

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: JANUARY 2017

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

South Dakota Sales and Use Tax Reporting System
Returns Filed: January 2017

| | Taxable Sales | Tax Due |
|---|---------------|-----------|
| Aurora County | | |
| 7011 Hotels & Motels | 120,825.12 | 1,812.39 |
| 7032 Sporting & Recreational Camps | 834,099.30 | 12,511.50 |
| 7999 Amusement & Recreation, NEC | 60,390.56 | 905.85 |
| Other | N/A | N/A |
| Beadle County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 8,255.45 | 123.83 |
| 5999 Misc. Retail Stores, NEC | 10,581.23 | 158.73 |
| 7011 Hotels & Motels | 211,632.09 | 3,174.49 |
| 7032 Sporting & Recreational Camps | 44,012.72 | 660.20 |
| 7999 Amusement & Recreation, NEC | 81,890.60 | 1,228.37 |
| Other | N/A | N/A |
| Bennett County | | |
| Other | N/A | N/A |
| Bon Homme County | | |
| 7011 Hotels & Motels | 19,552.61 | 293.30 |
| Other | N/A | N/A |
| Brookings County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 13,945.78 | 209.19 |
| 5999 Misc. Retail Stores, NEC | 31,782.44 | 476.73 |
| 7011 Hotels & Motels | 814,667.19 | 12,220.01 |
| Other | N/A | N/A |
| Brown County | | |
| 5812 Eating Places | 14,859.85 | 222.91 |
| 5947 Gift, Novelty, & Souvenir Shops | 7,477.04 | 112.16 |
| 5949 Sewing, Needlework, & Piece Goods | 4,542.68 | 68.15 |
| 5999 Misc. Retail Stores, NEC | 42,925.19 | 643.89 |
| 7011 Hotels & Motels | 970,625.35 | 14,559.39 |
| 7032 Sporting & Recreational Camps | 821,287.01 | 12,319.31 |
| 971 Hunting, Trapping, Game Propagation | 286,052.02 | 4,290.78 |
| Other | N/A | N/A |
| Brule County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 14,846.89 | 222.70 |
| 7011 Hotels & Motels | 138,365.00 | 2,075.49 |
| 7032 Sporting & Recreational Camps | 654,842.14 | 9,822.65 |
| 7999 Amusement & Recreation, NEC | 457,724.63 | 6,865.88 |
| Other | N/A | N/A |
| Buffalo County | | |
| Other | N/A | N/A |
| Butte County | | |
| 7011 Hotels & Motels | 91,968.74 | 1,379.53 |
| 7999 Amusement & Recreation, NEC | 9,613.72 | 144.21 |
| Other | N/A | N/A |
| Campbell County | | |
| Other | N/A | N/A |
| Charles Mix County | | |
| 7011 Hotels & Motels | 76,285.88 | 1,144.29 |
| 7032 Sporting & Recreational Camps | 545,151.55 | 8,177.28 |
| 7999 Amusement & Recreation, NEC | 27,302.33 | 409.54 |
| Other | N/A | N/A |

South Dakota Sales and Use Tax Reporting System
Returns Filed: January 2017

| | Taxable Sales | Tax Due |
|--------------------------------------|---------------|----------|
| Clark County | | |
| 7011 Hotels & Motels | 40,031.55 | 600.47 |
| Other | N/A | N/A |
| Clay County | | |
| 7011 Hotels & Motels | 133,212.43 | 1,998.19 |
| Other | N/A | N/A |
| Codington County | | |
| 5812 Eating Places | 51,080.19 | 766.20 |
| 5947 Gift, Novelty, & Souvenir Shops | 64,127.01 | 961.91 |
| 5999 Misc. Retail Stores, NEC | 3,652.08 | 54.79 |
| 7011 Hotels & Motels | 649,458.08 | 9,741.86 |
| Other | N/A | N/A |
| Custer County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 6,140.90 | 92.11 |
| 7011 Hotels & Motels | 175,644.38 | 2,634.69 |
| Other | N/A | N/A |
| Davison County | | |
| 5932 Used Merchandise Stores | 15,488.12 | 232.32 |
| 5947 Gift, Novelty, & Souvenir Shops | 8,383.46 | 125.76 |
| 5999 Misc. Retail Stores, NEC | 13,101.16 | 196.52 |
| 7011 Hotels & Motels | 651,075.65 | 9,766.12 |
| 7032 Sporting & Recreational Camps | 138,869.82 | 2,083.04 |
| 7999 Amusement & Recreation, NEC | 84,438.13 | 1,266.57 |
| 8412 Museums & Art Galleries | 16,725.11 | 250.88 |
| Other | N/A | N/A |
| Day County | | |
| 7011 Hotels & Motels | 134,224.82 | 2,013.39 |
| 7021 Rooming & Boarding Houses | 12,205.23 | 183.08 |
| 7999 Amusement & Recreation, NEC | 80,969.13 | 1,214.53 |
| Other | N/A | N/A |
| Deuel County | | |
| Other | N/A | N/A |
| Dewey County | | |
| Other | N/A | N/A |
| Douglas County | | |
| 7032 Sporting & Recreational Camps | 24,932.64 | 373.99 |
| Other | N/A | N/A |
| Edmunds County | | |
| 7011 Hotels & Motels | 65,777.09 | 986.66 |
| 7032 Sporting & Recreational Camps | 46,291.40 | 694.37 |
| Other | N/A | N/A |
| Fall River County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 7,711.55 | 115.68 |
| 7011 Hotels & Motels | 85,089.78 | 1,276.35 |
| 7999 Amusement & Recreation, NEC | 35,179.59 | 527.69 |
| Other | N/A | N/A |
| Faulk County | | |
| 7011 Hotels & Motels | 63,519.61 | 952.79 |
| 7032 Sporting & Recreational Camps | 142,020.22 | 2,130.30 |
| Other | N/A | N/A |

South Dakota Sales and Use Tax Reporting System
Returns Filed: January 2017

| | Taxable Sales | Tax Due |
|--------------------------------------|---------------|-----------|
| Grant County | | |
| 7011 Hotels & Motels | 88,979.00 | 1,334.69 |
| Other | N/A | N/A |
| Gregory County | | |
| 7011 Hotels & Motels | 58,430.32 | 876.47 |
| 7032 Sporting & Recreational Camps | 1,460,457.38 | 21,906.88 |
| 7999 Amusement & Recreation, NEC | 6,367.92 | 95.52 |
| Other | N/A | N/A |
| Haakon County | | |
| 7011 Hotels & Motels | 17,388.47 | 260.83 |
| Other | N/A | N/A |
| Hamlin County | | |
| 7011 Hotels & Motels | 9,440.00 | 141.60 |
| Other | N/A | N/A |
| Hand County | | |
| 7011 Hotels & Motels | 59,835.19 | 897.54 |
| 7032 Sporting & Recreational Camps | 238,625.19 | 3,579.38 |
| Other | N/A | N/A |
| Hanson County | | |
| Other | N/A | N/A |
| Harding County | | |
| 7999 Amusement & Recreation, NEC | 56,020.00 | 840.30 |
| Other | N/A | N/A |
| Hughes County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 23,103.70 | 346.56 |
| 5999 Misc. Retail Stores, NEC | 20,571.74 | 308.59 |
| 7011 Hotels & Motels | 521,967.17 | 7,829.49 |
| 7514 Passenger Car Rental | 17,151.67 | 257.27 |
| 7999 Amusement & Recreation, NEC | 240,486.35 | 3,607.31 |
| Other | N/A | N/A |
| Hutchinson County | | |
| 7011 Hotels & Motels | 57,282.39 | 859.24 |
| 7032 Sporting & Recreational Camps | 105,985.28 | 1,589.79 |
| Other | N/A | N/A |
| Hyde County | | |
| 7999 Amusement & Recreation, NEC | 94,627.79 | 1,419.43 |
| Other | N/A | N/A |
| Jackson County | | |
| Other | N/A | N/A |
| Jerauld County | | |
| 7032 Sporting & Recreational Camps | 174,783.11 | 2,621.75 |
| Other | N/A | N/A |
| Jones County | | |
| 7011 Hotels & Motels | 165,957.63 | 2,489.37 |
| 7999 Amusement & Recreation, NEC | 74,336.60 | 1,115.05 |
| Other | N/A | N/A |
| Kingsbury County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 759.90 | 11.40 |
| 7011 Hotels & Motels | 70,028.41 | 1,050.43 |
| Other | N/A | N/A |

South Dakota Sales and Use Tax Reporting System
Returns Filed: January 2017

| | Taxable Sales | Tax Due |
|---|---------------|-----------|
| Lake County | | |
| 7011 Hotels & Motels | 70,253.37 | 1,053.80 |
| Other | N/A | N/A |
| Lawrence County | | |
| 5813 Drinking Places | 118,754.53 | 1,781.32 |
| 5947 Gift, Novelty, & Souvenir Shops | 7,692.83 | 115.38 |
| 5999 Misc. Retail Stores, NEC | 24,980.70 | 374.71 |
| 6531 Real Estate Agents & Managers | 271,693.59 | 4,075.41 |
| 7011 Hotels & Motels | 2,078,159.50 | 31,172.49 |
| 7032 Sporting & Recreational Camps | 151,598.74 | 2,273.98 |
| 7999 Amusement & Recreation, NEC | 1,177,073.96 | 17,656.10 |
| 8412 Museums & Art Galleries | 11,889.44 | 178.34 |
| Other | N/A | N/A |
| Lincoln County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 16,530.92 | 247.97 |
| 5999 Misc. Retail Stores, NEC | 11,775.73 | 176.65 |
| 7011 Hotels & Motels | 384,587.33 | 5,768.81 |
| 7999 Amusement & Recreation, NEC | 149,782.86 | 2,246.74 |
| Other | N/A | N/A |
| Lyman County | | |
| 7011 Hotels & Motels | 298,329.84 | 4,474.95 |
| 7999 Amusement & Recreation, NEC | 568,339.95 | 8,525.11 |
| 971 Hunting, Trapping, Game Propagation | 246,023.00 | 3,690.35 |
| Other | N/A | N/A |
| Marshall County | | |
| 7011 Hotels & Motels | 23,844.84 | 357.68 |
| Other | N/A | N/A |
| McCook County | | |
| 7011 Hotels & Motels | 77,398.63 | 1,160.98 |
| Other | N/A | N/A |
| McPherson County | | |
| 7011 Hotels & Motels | 42,086.15 | 631.31 |
| 7021 Rooming & Boarding Houses | 16,533.84 | 248.01 |
| 7032 Sporting & Recreational Camps | 68,170.00 | 1,022.56 |
| Other | N/A | N/A |
| Meade County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 3,768.60 | 56.53 |
| 5999 Misc. Retail Stores, NEC | 2,924.35 | 43.87 |
| 7011 Hotels & Motels | 182,972.79 | 2,744.60 |
| 7033 Trailer Parks & Campsites | 243,253.06 | 3,648.80 |
| 7999 Amusement & Recreation, NEC | 35,734.50 | 536.02 |
| Other | N/A | N/A |
| Mellette County | | |
| 971 Hunting, Trapping, Game Propagation | 62,253.78 | 933.81 |
| Other | N/A | N/A |
| Miner County | | |
| 7011 Hotels & Motels | 22,630.42 | 339.46 |
| Other | N/A | N/A |

South Dakota Sales and Use Tax Reporting System
Returns Filed: January 2017

| | Taxable Sales | Tax Due |
|--|---------------|-----------|
| Minnehaha County | | |
| 5719 Misc. Homefurnishings Stores | 5,779.58 | 86.69 |
| 5812 Eating Places | 640,256.01 | 9,603.84 |
| 5813 Drinking Places | 17,799.29 | 266.99 |
| 5932 Used Merchandise Stores | 3,292.75 | 49.40 |
| 5941 Sporting Goods & Bicycle Shops | 34,238.52 | 513.58 |
| 5944 Jewelry Stores | 1,782.42 | 26.75 |
| 5947 Gift, Novelty, & Souvenir Shops | 54,302.09 | 814.56 |
| 5963 Direct Selling Establishments | 15,777.97 | 236.66 |
| 5999 Misc. Retail Stores, NEC | 279,099.29 | 4,186.52 |
| 6513 Apartment Building Operators | 6,855.83 | 102.84 |
| 7011 Hotels & Motels | 5,070,830.01 | 76,062.46 |
| 7299 Misc. Personal Services, NEC | 1,338.43 | 20.09 |
| 7389 Business Services, NEC | 74,312.90 | 1,114.69 |
| 7929 Entertainers & Entertainment Groups | -14,747.16 | -221.21 |
| 7941 Sports Clubs, Managers, & Promoters | 320,874.10 | 4,813.11 |
| 7999 Amusement & Recreation, NEC | 374,393.18 | 5,615.89 |
| 8412 Museums & Art Galleries | 352,135.21 | 5,282.03 |
| Other | N/A | N/A |
| Moody County | | |
| Other | N/A | N/A |
| Oglala Lakota County | | |
| Other | N/A | N/A |
| Pennington County | | |
| 5812 Eating Places | 180,892.97 | 2,713.41 |
| 5813 Drinking Places | 23,776.56 | 356.65 |
| 5941 Sporting Goods & Bicycle Shops | 29,674.10 | 445.11 |
| 5944 Jewelry Stores | 6,712.41 | 100.69 |
| 5947 Gift, Novelty, & Souvenir Shops | 214,291.64 | 3,214.39 |
| 5963 Direct Selling Establishments | 48,653.62 | 729.81 |
| 5999 Misc. Retail Stores, NEC | 83,817.69 | 1,257.28 |
| 7011 Hotels & Motels | 3,515,894.30 | 52,738.51 |
| 7033 Trailer Parks & Campsites | 79,852.17 | 1,197.78 |
| 7221 Photographic Studios, Portrait | 3,254.71 | 48.82 |
| 7514 Passenger Car Rental | 412,614.00 | 6,189.21 |
| 7999 Amusement & Recreation, NEC | 1,349,746.03 | 20,246.15 |
| Other | N/A | N/A |
| Perkins County | | |
| 7011 Hotels & Motels | 81,211.74 | 1,218.17 |
| Other | N/A | N/A |
| Potter County | | |
| 7011 Hotels & Motels | 60,332.45 | 905.00 |
| 7999 Amusement & Recreation, NEC | 163,983.12 | 2,459.75 |
| Other | N/A | N/A |
| Roberts County | | |
| 7011 Hotels & Motels | 49,146.77 | 737.20 |
| Other | N/A | N/A |
| Sanborn County | | |
| 7032 Sporting & Recreational Camps | 109,484.00 | 1,642.26 |
| Other | N/A | N/A |

South Dakota Sales and Use Tax Reporting System
Returns Filed: January 2017

| | Taxable Sales | Tax Due |
|--|---------------|-----------|
| Spink County | | |
| 5999 Misc. Retail Stores, NEC | 8,051.52 | 120.77 |
| 7011 Hotels & Motels | 87,884.83 | 1,318.28 |
| 7999 Amusement & Recreation, NEC | 170,364.96 | 2,555.48 |
| Other | N/A | N/A |
| Stanley County | | |
| 7011 Hotels & Motels | 189,431.48 | 2,841.47 |
| 7999 Amusement & Recreation, NEC | 75,564.31 | 1,133.47 |
| Other | N/A | N/A |
| Sully County | | |
| 7011 Hotels & Motels | 14,329.02 | 214.94 |
| 7999 Amusement & Recreation, NEC | 217,709.58 | 3,265.65 |
| Other | N/A | N/A |
| Tripp County | | |
| 7011 Hotels & Motels | 178,489.23 | 2,677.34 |
| 7999 Amusement & Recreation, NEC | 337,556.45 | 5,063.35 |
| 971 Hunting, Trapping, Game Propagation | 603,842.34 | 9,057.64 |
| Other | N/A | N/A |
| Turner County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 12,955.67 | 194.34 |
| 5999 Misc. Retail Stores, NEC | 12,598.00 | 188.97 |
| 7032 Sporting & Recreational Camps | 55,192.08 | 827.88 |
| Other | N/A | N/A |
| Union County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 2,735.14 | 41.02 |
| 7011 Hotels & Motels | 180,701.07 | 2,710.52 |
| Other | N/A | N/A |
| Walworth County | | |
| 7011 Hotels & Motels | 311,985.22 | 4,679.78 |
| Other | N/A | N/A |
| Yankton County | | |
| 5945 Hobby, Toy, & Game Shops | 2,380.15 | 35.70 |
| 5947 Gift, Novelty, & Souvenir Shops | 5,606.55 | 84.10 |
| 5999 Misc. Retail Stores, NEC | 32,815.13 | 492.23 |
| 7011 Hotels & Motels | 378,234.96 | 5,673.53 |
| 7033 Trailer Parks & Campsites | 35,957.81 | 539.37 |
| Other | N/A | N/A |
| Out of State County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 26,391.13 | 395.88 |
| 5963 Direct Selling Establishments | 17,992.67 | 269.89 |
| 5999 Misc. Retail Stores, NEC | 39,057.03 | 585.87 |
| 7514 Passenger Car Rental | 1,792,811.97 | 26,892.18 |
| 7929 Entertainers & Entertainment Groups | 49,173.07 | 737.60 |
| 7999 Amusement & Recreation, NEC | 123,303.00 | 1,849.56 |
| Other | N/A | N/A |

South Dakota Sales and Use Tax Reporting System
Returns Filed: January 2017

| | Taxable Sales | Tax Due |
|------------------------|----------------------|-------------------|
| Total for State | 46,653,151.44 | 699,798.89 |

ITEMS OF NOTE:

- 1. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.**
- GROSS SALES: This is the amount reported on Line 1 of the South Dakota Sales and Use Tax Return.
- USE TAXABLE: This is the amount reported on Line 2 of the South Dakota Sales and Use Tax Return.
- 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!**
- Some cities may fall into more than one county.
- Whenever there are less than 3 licenses in any one classification, the information is combined into an 'Other' category.
- State Totals include 'Other' categories.
- No Contractors Excise taxes are included.
- 10. The name of Shannon County, South Dakota, was changed to Oglala Lakota County, South Dakota, effective May 1, 2015.**