

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: OCTOBER 2011

## 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.
10. No Audit figures 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>                    |               |           |
| Other                                   | N/A           | N/A       |
| <b>Beadle County</b>                    |               |           |
| 7011 Hotels & Motels                    | 432,264.50    | 6,483.96  |
| Other                                   | N/A           | N/A       |
| <b>Bennett County</b>                   |               |           |
| Other                                   | N/A           | N/A       |
| <b>Bon Homme County</b>                 |               |           |
| 7011 Hotels & Motels                    | 11,855.63     | 177.84    |
| Other                                   | N/A           | N/A       |
| <b>Brookings County</b>                 |               |           |
| 7011 Hotels & Motels                    | 796,837.42    | 11,952.57 |
| 7991 Physical Fitness Facilities        | 21,854.02     | 327.81    |
| Other                                   | N/A           | N/A       |
| <b>Brown County</b>                     |               |           |
| 5812 Eating Places                      | 28,277.66     | 424.18    |
| 5947 Gift, Novelty, & Souvenir Shops    | 1,790.22      | 26.85     |
| 7011 Hotels & Motels                    | 1,050,755.89  | 15,761.36 |
| 7032 Sporting & Recreational Camps      | 16,311.09     | 244.67    |
| 7999 Amusement & Recreation, NEC        | 94,082.40     | 1,411.24  |
| Other                                   | N/A           | N/A       |
| <b>Brule County</b>                     |               |           |
| 7011 Hotels & Motels                    | 355,970.51    | 5,339.55  |
| 971 Hunting, Trapping, Game Propagation | 81,187.59     | 1,217.81  |
| Other                                   | N/A           | N/A       |
| <b>Butte County</b>                     |               |           |
| 7011 Hotels & Motels                    | 212,207.73    | 3,183.11  |
| 7033 Trailer Parks & Campsites          | 70,502.92     | 1,057.54  |
| 7999 Amusement & Recreation, NEC        | 11,284.77     | 169.27    |
| Other                                   | N/A           | N/A       |
| <b>Campbell County</b>                  |               |           |
| 7011 Hotels & Motels                    | 16,794.00     | 251.92    |
| Other                                   | N/A           | N/A       |
| <b>Charles Mix County</b>               |               |           |
| 5992 Florists                           | 21,530.00     | 322.97    |
| 7011 Hotels & Motels                    | 103,738.68    | 1,556.09  |
| Other                                   | N/A           | N/A       |
| <b>Clark County</b>                     |               |           |
| Other                                   | N/A           | N/A       |
| <b>Clay County</b>                      |               |           |
| 7011 Hotels & Motels                    | 78,018.85     | 1,170.29  |
| 7999 Amusement & Recreation, NEC        | 14,537.00     | 195.75    |
| Other                                   | N/A           | N/A       |
| <b>Codington County</b>                 |               |           |
| 7011 Hotels & Motels                    | 728,325.12    | 10,924.87 |
| Other                                   | N/A           | N/A       |
| <b>Corson County</b>                    |               |           |
| Other                                   | N/A           | N/A       |

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|   | Taxable Sales | Tax Due   |
|---|---------------|-----------|
| <b>Custer County</b>                    |               |           |
| 5932 Used Merchandise Stores            | 11,936.76     | 179.05    |
| 5947 Gift, Novelty, & Souvenir Shops    | 343,538.86    | 5,153.13  |
| 7011 Hotels & Motels                    | 2,378,219.50  | 35,673.33 |
| 7033 Trailer Parks & Campsites          | 318,495.97    | 4,777.45  |
| 7999 Amusement & Recreation, NEC        | 41,717.16     | 625.76    |
| Other                                   | N/A           | N/A       |
| <b>Davison County</b>                   |               |           |
| 5947 Gift, Novelty, & Souvenir Shops    | 101,472.31    | 1,522.09  |
| 7011 Hotels & Motels                    | 1,385,453.17  | 20,781.81 |
| 7033 Trailer Parks & Campsites          | 23,142.01     | 347.14    |
| Other                                   | N/A           | N/A       |
| <b>Day County</b>                       |               |           |
| 7011 Hotels & Motels                    | 32,096.36     | 481.45    |
| Other                                   | N/A           | N/A       |
| <b>Deuel County</b>                     |               |           |
| Other                                   | N/A           | N/A       |
| <b>Dewey County</b>                     |               |           |
| 971 Hunting, Trapping, Game Propagation | -16,401.81    | -246.03   |
| Other                                   | N/A           | N/A       |
| <b>Douglas County</b>                   |               |           |
| Other                                   | N/A           | N/A       |
| <b>Edmunds County</b>                   |               |           |
| 7011 Hotels & Motels                    | 24,348.59     | 365.23    |
| Other                                   | N/A           | N/A       |
| <b>Fall River County</b>                |               |           |
| 5947 Gift, Novelty, & Souvenir Shops    | 68,820.69     | 1,032.32  |
| 7011 Hotels & Motels                    | 567,299.70    | 8,509.51  |
| 7999 Amusement & Recreation, NEC        | 246,248.05    | 3,693.72  |
| Other                                   | N/A           | N/A       |
| <b>Faulk County</b>                     |               |           |
| Other                                   | N/A           | N/A       |
| <b>Grant County</b>                     |               |           |
| 7011 Hotels & Motels                    | 81,698.12     | 1,225.47  |
| Other                                   | N/A           | N/A       |
| <b>Gregory County</b>                   |               |           |
| 7011 Hotels & Motels                    | 18,750.20     | 281.26    |
| 971 Hunting, Trapping, Game Propagation | 170,970.70    | 2,564.56  |
| Other                                   | N/A           | N/A       |
| <b>Haakon County</b>                    |               |           |
| Other                                   | N/A           | N/A       |
| <b>Hamlin County</b>                    |               |           |
| Other                                   | N/A           | N/A       |
| <b>Hand County</b>                      |               |           |
| 7011 Hotels & Motels                    | 24,336.32     | 365.06    |
| Other                                   | N/A           | N/A       |
| <b>Hanson County</b>                    |               |           |
| Other                                   | N/A           | N/A       |

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|   | Taxable Sales | Tax Due   |
|---|---------------|-----------|
| <b>Harding County</b>                     |               |           |
| Other                                     | N/A           | N/A       |
| <b>Hughes County</b>                      |               |           |
| 7011 Hotels & Motels                      | 954,914.76    | 14,323.71 |
| 7514 Passenger Car Rental                 | 32,492.91     | 487.40    |
| 7999 Amusement & Recreation, NEC          | 20,747.91     | 311.22    |
| 8299 Schools & Educational Services, NEC  | 725.91        | 10.89     |
| 971 Hunting, Trapping, Game Propagation   | 73,791.18     | 1,106.87  |
| Other                                     | N/A           | N/A       |
| <b>Hutchinson County</b>                  |               |           |
| 7011 Hotels & Motels                      | 37,873.23     | 568.09    |
| Other                                     | N/A           | N/A       |
| <b>Hyde County</b>                        |               |           |
| Other                                     | N/A           | N/A       |
| <b>Jackson County</b>                     |               |           |
| 7011 Hotels & Motels                      | 129,506.36    | 1,942.58  |
| Other                                     | N/A           | N/A       |
| <b>Jerauld County</b>                     |               |           |
| 971 Hunting, Trapping, Game Propagation   | 36,944.92     | 554.17    |
| Other                                     | N/A           | N/A       |
| <b>Jones County</b>                       |               |           |
| 7011 Hotels & Motels                      | 308,838.83    | 4,632.58  |
| 7999 Amusement & Recreation, NEC          | 62,757.58     | 941.37    |
| Other                                     | N/A           | N/A       |
| <b>Kingsbury County</b>                   |               |           |
| 7011 Hotels & Motels                      | 109,227.02    | 1,638.41  |
| Other                                     | N/A           | N/A       |
| <b>Lake County</b>                        |               |           |
| 5511 New & Used Car Dealers               | 2,522.37      | 37.84     |
| Other                                     | N/A           | N/A       |
| <b>Lawrence County</b>                    |               |           |
| 5944 Jewelry Stores                       | 125,156.15    | 1,877.34  |
| 5947 Gift, Novelty, & Souvenir Shops      | 451,624.53    | 6,774.36  |
| 6531 Real Estate Agents & Managers        | 96,188.45     | 1,442.84  |
| 7011 Hotels & Motels                      | 4,389,030.33  | 65,835.51 |
| 7021 Rooming & Boarding Houses            | 33,493.58     | 502.41    |
| 7032 Sporting & Recreational Camps        | 51,606.09     | 774.10    |
| 7033 Trailer Parks & Campsites            | 330,694.21    | 4,960.43  |
| 7699 Repair Services, NEC                 | -13,356.42    | -200.35   |
| 7997 Membership Sports & Recreation Clubs | 2,131.69      | 31.98     |
| 7999 Amusement & Recreation, NEC          | 54,046.25     | 810.69    |
| 8412 Museums & Art Galleries              | 52,205.48     | 783.08    |
| Other                                     | N/A           | N/A       |
| <b>Lincoln County</b>                     |               |           |
| 7999 Amusement & Recreation, NEC          | 33,061.61     | 495.93    |
| Other                                     | N/A           | N/A       |
| <b>Lyman County</b>                       |               |           |
| 7011 Hotels & Motels                      | 333,910.82    | 5,008.67  |
| 971 Hunting, Trapping, Game Propagation   | 42,960.96     | 644.41    |
| Other                                     | N/A           | N/A       |

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|   | Taxable Sales | Tax Due    |
|---|---------------|------------|
| <b>Marshall County</b>                    |               |            |
| 7011 Hotels & Motels                      | 54,863.44     | 822.95     |
| 7997 Membership Sports & Recreation Clubs | 4,708.05      | 70.63      |
| Other                                     | N/A           | N/A        |
| <b>McCook County</b>                      |               |            |
| 5812 Eating Places                        | 4,633.80      | 69.52      |
| 7011 Hotels & Motels                      | 57,790.94     | 866.86     |
| Other                                     | N/A           | N/A        |
| <b>McPherson County</b>                   |               |            |
| Other                                     | N/A           | N/A        |
| <b>Meade County</b>                       |               |            |
| 5699 Misc. Apparel & Accessory Stores     | 24,534.30     | 368.02     |
| 5813 Drinking Places                      | 32,960.25     | 494.41     |
| 5947 Gift, Novelty, & Souvenir Shops      | 41,588.79     | 623.85     |
| 7011 Hotels & Motels                      | 588,179.46    | 8,822.69   |
| 7033 Trailer Parks & Campsites            | 372,937.08    | 5,594.09   |
| Other                                     | N/A           | N/A        |
| <b>Mellette County</b>                    |               |            |
| Other                                     | N/A           | N/A        |
| <b>Miner County</b>                       |               |            |
| 7011 Hotels & Motels                      | 19,347.26     | 290.21     |
| Other                                     | N/A           | N/A        |
| <b>Minnehaha County</b>                   |               |            |
| 5812 Eating Places                        | 22,681.84     | 340.23     |
| 5947 Gift, Novelty, & Souvenir Shops      | 12,781.52     | 191.72     |
| 5963 Direct Selling Establishments        | 21,050.48     | 315.75     |
| 5992 Florists                             | 795.00        | 11.93      |
| 5999 Misc. Retail Stores, NEC             | 378,075.53    | 5,671.13   |
| 7011 Hotels & Motels                      | 5,873,319.67  | 88,099.82  |
| 7941 Sports Clubs, Managers, & Promoters  | 218,084.05    | 3,271.26   |
| 7992 Public Golf Courses                  | 10,087.14     | 151.30     |
| 7997 Membership Sports & Recreation Clubs | 7,019.30      | 105.29     |
| 7999 Amusement & Recreation, NEC          | 310,591.15    | 4,658.87   |
| Other                                     | N/A           | N/A        |
| <b>Moody County</b>                       |               |            |
| Other                                     | N/A           | N/A        |
| <b>Pennington County</b>                  |               |            |
| 5812 Eating Places                        | 432,146.97    | 6,482.22   |
| 5813 Drinking Places                      | 85,265.66     | 1,278.98   |
| 5932 Used Merchandise Stores              | 14,831.06     | 222.47     |
| 5944 Jewelry Stores                       | 415,659.72    | 6,234.91   |
| 5947 Gift, Novelty, & Souvenir Shops      | 3,515,959.75  | 52,739.38  |
| 5963 Direct Selling Establishments        | -5,406.73     | -81.10     |
| 5999 Misc. Retail Stores, NEC             | 1,556,578.83  | 23,348.68  |
| 7011 Hotels & Motels                      | 10,681,302.82 | 160,219.67 |
| 7032 Sporting & Recreational Camps        | 16,865.54     | 252.99     |
| 7033 Trailer Parks & Campsites            | 969,762.53    | 14,546.46  |
| 7514 Passenger Car Rental                 | 493,737.64    | 7,406.06   |
| 7999 Amusement & Recreation, NEC          | 1,653,885.92  | 24,808.33  |
| 8412 Museums & Art Galleries              | 160,267.60    | 2,404.02   |
| Other                                     | N/A           | N/A        |

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|   | Taxable Sales | Tax Due    |
|---|---------------|------------|
| <b>Perkins County</b>                   |               |            |
| 7011 Hotels & Motels                    | 85,376.60     | 1,280.66   |
| Other                                   | N/A           | N/A        |
| <b>Potter County</b>                    |               |            |
| 7011 Hotels & Motels                    | 79,795.36     | 1,196.94   |
| Other                                   | N/A           | N/A        |
| <b>Roberts County</b>                   |               |            |
| Other                                   | N/A           | N/A        |
| <b>Sanborn County</b>                   |               |            |
| Other                                   | N/A           | N/A        |
| <b>Spink County</b>                     |               |            |
| 7011 Hotels & Motels                    | 8,770.82      | 131.56     |
| Other                                   | N/A           | N/A        |
| <b>Stanley County</b>                   |               |            |
| 5812 Eating Places                      | -2,367,975.79 | -29,632.19 |
| 971 Hunting, Trapping, Game Propagation | 27,605.97     | 414.09     |
| Other                                   | N/A           | N/A        |
| <b>Sully County</b>                     |               |            |
| 7011 Hotels & Motels                    | 61.49         | 0.88       |
| Other                                   | N/A           | N/A        |
| <b>Todd County</b>                      |               |            |
| Other                                   | N/A           | N/A        |
| <b>Tripp County</b>                     |               |            |
| 7011 Hotels & Motels                    | 142,174.37    | 2,132.63   |
| Other                                   | N/A           | N/A        |
| <b>Turner County</b>                    |               |            |
| Other                                   | N/A           | N/A        |
| <b>Union County</b>                     |               |            |
| 7011 Hotels & Motels                    | 296,003.10    | 4,440.04   |
| Other                                   | N/A           | N/A        |
| <b>Walworth County</b>                  |               |            |
| 7011 Hotels & Motels                    | 162,778.61    | 2,441.67   |
| Other                                   | N/A           | N/A        |
| <b>Yankton County</b>                   |               |            |
| 7011 Hotels & Motels                    | 539,164.83    | 8,087.48   |
| 7033 Trailer Parks & Campsites          | 24,898.24     | 373.47     |
| Other                                   | N/A           | N/A        |
| <b>Out of State County</b>              |               |            |
| 5812 Eating Places                      | 24,149.37     | 357.78     |
| 5947 Gift, Novelty, & Souvenir Shops    | 4,362.00      | 65.44      |
| 5963 Direct Selling Establishments      | 13,135.00     | 197.03     |
| 7514 Passenger Car Rental               | 1,938,220.75  | 29,073.31  |
| 7999 Amusement & Recreation, NEC        | 65,075.81     | 976.15     |
| Other                                   | N/A           | N/A        |

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|                        | Taxable Sales        | Tax Due           |
|------------------------|----------------------|-------------------|
| <b>Total for State</b> | <b>61,525,849.83</b> | <b>928,749.23</b> |

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