

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: JULY 2012

## 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  
Returns Filed: July 2012

|                                           | Taxable Sales | Tax Due   |
|-------------------------------------------|---------------|-----------|
| <b>Aurora County</b>                      |               |           |
| 7011 Hotels & Motels                      | 37,361.24     | 560.42    |
| Other                                     | N/A           | N/A       |
| <b>Beadle County</b>                      |               |           |
| 5812 Eating Places                        | 13,749.68     | 206.25    |
| 5947 Gift, Novelty, & Souvenir Shops      | 2,062.75      | 30.95     |
| 7011 Hotels & Motels                      | 379,964.53    | 5,699.48  |
| Other                                     | N/A           | N/A       |
| <b>Bennett County</b>                     |               |           |
| Other                                     | N/A           | N/A       |
| <b>Bon Homme County</b>                   |               |           |
| 7011 Hotels & Motels                      | 12,285.12     | 184.28    |
| Other                                     | N/A           | N/A       |
| <b>Brookings County</b>                   |               |           |
| 5941 Sporting Goods & Bicycle Shops       | 5,979.43      | 89.70     |
| 7011 Hotels & Motels                      | 792,779.38    | 11,891.70 |
| Other                                     | N/A           | N/A       |
| <b>Brown County</b>                       |               |           |
| 5632 Women's Accessory & Specialty Stores | 1,358.63      | 20.38     |
| 5812 Eating Places                        | 36,329.91     | 544.97    |
| 5999 Misc. Retail Stores, NEC             | 47,233.01     | 708.50    |
| 7011 Hotels & Motels                      | 1,130,807.35  | 16,962.11 |
| 7514 Passenger Car Rental                 | 88,305.64     | 1,324.58  |
| 7999 Amusement & Recreation, NEC          | 147,094.41    | 2,206.43  |
| Other                                     | N/A           | N/A       |
| <b>Brule County</b>                       |               |           |
| 7011 Hotels & Motels                      | 491,099.37    | 7,366.50  |
| 971 Hunting, Trapping, Game Propagation   | 57,803.27     | 867.05    |
| Other                                     | N/A           | N/A       |
| <b>Butte County</b>                       |               |           |
| 7011 Hotels & Motels                      | 215,145.57    | 3,227.20  |
| Other                                     | N/A           | N/A       |
| <b>Campbell County</b>                    |               |           |
| 7011 Hotels & Motels                      | 9,206.40      | 138.10    |
| 7033 Trailer Parks & Campsites            | 5,952.05      | 89.28     |
| Other                                     | N/A           | N/A       |
| <b>Charles Mix County</b>                 |               |           |
| 5947 Gift, Novelty, & Souvenir Shops      | 466.17        | 7.00      |
| 7011 Hotels & Motels                      | 189,831.29    | 2,847.47  |
| Other                                     | N/A           | N/A       |
| <b>Clark County</b>                       |               |           |
| 7011 Hotels & Motels                      | 13,053.17     | 195.81    |
| Other                                     | N/A           | N/A       |
| <b>Clay County</b>                        |               |           |
| 7011 Hotels & Motels                      | 109,399.53    | 1,641.00  |
| Other                                     | N/A           | N/A       |

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|                                          | Taxable Sales | Tax Due   |
|------------------------------------------|---------------|-----------|
| <b>Codington County</b>                  |               |           |
| 5812 Eating Places                       | 37,786.10     | 566.79    |
| 5947 Gift, Novelty, & Souvenir Shops     | 116,740.66    | 1,751.11  |
| 7011 Hotels & Motels                     | 1,006,456.03  | 15,096.88 |
| 7514 Passenger Car Rental                | 26,107.50     | 391.61    |
| Other                                    | N/A           | N/A       |
| <b>Corson County</b>                     |               |           |
| Other                                    | N/A           | N/A       |
| <b>Custer County</b>                     |               |           |
| 5932 Used Merchandise Stores             | 36,276.86     | 544.16    |
| 5947 Gift, Novelty, & Souvenir Shops     | 270,056.31    | 4,050.87  |
| 5999 Misc. Retail Stores, NEC            | 31,374.00     | 470.61    |
| 7011 Hotels & Motels                     | 3,375,481.75  | 50,632.29 |
| 7033 Trailer Parks & Campsites           | 512,178.65    | 7,682.66  |
| 7929 Entertainers & Entertainment Groups | 25,758.46     | 386.38    |
| 7999 Amusement & Recreation, NEC         | 162,330.72    | 2,434.96  |
| Other                                    | N/A           | N/A       |
| <b>Davison County</b>                    |               |           |
| 5947 Gift, Novelty, & Souvenir Shops     | 306,504.29    | 4,597.56  |
| 7011 Hotels & Motels                     | 1,699,942.97  | 25,499.16 |
| 7033 Trailer Parks & Campsites           | 44,517.22     | 667.76    |
| Other                                    | N/A           | N/A       |
| <b>Day County</b>                        |               |           |
| 7011 Hotels & Motels                     | 54,715.26     | 820.74    |
| 7033 Trailer Parks & Campsites           | 10,167.08     | 152.51    |
| 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>                    |               |           |
| Other                                    | N/A           | N/A       |
| <b>Fall River County</b>                 |               |           |
| 5947 Gift, Novelty, & Souvenir Shops     | 81,086.04     | 1,216.29  |
| 7011 Hotels & Motels                     | 553,167.07    | 8,297.53  |
| Other                                    | N/A           | N/A       |
| <b>Faulk County</b>                      |               |           |
| 7999 Amusement & Recreation, NEC         | 39,665.55     | 594.99    |
| Other                                    | N/A           | N/A       |
| <b>Grant County</b>                      |               |           |
| 7011 Hotels & Motels                     | 32,528.60     | 487.93    |
| Other                                    | N/A           | N/A       |
| <b>Gregory County</b>                    |               |           |
| 7011 Hotels & Motels                     | 26,076.37     | 391.15    |
| 7032 Sporting & Recreational Camps       | 12,783.65     | 191.75    |
| 7999 Amusement & Recreation, NEC         | 13,229.85     | 198.45    |
| 971 Hunting, Trapping, Game Propagation  | 31,089.37     | 466.35    |
| Other                                    | N/A           | N/A       |

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|                                         | Taxable Sales | Tax Due   |
|-----------------------------------------|---------------|-----------|
| <b>Haakon County</b>                    |               |           |
| Other                                   | N/A           | N/A       |
| <b>Hamlin County</b>                    |               |           |
| 7011 Hotels & Motels                    | 2,946.38      | 44.20     |
| Other                                   | N/A           | N/A       |
| <b>Hand County</b>                      |               |           |
| 7011 Hotels & Motels                    | 23,440.02     | 351.61    |
| 7999 Amusement & Recreation, NEC        | 9,868.24      | 148.02    |
| 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>                    |               |           |
| 5551 Boat Dealers                       | -25,223.46    | -360.95   |
| 5947 Gift, Novelty, & Souvenir Shops    | 4,813.00      | 72.20     |
| 5999 Misc. Retail Stores, NEC           | 2,233.99      | 33.50     |
| 7011 Hotels & Motels                    | 914,994.06    | 13,724.90 |
| 7514 Passenger Car Rental               | 28,803.10     | 432.05    |
| 7999 Amusement & Recreation, NEC        | 30,395.00     | 455.93    |
| 971 Hunting, Trapping, Game Propagation | 53,640.72     | 804.62    |
| Other                                   | N/A           | N/A       |
| <b>Hutchinson County</b>                |               |           |
| 7011 Hotels & Motels                    | 74,631.93     | 1,119.48  |
| Other                                   | N/A           | N/A       |
| <b>Hyde County</b>                      |               |           |
| Other                                   | N/A           | N/A       |
| <b>Jackson County</b>                   |               |           |
| 7011 Hotels & Motels                    | 147,939.54    | 2,219.09  |
| Other                                   | N/A           | N/A       |
| <b>Jerauld County</b>                   |               |           |
| Other                                   | N/A           | N/A       |
| <b>Jones County</b>                     |               |           |
| 7011 Hotels & Motels                    | 377,175.12    | 5,657.64  |
| Other                                   | N/A           | N/A       |
| <b>Kingsbury County</b>                 |               |           |
| 7011 Hotels & Motels                    | 109,246.47    | 1,638.71  |
| 7033 Trailer Parks & Campsites          | 8,432.79      | 126.49    |
| Other                                   | N/A           | N/A       |
| <b>Lake County</b>                      |               |           |
| 5511 New & Used Car Dealers             | 2,415.23      | 36.23     |
| Other                                   | N/A           | N/A       |

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|                                         | Taxable Sales | Tax Due   |
|-----------------------------------------|---------------|-----------|
| <b>Lawrence County</b>                  |               |           |
| 5812 Eating Places                      | 65,415.29     | 981.23    |
| 5932 Used Merchandise Stores            | 26,726.58     | 400.89    |
| 5947 Gift, Novelty, & Souvenir Shops    | 424,818.05    | 6,372.27  |
| 6531 Real Estate Agents & Managers      | 429,592.56    | 6,443.89  |
| 7011 Hotels & Motels                    | 5,387,266.08  | 80,809.02 |
| 7021 Rooming & Boarding Houses          | 65,245.04     | 978.68    |
| 7032 Sporting & Recreational Camps      | 142,852.00    | 2,142.78  |
| 7033 Trailer Parks & Campsites          | 406,457.17    | 6,096.85  |
| 7999 Amusement & Recreation, NEC        | 76,373.14     | 1,145.60  |
| 8412 Museums & Art Galleries            | 63,221.56     | 948.32    |
| Other                                   | N/A           | N/A       |
| <b>Lincoln County</b>                   |               |           |
| 5999 Misc. Retail Stores, NEC           | 10,825.89     | 162.38    |
| 7011 Hotels & Motels                    | 34,991.24     | 524.87    |
| 7999 Amusement & Recreation, NEC        | 38,418.52     | 576.28    |
| Other                                   | N/A           | N/A       |
| <b>Lyman County</b>                     |               |           |
| 7011 Hotels & Motels                    | 436,894.63    | 6,553.42  |
| 7999 Amusement & Recreation, NEC        | 54,906.67     | 823.60    |
| 971 Hunting, Trapping, Game Propagation | 46,387.08     | 695.80    |
| Other                                   | N/A           | N/A       |
| <b>Marshall County</b>                  |               |           |
| 7011 Hotels & Motels                    | 33,817.83     | 507.27    |
| 7999 Amusement & Recreation, NEC        | 22,775.70     | 341.63    |
| Other                                   | N/A           | N/A       |
| <b>McCook County</b>                    |               |           |
| 7011 Hotels & Motels                    | 108,183.89    | 1,622.77  |
| Other                                   | N/A           | N/A       |
| <b>McPherson County</b>                 |               |           |
| 7011 Hotels & Motels                    | 11,063.72     | 165.96    |
| Other                                   | N/A           | N/A       |
| <b>Meade County</b>                     |               |           |
| 5699 Misc. Apparel & Accessory Stores   | 26,747.17     | 401.21    |
| 5813 Drinking Places                    | 8,532.48      | 127.99    |
| 5932 Used Merchandise Stores            | 414.00        | 6.22      |
| 5947 Gift, Novelty, & Souvenir Shops    | 61,202.34     | 918.02    |
| 7011 Hotels & Motels                    | 753,169.39    | 11,297.55 |
| 7033 Trailer Parks & Campsites          | 1,120,945.80  | 16,814.19 |
| 7999 Amusement & Recreation, NEC        | 54,439.38     | 816.59    |
| 8999 Services, NEC                      | 3,947.03      | 59.21     |
| Other                                   | N/A           | N/A       |
| <b>Mellette County</b>                  |               |           |
| Other                                   | N/A           | N/A       |
| <b>Miner County</b>                     |               |           |
| 7011 Hotels & Motels                    | 8,432.42      | 126.49    |
| Other                                   | N/A           | N/A       |

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|                                           | Taxable Sales | Tax Due    |
|-------------------------------------------|---------------|------------|
| <b>Minnehaha County</b>                   |               |            |
| 5812 Eating Places                        | 268,249.77    | 4,023.76   |
| 5813 Drinking Places                      | 93,114.93     | 1,396.73   |
| 5945 Hobby, Toy, & Game Shops             | 9,561.52      | 143.42     |
| 5947 Gift, Novelty, & Souvenir Shops      | 27,500.69     | 412.53     |
| 5963 Direct Selling Establishments        | 11,050.00     | 165.76     |
| 5999 Misc. Retail Stores, NEC             | 147,531.38    | 2,212.98   |
| 7011 Hotels & Motels                      | 7,336,433.77  | 110,046.56 |
| 7221 Photographic Studios, Portrait       | 596.75        | 8.95       |
| 7933 Bowling Centers                      | 43,435.50     | 651.54     |
| 7941 Sports Clubs, Managers, & Promoters  | 143,268.92    | 2,149.04   |
| 7992 Public Golf Courses                  | 26,190.37     | 392.85     |
| 7997 Membership Sports & Recreation Clubs | 15,571.39     | 233.58     |
| 7999 Amusement & Recreation, NEC          | 365,514.56    | 5,482.72   |
| 8412 Museums & Art Galleries              | 27,238.96     | 408.59     |
| 8999 Services, NEC                        | 463.93        | 6.96       |
| Other                                     | N/A           | N/A        |
| <b>Moody County</b>                       |               |            |
| Other                                     | N/A           | N/A        |
| <b>Pennington County</b>                  |               |            |
| 3911 Jewelry, Precious Metal              | 72,722.29     | 1,090.84   |
| 4725 Tour Operators                       | 2,985.93      | 44.79      |
| 5094 Jewelry & Precious Stones            | 37,834.17     | 567.52     |
| 5632 Women's Accessory & Specialty Stores | 4,166.75      | 62.50      |
| 5812 Eating Places                        | 656,883.06    | 9,853.23   |
| 5813 Drinking Places                      | 114,619.88    | 1,719.30   |
| 5932 Used Merchandise Stores              | 25,833.99     | 387.51     |
| 5944 Jewelry Stores                       | 372,375.04    | 5,585.62   |
| 5947 Gift, Novelty, & Souvenir Shops      | 4,989,693.17  | 74,845.40  |
| 5963 Direct Selling Establishments        | 13,967.09     | 209.51     |
| 5999 Misc. Retail Stores, NEC             | 901,660.01    | 13,524.90  |
| 7011 Hotels & Motels                      | 14,321,547.25 | 214,823.29 |
| 7033 Trailer Parks & Campsites            | 2,344,745.61  | 35,171.20  |
| 7514 Passenger Car Rental                 | 548,138.33    | 8,222.08   |
| 7992 Public Golf Courses                  | 3,607.11      | 54.11      |
| 7999 Amusement & Recreation, NEC          | 3,239,605.03  | 48,594.09  |
| 8412 Museums & Art Galleries              | 165,318.24    | 2,479.78   |
| Other                                     | N/A           | N/A        |
| <b>Perkins County</b>                     |               |            |
| 7011 Hotels & Motels                      | 53,214.91     | 798.22     |
| Other                                     | N/A           | N/A        |
| <b>Potter County</b>                      |               |            |
| 7011 Hotels & Motels                      | 172,694.48    | 2,590.42   |
| 7999 Amusement & Recreation, NEC          | 19,326.10     | 289.90     |
| 971 Hunting, Trapping, Game Propagation   | 16,130.79     | 241.96     |
| Other                                     | N/A           | N/A        |
| <b>Roberts County</b>                     |               |            |
| 7011 Hotels & Motels                      | 48,505.17     | 727.58     |
| Other                                     | N/A           | N/A        |
| <b>Sanborn County</b>                     |               |            |
| Other                                     | N/A           | N/A        |

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|-----------------------------------------|---------------|-----------|
| <b>Spink County</b>                     |               |           |
| 7011 Hotels & Motels                    | 17,807.55     | 267.12    |
| Other                                   | N/A           | N/A       |
| <b>Stanley County</b>                   |               |           |
| 7999 Amusement & Recreation, NEC        | 17,307.88     | 259.62    |
| Other                                   | N/A           | N/A       |
| <b>Sully County</b>                     |               |           |
| 7011 Hotels & Motels                    | 12,482.07     | 187.23    |
| 971 Hunting, Trapping, Game Propagation | 112,679.86    | 1,690.20  |
| Other                                   | N/A           | N/A       |
| <b>Todd County</b>                      |               |           |
| Other                                   | N/A           | N/A       |
| <b>Tripp County</b>                     |               |           |
| 7011 Hotels & Motels                    | 125,457.07    | 1,881.87  |
| 7999 Amusement & Recreation, NEC        | 55,294.08     | 829.41    |
| 971 Hunting, Trapping, Game Propagation | 30,700.00     | 460.50    |
| Other                                   | N/A           | N/A       |
| <b>Turner County</b>                    |               |           |
| Other                                   | N/A           | N/A       |
| <b>Union County</b>                     |               |           |
| 7011 Hotels & Motels                    | 356,763.40    | 5,351.46  |
| Other                                   | N/A           | N/A       |
| <b>Walworth County</b>                  |               |           |
| 7011 Hotels & Motels                    | 303,227.80    | 4,548.41  |
| Other                                   | N/A           | N/A       |
| <b>Yankton County</b>                   |               |           |
| 5947 Gift, Novelty, & Souvenir Shops    | 3,001.38      | 45.03     |
| 7011 Hotels & Motels                    | 746,659.49    | 11,199.91 |
| 7033 Trailer Parks & Campsites          | 61,176.76     | 917.65    |
| 7999 Amusement & Recreation, NEC        | 23,291.00     | 349.37    |
| Other                                   | N/A           | N/A       |
| <b>Out of State County</b>              |               |           |
| 5611 Men's & Boys' Clothing Stores      | 2,577.00      | 38.66     |
| 5947 Gift, Novelty, & Souvenir Shops    | 17,504.20     | 262.58    |
| 5963 Direct Selling Establishments      | 19,233.23     | 288.51    |
| 5999 Misc. Retail Stores, NEC           | 17,954.32     | 269.32    |
| 7514 Passenger Car Rental               | 2,245,695.23  | 33,685.43 |
| 7999 Amusement & Recreation, NEC        | 94,011.00     | 1,410.18  |
| Other                                   | N/A           | N/A       |

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|------------------------|----------------------|---------------------|
| <b>Total for State</b> | <b>83,175,191.77</b> | <b>1,247,646.62</b> |

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