SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: MARCH 2023

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.
- 11. The name of Shannon County, South Dakota, was changed to Oglala Lakota County, South Dakota, effective May 1, 2015.

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

	Taxable Sales	Tax Due
Aurora County		
7011 Hotels & Motels	7,784.68	116.77
Other	N/A	N/A
Beadle County		
5999 Misc. Retail Stores, NEC	172,471.21	2,587.07
7011 Hotels & Motels	332,775.20	4,991.63
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
Other	N/A	N/A
		14/73
Brookings County	4 775 40	74.00
5947 Gift, Novelty, & Souvenir Shops	4,775.46	71.63 363.55
5999 Misc. Retail Stores, NEC	24,235.78	
7011 Hotels & Motels 7999 Amusement and Recreation Services. NEC	888,123.04 32,057.76	13,321.86 480.86
,	32,057.76 N/A	460.66 N/A
Other	IN/A	IN/A
Brown County		
5947 Gift, Novelty, & Souvenir Shops	2,223.83	33.36
5999 Misc. Retail Stores, NEC	2,653.75	39.81
7011 Hotels & Motels	1,388,580.46	20,828.71
Other	N/A	N/A
Brule County		
7011 Hotels & Motels	271,198.84	4,068.00
7032 Sporting & Recreational Camps	191,339.57	2,870.10
Other	N/A	N/A
Butte County		
7011 Hotels & Motels	100,093.97	1,501.42
Other	N/A	N/A
Campbell County		
7011 Hotels & Motels	6,273.39	94.11
Other	N/A	N/A
Charles Mix County 7011 Hotels & Motels	38,179.71	572.69
Other	N/A	372.09 N/A
	IV/A	IN/A
Clark County		
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	175,812.58	2,637.19
Other	N/A	N/A
Codington County		
5812 Eating Places	11,460.29	171.90
5947 Gift, Novelty, & Souvenir Shops	35,555.53	533.33
5999 Misc. Retail Stores, NEC	9,271.00	139.07
7011 Hotels & Motels	684,810.47	10,272.16
Other	N/A	N/A
Custer County		
5999 Misc. Retail Stores, NEC	1,261.46	18.93
7011 Hotels & Motels	100,395.96	1,505.94
Oth motels & Motels Other	100,393.90 N/A	1,505.94 N/A
Suloi	IV/A	IN/A

	Taxable Sales	Tax Due
avison County		
011 Hotels & Motels	689,499.30	10,342.49
Other	N/A	N/A
ay County		
011 Hotels & Motels	154,935.68	2,324.04
999 Amusement and Recreation Services, NEC	197,655.48	2,964.83
ther	N/A	N/A
euel County		
011 Hotels & Motels	24,987.49	374.81
ther	N/A	N/A
ouglas County		
ther	N/A	N/A
dmunds County		
ther	N/A	N/A
all River County		
947 Gift, Novelty, & Souvenir Shops	466.89	7.01
011 Hotels & Motels	67,690.76	1,015.37
ther	N/A	N/A
aulk County		
ther	N/A	N/A
rant County		
011 Hotels & Motels	159,409.24	2,391.14
ther	N/A	N/A
regory County		
011 Hotels & Motels	18,287.37	274.32
032 Sporting & Recreational Camps	200,417.19	3,006.26
ther	N/A	N/A
aakon County		
ther	N/A	N/A
amlin County		
ther	N/A	N/A
and County		
011 Hotels & Motels	29,860.41	447.92
ther	N/A	N/A
anson County		
ther	N/A	N/A
ughes County		
999 Misc. Retail Stores, NEC	5,173.00	77.62
011 Hotels & Motels	1,031,797.77	15,476.97
999 Amusement and Recreation Services, NEC	369,822.99	5,547.35
ther	N/A	N/A
utchinson County		
011 Hotels & Motels	18,911.30	283.67
ther	N/A	N/A
yde County		
011 Hotels & Motels	3,110.09	46.65
		N/A
ther	N/A	IN/A
ther ackson County	N/A	IN/A

	Taxable Sales	Tax Due
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	81,407.21	1,221.11
7999 Amusement and Recreation Services, NEC	52,885.17	793.28
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	63,748.31	956.22
7999 Amusement and Recreation Services, NEC	41,602.11	624.04
Other	N/A	N/A
Lake County		
Other	N/A	N/A
Lawrence County		
5812 Eating Places	27,580.48	413.71
5999 Misc. Retail Stores, NEC	7,010.65	105.16
6531 Real Estate Agents & Managers	175,581.18	2,633.71
7011 Hotels & Motels	3,293,404.14	49,401.09
7032 Sporting & Recreational Camps	34,811.21	522.17
7033 Trailer Parks & Campsites	151,006.70	2,265.10
7999 Amusement and Recreation Services, NEC	2,051,603.93	30,774.05
3412 Museums & Art Galleries	12,752.83	191.29
Other	N/A	N/A
Lincoln County		
7011 Hotels & Motels	434,127.48	6,511.92
7999 Amusement and Recreation Services, NEC	412,213.82	6,183.20
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	132,277.11	1,984.17
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	33,544.59	503.18
Other	N/A	N/A
McCook County		
7011 Hotels & Motels	40,040.54	600.62
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County		
5999 Misc. Retail Stores, NEC	21,344.06	320.17
7011 Hotels & Motels	138,634.41	2,079.51
7033 Trailer Parks & Campsites	832,458.30	12,486.89
Other	N/A	N/A
Miner County		
Other	N/A	N/A

	Taxable Sales	Tax Due
Minnehaha County		
5941 Sporting Goods & Bicycle Shops	15,025.28	225.39
5999 Misc. Retail Stores, NEC	58,274.80	874.14
7011 Hotels & Motels	7,274,031.21	109,110.48
7033 Trailer Parks & Campsites	91,125.04	1,366.88
7514 Passenger Car Rental	221,229.76	3,318.45
7922 Theatrical Producers & Services	76,710.24	1,150.66
7941 Sports Clubs, Managers, & Promoters	417,469.50	6,262.04
7991 Physical Fitness Facilities	91,800.14	1,377.00
7992 Public Golf Courses	3,509.06	52.64
7999 Amusement and Recreation Services, NEC	2,021,517.32	30,322.75
8422 Botanical and Zoological Gardens	54,062.20	810.93
Other	N/A	N/A
Moody County Other	N/A	N/A
	N/A	IN/A
Pennington County		
5812 Eating Places	76,602.09	1,149.03
5999 Misc. Retail Stores, NEC	21,767.57	326.54
7011 Hotels & Motels	5,576,090.89	83,641.38
7033 Trailer Parks & Campsites	111,293.31	1,669.40
7514 Passenger Car Rental	168,156.02	2,522.34
7993 Coin-Operated Amusement Devices	145,137.87	2,177.07
7997 Membership Sports & Recreation Clubs	1,467.15	22.01
7999 Amusement and Recreation Services, NEC	3,064,221.33	45,963.33
Other	N/A	N/A
Perkins County		
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	20,006.99	300.10
Other	N/A	N/A
	14/1	14// (
Roberts County		4 0 40 40
7011 Hotels & Motels	82,878.27	1,243.18
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	38,051.58	570.78
Other	N/A	N/A
Stanley County	200 000 00	4.000.44
7011 Hotels & Motels	332,229.23	4,983.44
Other	N/A	N/A
Sully County		
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	103,332.86	1,549.99
Other	N/A	N/A
Turner County Other	N1/A	NI/A
Other	N/A	N/A

	Taxable Sales	Tax Due
Jnion County		
7011 Hotels & Motels	394,949.89	5,924.22
Other	N/A	N/A
Valworth County		
7011 Hotels & Motels	141,832.01	2,127.48
Other	N/A	N/A
/ankton County		
5999 Misc. Retail Stores, NEC	5,366.58	80.50
7011 Hotels & Motels	425,373.42	6,380.61
Other	N/A	N/A
liebach County		
Other	N/A	N/A
Out of State County		
5812 Eating Places	158,565.33	2,378.48
5961 Catalog & Mail-Order Houses	113,646.05	1,704.69
5999 Misc. Retail Stores, NEC	451,107.30	6,766.76
7011 Hotels & Motels	4,490,152.74	67,352.30
7514 Passenger Car Rental	2,422,554.17	36,338.32
7999 Amusement and Recreation Services, NEC	434,249.64	6,513.74
Other	N/A	N/A
Total for State	54,432,431.34	816,487.22

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