

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: OCTOBER 2021

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
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	Taxable Sales	Tax Due
Aurora County		
Other	N/A	N/A
Beadle County		
7011 Hotels & Motels	572,527.63	8,587.92
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
5999 Misc. Retail Stores, NEC	2,395.36	35.93
Other	N/A	N/A
Brookings County		
5999 Misc. Retail Stores, NEC	53,843.80	807.67
7011 Hotels & Motels	1,070,634.65	16,059.52
Other	N/A	N/A
Brown County		
5812 Eating Places	13,221.91	198.33
5813 Drinking Places	3,676.53	55.15
5999 Misc. Retail Stores, NEC	3,735.00	56.03
7011 Hotels & Motels	1,687,406.53	25,311.10
7999 Amusement & Recreation, NEC	123,856.49	1,857.85
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	53,638.78	804.58
7011 Hotels & Motels	1,045,896.30	15,688.46
7032 Sporting & Recreational Camps	388,319.27	5,824.80
7999 Amusement & Recreation, NEC	45,849.51	687.74
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	4,104.29	61.57
7011 Hotels & Motels	362,516.24	5,437.75
Other	N/A	N/A
Campbell County		
Other	N/A	N/A
Charles Mix County		
7011 Hotels & Motels	93,840.46	1,407.62
7032 Sporting & Recreational Camps	293,071.28	4,396.07
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	350,521.43	5,257.83
Other	N/A	N/A
Codington County		
5812 Eating Places	67,071.01	1,006.07
5999 Misc. Retail Stores, NEC	2,012.00	30.19
7011 Hotels & Motels	851,317.08	12,769.76
Other	N/A	N/A
Corson County		
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
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	Taxable Sales	Tax Due
Custer County		
5944 Jewelry Stores	84,923.75	1,273.86
5947 Gift, Novelty, & Souvenir Shops	682,595.18	10,238.93
7011 Hotels & Motels	4,944,494.66	74,167.46
7033 Trailer Parks & Campsites	1,269,829.42	19,047.45
7999 Amusement & Recreation, NEC	1,243,098.58	18,646.47
Other	N/A	N/A
Davison County		
5812 Eating Places	25,088.51	376.32
5999 Misc. Retail Stores, NEC	5,823.65	87.37
7011 Hotels & Motels	1,813,772.17	27,206.58
7033 Trailer Parks & Campsites	50,779.26	761.69
Other	N/A	N/A
Day County		
5941 Sporting Goods & Bicycle Shops	12,699.20	190.48
5999 Misc. Retail Stores, NEC	38,622.30	579.34
7011 Hotels & Motels	203,144.36	3,047.17
Other	N/A	N/A
Deuel County		
Other	N/A	N/A
Dewey County		
Other	N/A	N/A
Douglas County		
Other	N/A	N/A
Edmunds County		
Other	N/A	N/A
Fall River County		
5999 Misc. Retail Stores, NEC	29,330.29	439.97
7011 Hotels & Motels	565,258.88	8,478.89
Other	N/A	N/A
Faulk County		
7011 Hotels & Motels	29,061.26	435.92
Other	N/A	N/A
Grant County		
5999 Misc. Retail Stores, NEC	8,454.95	126.83
7011 Hotels & Motels	270,942.31	4,064.13
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	48,010.93	720.18
7032 Sporting & Recreational Camps	494,373.08	7,415.59
Other	N/A	N/A
Haakon County		
Other	N/A	N/A
Hamlin County		
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	49,489.60	742.34
7032 Sporting & Recreational Camps	8,046.23	120.69
Other	N/A	N/A

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	Taxable Sales	Tax Due
Hanson County		
Other	N/A	N/A
Harding County		
Other	N/A	N/A
Hughes County		
5999 Misc. Retail Stores, NEC	21,767.51	326.52
7011 Hotels & Motels	1,141,877.92	17,128.15
7514 Passenger Car Rental	34,639.83	519.60
7999 Amusement & Recreation, NEC	38,661.32	579.92
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	67,761.90	1,016.43
Other	N/A	N/A
Hyde County		
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	839,607.22	12,594.09
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	568,045.76	8,520.69
Other	N/A	N/A
Kingsbury County		
5999 Misc. Retail Stores, NEC	1,056.81	15.86
7011 Hotels & Motels	86,810.43	1,302.17
Other	N/A	N/A
Lake County		
5999 Misc. Retail Stores, NEC	4,913.00	73.70
Other	N/A	N/A
Lawrence County		
5699 Misc. Apparel & Accessory Stores	169,500.53	2,542.51
5812 Eating Places	160,020.71	2,400.31
5944 Jewelry Stores	234,946.44	3,524.20
5947 Gift, Novelty, & Souvenir Shops	714,508.03	10,717.62
5999 Misc. Retail Stores, NEC	62,085.37	931.28
7011 Hotels & Motels	8,550,157.65	128,252.41
7021 Rooming & Boarding Houses	65,307.92	979.62
7032 Sporting & Recreational Camps	191,605.15	2,874.08
7033 Trailer Parks & Campsites	836,418.90	12,546.28
7999 Amusement & Recreation, NEC	489,974.23	7,349.63
8412 Museums & Art Galleries	149,393.52	2,240.90
Other	N/A	N/A
Lincoln County		
5812 Eating Places	8,457.00	126.86
5999 Misc. Retail Stores, NEC	19,871.48	298.09
7011 Hotels & Motels	684,269.77	10,264.04
7999 Amusement & Recreation, NEC	223,801.14	3,357.02
Other	N/A	N/A

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	Taxable Sales	Tax Due
Lyman County		
7011 Hotels & Motels	835,334.70	12,530.03
7033 Trailer Parks & Campsites	74,581.44	1,118.73
7999 Amusement & Recreation, NEC	119,062.90	1,785.94
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	41,484.09	622.27
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	16,734.96	251.03
7011 Hotels & Motels	48,723.38	730.86
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County		
5699 Misc. Apparel & Accessory Stores	120,935.01	1,814.01
5812 Eating Places	32,950.70	494.27
5947 Gift, Novelty, & Souvenir Shops	142,564.05	2,138.46
5999 Misc. Retail Stores, NEC	156,939.15	2,354.10
7011 Hotels & Motels	819,259.74	12,288.90
7033 Trailer Parks & Campsites	1,592,318.91	23,884.79
7999 Amusement & Recreation, NEC	204,381.30	3,065.73
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
7011 Hotels & Motels	12,773.51	191.60
Other	N/A	N/A
Minnehaha County		
5812 Eating Places	403,605.55	6,054.08
5813 Drinking Places	50,749.51	761.25
5941 Sporting Goods & Bicycle Shops	120,862.08	1,812.94
5947 Gift, Novelty, & Souvenir Shops	8,609.84	129.15
5963 Direct Selling Establishments	90,825.70	1,362.41
5999 Misc. Retail Stores, NEC	85,111.90	1,276.70
7011 Hotels & Motels	10,957,802.00	164,367.03
7389 Business Services, NEC	6,943.32	104.15
7514 Passenger Car Rental	401,495.35	6,022.43
7922 Theatrical Producers & Services	207,843.65	3,117.66
7941 Sports Clubs, Managers, & Promoters	268,472.35	4,027.10
7991 Physical Fitness Facilities	24,024.71	360.37
7992 Public Golf Courses	22,793.80	341.90
7999 Amusement & Recreation, NEC	1,205,661.23	18,084.92
Other	N/A	N/A
Moody County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Pennington County		
4119 Local Passenger Transportation, NEC	115,747.05	1,736.21
5441 Candy, Nut, & Confectionery Stores	222,880.62	3,343.21
5499 Misc. Food Stores	78,114.76	1,171.73
5611 Men's & Boys' Clothing Stores	212,151.10	3,182.27
5632 Women's Accessory & Specialty Stores	256,969.82	3,854.55
5699 Misc. Apparel & Accessory Stores	169,081.71	2,536.22
5812 Eating Places	932,962.66	13,994.44
5813 Drinking Places	228,162.44	3,422.46
5932 Used Merchandise Stores	94,639.03	1,419.59
5941 Sporting Goods & Bicycle Shops	46,077.34	691.15
5944 Jewelry Stores	1,241,336.61	18,620.05
5947 Gift, Novelty, & Souvenir Shops	5,290,949.19	79,364.25
5999 Misc. Retail Stores, NEC	181,397.25	2,720.99
7011 Hotels & Motels	22,800,448.25	342,006.81
7033 Trailer Parks & Campsites	2,342,932.91	35,144.02
7299 Misc. Personal Services, NEC	20,241.84	303.63
7514 Passenger Car Rental	1,488,157.08	22,322.36
7996 Amusement Parks	513,408.05	7,701.12
7997 Membership Sports & Recreation Clubs	39,518.17	592.78
7999 Amusement & Recreation, NEC	3,351,993.38	50,279.91
8412 Museums & Art Galleries	146,476.95	2,197.16
Other	N/A	N/A
Perkins County		
7011 Hotels & Motels	147,995.99	2,219.94
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	56,762.93	851.46
7999 Amusement & Recreation, NEC	58,417.95	876.27
Other	N/A	N/A
Roberts County		
7011 Hotels & Motels	83,063.69	1,245.96
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	66,393.06	995.91
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	426,067.20	6,391.01
7999 Amusement & Recreation, NEC	99,110.86	1,486.67
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	8,090.00	121.35
7999 Amusement & Recreation, NEC	40,715.85	610.74
Other	N/A	N/A
Todd County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Tripp County		
7011 Hotels & Motels	196,121.15	2,941.82
971 Hunting, Trapping, Game Propagation	198,116.85	2,971.75
Other	N/A	N/A
Turner County		
5999 Misc. Retail Stores, NEC	8,559.50	128.40
Other	N/A	N/A
Union County		
7011 Hotels & Motels	710,850.85	10,662.76
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	235,680.09	3,535.20
7999 Amusement & Recreation, NEC	10,270.00	154.05
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	1,761.46	26.44
7011 Hotels & Motels	921,030.43	13,815.46
Other	N/A	N/A
Out of State County		
5812 Eating Places	328,750.85	4,931.26
5961 Catalog & Mail-Order Houses	2,834,633.07	42,519.49
5963 Direct Selling Establishments	12,958.72	194.38
5999 Misc. Retail Stores, NEC	483,697.89	7,255.78
7011 Hotels & Motels	2,470,102.07	37,051.55
7514 Passenger Car Rental	5,330,027.80	79,950.43
7999 Amusement & Recreation, NEC	20,784.86	311.77
Other	N/A	N/A
Total for State	125,455,069.16	1,881,827.63

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9. 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.**