulated in
9 paragraph 10 of the complaint under the *Media*
10 *Matters, Defense Distributed, and Twitter v. Paxton*
11 cases. And I think because the parties are familiar
12 with them, I will give only the briefest of
13 discussions of them.

14 With respect to the *Media Matters* case, the
15 Court finds that Mr. Jackley's behavior,
16 particularly his mailing of cease and desist letters
17 to plaintiff's New York address, is analogous to the
18 conduct there found to be sufficient to establish
19 jurisdiction.

20 In *Defense Distributed*, the Fifth Circuit
21 similarly found that the New Jersey attorney
22 general's action, including the intentional mailing
23 into Texas of a cease and desist letter to a
24 Texas-based plaintiff, established sufficient
25 minimum contacts with Texas to subject him to the

1 jurisdiction of Texas's courts. And that was
2 analogous to here because the AG's letter had a
3 chilling effect on the exercise of the plaintiff's
4 First Amendment rights.

5 So too in *Twitter v. Paxton*. The Northern
6 District of California, a Court therein, found that
7 the Texas attorney general was subject to personal
8 jurisdiction in California because, in his official
9 capacity as attorney general of Texas, he engaged in
10 retaliatory conduct expressly aimed at chilling the
11 speech of a California resident when his office sent
12 a civil investigative demand to Twitter, which
13 purported to investigate potential violations of
14 Texas state deceptive trade practice law because
15 Twitter had suspended and restricted certain users'
16 accounts in the aftermath of the January 6, 2021,
17 Capitol riot.

18 Although the Court does not reach
19 plaintiff's arguments concerning *Grand River Six*
20 *Nations, Ltd., v. Pryor*, which is contained at
21 425 F.3d 158 and is a Second Circuit decision from
22 2005, it does note its skepticism over the arguments
23 in that case. Plaintiff argues from that case that
24 personal jurisdiction over the defendant exists for
25 the independent reason that defendant's conduct that

1 forms the basis for plaintiff's claims occurred in
2 New York at the defendant's direction.

3 But I do believe -- and perhaps I'm
4 incorrect, but I do believe the plaintiff appears to
5 overstate certain facts. *Grand River* found that the
6 transacts any business element of CPLR
7 Section 302(a)(1) was satisfied where various state
8 attorneys general purposefully dedicated five months
9 to negotiating a \$206 billion master settlement
10 agreement among 46 states, the District of Columbia,
11 five territories, and four major tobacco companies,
12 and the interconnected model escrow legislation with
13 major tobacco companies was in New York.

14 Section 302(a)(1) was deemed satisfied
15 because settling a civil suit seeking compensation
16 for, inter alia, health care costs is a business
17 transaction.

18 Here, by contrast, I have a cease and
19 desist letter sent to the New York address of a
20 New York-based website. I'm not sure that
21 *Grand River* would give me jurisdiction in this case.
22 So I find, at least at this stage and on the record
23 before me, that I have personal jurisdiction.

24 And I will turn to the issue which I had
25 suggested to the parties was of greater interest to

1 me of *Younger* abstention. As I know the parties are
2 aware, this is a prudential doctrine preventing
3 federal district courts from enjoining ongoing state
4 court proceedings.

5 The case is *Younger v. Harris* at
6 401 U.S. 37 from 1971. And, generally speaking,
7 where there is a parallel pending state criminal
8 proceeding or analogous proceeding, federal courts
9 must refrain from enjoining the state prosecution.
10 The initial idea of state criminal proceedings is
11 discussed in the first instance in *Sprint*
12 *Communications v. Jacobs*, 571 U.S. 69, in a
13 Supreme Court case from 2013. But the Supreme Court
14 has also extended *Younger* abstention to certain
15 state civil proceedings that are akin to criminal
16 prosecutions or that implicate a state's interest in
17 enforcing the orders and judgments of its court.

18 At the same time, the Supreme Court made
19 clear in the *Sprint Communications* decision that it
20 has not applied *Younger* outside of these three
21 exceptional categories, which it held as defining
22 *Younger's* scope.

23 The initial question for me as I looked at
24 *Younger* abstention was whether the proceeding
25 pursuant to SDCL Section 37-24-23 is likely a civil

1 enforcement action covered by *Younger*. I won't read
2 into the record the text of Section 37-24-23 or
3 Section 37-24-25.

4 What I will say is while these proceedings
5 are not criminal prosecutions or civil proceedings
6 uniquely in furtherance of the state court's ability
7 to perform their judicial functions, I believe it
8 likely qualifies as a civil enforcement action under
9 cases such as *New Orleans Public Service, Inc., v.*
10 *Council of the City of New Orleans*, 491 U.S. 350
11 from 1989.

12 And the characteristics of these civil
13 enforcement actions akin to criminal prosecutions
14 include the following: They're characteristically
15 initiated to sanction the federal plaintiff, the
16 party challenging the state action, for some
17 wrongful act; the state actor is routinely a party
18 to the state proceeding and often initiates the
19 action; and investigations are commonly involved,
20 often culminating in the filing of a formal
21 complaint or charges. I've been quoting here from
22 the *Sprint Communications* decision at pages 79
23 through 80.

24 And so I will accept for purposes of this
25 proceeding that the matter that was filed at the end

1 of December by Mr. Jackley would qualify otherwise,
2 at least for consideration of *Younger* abstention.
3 However, I am declining to abstain or refusing to
4 abstain because I believe, or at least the record
5 before me suggests, that the state court proceeding
6 was brought in bad faith.

7 The Second Circuit has stated in this
8 regard that a refusal to abstain is justified where
9 a prosecution or proceeding has been brought to
10 retaliate for or deter constitutionally protected
11 conduct. I'm citing here to *Cullen vs. Fliegner*,
12 18 F.3d 96 -- the pinpoint is 103 -- a
13 Second Circuit decision from 1994. And in that
14 case, a high school teacher was disciplined for
15 engaging in electioneering activities on the steps
16 of the high school. The Second Circuit found a
17 basis for concluding that the school district sought
18 disciplinary charges under New York State education
19 law in retaliation for the exercise of the teacher's
20 First Amendment right to protest school board
21 elections.

22 In particular, the Second Circuit
23 considered previous interactions between the teacher
24 and the school district, including personal
25 conflicts and the imposition of fines for other

1 non-electioneering conduct.

2 Another court in this circuit has similarly
3 explained that even if the three required elements
4 for *Younger* abstention were established, abstention
5 nevertheless is inappropriate if the state
6 proceedings were initiated in bad faith, for
7 purposes of harassment, retaliation, or other
8 improper motive, or in other extraordinary
9 circumstances. And here I'm quoting from *Brooklyn*
10 *Institute of Arts and Sciences v. the City of*
11 *New York*, 64 F.Supp 2d 184 at 195, an
12 Eastern District decision from 1999.

13 In that case, the City of New York withheld
14 funds from and filed an ejectment suit in state
15 court against the Brooklyn Museum, seeking to remove
16 it from the City-owned land and building that housed
17 the museum's collection because the museum refused
18 to take down a temporary exhibit that the mayor
19 found to be offensive and disgusting. Judge Gershon
20 of the Eastern District found that the state court
21 action was conceived and initiated as an instrument
22 to pressure the museum and to compel it to cancel
23 the exhibit or remove specific objectionable works
24 without any reasonable expectation by the City that
25 it could prevail on the merits of an action for

1 ejectment and that it is part of an ongoing effort
2 to retaliate against and deter plaintiff's exercise
3 of First Amendment rights. I'm quoting here from
4 page 196 of that decision.

5 In this case -- and, again, on the record
6 that I have before me, because that's all I have --
7 I find that plaintiffs have demonstrated that
8 Mr. Jackley brought the 37-24 proceeding against
9 Mayday in retaliation or in bad faith for Mayday's
10 exercise of its First Amendment rights. The Court
11 notes in this regard that the governor of
12 South Dakota called on Mr. Jackley and his office to
13 investigate Mayday's new abortion ad campaign for
14 its conflict with South Dakota's proud pro-life
15 stance, reflecting an existing content-based bias
16 against Mayday's speech before any investigation was
17 even conducted.

18 Second, in the December 10th cease and
19 desist letter, Mr. Jackley accused Mayday of
20 conducting advertising related to the delivery of
21 abortion drugs to the state of South Dakota. This
22 is at Exhibit E to the complaint. And in its
23 response, dated December 19th of 2025, Mayday
24 clarified that it was a nonprofit information
25 resource and that it does not sell, handle, provide,

1 offer for sale, or benefit from the sale of abortion
2 medication, and it has no customers. I'm quoting
3 here from Exhibit F.

4 Section 37-24-6, Subparagraph 1, the
5 specific provision invoked by Mr. Jackley in state
6 court, prohibits the use of fraudulent means in
7 connection with the sale or advertisement of any
8 merchandise. But mayday is not a commercial
9 business, and it does not sell or advertise any
10 merchandise. And on this factual record, this Court
11 does conclude that the Section 37-24 proceeding was
12 brought in retaliation and in -- and/or in bad
13 faith.

14 In light of this exception to *Younger*
15 abstention, this Court refuses to abstain from
16 exercising its jurisdiction over this case, even if
17 Mr. Jackley could establish or has otherwise
18 established the three required elements for *Younger*
19 abstention. Let me also step back and remind the
20 parties that *Younger* abstention is considered to be
21 the exception and not the rule.

22 There was another argument that was raised
23 by plaintiff, and this one I don't find as
24 persuasive, but let me please address it. I believe
25 the argument was that I should or can refuse to

1 abstain in the ongoing state proceeding because of
2 the inclusion of prospective relief. And I'm -- let
3 me just speak about that for a moment.

4 The case that was cited to my attention was
5 *Wooley v. Maynard*, 430 U.S. 705 from 1977. As I
6 understand that case, the plaintiffs were seeking
7 declaratory and injunctive relief against the future
8 enforcement of statutes that had been used to
9 prosecute plaintiffs previously. The Supreme Court
10 held that *Younger* abstention did not apply because
11 the suit was in no way designed to annul the results
12 of a state trial, since the relief sought is wholly
13 prospective to preclude further prosecution under a
14 statute alleged to violate appellee's constitutional
15 rights. I'm quoting here from page 710 of the
16 decision.

17 And instead, the Supreme Court noted that
18 Maynard has already sustained convictions and has
19 served a sentence of imprisonment for his prior
20 offenses. He does not seek to have his record
21 expunged or to annul any collateral effects those
22 convictions may have. For example, upon his driving
23 privileges, the Maynards seek only to be free from
24 prosecutions for future violations of the same
25 statutes. *Younger* does not bar federal

1 jurisdiction. Quoting again from page 710.

2 The cases that have come after *Wooley* -- at
3 least the ones that I've looked at this afternoon --
4 have clarified that the key fact in that case,
5 besides the fact that plaintiffs sought only
6 prospective relief, was the fact that there were no
7 ongoing state court proceedings.

8 Some of these cases include the following:
9 *Stockton v. Brown*, 152 F.4th 1124, a Ninth Circuit
10 decision from 2025; *Oglala Sioux Tribe v. Fleming*,
11 904 F.3d 603, a Eighth Circuit decision from 2018;
12 *TMX Financial Corporate Services, Inc., v. Spicher*,
13 2026 Westlaw 74504, a Fifth Circuit decision from
14 last week, January 9th of 2026.

15 And so, given that even if, as plaintiff
16 claims, the relief requested is wholly prospective
17 under *Wooley*, it does appear that granting that
18 relief would affect the ongoing state proceedings.

19 Another case that I found interesting in
20 our analysis here was *Festinger v. Snitow Kaminetsky*
21 *Rosner & Snitow, LLP*, 2022 Westlaw 901660, a
22 Southern District decision -- a Southern District of
23 New York decision, excuse me, from March of 2022.

24 So I don't think that the type of relief
25 the plaintiff seeks here is dispositive or would bar

1 the Court from invoking *Younger* abstention at this
2 juncture. Instead, I am relying on the issue of
3 retaliation and bad faith. And, again, I must
4 emphasize, it is on the record that I have before
5 me.

6 So I find that I have jurisdiction to
7 consider the plaintiff's claims. And as I discussed
8 with Mr. Jackley earlier this afternoon, there
9 wasn't, at that time, raised a challenge on the
10 merits.

11 Once again, I believe that I am bound by
12 the decision of the Second Circuit last month in
13 *National Institute of Family and Life Advocates v.*
14 *James*, 160 F.4th 360, 2025. This case seems to be
15 the mirror image of that case, and in that case,
16 there was found to be a content-based restriction
17 that was subject to strict scrutiny that, in that
18 case, failed.

19 So I am finding, based largely on what I'll
20 call the *NIFLA* decision from last month, that the
21 plaintiff has demonstrated a likelihood of success
22 on the merits. That decision also suggests that the
23 plaintiff has adequately demonstrated irreparable
24 harm and the satisfaction of the merged two final
25 factors.

1 So, on this basis, I am granting the
2 plaintiff's motion for a temporary restraining
3 order. That is, of course, not the end of the
4 inquiry. This is, again, a temporary restraining
5 order. It lasts for, at most, two weeks, absent
6 some agreement between the parties that I don't
7 think we're going to have here.

8 So not to confuse the parties further, but
9 I am going to ask plaintiff's counsel, if they have
10 not done so, to email to chambers, copying the
11 defendant, a Word version of a proposed temporary
12 restraining order, and I will consider it and sign
13 it as appropriate.

14 Let me also advise the parties again that I
15 am available at some points next week. The week
16 following, I am on trial, but I will make time for
17 the parties.

18 Mr. Sieff, is it your preference, sir, that
19 you speak with Mr. Jackley and Ms. Miller and his
20 team and that you propose for me dates for a hearing
21 on the preliminary injunction application, or do you
22 wish for me to set that now?

23 MR. SIEFF: Thank you, Your Honor.

24 We can confer with the State and see which
25 dates would work for it. But if the Court has

1 limitations on its availability, perhaps we could
2 coordinate our availability with the Court's
3 availability to find a prompt and suitable time that
4 is convenient for the Court and works for the State
5 as well.

6 THE COURT: Well, let me please give you
7 some thoughts in that regard. If we're doing
8 something at this time, which I'm not actually
9 recommending, on the 23rd, which is one week from
10 now -- because I think you should have some time to
11 think about these issues, and I really would
12 welcome -- and this is me hinting to the parties --
13 additional thoughts on *Younger* abstention and or
14 personal jurisdiction as you deem appropriate -- I
15 have some time between, let's say, noon and
16 3:00 p.m. Eastern time. And then I think I could --
17 you know what? I could give you the afternoon from
18 12:00 on, on the 23rd, which is one week from now.

19 I am on trial the following week. My trial
20 days tend to end between 3:00 and 3:30 Eastern Time.
21 So if you wanted to have something at 4:00, at the
22 moment, it looks like I would be able to do that.

23 So, Mr. Jackley, I want to ask you as well,
24 sir: Would you be able to meet and confer with
25 Mr. Sieff about finding some time that's mutually

1 convenient for you all to get back together for a
2 preliminary injunction hearing?

3 MR. JACKLEY: Of course, Your Honor.

4 Can I ask a question?

5 THE COURT: Yes, sir. Of course.

6 MR. JACKLEY: Are you desiring my physical
7 presence or telephonic presence?

8 THE COURT: That is a very fair question.
9 I think that we can do this telephonic or, if the
10 parties would prefer, perhaps -- the government uses
11 Teams. If you want to see each other, we can do it
12 that way. But no, I don't have a present intention
13 of requiring you to fly cross-country for this, sir.
14 So no, I think virtual is fine, if that's
15 acceptable.

16 I mean, certainly, if you want to come to
17 New York, you're invited. But I imagine you'd
18 rather do this virtually.

19 MR. JACKLEY: I do. Looking at the
20 calendar -- and I think it's a good idea to meet and
21 confer, but I'm scheduled to be in front of our
22 Senate's State Affairs, House Judiciary and
23 Appropriations that day.

24 THE COURT: Okay. Which day is that day,
25 sir? The 23rd or the following week?

1 MR. JACKLEY: The 23rd. But that doesn't
2 mean our team can't figure out dates and maybe
3 propose something. I'm just alerting everybody that
4 that day is -- I'm at three places at once.

5 THE COURT: Absolutely, sir. I completely
6 understand, especially because I'll be on trial for
7 chunks of this time too. So I will -- absolutely,
8 have that meet and confer.

9 I also do want to give your team, sir, an
10 opportunity to write on this issue, if you'd like
11 to. Obviously, you did a fine job with your oral
12 argument this afternoon, but if you'd like
13 additional time, in light of the decision, to submit
14 something in writing, I want to give you that
15 opportunity.

16 So I will -- let me understand this, then.
17 You're all grown-ups and thoughtful people. I am
18 confident that in the coming days, you will get
19 together and find a time that works. And I'll
20 understand that by the middle of next week, you'll
21 be telling me when your availability is and if I
22 should expect additional submissions from you.

23 But, again, I thank you all very much for
24 staying with me this evening through this.

25 Mr. Sieff, from the perspective of you and

1 your team, is there anything else that I've omitted
2 doing or that you want to discuss with me?

3 MR. SIEFF: Just thinking for a second
4 here, Your Honor. We'll confer with --

5 THE COURT: Okay.

6 MR. SIEFF: Yeah, we'll confer with
7 Mr. Jackley and his team to find a time to arrange a
8 hearing. If Mr. Jackley intends to file an
9 opposition, which would be his right, we would ask
10 for the opportunity to submit a reply. And so we
11 would provide that to you in a proposal for the
12 Court's consideration. And we would aim to provide
13 that reply brief to you with enough time to read it
14 in advance of whatever hearing date we're able to
15 settle upon.

16 THE COURT: That is the preference, sir.
17 And I'll just -- I'll say this; although, I suspect
18 I'm speaking into the void here. I've had other
19 cases where, for convenience of the parties, the
20 parties have asked me to extend an existing TRO
21 beyond the 14-day period specified by the Federal
22 Rules of Civil Procedure to account for their
23 schedules.

24 Obviously, if folks wanted to do that, I
25 would certainly listen to you. But for now, I'm on

1 the clock. So I'm expecting this will be done in
2 the next two weeks.

3 Mr. Sieff, is there something else you
4 wanted to add?

5 MR. SIEFF: Yes, Your Honor. I mean, your
6 last comment raises this, to some extent. We filed
7 a motion for preliminary injunction, and the relief
8 we formally requested through the TRO was an
9 injunction pending decision on that motion. I know
10 that would -- if we followed the ordinary briefing
11 cadence, would take us beyond two weeks.

12 But if the Court were so inclined, and if
13 it required the State's consent, if the State would
14 consent, we would be open to a more relaxed briefing
15 schedule for the State to respond to our motion and
16 our application, and the Court could hear it in the
17 ordinary course, if that's something the Court were
18 interested in and the State were interested as well.

19 THE COURT: All I'm saying in this regard,
20 sir, is that I have had other cases. They have, to
21 my recollection, been intellectual property cases,
22 where there were a number of issues that required
23 the extension of time. But I -- again, have the
24 conversations you need to have with Mr. Jackley and
25 his team, and I will listen to you if the parties

1 want to go beyond -- and agree to go beyond 14 days
2 because they would like more time to digest the
3 issues and think about the issues that we've talked
4 about this evening.

5 MR. SIEFF: Understood, Your Honor. And
6 we'll prepare -- if we have not already lodged a
7 Word document version of the proposed order, we will
8 do so. And we'll serve the Word version on the
9 government as well.

10 THE COURT: Yes. Just email it to
11 chambers, is the easiest thing for me.

12 Mr. Jackley, sir, is there anything else
13 you'd like to address this evening?

14 MR. JACKLEY: No. Thank you, Your Honor.

15 THE COURT: I thank you again. And I
16 just -- I just say this, because the parties will
17 learn that I occasionally lack diplomacy.

18 Mr. Sieff, giving me less than 24 hours is
19 really not my favorite thing for you to do. So,
20 hopefully, in the future, as we work together more,
21 I'll have more time to digest your arguments.

22 MR. SIEFF: I completely appreciate that,
23 Your Honor. And we regret the need to have filed so
24 urgently and sought relief on the schedule. As
25 someone who understands all the work that your

1 office and your chambers do, we greatly appreciate
2 your time on this matter, appreciate the thought
3 that went into your order, and we will endeavor not
4 to jam you up like that in the future.

5 THE COURT: Much appreciated, all of you.
6 Thank you. Have a great weekend, all of you, and
7 I'll talk to you soon. Take care.

8 We are adjourned.

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C E R T I F I C A T E

I, Marissa Lewandowski, certify that the foregoing transcript of proceedings in the case of Mayday Health v. Jackley, Docket #1:26-cv-00078-KPF, was prepared using digital transcription software and is a true and accurate record of the proceedings.

Signature Marissa Lewandowski
Marissa Lewandowski

Date: January 22, 2026