

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: AUGUST 2009

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
Returns Filed: August 2009

| | Taxable Sales | Tax Due |
|-----------------------------------------|---------------|-----------|
| Aurora County | | |
| 7011 Hotels & Motels | 32,414.64 | 486.22 |
| 971 Hunting, Trapping, Game Propagation | 40,763.82 | 407.63 |
| Other | N/A | N/A |
| Beadle County | | |
| 7011 Hotels & Motels | 533,822.18 | 8,007.33 |
| 7999 Amusement & Recreation, NEC | 65,006.17 | 923.63 |
| Other | N/A | N/A |
| Bennett County | | |
| Other | N/A | N/A |
| Bon Homme County | | |
| 7011 Hotels & Motels | 14,420.66 | 215.88 |
| Other | N/A | N/A |
| Brookings County | | |
| 5812 Eating Places | 120,727.31 | 1,810.91 |
| 7011 Hotels & Motels | 611,921.14 | 9,178.81 |
| Other | N/A | N/A |
| Brown County | | |
| 5511 New & Used Car Dealers | 17,861.08 | 267.92 |
| 5812 Eating Places | 27,629.88 | 414.46 |
| 5947 Gift, Novelty, & Souvenir Shops | 2,655.40 | 36.18 |
| 5999 Misc. Retail Stores, NEC | 22,259.82 | 294.21 |
| 7011 Hotels & Motels | 1,226,145.15 | 18,392.20 |
| 7032 Sporting & Recreational Camps | 17,457.70 | 261.87 |
| 7514 Passenger Car Rental | 144,911.74 | 1,980.19 |
| 7948 Racing, Including Track Operation | 183,400.65 | 2,167.86 |
| 7999 Amusement & Recreation, NEC | 265,904.98 | 3,986.07 |
| 971 Hunting, Trapping, Game Propagation | 29,848.34 | 402.73 |
| Other | N/A | N/A |
| Brule County | | |
| 7011 Hotels & Motels | 490,924.84 | 7,286.31 |
| 7032 Sporting & Recreational Camps | 15,374.05 | 325.12 |
| Other | N/A | N/A |
| Butte County | | |
| 7011 Hotels & Motels | 313,580.56 | 4,703.71 |
| Other | N/A | N/A |
| Campbell County | | |
| Other | N/A | N/A |
| Charles Mix County | | |
| 7011 Hotels & Motels | 144,325.76 | 2,119.39 |
| Other | N/A | N/A |
| Clark County | | |
| 7011 Hotels & Motels | 9,758.95 | 144.19 |
| Other | N/A | N/A |
| Clay County | | |
| 5719 Misc. Homefurnishings Stores | 5,535.00 | 55.35 |
| 7011 Hotels & Motels | 229,604.34 | 3,427.00 |
| Other | N/A | N/A |

South Dakota Sales and Use Tax Reporting System
Returns Filed: August 2009

| | Taxable Sales | Tax Due |
|-----------------------------------------|---------------|-----------|
| Codington County | | |
| 7011 Hotels & Motels | 792,231.39 | 11,883.48 |
| Other | N/A | N/A |
| Corson County | | |
| Other | N/A | N/A |
| Custer County | | |
| 5812 Eating Places | 148,005.05 | 2,220.07 |
| 5932 Used Merchandise Stores | 33,926.64 | 508.90 |
| 5942 Book Stores | 170,755.14 | 2,559.27 |
| 5947 Gift, Novelty, & Souvenir Shops | 628,511.74 | 9,420.36 |
| 5999 Misc. Retail Stores, NEC | 47,960.42 | 710.18 |
| 7011 Hotels & Motels | 2,866,812.54 | 42,413.91 |
| 7033 Trailer Parks & Campsites | 1,044,218.05 | 14,881.06 |
| 7999 Amusement & Recreation, NEC | 1,420,769.48 | 21,324.87 |
| Other | N/A | N/A |
| Davison County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 461,276.45 | 6,919.15 |
| 7011 Hotels & Motels | 1,935,909.75 | 29,034.45 |
| 7033 Trailer Parks & Campsites | 54,138.17 | 812.08 |
| Other | N/A | N/A |
| Day County | | |
| 7011 Hotels & Motels | 55,945.93 | 760.56 |
| Other | N/A | N/A |
| Deuel County | | |
| Other | N/A | N/A |
| Dewey County | | |
| Other | N/A | N/A |
| Douglas County | | |
| Other | N/A | N/A |
| Edmunds County | | |
| Other | N/A | N/A |
| Fall River County | | |
| 5812 Eating Places | 148,713.50 | 2,230.71 |
| 5947 Gift, Novelty, & Souvenir Shops | 65,664.92 | 987.52 |
| 7011 Hotels & Motels | 827,023.01 | 12,405.34 |
| 7033 Trailer Parks & Campsites | 69,131.60 | 1,003.14 |
| 7999 Amusement & Recreation, NEC | 547,229.25 | 8,208.44 |
| Other | N/A | N/A |
| Faulk County | | |
| Other | N/A | N/A |
| Grant County | | |
| 7011 Hotels & Motels | 47,715.87 | 715.74 |
| Other | N/A | N/A |
| Gregory County | | |
| 7011 Hotels & Motels | 65,011.79 | 902.06 |
| 7999 Amusement & Recreation, NEC | 18,078.53 | 258.73 |
| 971 Hunting, Trapping, Game Propagation | 29,273.09 | 439.10 |
| Other | N/A | N/A |
| Haakon County | | |
| Other | N/A | N/A |

South Dakota Sales and Use Tax Reporting System
Returns Filed: August 2009

| | Taxable Sales | Tax Due |
|-----------------------------------------|---------------|-----------|
| Hamlin County | | |
| Other | N/A | N/A |
| Hand County | | |
| 7011 Hotels & Motels | 21,605.45 | 324.08 |
| 971 Hunting, Trapping, Game Propagation | 37,085.00 | 373.35 |
| Other | N/A | N/A |
| Hanson County | | |
| Other | N/A | N/A |
| Hughes County | | |
| 5941 Sporting Goods & Bicycle Shops | 106,066.97 | 1,578.00 |
| 7011 Hotels & Motels | 930,066.95 | 13,839.75 |
| 7514 Passenger Car Rental | 35,853.82 | 537.80 |
| 7999 Amusement & Recreation, NEC | 39,034.24 | 422.92 |
| 971 Hunting, Trapping, Game Propagation | 205,009.56 | 3,065.14 |
| Other | N/A | N/A |
| Hutchinson County | | |
| 7011 Hotels & Motels | 69,515.62 | 1,040.64 |
| Other | N/A | N/A |
| Hyde County | | |
| Other | N/A | N/A |
| Jackson County | | |
| 7011 Hotels & Motels | 620,514.19 | 9,260.82 |
| Other | N/A | N/A |
| Jerauld County | | |
| 7999 Amusement & Recreation, NEC | 29,845.48 | 442.63 |
| Other | N/A | N/A |
| Jones County | | |
| 7011 Hotels & Motels | 444,169.03 | 6,225.76 |
| Other | N/A | N/A |
| Kingsbury County | | |
| 7011 Hotels & Motels | 119,817.92 | 1,762.16 |
| Other | N/A | N/A |
| Lake County | | |
| 7011 Hotels & Motels | 95,386.70 | 1,430.80 |
| Other | N/A | N/A |
| Lawrence County | | |
| 5812 Eating Places | 64,441.24 | 848.40 |
| 5813 Drinking Places | 421,085.42 | 6,268.32 |
| 5944 Jewelry Stores | 116,946.49 | 1,754.20 |
| 5947 Gift, Novelty, & Souvenir Shops | 586,890.85 | 8,565.76 |
| 5999 Misc. Retail Stores, NEC | 142,554.86 | 2,138.02 |
| 6531 Real Estate Agents & Managers | 392,071.40 | 5,881.07 |
| 7011 Hotels & Motels | 5,234,006.03 | 77,847.78 |
| 7032 Sporting & Recreational Camps | 117,141.87 | 1,757.13 |
| 7033 Trailer Parks & Campsites | 606,938.75 | 8,867.12 |
| 7999 Amusement & Recreation, NEC | 291,013.04 | 4,365.20 |
| Other | N/A | N/A |
| Lincoln County | | |
| 7011 Hotels & Motels | 40,140.97 | 602.11 |
| Other | N/A | N/A |

South Dakota Sales and Use Tax Reporting System
Returns Filed: August 2009

| | Taxable Sales | Tax Due |
|-------------------------------------------|---------------|------------|
| Lyman County | | |
| 7011 Hotels & Motels | 502,459.98 | 7,460.48 |
| 971 Hunting, Trapping, Game Propagation | 10,309.32 | 154.64 |
| Other | N/A | N/A |
| Marshall County | | |
| 7011 Hotels & Motels | 61,166.89 | 917.50 |
| Other | N/A | N/A |
| McCook County | | |
| 7011 Hotels & Motels | 70,492.89 | 1,057.40 |
| Other | N/A | N/A |
| McPherson County | | |
| Other | N/A | N/A |
| Meade County | | |
| 5699 Misc. Apparel & Accessory Stores | 209,239.87 | 3,088.05 |
| 5813 Drinking Places | 114,194.92 | 1,712.92 |
| 5944 Jewelry Stores | 5,149.00 | 71.27 |
| 5947 Gift, Novelty, & Souvenir Shops | 110,329.97 | 1,651.27 |
| 7011 Hotels & Motels | 1,078,345.38 | 16,034.52 |
| 7033 Trailer Parks & Campsites | 642,178.84 | 8,780.79 |
| Other | N/A | N/A |
| Mellette County | | |
| Other | N/A | N/A |
| Miner County | | |
| Other | N/A | N/A |
| Minnehaha County | | |
| 5812 Eating Places | 144,615.01 | 2,153.38 |
| 5813 Drinking Places | 123,501.93 | 1,677.69 |
| 5947 Gift, Novelty, & Souvenir Shops | 76,682.56 | 1,144.63 |
| 5963 Direct Selling Establishments | 46,325.90 | 630.45 |
| 5999 Misc. Retail Stores, NEC | 684,578.21 | 10,161.90 |
| 6513 Apartment Building Operators | 6,941.70 | 97.53 |
| 7011 Hotels & Motels | 7,426,669.17 | 110,834.80 |
| 7033 Trailer Parks & Campsites | 236,753.52 | 3,551.31 |
| 7941 Sports Clubs, Managers, & Promoters | 175,068.01 | 2,869.14 |
| 7992 Public Golf Courses | 29,568.79 | 430.31 |
| 7997 Membership Sports & Recreation Clubs | 32,108.34 | 481.63 |
| 7999 Amusement & Recreation, NEC | 349,463.13 | 5,180.44 |
| Other | N/A | N/A |
| Moody County | | |
| Other | N/A | N/A |

South Dakota Sales and Use Tax Reporting System
Returns Filed: August 2009

| | Taxable Sales | Tax Due |
|-------------------------------------------|---------------|------------|
| Pennington County | | |
| 4119 Local Passenger Transportation, NEC | 19,440.57 | 201.73 |
| 4832 Radio Broadcasting Stations | 14,143.84 | 148.96 |
| 5441 Candy, Nut, & Confectionery Stores | 137,163.70 | 2,057.45 |
| 5461 Retail Bakeries | 94,887.51 | 1,268.85 |
| 5511 New & Used Car Dealers | 84,239.42 | 1,263.59 |
| 5632 Women's Accessory & Specialty Stores | 53,224.39 | 788.65 |
| 5651 Family Clothing Stores | 23,475.83 | 323.30 |
| 5812 Eating Places | 1,075,900.83 | 15,531.60 |
| 5813 Drinking Places | 97,184.89 | 1,457.77 |
| 5932 Used Merchandise Stores | 35,564.89 | 442.07 |
| 5941 Sporting Goods & Bicycle Shops | 8,149.58 | 118.42 |
| 5944 Jewelry Stores | 477,165.33 | 6,902.90 |
| 5947 Gift, Novelty, & Souvenir Shops | 6,141,481.66 | 91,531.64 |
| 5999 Misc. Retail Stores, NEC | 16,210,979.88 | 243,093.53 |
| 7011 Hotels & Motels | 17,173,002.84 | 256,935.67 |
| 7033 Trailer Parks & Campsites | 3,648,516.36 | 53,716.75 |
| 7389 Business Services, NEC | 38,101.58 | 571.53 |
| 7514 Passenger Car Rental | 1,010,864.34 | 15,162.96 |
| 7992 Public Golf Courses | 4,147.78 | 62.22 |
| 7999 Amusement & Recreation, NEC | 4,250,092.59 | 63,152.63 |
| 8412 Museums & Art Galleries | 180,504.91 | 2,707.58 |
| Other | N/A | N/A |
| Perkins County | | |
| 7011 Hotels & Motels | 67,164.57 | 1,007.47 |
| Other | N/A | N/A |
| Potter County | | |
| 7011 Hotels & Motels | 136,694.50 | 2,050.43 |
| Other | N/A | N/A |
| Roberts County | | |
| Other | N/A | N/A |
| Sanborn County | | |
| Other | N/A | N/A |
| Shannon County | | |
| Other | N/A | N/A |
| Spink County | | |
| 7011 Hotels & Motels | 60,871.72 | 877.75 |
| Other | N/A | N/A |
| Stanley County | | |
| 7011 Hotels & Motels | 346,949.30 | 5,204.24 |
| Other | N/A | N/A |
| Sully County | | |
| 971 Hunting, Trapping, Game Propagation | -15,750.00 | -157.50 |
| Other | N/A | N/A |
| Todd County | | |
| Other | N/A | N/A |
| Tripp County | | |
| 7011 Hotels & Motels | 164,913.10 | 2,473.70 |
| Other | N/A | N/A |

South Dakota Sales and Use Tax Reporting System
Returns Filed: August 2009

| | Taxable Sales | Tax Due |
|--------------------------------------|-----------------------|---------------------|
| Turner County | | |
| Other | N/A | N/A |
| Union County | | |
| 7011 Hotels & Motels | 391,823.33 | 5,877.35 |
| Other | N/A | N/A |
| Walworth County | | |
| 7011 Hotels & Motels | 259,960.51 | 3,745.59 |
| Other | N/A | N/A |
| Yankton County | | |
| 5812 Eating Places | 10,645.98 | 159.69 |
| 7011 Hotels & Motels | 791,528.30 | 11,868.45 |
| Other | N/A | N/A |
| Ziebach County | | |
| Other | N/A | N/A |
| Out of State County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 21,841.63 | 318.29 |
| 7999 Amusement & Recreation, NEC | 193,454.19 | 2,741.27 |
| Other | N/A | N/A |
| Consolidated County | | |
| 7011 Hotels & Motels | 1,358,017.02 | 20,370.26 |
| 7514 Passenger Car Rental | 1,896,419.33 | 28,446.29 |
| 7999 Amusement & Recreation, NEC | 842,076.23 | 12,558.85 |
| Other | N/A | N/A |
| Total for State | 112,891,934.97 | 1,674,888.99 |

ITEMS OF NOTE:

1. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.
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.