

Warranty Services Bulletin

To: Elevate Applicators Elevate Sales Representatives

January 2025

Re: South Dakota Sales Tax on Elevate Warranties

Based on a recent sales tax audit by the South Dakota Department of Revenue, effective **March 1, 2025**, Holcim Solutions and Products US, LLC ("Holcim") will begin adding South Dakota sales tax to invoices for warranty fees for projects in the state of South Dakota. All Elevate warranty fees invoiced on or after March 1, 2025 will include South Dakota sales tax regardless of when projects were originally entered in the Elevate Pre-Installation Notice (PIN) system.

Please be advised that because the state of South Dakota does not allow a building owner's sales tax exemption to flow through a contractor to use for purchases, Holcim will be unable to apply sales tax exemption certificates submitted through PIN. Without exception, all Elevate warranties sold to licensed applicators through PIN for projects in the state of South Dakota will be subject to South Dakota sales tax beginning on March 1, 2025.

This announcement only concerns the sale of Elevate warranties to licensed applicators through the Elevate PIN system. There are no changes to invoices for material purchases, and there are no changes to standard Elevate warranty pricing.

If you have any questions or concerns related to Elevate invoices, please contact your independent Elevate Sales Representative. For any questions related to your tax obligations in the state of South Dakota, please contact your tax advisor.

Sincerely,

Michael Huber Director, Warranty Services