SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: SEPTEMBER 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	48,632.48	729.50
Other	N/A	N/A
Beadle County		
5812 Eating Places	143,420.92	2,151.32
5999 Misc. Retail Stores, NEC	-181,622.44	-2,724.31
7011 Hotels & Motels	525,766.00	7,886.49
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
5999 Misc. Retail Stores, NEC	2,300.33	34.51
7011 Hotels & Motels	42,600.68	639.00
Other	N/A	N/A
Brookings County		
5812 Eating Places	88,194.33	1,322.92
5999 Misc. Retail Stores, NEC	242,992.62	3,644.90
7011 Hotels & Motels	1,397,406.96	20,961.12
Other	N/A	N/A
Brown County		
5812 Eating Places	449,082.06	6,736.23
5947 Gift, Novelty, & Souvenir Shops	11,500.51	172.52
7011 Hotels & Motels	1,932,118.14	28,981.77
7999 Amusement and Recreation Services, NEC	438,640.47	6,579.61
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	53,834.95	807.52
7011 Hotels & Motels	633,776.27	9,506.65
7032 Sporting & Recreational Camps	188,036.59	2,820.56
7033 Trailer Parks & Campsites	44,448.50	666.73
Other	N/A	N/A
Butte County		
7011 Hotels & Motels	443,562.40	6,653.45
Other	N/A	N/A
Campbell County		
7011 Hotels & Motels	4,130.26	61.95
Other	N/A	N/A
Charles Mix County		
7011 Hotels & Motels	127,183.81	1,907.77
7032 Sporting & Recreational Camps	81,633.68	1,224.50
7999 Amusement and Recreation Services, NEC	149,671.00	2,245.07
Other	N/A	N/A
Clark County		
Other	N/A	N/A
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Clay County 7011 Hotels & Motels	250 456 74	5 276 06
Other	358,456.74 N/A	5,376.86 N/A
Ouici	IN/A	IN/A

	Taxable Sales	Tax Due
Codington County		
5812 Eating Places	57,969.83	869.55
5947 Gift, Novelty, & Souvenir Shops	177,064.63	2,655.97
5999 Misc. Retail Stores, NEC	18,273.56	274.11
7011 Hotels & Motels	1,046,298.50	15,694.47
Other	N/A	N/A
Custer County		
5947 Gift, Novelty, & Souvenir Shops	862,281.34	12,934.21
5999 Misc. Retail Stores, NEC	47,170.50	707.56
7011 Hotels & Motels	5,263,742.18	78,956.17
7033 Trailer Parks & Campsites	934,277.31	14,014.17
7929 Entertainers & Entertainment Groups	2,922.77	43.84
7999 Amusement and Recreation Services, NEC	1,280,477.34	19,207.17
Other	N/A	N/A
Davison County		
5812 Eating Places	251,281.36	3,769.22
5999 Misc. Retail Stores, NEC	7,201.34	108.03
7011 Hotels & Motels	2,451,877.47	36,778.18
7033 Trailer Parks & Campsites	61,191.09	917.86
Other	N/A	N/A
Day County		
7011 Hotels & Motels	139,279.87	2,089.21
7999 Amusement and Recreation Services, NEC	46,566.31	698.50
Other	N/A	N/A
Deuel County		
7011 Hotels & Motels	29,167.05	437.51
7999 Amusement and Recreation Services, NEC	368,288.56	5,524.33
Other	N/A	N/A
Douglas County		
Other	N/A	N/A
Edmunds County		
Other	N/A	N/A
Fall River County		
5812 Eating Places	45,854.70	687.84
5947 Gift, Novelty, & Souvenir Shops	46,010.54	690.16
5999 Misc. Retail Stores, NEC	5,072.65	76.09
7011 Hotels & Motels	636,431.16	9,546.49
7033 Trailer Parks & Campsites	188,711.77	2,830.69
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	307,420.94	4,611.31
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	69,324.59	1,039.86
7032 Sporting & Recreational Camps	48,973.67	734.61
Other	N/A	N/A
Haakon County		
Other	N/A	N/A

	Taxable Sales	Tax Due
Hamlin County		
5999 Misc. Retail Stores, NEC	2,116.00	31.74
Other	N/A	N/A
Hand County		
5999 Misc. Retail Stores, NEC	1,390.00	20.85
7011 Hotels & Motels	76,731.56	1,150.99
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
Other	N/A	N/A
Hughes County		
5812 Eating Places	216,237.05	3,243.56
5999 Misc. Retail Stores, NEC	2,657.73	39.88
7011 Hotels & Motels	1,555,167.54	23,327.52
7999 Amusement and Recreation Services, NEC	74,367.05	1,115.51
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	77,238.58	1,158.58
Other	N/A	N/A
Hyde County		
7011 Hotels & Motels	18,585.63	278.78
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	874,191.35	13,112.87
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	518,268.28	7,774.01
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	111,968.50	1,679.53
7033 Trailer Parks & Campsites	6,688.29	100.32
7999 Amusement and Recreation Services, NEC	51,547.05	773.21
Other	N/A	N/A
Lake County		
7011 Hotels & Motels	377,408.16	5,661.12
Other	N/A	N/A

	Taxable Sales	Tax Due
awrence County		
812 Eating Places	312,561.85	4,688.43
944 Jewelry Stores	280,797.59	4,211.97
947 Gift, Novelty, & Souvenir Shops	1,322,718.75	19,840.78
999 Misc. Retail Stores, NEC	83,915.39	1,258.76
531 Real Estate Agents & Managers	805,630.83	12,084.47
011 Hotels & Motels	14,312,271.58	214,684.10
032 Sporting & Recreational Camps	375,459.38	5,631.90
33 Trailer Parks & Campsites	1,554,399.52	23,315.99
99 Amusement and Recreation Services, NEC	381,932.33	5,729.01
12 Museums & Art Galleries	142,646.46	2,139.70
her	N/A	N/A
ncoln County		
12 Eating Places	187,518.20	2,812.79
99 Misc. Retail Stores, NEC	11,260.98	168.92
11 Hotels & Motels	676,059.74	10,140.9
99 Amusement and Recreation Services, NEC	367,194.79	5,507.92
her	N/A	N/A
man County	070 477 04	44.500.00
11 Hotels & Motels	972,177.64	14,582.66
33 Trailer Parks & Campsites	97,001.47	1,455.02
her	N/A	N/A
arshall County	20 605 10	504.00
11 Hotels & Motels	39,605.19	594.09
her	N/A	N/A
cCook County 99 Misc. Retail Stores, NEC	12,449.54	186.75
11 Hotels & Motels	49,227.90	738.43
her	43,227.30 N/A	N/A
Pherson County		
her	N/A	N/A
eade County		
99 Misc. Apparel & Accessory Stores	644,870.83	9,673.08
12 Eating Places	775,173.64	11,627.6
13 Drinking Places	97,851.56	1,467.77
47 Gift, Novelty, & Souvenir Shops	321,826.89	4,827.4
63 Direct Selling Establishments	7,804.32	117.06
99 Misc. Retail Stores, NEC	45,420.13	681.3
11 Hotels & Motels	1,774,631.51	26,619.47
32 Sporting & Recreational Camps	583,932.92	8,759.00
33 Trailer Parks & Campsites	7,503,777.99	112,556.66
99 Misc. Personal Services, NEC	343,603.50	5,154.06
99 Amusement and Recreation Services, NEC	595,956.59	8,939.3
her	N/A	N/A
ellette County		
her	N/A	N/A
ner County	40,000,00	740.00
111 Hotels & Motels	49,923.00	748.85
ther	N/A	N/A

	Taxable Sales	Tax Due
Minnehaha County		
5812 Eating Places	545,387.81	8,180.83
5941 Sporting Goods & Bicycle Shops	90,457.45	1,356.86
5947 Gift, Novelty, & Souvenir Shops	14,409.69	216.14
5963 Direct Selling Establishments	72,172.28	1,082.60
5999 Misc. Retail Stores, NEC	143,105.30	2,146.62
7011 Hotels & Motels	14,132,546.18	211,988.21
7033 Trailer Parks & Campsites	426,909.11	6,403.64
7514 Passenger Car Rental	551,577.81	8,273.67
7929 Entertainers & Entertainment Groups	30,512.10	457.69
7941 Sports Clubs, Managers, & Promoters	495,524.04	7,432.86
7991 Physical Fitness Facilities	27,974.77	419.62
7992 Public Golf Courses	48,311.05	724.66
7997 Membership Sports & Recreation Clubs	18,922.85	283.85
7999 Amusement and Recreation Services, NEC	969,356.48	14,540.34
Other	N/A	N/A
Moody County	N/A	NI/A
Other	N/A	N/A
Pennington County		
1119 Local Passenger Transportation, NEC	130,641.67	1,959.63
1725 Tour Operators	49,665.02	744.98
5311 Department Stores	173,443.52	2,601.65
5399 Misc. General Merchandise Stores	85,567.79	1,283.51
5441 Candy, Nut, & Confectionery Stores	219,469.17	3,292.03
5531 Auto & Home Supply Stores	731,539.43	10,973.09
5699 Misc. Apparel & Accessory Stores	109,377.13	1,640.66
5812 Eating Places	912,290.06	13,684.36
5813 Drinking Places	506,108.20	7,591.63
5932 Used Merchandise Stores	134,533.08	2,017.99
5944 Jewelry Stores	1,289,223.59	19,338.34
5947 Gift, Novelty, & Souvenir Shops	5,527,452.67	82,911.81
5963 Direct Selling Establishments	25,020.10	375.31
5999 Misc. Retail Stores, NEC	130,417.06	1,956.28
7011 Hotels & Motels	26,187,253.48	392,808.87
7033 Trailer Parks & Campsites	4,076,817.36	61,152.29
7299 Misc. Personal Services, NEC	11,346.28	170.19
7514 Passenger Car Rental	1,398,988.83	20,984.83
7993 Coin-Operated Amusement Devices	398,352.57	5,975.29
7996 Amusement Parks	882,414.76	13,236.22
7997 Membership Sports & Recreation Clubs	40,164.73	602.47
7999 Amusement and Recreation Services, NEC	4,604,956.12	69,074.34
3412 Museums & Art Galleries	127,480.37	1,912.21
Other	N/A	N/A
Continue Country		
Perkins County	NI/A	NI/A
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	76,329.14	1,144.94
Other	N/A	N/A
Roberts County		
	145.836.77	2.187.55
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7011 Hotels & Motels		

	Taxable Sales	Tax Due
Spink County		
5999 Misc. Retail Stores, NEC	6,809.02	102.14
7011 Hotels & Motels	163,652.43	2,454.79
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	560,039.30	8,400.59
7999 Amusement and Recreation Services, NEC	56,904.92	853.58
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	17,220.62	258.31
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	251,623.16	3,774.35
Other	N/A	N/A
Turner County		
5999 Misc. Retail Stores, NEC	825.83	12.39
Other	N/A	N/A
Union County		
7011 Hotels & Motels	808,158.85	12,122.38
Other	N/A	N/A
Walworth County		
5999 Misc. Retail Stores, NEC	4,854.61	72.82
7011 Hotels & Motels	361,712.73	5,425.70
7999 Amusement and Recreation Services, NEC	221,706.24	3,325.59
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	70,542.18	1,058.14
7011 Hotels & Motels	1,252,484.28	18,787.26
7999 Amusement and Recreation Services, NEC	42,808.46	642.13
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5812 Eating Places	411,377.03	6,170.67
5961 Catalog & Mail-Order Houses	737,828.65	11,067.43
5999 Misc. Retail Stores, NEC	1,774,768.72	26,621.86
7011 Hotels & Motels	8,651,741.24	129,776.12
7299 Misc. Personal Services, NEC	27,128.00	406.92
7514 Passenger Car Rental	5,817,722.59	87,265.85
7999 Amusement and Recreation Services, NEC	2,272,561.32	34,088.43
Other	N/A	N/A

	Taxable Sales	Tax Due
Total for State	180,456,397.78	2,706,847.56

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