SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: FISCAL YEARS 2023 AND 2024

Taxable Sales Filed for previous Year Comparison of Industry Divisions and Major Groups

ITEMS OF NOTE:

- 1. This report is a comparison between state taxable receipts for Fiscal Year 2024 and Fiscal Year 2023. It is not a cumulative total.
- 2. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.
- 3. 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!
- 4. No Contractors Excise taxes are included.
- 5. The dollar amounts in this report are a result of the gross sales plus use taxable items less the deductions that are allowed on the SD sales and use tax return.
- 6. Some large differences can be explained by amended returns in future months and late filers. Late filers can include more than one return in the same month.

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

Taxable Sales for Returns Filed in Fiscal Year 2024 and 2023 Comparison of Industry Divisions and Major Groups

Companison of industry Divisions and major Groups							
Top 10 Major Groups	FY24	FY23	%	Division	FY24	FY23	%
Misc. Retail	5,627,677,174	5,279,518,238	6.6	Agriculture, Forestry, & Fishing	601,798,602	589,112,275	2.:
General Merchandise Stores	3,333,462,860	3,189,781,523	4.5	Mining	112,806,476	100,483,888	12.3
Wholesale Trade - Durable Goods	2,420,258,583	2,298,728,061	5.3	Construction	41,791,877	44,246,604	-5.
Building Materials & Garden Supplies	2,285,258,131	2,309,552,155	-1.1	Manufacturing	1,863,274,738	2,019,810,386	-7.8
Eating & Drinking Places	2,086,694,751	1,976,289,811	5.6	Transportation & Public Utilities	2,938,854,433	3,095,440,248	-5.
	1,909,276,237	1,915,650,759	-0.3	Wholesale Trade	3,092,514,922	3,003,526,478	3.0
Electric, Gas, & Sanitary Services	1,782,633,417	1,914,868,872	-6.9	Retail Trade	18,055,383,164	17,433,451,281	3.0
Business Services	1,677,018,392	1,563,938,900	7.2	Finance, Insurance, & Real Estate	635,291,907	642,792,907	-1.3
Automotive Dealers & Service Stations	1,507,876,373	1,434,770,075	5.1	Services	6,124,922,391	5,736,764,285	6.8
Hotels & Other Lodging Places	894,853,948	827,351,291	8.2	Public Administration	4,158,682	3,328,767	24.9
Major Group	FY2	4 FY23	%	Major Group	FY24	FY23	%
Agricultural Production - Crops	17,363,654	13,322,284	30.3	Wholesale Trade - Durable Goods	2,420,258,583	2,298,728,061	5.3
Agricultural Production - Livestock	38,585,989		-23.1	Wholesale Trade - Nondurable Goods	672,256,339	704,798,417	-4.6
Agricultural Services	518,151,772		3.7	Building Materials & Garden Supplies	2,285,258,131	2,309,552,155	-1.1
Forestry	2,320,906		11.6	General Merchandise Stores	3,333,462,860	3,189,781,523	4.5
Fishing, Hunting, & Trapping	25,376,280		7.0	Food Stores	1,909,276,237	1,915,650,759	-0.3
Metal Mining	19,016,486		-4.8	Automotive Dealers & Service Stations	1,507,876,373	1,434,770,075	5.1
Coal Mining	26,287		-70.7	Apparel & Accessory Stores	509,116,363	499,040,819	2.0
Oil & Gas Extraction	26,726,320		-10.4	Furniture & Homefurnishings Stores	796,021,276	828,847,901	-4.0
Nonmetallic Minerals, Except Fuels	67,037,383		32.5	Eating & Drinking Places	2,086,694,751	1,976,289,811	5.6
General Building Contractors	3,790,431		-1.7	Misc. Retail	5,627,677,174	5,279,518,238	6.6
Heavy Construction, except Building	0		-100.0	Depository Institutions	56,339,346	46,658,036	20.7
Special Trade Contractors	38,001,446		-5.9	Nondepository Institutions	87,959,843	105,390,650	-16.5
Food & Kindred Products	182,404,444		6.8	Security & Commodity Brokers	17,730,032	13,774,727	28.7
Tobacco Products	3,136,890		-1.5	Insurance Carriers	18,357,314	18,939,453	-3.1
Textile Mill Products	2,832,980		6.9	Insurance Agents, Brokers, & Service	27,285,704	26,314,636	3.7
Apparel & Other Textile Products	15,191,249		-24.5	Real Estate	392,987,075	399,100,397	-1.5
Lumber & Wood Products	118,675,387		-20.5	Holding & Other Investment Offices	34,632,594	32,615,007	6.2
Furniture & Fixtures	12,584,289		68.4	Hotels & Other Lodging Places	894,853,948	827,351,291	8.2
Paper & Allied Products	17,483,488		-2.9	Personal Services	414,407,959	391,188,338	5.9
Printing & Publishing	100,227,497		15.4	Business Services	1,677,018,392		7.2
Chemicals & Allied Products	152,502,244		2.5	Auto Repair, Services, & Parking	854,384,909	801,662,028	6.6
Petroleum & Coal Products	46,061,309		37.9	Misc. Repair Services	284,883,666	256,291,096	11.2
Rubber & Misc. Plastics Products	45,018,456		-11.1	Motion Pictures	37,101,916	36,233,314	2.4
Leather & Leather Products	589,780		96.7	Amusement & Recreation Services	471,592,077	443,535,296	6.3
Stone, Clay, & Glass Products	425,096,938		19.4	Health Services	156,274,569	147,286,587	6.1
Primary Metal Industries	22,960,564		4.1	Legal Services	314,138,058	298,538,699	5.2
Fabricated Metal Products	139,024,427		-4.1	Educational Services	33,402,343	30,084,978	11.0
Industrial Machinery & Equipment	289,720,613		-42.1	Social Services	5,371,865	3,631,940	47.9
Electronic & Other Electrical Equipment	71,814,343		-28.7	Museums, Botanical, Zoological Gardens	5,537,585	5,867,773	-5.6
Transportation Equipment	49,505,125		13.3	Membership Organizations	14,312,489	17,765,999	-19.4
Instruments & Related Products	40,271,110		-18.4	Engineering & Management Services	837,885,357	812,646,788	3.1
Misc. Manufacturing Industries	128,173,604		14.9	Private Households	2,132,495	1,925,841	10.7
Railroad Transportation	23,448,228		-11.6	Services, NEC	121,624,762	98,815,417	23.1
Local & Interurban Passenger Transportation			-3.1	Executive, Legislative, & General	2,499,333	1,918,959	30.2
Trucking & Warehousing	215,764,045		5.0	Justice, Public Order, & Safety	301,592	217,277	38.8
U.S. Postal Service	, - ,		-	Finance, Taxation, & Monetary Policy	- ,- ,-		-
Water Transportation	9,181,752	8,976,603	2.3	Administration of Human Resources	156,646	108,272	44.7
Transportation by Air	22,722,287		26.5	Environmental Quality & Housing	456,610	439,070	4.0
Pipelines, Except Natural Gas	9,669,721		-6.8	Administration of Economic Programs	172,360	186,285	-7.5
Transportation Services	20,775,038		-8.6	National Security & Intl. Affairs	572,142	458,904	24.7
Communications	841,002,756		-3.8	Nonclassifiable Establishments	,·· - -		-
Electric, Gas, & Sanitary Services	1,782,633,417		-6.9				

STATE TOTAL: \$33,470,797,192 (FY24) - \$32,668,957,118 (FY23) = 2.45% increase

Figures compiled by SD Dept of Revenue

The dollar amounts in this report are a result of the gross sales plus use taxable items less the deductions that are allowed on the SD sales and use tax return.