

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: OCTOBER 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  
Returns Filed: October 2010

	Taxable Sales	Tax Due
<b>Aurora County</b>		
7011 Hotels & Motels	29,355.94	440.34
Other	N/A	N/A
<b>Beadle County</b>		
7011 Hotels & Motels	417,432.26	6,261.49
Other	N/A	N/A
<b>Bennett County</b>		
Other	N/A	N/A
<b>Bon Homme County</b>		
7011 Hotels & Motels	12,245.51	183.69
Other	N/A	N/A
<b>Brookings County</b>		
7011 Hotels & Motels	607,405.09	9,111.08
Other	N/A	N/A
<b>Brown County</b>		
5812 Eating Places	16,088.07	241.32
5947 Gift, Novelty, & Souvenir Shops	2,602.45	39.04
7011 Hotels & Motels	1,075,512.15	16,132.70
7032 Sporting & Recreational Camps	20,199.90	303.00
7999 Amusement & Recreation, NEC	562,165.18	8,432.48
Other	N/A	N/A
<b>Brule County</b>		
7011 Hotels & Motels	355,663.64	5,334.96
971 Hunting, Trapping, Game Propagation	86,841.00	1,302.62
Other	N/A	N/A
<b>Butte County</b>		
7011 Hotels & Motels	232,362.16	3,485.44
Other	N/A	N/A
<b>Campbell County</b>		
Other	N/A	N/A
<b>Charles Mix County</b>		
4225 General Warehousing & Storage	3,055.06	45.84
7011 Hotels & Motels	99,021.90	1,485.32
Other	N/A	N/A
<b>Clark County</b>		
Other	N/A	N/A
<b>Clay County</b>		
7011 Hotels & Motels	162,004.30	2,430.07
Other	N/A	N/A
<b>Codington County</b>		
5812 Eating Places	18,139.61	272.10
7011 Hotels & Motels	732,242.46	10,983.61
Other	N/A	N/A
<b>Corson County</b>		
7011 Hotels & Motels	97,952.80	1,469.30
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
Returns Filed: October 2010

	Taxable Sales	Tax Due
<b>Custer County</b>		
5932 Used Merchandise Stores	15,935.09	239.03
5942 Book Stores	106,069.58	1,591.05
5947 Gift, Novelty, & Souvenir Shops	475,566.63	7,133.53
7011 Hotels & Motels	1,647,065.32	24,705.99
7033 Trailer Parks & Campsites	364,314.50	5,464.72
7999 Amusement & Recreation, NEC	657,815.71	9,867.24
Other	N/A	N/A
<b>Davison County</b>		
5812 Eating Places	49,118.42	736.77
5947 Gift, Novelty, & Souvenir Shops	101,550.68	1,523.26
5999 Misc. Retail Stores, NEC	173,882.23	2,608.23
7011 Hotels & Motels	1,309,096.89	19,636.45
7033 Trailer Parks & Campsites	30,640.55	459.61
Other	N/A	N/A
<b>Day County</b>		
7011 Hotels & Motels	34,842.65	522.64
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>		
7011 Hotels & Motels	14,540.29	218.11
Other	N/A	N/A
<b>Edmunds County</b>		
Other	N/A	N/A
<b>Fall River County</b>		
5812 Eating Places	3,710.94	55.67
5947 Gift, Novelty, & Souvenir Shops	68,590.14	1,028.85
7011 Hotels & Motels	506,800.49	7,602.03
7999 Amusement & Recreation, NEC	174,206.08	2,613.09
Other	N/A	N/A
<b>Shannon County</b>		
Other	N/A	N/A
<b>Faulk County</b>		
Other	N/A	N/A
<b>Grant County</b>		
7011 Hotels & Motels	73,848.05	1,107.72
Other	N/A	N/A
<b>Gregory County</b>		
7011 Hotels & Motels	43,998.88	640.47
971 Hunting, Trapping, Game Propagation	159,075.55	2,386.15
Other	N/A	N/A
<b>Haakon County</b>		
Other	N/A	N/A
<b>Hamlin County</b>		
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
Returns Filed: October 2010

	Taxable Sales	Tax Due
<b>Hand County</b>		
7011 Hotels & Motels	44,521.28	655.40
Other	N/A	N/A
<b>Hanson County</b>		
Other	N/A	N/A
<b>Harding County</b>		
Other	N/A	N/A
<b>Hughes County</b>		
5941 Sporting Goods & Bicycle Shops	8,847.25	132.70
7011 Hotels & Motels	689,915.12	10,348.75
7514 Passenger Car Rental	37,323.93	559.87
7999 Amusement & Recreation, NEC	23,211.25	348.17
971 Hunting, Trapping, Game Propagation	240,692.64	3,610.39
Other	N/A	N/A
<b>Hutchinson County</b>		
7011 Hotels & Motels	44,921.34	673.83
Other	N/A	N/A
<b>Hyde County</b>		
Other	N/A	N/A
<b>Jackson County</b>		
7011 Hotels & Motels	354,704.49	5,320.56
Other	N/A	N/A
<b>Jerauld County</b>		
7999 Amusement & Recreation, NEC	127,417.82	1,911.26
Other	N/A	N/A
<b>Jones County</b>		
7011 Hotels & Motels	305,148.90	4,577.24
Other	N/A	N/A
<b>Kingsbury County</b>		
7011 Hotels & Motels	91,905.72	1,378.59
Other	N/A	N/A
<b>Lake County</b>		
7011 Hotels & Motels	93,410.99	1,401.17
Other	N/A	N/A
<b>Lawrence County</b>		
4119 Local Passenger Transportation, NEC	75,709.20	1,135.64
4142 Bus Charter Service, Except Local	21,858.47	327.87
5947 Gift, Novelty, & Souvenir Shops	459,781.43	6,896.73
5999 Misc. Retail Stores, NEC	113,907.41	1,708.61
6531 Real Estate Agents & Managers	275,074.31	4,126.13
7011 Hotels & Motels	3,783,350.74	56,750.32
7032 Sporting & Recreational Camps	77,945.50	1,169.19
7033 Trailer Parks & Campsites	293,761.17	4,406.42
7999 Amusement & Recreation, NEC	202,186.59	2,364.70
8412 Museums & Art Galleries	55,812.24	837.19
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
Returns Filed: October 2010

	Taxable Sales	Tax Due
<b>Lincoln County</b>		
5812 Eating Places	21,767.66	326.52
7011 Hotels & Motels	33,067.79	496.01
7999 Amusement & Recreation, NEC	15,668.52	235.03
Other	N/A	N/A
<b>Lyman County</b>		
7011 Hotels & Motels	279,748.22	4,196.23
7033 Trailer Parks & Campsites	41,388.12	620.82
Other	N/A	N/A
<b>McCook County</b>		
7011 Hotels & Motels	61,091.48	916.37
Other	N/A	N/A
<b>McPherson County</b>		
Other	N/A	N/A
<b>Marshall County</b>		
7011 Hotels & Motels	50,815.99	762.24
Other	N/A	N/A
<b>Meade County</b>		
5699 Misc. Apparel & Accessory Stores	-248,034.01	-3,720.50
5947 Gift, Novelty, & Souvenir Shops	122,056.36	1,830.86
7011 Hotels & Motels	516,755.15	7,751.34
7033 Trailer Parks & Campsites	6,121,638.33	91,824.56
7999 Amusement & Recreation, NEC	139,648.58	2,094.73
Other	N/A	N/A
<b>Mellette County</b>		
Other	N/A	N/A
<b>Miner County</b>		
Other	N/A	N/A
<b>Minnehaha County</b>		
5812 Eating Places	168,447.18	2,526.72
5941 Sporting Goods & Bicycle Shops	6,283.82	94.26
5947 Gift, Novelty, & Souvenir Shops	44,355.52	665.34
5963 Direct Selling Establishments	11,373.55	170.61
5999 Misc. Retail Stores, NEC	431,408.64	6,471.14
7011 Hotels & Motels	5,886,850.44	88,302.76
7033 Trailer Parks & Campsites	159,167.87	2,387.51
7922 Theatrical Producers & Services	38,054.30	570.82
7941 Sports Clubs, Managers, & Promoters	268,575.85	4,028.64
7948 Racing, Including Track Operation	177,338.15	2,660.07
7991 Physical Fitness Facilities	2,700.30	40.50
7992 Public Golf Courses	9,246.03	138.68
7997 Membership Sports & Recreation Clubs	39,208.83	588.14
7999 Amusement & Recreation, NEC	268,814.00	4,032.21
Other	N/A	N/A
<b>Moody County</b>		
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
Returns Filed: October 2010

	Taxable Sales	Tax Due
<b>Pennington County</b>		
4725 Tour Operators	22,259.45	333.90
5094 Jewelry & Precious Stones	31,426.02	471.39
5441 Candy, Nut, & Confectionery Stores	58,681.41	880.21
5511 New & Used Car Dealers	62,622.43	939.34
5812 Eating Places	249,664.48	3,744.98
5813 Drinking Places	31,766.03	476.49
5932 Used Merchandise Stores	27,216.28	408.24
5944 Jewelry Stores	462,655.67	6,939.83
5947 Gift, Novelty, & Souvenir Shops	3,791,728.69	56,123.12
5999 Misc. Retail Stores, NEC	1,564,195.10	23,462.92
7011 Hotels & Motels	9,516,702.16	142,750.62
7032 Sporting & Recreational Camps	19,113.41	286.70
7033 Trailer Parks & Campsites	903,879.77	13,558.19
7514 Passenger Car Rental	929,012.67	13,935.19
7992 Public Golf Courses	1,522.08	22.83
7999 Amusement & Recreation, NEC	1,167,350.20	17,510.30
8412 Museums & Art Galleries	126,220.49	1,893.31
8721 Accounting, Auditing, & Bookkeeping	9,078.88	136.19
Other	N/A	N/A
<b>Perkins County</b>		
7011 Hotels & Motels	82,618.52	1,239.29
Other	N/A	N/A
<b>Potter County</b>		
7011 Hotels & Motels	102,564.79	1,538.48
971 Hunting, Trapping, Game Propagation	80,176.23	1,202.64
Other	N/A	N/A
<b>Roberts County</b>		
7011 Hotels & Motels	90,828.64	1,362.43
Other	N/A	N/A
<b>Sanborn County</b>		
Other	N/A	N/A
<b>Spink County</b>		
7011 Hotels & Motels	49,876.12	748.14
Other	N/A	N/A
<b>Stanley County</b>		
7011 Hotels & Motels	284,508.75	4,267.64
Other	N/A	N/A
<b>Sully County</b>		
7999 Amusement & Recreation, NEC	173,870.65	2,100.71
Other	N/A	N/A
<b>Tripp County</b>		
7011 Hotels & Motels	153,003.17	2,283.13
971 Hunting, Trapping, Game Propagation	46,591.24	698.87
Other	N/A	N/A
<b>Todd County</b>		
Other	N/A	N/A
<b>Turner County</b>		
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
Returns Filed: October 2010

	Taxable Sales	Tax Due
<b>Union County</b>		
7011 Hotels & Motels	364,033.83	5,460.50
7948 Racing, Including Track Operation	40,638.83	609.59
Other	N/A	N/A
<b>Walworth County</b>		
7011 Hotels & Motels	197,508.72	2,962.64
Other	N/A	N/A
<b>Yankton County</b>		
5812 Eating Places	19,638.38	294.58
7011 Hotels & Motels	471,738.09	7,076.09
7033 Trailer Parks & Campsites	22,382.26	335.73
Other	N/A	N/A
<b>Ziebach County</b>		
Other	N/A	N/A
<b>Out of State County</b>		
5441 Candy, Nut, & Confectionery Stores	11,953.00	179.29
5945 Hobby, Toy, & Game Shops	8,875.76	107.66
5947 Gift, Novelty, & Souvenir Shops	8,740.95	131.11
7999 Amusement & Recreation, NEC	228,695.30	3,430.44
Other	N/A	N/A
<b>Consolidated County</b>		
5947 Gift, Novelty, & Souvenir Shops	311,934.49	4,679.02
7011 Hotels & Motels	679,087.54	10,186.32
7514 Passenger Car Rental	1,770,936.31	26,564.05
Other	N/A	N/A
<b>Total for State</b>	<b>68,066,111.34</b>	<b>1,018,995.06</b>

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.