

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: JULY 2010

TOURISM TAX by COUNTY

## ITEMS OF NOTE:

- 1. Report is NOT based on City tax collections or remittances. Report shows state tourism taxable sales by zip code for each county.**
2. GROSS SALES: This is the amount reported on Line 1 of the South Dakota Sales and Use Tax Return.
3. USE TAXABLE: This is the amount reported on Line 2 of the South Dakota Sales and Use Tax Return.
4. TAXABLE SALES: This is the amount of sales and use taxable sales subject to state tax or reservation tax.
- 5. All figures are compiled by location zip code within a county. Some businesses may not be within City limits. These are State taxable figures only!**
6. Some cities may fall into more than one county.
7. Whenever there are less than 3 licenses in any one classification, the information is combined into an 'Other' category.
8. State Totals include 'Other' categories.
9. No Contractors Excise taxes are included.

Figures compiled by  
The South Dakota  
Department of Revenue and Regulation  
Pierre, SD

South Dakota Sales and Use Tax Reporting System  
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	Taxable Sales	Tax Due
<b>Aurora County</b>		
7011 Hotels & Motels	42,173.61	632.61
Other	N/A	N/A
<b>Beadle County</b>		
7011 Hotels & Motels	512,153.32	7,682.31
7999 Amusement & Recreation, NEC	63,328.84	949.94
Other	N/A	N/A
<b>Bennett County</b>		
Other	N/A	N/A
<b>Bon Homme County</b>		
7011 Hotels & Motels	10,654.16	159.82
Other	N/A	N/A
<b>Brookings County</b>		
7011 Hotels & Motels	649,503.93	9,742.56
Other	N/A	N/A
<b>Brown County</b>		
5511 New & Used Car Dealers	20,225.16	303.38
5632 Women's Accessory & Specialty Stores	1,921.59	28.83
5812 Eating Places	6,657.22	99.86
5947 Gift, Novelty, & Souvenir Shops	2,710.85	40.68
5999 Misc. Retail Stores, NEC	57,184.87	857.78
7011 Hotels & Motels	1,138,399.21	17,075.99
7032 Sporting & Recreational Camps	6,418.53	96.28
7948 Racing, Including Track Operation	107,397.00	1,610.96
7999 Amusement & Recreation, NEC	180,673.16	2,710.10
Other	N/A	N/A
<b>Brule County</b>		
5947 Gift, Novelty, & Souvenir Shops	37,335.21	560.03
7011 Hotels & Motels	364,831.22	5,472.48
7032 Sporting & Recreational Camps	72,493.73	1,087.41
7999 Amusement & Recreation, NEC	12,950.00	194.25
Other	N/A	N/A
<b>Butte County</b>		
5431 Fruit & Vegetable Markets	-22,896.75	-243.21
7011 Hotels & Motels	219,277.80	3,289.17
Other	N/A	N/A
<b>Campbell County</b>		
7011 Hotels & Motels	16,483.00	247.25
Other	N/A	N/A
<b>Charles Mix County</b>		
7011 Hotels & Motels	152,085.40	2,281.29
Other	N/A	N/A
<b>Clark County</b>		
7011 Hotels & Motels	19,180.51	287.71
7999 Amusement & Recreation, NEC	24,891.33	373.37
Other	N/A	N/A
<b>Clay County</b>		
7011 Hotels & Motels	198,437.23	2,976.57
Other	N/A	N/A

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<b>Codington County</b>		
5812 Eating Places	27,464.76	411.97
5947 Gift, Novelty, & Souvenir Shops	168,483.65	2,527.26
7011 Hotels & Motels	822,424.56	12,336.38
7514 Passenger Car Rental	27,813.45	417.20
Other	N/A	N/A
<b>Corson County</b>		
5411 Grocery Stores	74,779.04	1,008.45
5813 Drinking Places	679,236.33	9,124.62
7011 Hotels & Motels	11,909.13	178.64
Other	N/A	N/A
<b>Custer County</b>		
4522 Air Transportation, Nonscheduled	247,856.37	2,936.62
5932 Used Merchandise Stores	35,412.76	531.19
5947 Gift, Novelty, & Souvenir Shops	611,295.71	9,169.45
5999 Misc. Retail Stores, NEC	39,456.79	591.85
7011 Hotels & Motels	2,353,143.38	35,297.19
7033 Trailer Parks & Campsites	535,228.42	8,028.43
7999 Amusement & Recreation, NEC	965,727.33	14,485.91
Other	N/A	N/A
<b>Davison County</b>		
5812 Eating Places	31,560.36	473.41
5947 Gift, Novelty, & Souvenir Shops	377,809.71	5,667.14
7011 Hotels & Motels	1,490,091.72	22,351.38
7033 Trailer Parks & Campsites	40,716.02	610.74
8412 Museums & Art Galleries	14,228.78	213.43
Other	N/A	N/A
<b>Day County</b>		
5947 Gift, Novelty, & Souvenir Shops	2,076.30	31.15
7011 Hotels & Motels	67,919.46	1,018.80
7032 Sporting & Recreational Camps	11,341.95	170.13
7033 Trailer Parks & Campsites	10,803.83	162.06
Other	N/A	N/A
<b>Deuel County</b>		
Other	N/A	N/A
<b>Dewey County</b>		
Other	N/A	N/A
<b>Douglas County</b>		
Other	N/A	N/A
<b>Edmunds County</b>		
7011 Hotels & Motels	39,326.99	589.91
7032 Sporting & Recreational Camps	8,957.50	134.37
Other	N/A	N/A
<b>Fall River County</b>		
5812 Eating Places	10,735.50	161.03
5947 Gift, Novelty, & Souvenir Shops	92,956.04	1,394.35
7011 Hotels & Motels	683,198.85	10,248.02
7033 Trailer Parks & Campsites	45,224.05	678.36
7999 Amusement & Recreation, NEC	419,279.81	6,289.20
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Faulk County</b>		
Other	N/A	N/A
<b>Grant County</b>		
7011 Hotels & Motels	94,732.64	1,420.99
7999 Amusement & Recreation, NEC	418.59	6.27
Other	N/A	N/A
<b>Gregory County</b>		
7011 Hotels & Motels	38,839.23	582.59
7032 Sporting & Recreational Camps	68,849.41	1,032.75
7999 Amusement & Recreation, NEC	86,498.50	1,297.48
971 Hunting, Trapping, Game Propagation	23,528.09	352.92
Other	N/A	N/A
<b>Haakon County</b>		
7011 Hotels & Motels	25,510.83	382.66
Other	N/A	N/A
<b>Hamlin County</b>		
7011 Hotels & Motels	5,342.50	80.15
Other	N/A	N/A
<b>Hand County</b>		
7011 Hotels & Motels	57,826.20	867.41
7911 Dance Studios, Schools, & Halls	84,319.99	978.01
7999 Amusement & Recreation, NEC	13,999.97	210.00
Other	N/A	N/A
<b>Hanson County</b>		
Other	N/A	N/A
<b>Harding County</b>		
7011 Hotels & Motels	16,399.04	245.99
Other	N/A	N/A
<b>Hughes County</b>		
5941 Sporting Goods & Bicycle Shops	143,652.89	2,154.80
5947 Gift, Novelty, & Souvenir Shops	60,290.86	904.37
7011 Hotels & Motels	872,052.71	13,080.79
7514 Passenger Car Rental	33,567.89	503.52
7999 Amusement & Recreation, NEC	30,007.99	450.14
971 Hunting, Trapping, Game Propagation	73,317.45	1,099.76
Other	N/A	N/A
<b>Hutchinson County</b>		
7011 Hotels & Motels	56,211.13	843.16
Other	N/A	N/A
<b>Hyde County</b>		
971 Hunting, Trapping, Game Propagation	52,578.95	788.69
Other	N/A	N/A
<b>Jackson County</b>		
7011 Hotels & Motels	513,867.09	7,708.01
Other	N/A	N/A
<b>Jerauld County</b>		
Other	N/A	N/A
<b>Jones County</b>		
7011 Hotels & Motels	391,983.44	5,879.74
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Kingsbury County</b>		
7011 Hotels & Motels	142,720.41	2,140.82
7033 Trailer Parks & Campsites	10,913.15	163.70
Other	N/A	N/A
<b>Lake County</b>		
7011 Hotels & Motels	101,348.76	1,520.23
Other	N/A	N/A
<b>Lawrence County</b>		
5812 Eating Places	11,487.65	172.32
5932 Used Merchandise Stores	12,974.52	194.63
5947 Gift, Novelty, & Souvenir Shops	420,535.55	6,308.04
5999 Misc. Retail Stores, NEC	117,555.62	1,763.33
6515 Mobile Home Site Operators	14,360.00	215.41
6531 Real Estate Agents & Managers	352,124.60	5,281.87
7011 Hotels & Motels	4,634,054.90	69,510.88
7021 Rooming & Boarding Houses	45,920.66	688.81
7032 Sporting & Recreational Camps	160,902.21	2,413.54
7033 Trailer Parks & Campsites	278,053.18	4,170.79
7041 Membership Basis Organization Hotels	20,718.81	310.79
7999 Amusement & Recreation, NEC	114,271.23	1,714.07
8412 Museums & Art Galleries	45,450.16	681.75
8999 Services, NEC	991.33	14.87
Other	N/A	N/A
<b>Lincoln County</b>		
5947 Gift, Novelty, & Souvenir Shops	639.51	9.60
7011 Hotels & Motels	54,620.15	819.30
7999 Amusement & Recreation, NEC	40,832.06	612.49
Other	N/A	N/A
<b>Lyman County</b>		
7011 Hotels & Motels	375,513.99	5,632.71
7999 Amusement & Recreation, NEC	65,913.09	988.70
971 Hunting, Trapping, Game Propagation	43,677.66	655.16
Other	N/A	N/A
<b>McCook County</b>		
7011 Hotels & Motels	61,545.68	923.19
7999 Amusement & Recreation, NEC	16,954.27	254.31
Other	N/A	N/A
<b>McPherson County</b>		
Other	N/A	N/A
<b>Marshall County</b>		
7011 Hotels & Motels	59,299.89	889.49
Other	N/A	N/A
<b>Meade County</b>		
5699 Misc. Apparel & Accessory Stores	124,605.30	1,869.07
5813 Drinking Places	117,432.58	1,761.49
5947 Gift, Novelty, & Souvenir Shops	45,070.47	676.06
6531 Real Estate Agents & Managers	24,565.50	368.49
7011 Hotels & Motels	828,217.65	12,423.27
7033 Trailer Parks & Campsites	1,310,719.92	19,660.81
7999 Amusement & Recreation, NEC	65,968.38	989.54
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Mellette County</b>		
Other	N/A	N/A
<b>Miner County</b>		
7011 Hotels & Motels	5,214.50	78.23
Other	N/A	N/A
<b>Minnehaha County</b>		
5632 Women's Accessory & Specialty Stores	2,397.50	35.97
5699 Misc. Apparel & Accessory Stores	1,870.48	28.06
5812 Eating Places	239,980.82	3,599.73
5813 Drinking Places	50,481.82	757.23
5932 Used Merchandise Stores	726.50	10.91
5941 Sporting Goods & Bicycle Shops	5,528.08	82.92
5947 Gift, Novelty, & Souvenir Shops	99,668.41	1,495.04
5963 Direct Selling Establishments	33,593.50	503.91
5999 Misc. Retail Stores, NEC	78,735.07	1,181.05
6513 Apartment Building Operators	6,078.00	91.17
7011 Hotels & Motels	6,333,927.89	95,008.90
7033 Trailer Parks & Campsites	171,435.19	2,571.53
7941 Sports Clubs, Managers, & Promoters	263,989.34	3,959.84
7991 Physical Fitness Facilities	2,740.22	41.11
7992 Public Golf Courses	25,856.34	387.84
7997 Membership Sports & Recreation Clubs	16,194.67	242.94
7999 Amusement & Recreation, NEC	635,698.84	9,535.48
8412 Museums & Art Galleries	765,140.97	11,477.12
Other	N/A	N/A
<b>Moody County</b>		
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
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	Taxable Sales	Tax Due
<b>Pennington County</b>		
4522 Air Transportation, Nonscheduled	168,020.40	2,473.96
4725 Tour Operators	26,742.00	401.13
5085 Industrial Supplies	21,619.79	324.29
5094 Jewelry & Precious Stones	77,288.61	1,159.33
5441 Candy, Nut, & Confectionery Stores	112,507.24	1,687.61
5511 New & Used Car Dealers	70,109.75	1,051.65
5812 Eating Places	372,628.30	5,589.44
5813 Drinking Places	70,691.63	1,060.37
5932 Used Merchandise Stores	14,472.88	217.10
5941 Sporting Goods & Bicycle Shops	14,197.95	212.97
5944 Jewelry Stores	350,598.07	5,258.96
5945 Hobby, Toy, & Game Shops	4,683.99	70.27
5947 Gift, Novelty, & Souvenir Shops	4,934,675.32	74,020.17
5949 Sewing, Needlework, & Piece Goods	48,230.79	723.45
5999 Misc. Retail Stores, NEC	873,406.27	13,101.08
6512 Nonresidential Building Operators	14,210.61	213.16
6531 Real Estate Agents & Managers	60,772.90	911.59
7011 Hotels & Motels	13,817,652.88	207,264.94
7033 Trailer Parks & Campsites	2,374,335.79	35,615.02
7221 Photographic Studios, Portrait	33,462.97	501.94
7389 Business Services, NEC	33,646.51	504.71
7514 Passenger Car Rental	910,476.63	13,657.15
7992 Public Golf Courses	3,076.00	46.14
7999 Amusement & Recreation, NEC	3,023,154.83	42,083.21
8412 Museums & Art Galleries	158,197.97	2,372.97
8699 Membership Organizations, NEC	366,017.67	5,490.27
Other	N/A	N/A
<b>Perkins County</b>		
7011 Hotels & Motels	94,349.32	1,415.24
Other	N/A	N/A
<b>Potter County</b>		
7011 Hotels & Motels	201,055.60	3,015.85
971 Hunting, Trapping, Game Propagation	6,333.65	95.00
Other	N/A	N/A
<b>Roberts County</b>		
7011 Hotels & Motels	109,431.05	1,641.47
Other	N/A	N/A
<b>Sanborn County</b>		
7999 Amusement & Recreation, NEC	7,437.00	111.56
Other	N/A	N/A
<b>Spink County</b>		
7011 Hotels & Motels	54,723.61	820.85
7999 Amusement & Recreation, NEC	3,623.05	54.35
971 Hunting, Trapping, Game Propagation	40,967.50	614.51
Other	N/A	N/A
<b>Stanley County</b>		
5812 Eating Places	219,701.92	3,295.52
7011 Hotels & Motels	208,715.25	3,130.73
7999 Amusement & Recreation, NEC	25,337.16	380.06
Other	N/A	N/A

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<b>Sully County</b>		
7999 Amusement & Recreation, NEC	16,427.00	246.42
971 Hunting, Trapping, Game Propagation	70,418.48	1,056.28
Other	N/A	N/A
<b>Tripp County</b>		
7011 Hotels & Motels	151,168.31	2,267.53
7999 Amusement & Recreation, NEC	63,246.24	948.69
Other	N/A	N/A
<b>Todd County</b>		
Other	N/A	N/A
<b>Turner County</b>		
Other	N/A	N/A
<b>Union County</b>		
5812 Eating Places	17,683.68	265.25
7011 Hotels & Motels	334,056.83	5,010.85
Other	N/A	N/A
<b>Walworth County</b>		
7011 Hotels & Motels	296,596.86	4,448.97
7999 Amusement & Recreation, NEC	59,269.59	889.05
Other	N/A	N/A
<b>Yankton County</b>		
5947 Gift, Novelty, & Souvenir Shops	4,428.33	66.43
7011 Hotels & Motels	553,512.48	8,302.69
7999 Amusement & Recreation, NEC	26,357.68	395.37
Other	N/A	N/A
<b>Out of State County</b>		
4522 Air Transportation, Nonscheduled	18,331.00	274.97
5812 Eating Places	11,494.00	172.41
5947 Gift, Novelty, & Souvenir Shops	21,810.80	320.18
5999 Misc. Retail Stores, NEC	10,519.20	147.42
7999 Amusement & Recreation, NEC	130,920.89	1,963.82
Other	N/A	N/A
<b>Consolidated County</b>		
7011 Hotels & Motels	1,072,029.19	16,080.44
7514 Passenger Car Rental	1,860,624.56	27,909.37
Other	N/A	N/A
<b>Total for State</b>	<b>80,979,348.65</b>	<b>1,209,218.96</b>

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