SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: APRIL 2024

Taxable Sales Filed for previous Month Comparison of Industry Divisions and Major Groups

ITEMS OF NOTE:

- 1. This report is a comparison between state taxable receipts for April 2024 and April 2023. It is not a cumulative total.
- 2. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.
- 3. 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!
- 4. No Contractors Excise taxes are included.
- 5. The dollar amounts in this report are a result of the gross sales plus use taxable items less the deductions that are allowed on the SD sales and use tax return.
- 6. Some large differences can be explained by amended returns in future months and late filers. Late filers can include more than one return in the same month.

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

Taxable Sales for Returns Filed in April 2024 and 2023 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2024	2023	%	Division	2024	2023	%
Misc. Retail	452,731,458	451,109,256	0.4	Agriculture, Forestry, & Fishing	42,619,558	43,549,076	-2.1
General Merchandise Stores	272,283,116	250,704,272	8.6	Mining	6,019,899	6,800,475	-11.5
Wholesale Trade - Durable Goods	209,686,391	193,957,753	8.1	Construction	4,749,255	3,991,729	19.0
Eating & Drinking Places	171,323,124	163,347,377	4.9	Manufacturing	138,412,370	141,097,974	-1.9
Building Materials & Garden Supplies	158,393,285	160,756,699	-1.5	Transportation & Public Utilities	251,117,181	275,765,764	-8.9
Electric, Gas, & Sanitary Services	154,160,586	173,126,695	-11.0	Wholesale Trade	262,095,528	247,833,587	5.8
Food Stores	150,745,184	150,128,698	0.4	Retail Trade	1,429,347,223	1,403,921,084	1.8
Business Services	144,781,987	135,446,647	6.9	Finance, Insurance, & Real Estate	44,476,688	46,302,606	-3.9
Automotive Dealers & Service Stations	117,655,459	115,574,224	1.8	Services	503,332,510	517,895,602	-2.8
Engineering & Management Services	85,979,629	111,116,337	-22.6	Public Administration	324,314	217,727	49.0
Major Group	2024	2023	%	Major Group	2024	2023	%
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Agricultural Production - Crops	1,575,512	713,621	120.8	Wholesale Trade - Durable Goods	209,686,391	193,957,753	8.1
Agricultural Production - Livestock	2,184,992	2,924,643	-25.3	Wholesale Trade - Nondurable Goods	52,409,137	53,875,834	-2.7
Agricultural Services	37,905,791	39,073,927	-3.0	Building Materials & Garden Supplies	158,393,285	160,756,699	-1.5
Forestry	117,874	74,578	58.1	General Merchandise Stores	272,283,116	250,704,272	8.6
Fishing, Hunting, & Trapping	835,390	762,306	9.6	Food Stores	150,745,184	150,128,698	0.4
Metal Mining	1,829,507	1,674,779	9.2	Automotive Dealers & Service Stations	117,655,459	115,574,224	1.8
Coal Mining	866	16,677	-94.8	Apparel & Accessory Stores	40,269,929	40,053,494	0.5
Oil & Gas Extraction	1,508,097	2,978,871	-49.4	Furniture & Homefurnishings Stores	65,945,669	72,247,064	-8.7
Nonmetallic Minerals, Except Fuels	2,681,429	2,130,148	25.9	Eating & Drinking Places	171,323,124	163,347,377	4.9
General Building Contractors	787,453	1,115,765	-29.4	Misc. Retail	452,731,458	451,109,256	0.4
Heavy Construction, except Building	-		-	Depository Institutions	2,738,345	2,442,614	12.1
Special Trade Contractors	3,961,802	2,875,964	37.8	Nondepository Institutions	7,221,467	9,190,275	-21.4
Food & Kindred Products	12,771,984	13,251,739	-3.6	Security & Commodity Brokers	879,450	694,767	26.6
Tobacco Products	390,165	338,304	15.3	Insurance Carriers	1,585,401	2,042,147	-22.4
Textile Mill Products	215,406	131,500	63.8	Insurance Agents, Brokers, & Service	1,968,025	2,683,412	-26.7
Apparel & Other Textile Products	1,289,325	1,151,755	11.9	Real Estate	27,835,937	26,902,839	3.5
Lumber & Wood Products	10,721,060	9,874,142	8.6	Holding & Other Investment Offices	2,248,063	2,346,552	-4.2
Furniture & Fixtures	1,293,639	726,515	78.1	Hotels & Other Lodging Places	54,491,973	54,049,055	0.8
Paper & Allied Products	1,284,481	1,544,222	-16.8	Personal Services	36,709,533	35,500,508	3.4
Printing & Publishing	7,612,084	7,718,354	-1.4	Business Services	144,781,987	135,446,647	6.9
Chemicals & Allied Products	17,289,236	13,928,815	24.1	Auto Repair, Services, & Parking	66,180,311	69,259,536	-4.4
Petroleum & Coal Products	1,181,540	697,957	69.3	Misc. Repair Services	21,807,459	21,208,455	2.8
Rubber & Misc. Plastics Products	3,014,519	3,619,972	-16.7	·	3,772,459	2,626,723	43.6
Leather & Leather Products	49,840	32,511		Amusement & Recreation Services	33,252,101	31,692,597	43.0
Stone, Clay, & Glass Products				Health Services			
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Primary Metal Industries	2,388,079	1,809,452	32.0	Legal Services	26,453,635	32,592,955	-18.8
Fabricated Metal Products	14,871,199	11,938,698	24.6	Educational Services	1,958,450	1,667,604	17.4
Industrial Machinery & Equipment	21,166,183	28,235,136	-25.0	Social Services	333,639	-60,722	-649.5
Electronic & Other Electrical Equipment	13,103,062	11,734,032	11.7	Museums, Botanical, Zoological Gardens	200,636	266,347	-24.7
Transportation Equipment	4,073,253	5,184,910	-21.4	Membership Organizations	1,616,078	1,046,082	54.5
Instruments & Related Products	2,041,876	5,314,543	-61.6	Engineering & Management Services	85,979,629	111,116,337	-22.6
Misc. Manufacturing Industries	8,464,150	7,323,210	15.6	Private Households	244,799	171,450	42.8
Railroad Transportation	-743,662	2,362,982	-131.5	Services, NEC	11,159,441	8,562,932	30.3
Local & Interurban Passenger Transportati	917,929	1,160,407	-20.9	Executive, Legislative, & General	216,028	93,833	130.2
Trucking & Warehousing	16,710,030	16,997,300	-1.7	Justice, Public Order, & Safety	30,236	6,170	390.0
U.S. Postal Service	-		-	Finance, Taxation, & Monetary Policy	-		-
Water Transportation	689,151	676,595	1.9	Administration of Human Resources	4,039	11,296	-64.2
Transportation by Air	2,554,141	2,218,165	15.1	Environmental Quality & Housing	20,034	13,962	43.5
Pipelines, Except Natural Gas	270,293	650,952	-58.5	Administration of Economic Programs	1,516	60,100	-97.5
Transportation Services	1,327,481	2,355,745	-43.6	National Security & Intl. Affairs	52,460	32,367	62.1
Communications	75,231,232	76,216,923	-1.3	Nonclassifiable Establishments	-		-
Electric, Gas, & Sanitary Services	154,160,586	173,126,695	-11.0				

STATE TOTAL: \$2,682,494,526 (2024) - \$2,687,375,624 (2023) = -.18% decrease

Figures compiled by SD Dept of Revenue

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