SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: SEPTEMBER 2022

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
urora County		
ther	N/A	N/A
eadle County		
12 Eating Places	174,483.94	2,617.26
99 Misc. Retail Stores, NEC	146,642.61	2,199.65
11 Hotels & Motels	410,595.86	6,158.96
her	N/A	N/A
nnett County		
her	N/A	N/A
n Homme County		
99 Misc. Retail Stores, NEC	3,124.50	46.87
her	N/A	N/A
ookings County		
12 Eating Places	74,590.23	1,118.85
99 Misc. Retail Stores, NEC	86,579.38	1,298.70
11 Hotels & Motels	1,166,810.11	17,502.13
99 Amusement and Recreation Services, NEC	76,643.10	1,149.64
her	N/A	N/A
rown County		
12 Eating Places	432,280.25	6,484.21
47 Gift, Novelty, & Souvenir Shops	5,632.52	84.49
99 Misc. Retail Stores, NEC	8,966.13	134.50
11 Hotels & Motels	2,232,021.37	33,480.33
29 Entertainers & Entertainment Groups	6,552.28	98.29
99 Amusement and Recreation Services, NEC	870,937.59	13,064.06
her	N/A	N/A
ule County		
47 Gift, Novelty, & Souvenir Shops	64,808.03	972.12
11 Hotels & Motels	662,594.52	9,938.93
32 Sporting & Recreational Camps	374,739.44	5,621.09
33 Trailer Parks & Campsites	50,429.84	756.45
her	N/A	N/A
Itte County	500.000.00	0.050.04
11 Hotels & Motels	536,869.23	8,053.04
99 Amusement and Recreation Services, NEC her	4,523.81 N/A	67.86 N/A
	NA	N/A
ampbell County 11 Hotels & Motels	4 050 22	60.70
her	4,052.33 N/A	60.79 N/A
		17/7
narles Mix County 11 Hotels & Motels	E0 106 79	886.91
32 Sporting & Recreational Camps	59,126.78 67,308.50	1,009.63
her	N/A	1,009.03 N/A
ark County her	N/A	N/A
	N/A	IN/A
ay County	E 007 40	70.04
99 Misc. Retail Stores, NEC	5,067.40	76.01
11 Hotels & Motels	314,322.66	4,714.85
ther	N/A	N/A

	Taxable Sales	Tax Due
Codington County		
812 Eating Places	45,144.59	677.16
947 Gift, Novelty, & Souvenir Shops	194,881.11	2,923.22
999 Misc. Retail Stores, NEC	9,391.79	140.88
011 Hotels & Motels	1,070,975.72	16,064.64
ther	N/A	N/A
uster County		
032 Used Merchandise Stores	81,506.06	1,222.59
047 Gift, Novelty, & Souvenir Shops	694,846.07	10,422.70
999 Misc. Retail Stores, NEC	30,823.05	462.36
11 Hotels & Motels	4,918,900.11	73,783.51
33 Trailer Parks & Campsites	1,123,501.10	16,852.54
29 Entertainers & Entertainment Groups	4,543.67	68.16
99 Amusement and Recreation Services, NEC	1,364,376.17	20,465.65
her	N/A	N/A
avison County		
12 Eating Places	84,094.71	1,261.41
99 Misc. Retail Stores, NEC	39,590.48	593.86
11 Hotels & Motels	2,285,533.40	34,283.01
)33 Trailer Parks & Campsites	49,627.95	744.42
ther	N/A	N/A
ay County		
41 Sporting Goods & Bicycle Shops	12,971.38	194.58
011 Hotels & Motels	186,782.25	2,801.73
33 Trailer Parks & Campsites	15,050.78	225.77
her	N/A	N/A
euel County		
099 Amusement and Recreation Services, NEC	320,959.54	4,814.39
ther	N/A	N/A
ouglas County		N 1/A
ther	N/A	N/A
dmunds County	N//A	NI/A
ther	N/A	N/A
III River County	28 022 66	570.24
812 Eating Places 947 Gift, Novelty, & Souvenir Shops	38,022.66 27,360.02	570.34 410.40
947 Girt, Noverty, & Souverin Shops 999 Misc. Retail Stores, NEC	3,345.23	50.18
199 Misc. Retail Stores, NEC	5,345.23 613,331.08	9,199.96
)33 Trailer Parks & Campsites	128,977.35	9,199.96 1,934.65
ther	120,977.35 N/A	1,934.65 N/A
aulk County		
ther	N/A	N/A
rant County		
199 Misc. Retail Stores, NEC	679.50	10.20
011 Hotels & Motels	284,278.52	4,264.19
ther	N/A	N/A
regory County		
11 Hotels & Motels	67,887.13	1,018.30
32 Sporting & Recreational Camps	81,374.67	1,220.62
ther	N/A	N/A

	Taxable Sales	Tax Due
Haakon County		
7011 Hotels & Motels	50,803.22	762.05
Dther	N/A	N/A
lamlin County		
999 Misc. Retail Stores, NEC	1,771.25	26.57
Dther	N/A	N/A
land County		
011 Hotels & Motels	46,781.30	701.72
Dther	N/A	N/A
anson County		
Dther	N/A	N/A
lughes County		
812 Eating Places	89,546.07	1,343.19
999 Misc. Retail Stores, NEC	5,772.26	86.59
011 Hotels & Motels	1,227,380.35	18,410.70
999 Amusement and Recreation Services, NEC	81,372.91	1,220.60
Dther	N/A	N/A
lutchinson County		
011 Hotels & Motels	79,700.18	1,195.50
Other	N/A	N/A
lyde County		
) ther	N/A	N/A
ackson County		
011 Hotels & Motels	893,081.34	13,396.23
)ther	N/A	N/A
erauld County Dther	N/A	N/A
ones County		7 400 00
011 Hotels & Motels Dther	495,332.45 N/A	7,429.98
	N/A	N/A
ingsbury County	~~~~~	
011 Hotels & Motels	99,030.35	1,485.46
033 Trailer Parks & Campsites	7,479.14	112.18 N/A
ther	N/A	N/A
ake County		
999 Misc. Retail Stores, NEC	7,595.53	113.94
011 Hotels & Motels	232,418.57	3,486.29
Other	N/A	N/A

	Taxable Sales	Tax Due
Lawrence County		
5812 Eating Places	287,407.47	4,311.11
5944 Jewelry Stores	278,849.38	4,182.74
5947 Gift, Novelty, & Souvenir Shops	1,188,182.18	17,822.73
5999 Misc. Retail Stores, NEC	12,505.87	187.60
6531 Real Estate Agents & Managers	158,098.31	2,371.48
7011 Hotels & Motels	13,401,234.30	201,018.56
7032 Sporting & Recreational Camps	220,406.88	3,306.10
7033 Trailer Parks & Campsites	1,486,731.30	22,300.98
7519 Utility Trailer Rental	265,764.05	3,986.45
7999 Amusement and Recreation Services, NEC	407,725.35	6,115.85
8412 Museums & Art Galleries	138,241.73	2,073.63
Other	N/A	N/A
Lincoln County		
5812 Eating Places	81,996.30	1,229.95
5999 Misc. Retail Stores, NEC	5,694.33	85.43
7011 Hotels & Motels	491,957.76	7,379.37
7999 Amusement and Recreation Services, NEC	351,710.69	5,275.65
Other	N/A	0,270.00 N/A
Lyman County		
7011 Hotels & Motels	938,345.52	14,075.18
7033 Trailer Parks & Campsites	80,887.63	1,213.32
7999 Amusement and Recreation Services, NEC	33,627.18	504.42
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	63,517.23	952.77
7999 Amusement and Recreation Services, NEC	31,943.25	479.15
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	10,767.34	161.51
7011 Hotels & Motels	47,304.30	709.56
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County	0.000.010.05	40.000.00
5571 Motorcycle Dealers	2,888,619.65	43,329.29
5699 Misc. Apparel & Accessory Stores	190,229.29	2,853.44
5812 Eating Places	1,809,112.61	27,136.69
5813 Drinking Places	56,555.41	848.33
5947 Gift, Novelty, & Souvenir Shops	532,332.63	7,985.01
5999 Misc. Retail Stores, NEC	16,850.82	252.76
7011 Hotels & Motels	1,839,379.76	27,590.70
7032 Sporting & Recreational Camps	516,748.85	7,751.23
7033 Trailer Parks & Campsites	7,875,597.38	118,133.94
7299 Misc. Personal Services, NEC	356,981.50	5,354.73
7999 Amusement and Recreation Services, NEC	849,910.84	12,748.67
Other	N/A	N/A
Mellette County		
Other	N/A	N/A

	Taxable Sales	Tax Due
Miner County		
7011 Hotels & Motels	31,985.33	479.78
Other	N/A	N/A
/innehaha County		
421 Meat & Fish Markets	58,506.34	877.59
812 Eating Places	692,858.48	10,392.88
941 Sporting Goods & Bicycle Shops	73,764.62	1,106.47
963 Direct Selling Establishments	106,871.73	1,603.10
999 Misc. Retail Stores, NEC	130,840.08	1,962.63
011 Hotels & Motels	12,842,816.68	192,642.24
033 Trailer Parks & Campsites	2,180,394.24	32,705.93
941 Sports Clubs, Managers, & Promoters	459,361.65	6,890.43
991 Physical Fitness Facilities	49,342.23	740.14
992 Public Golf Courses	38,826.65	582.40
999 Amusement and Recreation Services, NEC	1,195,707.83	17,935.61
422 Botanical and Zoological Gardens	179,326.08	2,689.89
other	N/A	N/A
loody County		
ther	N/A	N/A
ennington County		
725 Tour Operators	69,995.75	1,049.94
331 Variety Stores	2,633,812.31	39,507.18
399 Misc. General Merchandise Stores	78,973.41	1,184.61
441 Candy, Nut, & Confectionery Stores	218,770.38	3,281.56
531 Auto & Home Supply Stores	1,140,159.44	17,102.39
611 Men's & Boys' Clothing Stores	657,473.14	9,862.10
632 Women's Accessory & Specialty Stores	292,126.99	4,381.91
699 Misc. Apparel & Accessory Stores	728,893.84	10,933.42
812 Eating Places	1,066,949.49	16,004.23
813 Drinking Places	550,603.60	8,259.06
932 Used Merchandise Stores	142,373.02	2,135.60
941 Sporting Goods & Bicycle Shops	27,173.26	407.60
944 Jewelry Stores	1,271,028.84	19,065.43
947 Gift, Novelty, & Souvenir Shops	5,190,839.79	77,862.60
963 Direct Selling Establishments	27,005.96	405.09
999 Misc. Retail Stores, NEC	176,891.49	2,653.39
011 Hotels & Motels	25,459,267.75	381,889.03
033 Trailer Parks & Campsites	3,721,047.34	55,815.72
299 Misc. Personal Services, NEC	10,109.19	151.64
514 Passenger Car Rental	1,168,459.37	17,526.88
993 Coin-Operated Amusement Devices	348,820.11	5,232.30
996 Amusement Parks	864,402.36	12,966.04
997 Membership Sports & Recreation Clubs	19,786.34	296.79
999 Amusement and Recreation Services, NEC	5,163,631.34	77,454.47
412 Museums & Art Galleries	150,282.56	2,254.23
Other	N/A	N/A
Perkins County		
Other	N/A	N/A
Potter County		
011 Hotels & Motels	72,568.40	1,088.54
Dther	N/A	N/A

	Taxable Sales	Tax Due
Roberts County		
7011 Hotels & Motels	299,609.16	4,494.14
033 Trailer Parks & Campsites	14,198.71	212.98
Ither	N/A	N/A
anborn County		
ther	N/A	N/A
pink County		
999 Misc. Retail Stores, NEC	5,685.86	85.29
011 Hotels & Motels	120,639.79	1,809.59
ther	N/A	N/A
tanley County		
011 Hotels & Motels	492,361.69	7,385.43
999 Amusement and Recreation Services, NEC	82,255.69	1,233.83
ther	N/A	N/A
ully County		
999 Amusement and Recreation Services, NEC	29,476.70	442.16
ther	N/A	N/A
ipp County		
011 Hotels & Motels	264,294.64	3,964.42
ther	N/A	N/A
urner County		
999 Misc. Retail Stores, NEC	148,932.21	2,233.98
ther	N/A	N/A
nion County		
999 Misc. Retail Stores, NEC	3,879.68	58.20
011 Hotels & Motels	783,498.06	11,752.47
ther	N/A	N/A
alworth County		
011 Hotels & Motels	381,374.59	5,720.61
ther	N/A	N/A
ankton County		
999 Misc. Retail Stores, NEC	79,255.33	1,188.83
11 Hotels & Motels	1,067,762.43	16,016.44
999 Amusement and Recreation Services, NEC	93,800.01	1,407.00
ther	N/A	N/A
ebach County		
ther	N/A	N/A
ut of State County		
312 Eating Places	407,606.33	6,114.10
947 Gift, Novelty, & Souvenir Shops	7,019.82	105.30
061 Catalog & Mail-Order Houses	4,734,591.62	71,018.87
99 Misc. Retail Stores, NEC	1,918,064.83	28,771.33
11 Hotels & Motels	4,136,580.15	62,048.70
299 Misc. Personal Services, NEC	32,895.95	493.44
14 Passenger Car Rental	5,404,977.86	81,074.67
999 Amusement and Recreation Services, NEC	1,089,986.41	16,349.79
ther	N/A	N/A

	Taxable Sales	Tax Due	
Total for State	176,149,288.72	2,642,240.56	
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