

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: OCTOBER 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

South Dakota Sales and Use Tax Reporting System  
Returns Filed: October 2023

	Taxable Sales	Tax Due
<b>Aurora County</b>		
7011 Hotels & Motels	19,477.25	292.16
Other	N/A	N/A
<b>Beadle County</b>		
5999 Misc. Retail Stores, NEC	477,413.97	7,161.22
7011 Hotels & Motels	750,413.83	11,256.21
7999 Amusement and Recreation Services, NEC	108,882.83	1,633.25
Other	N/A	N/A
<b>Bennett County</b>		
Other	N/A	N/A
<b>Bon Homme County</b>		
5999 Misc. Retail Stores, NEC	13,715.65	205.74
Other	N/A	N/A
<b>Brookings County</b>		
5947 Gift, Novelty, & Souvenir Shops	11,280.39	169.20
5999 Misc. Retail Stores, NEC	47,556.21	713.35
7011 Hotels & Motels	1,431,438.29	21,471.60
7999 Amusement and Recreation Services, NEC	44,628.70	669.43
Other	N/A	N/A
<b>Brown County</b>		
5812 Eating Places	14,296.18	214.46
5813 Drinking Places	132,264.97	1,983.97
5999 Misc. Retail Stores, NEC	25,209.80	378.16
7011 Hotels & Motels	1,920,407.26	28,806.12
7999 Amusement and Recreation Services, NEC	242,488.46	3,637.33
Other	N/A	N/A
<b>Brule County</b>		
5947 Gift, Novelty, & Souvenir Shops	64,191.02	962.87
7011 Hotels & Motels	1,021,998.60	15,329.99
7032 Sporting & Recreational Camps	171,935.11	2,579.03
7033 Trailer Parks & Campsites	43,299.52	649.49
7999 Amusement and Recreation Services, NEC	26,793.02	401.90
Other	N/A	N/A
<b>Butte County</b>		
5813 Drinking Places	298,547.58	4,478.21
5999 Misc. Retail Stores, NEC	11,804.03	177.08
7011 Hotels & Motels	344,955.06	5,174.34
Other	N/A	N/A
<b>Campbell County</b>		
Other	N/A	N/A
<b>Charles Mix County</b>		
7011 Hotels & Motels	105,638.54	1,584.58
7032 Sporting & Recreational Camps	396,555.29	5,948.33
Other	N/A	N/A
<b>Clark County</b>		
Other	N/A	N/A
<b>Clay County</b>		
5999 Misc. Retail Stores, NEC	6,060.21	90.92
7011 Hotels & Motels	336,889.63	5,053.34
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
Returns Filed: October 2023

	Taxable Sales	Tax Due
<b>Codington County</b>		
5812 Eating Places	49,188.98	737.84
5999 Misc. Retail Stores, NEC	1,743.00	26.15
7011 Hotels & Motels	993,210.47	14,898.15
Other	N/A	N/A
<b>Custer County</b>		
5947 Gift, Novelty, & Souvenir Shops	778,204.22	11,673.06
5999 Misc. Retail Stores, NEC	52,858.10	792.89
7011 Hotels & Motels	5,033,976.07	75,509.68
7033 Trailer Parks & Campsites	1,289,715.10	19,345.75
7999 Amusement and Recreation Services, NEC	1,188,080.54	17,821.22
Other	N/A	N/A
<b>Davison County</b>		
5999 Misc. Retail Stores, NEC	7,726.90	115.91
7011 Hotels & Motels	2,032,033.61	30,480.51
7033 Trailer Parks & Campsites	54,765.65	821.49
Other	N/A	N/A
<b>Day County</b>		
5999 Misc. Retail Stores, NEC	8,974.87	134.62
7011 Hotels & Motels	178,484.87	2,677.29
7033 Trailer Parks & Campsites	2,527.68	37.92
7999 Amusement and Recreation Services, NEC	64,309.15	964.64
Other	N/A	N/A
<b>Deuel County</b>		
Other	N/A	N/A
<b>Dewey County</b>		
5999 Misc. Retail Stores, NEC	755.00	11.33
Other	N/A	N/A
<b>Douglas County</b>		
Other	N/A	N/A
<b>Edmunds County</b>		
Other	N/A	N/A
<b>Fall River County</b>		
5947 Gift, Novelty, & Souvenir Shops	16,765.36	251.48
5999 Misc. Retail Stores, NEC	5,810.16	87.17
7011 Hotels & Motels	565,692.48	8,485.41
7033 Trailer Parks & Campsites	161,009.54	2,415.14
7999 Amusement and Recreation Services, NEC	219,263.98	3,288.97
Other	N/A	N/A
<b>Faulk County</b>		
7011 Hotels & Motels	35,640.19	534.60
7032 Sporting & Recreational Camps	18,306.37	274.60
Other	N/A	N/A
<b>Grant County</b>		
7011 Hotels & Motels	315,314.50	4,729.73
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
Returns Filed: October 2023

	Taxable Sales	Tax Due
<b>Gregory County</b>		
7011 Hotels & Motels	57,052.97	855.80
7032 Sporting & Recreational Camps	865,090.04	12,976.34
7999 Amusement and Recreation Services, NEC	157,448.62	2,361.73
Other	N/A	N/A
<b>Haakon County</b>		
7011 Hotels & Motels	52,870.18	793.05
Other	N/A	N/A
<b>Hamlin County</b>		
Other	N/A	N/A
<b>Hand County</b>		
7011 Hotels & Motels	72,648.67	1,089.73
7032 Sporting & Recreational Camps	27,562.68	413.45
Other	N/A	N/A
<b>Hanson County</b>		
Other	N/A	N/A
<b>Harding County</b>		
7999 Amusement and Recreation Services, NEC	107,478.37	1,612.18
Other	N/A	N/A
<b>Hughes County</b>		
5999 Misc. Retail Stores, NEC	17,234.45	258.53
7011 Hotels & Motels	1,472,171.44	22,082.58
7999 Amusement and Recreation Services, NEC	81,152.83	1,217.30
971 Hunting, Trapping, Game Propagation	354,076.24	5,311.15
Other	N/A	N/A
<b>Hutchinson County</b>		
5999 Misc. Retail Stores, NEC	1,726.50	25.90
7011 Hotels & Motels	92,354.79	1,385.32
Other	N/A	N/A
<b>Hyde County</b>		
7011 Hotels & Motels	22,310.90	334.66
Other	N/A	N/A
<b>Jackson County</b>		
7011 Hotels & Motels	926,714.60	13,900.71
Other	N/A	N/A
<b>Jerauld County</b>		
Other	N/A	N/A
<b>Jones County</b>		
7011 Hotels & Motels	430,885.86	6,463.29
Other	N/A	N/A
<b>Kingsbury County</b>		
5999 Misc. Retail Stores, NEC	14,987.47	224.82
7011 Hotels & Motels	117,392.36	1,760.89
Other	N/A	N/A
<b>Lake County</b>		
5999 Misc. Retail Stores, NEC	4,422.00	66.35
7011 Hotels & Motels	254,802.70	3,822.05
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
Returns Filed: October 2023

	Taxable Sales	Tax Due
<b>Lawrence County</b>		
5812 Eating Places	190,971.31	2,864.58
5947 Gift, Novelty, & Souvenir Shops	830,941.64	12,464.15
5999 Misc. Retail Stores, NEC	47,791.52	716.88
6531 Real Estate Agents & Managers	334,948.37	5,024.22
7011 Hotels & Motels	9,138,806.61	137,082.14
7021 Rooming & Boarding Houses	44,672.50	670.09
7032 Sporting & Recreational Camps	143,191.24	2,147.86
7033 Trailer Parks & Campsites	823,233.85	12,348.52
7299 Misc. Personal Services, NEC	18,816.12	282.25
7999 Amusement and Recreation Services, NEC	419,466.15	6,292.02
8412 Museums & Art Galleries	190,390.15	2,855.85
Other	N/A	N/A
<b>Lincoln County</b>		
5812 Eating Places	96,754.80	1,451.31
5999 Misc. Retail Stores, NEC	25,522.80	382.87
7011 Hotels & Motels	604,668.88	9,070.02
7999 Amusement and Recreation Services, NEC	269,829.82	4,047.44
Other	N/A	N/A
<b>Lyman County</b>		
7011 Hotels & Motels	924,658.01	13,869.88
7033 Trailer Parks & Campsites	72,322.14	1,084.83
7999 Amusement and Recreation Services, NEC	123,669.14	1,855.03
Other	N/A	N/A
<b>Marshall County</b>		
7011 Hotels & Motels	49,877.94	748.18
Other	N/A	N/A
<b>McCook County</b>		
5999 Misc. Retail Stores, NEC	15,383.66	230.77
7011 Hotels & Motels	10,681.89	160.24
Other	N/A	N/A
<b>McPherson County</b>		
Other	N/A	N/A
<b>Meade County</b>		
5699 Misc. Apparel & Accessory Stores	70,418.93	1,056.28
5812 Eating Places	124,463.28	1,866.95
5813 Drinking Places	160,872.91	2,413.10
5947 Gift, Novelty, & Souvenir Shops	105,914.43	1,588.72
5963 Direct Selling Establishments	16,875.12	253.13
5999 Misc. Retail Stores, NEC	33,455.33	501.85
7011 Hotels & Motels	711,060.97	10,665.91
7033 Trailer Parks & Campsites	1,507,558.16	22,613.38
7999 Amusement and Recreation Services, NEC	160,618.55	2,409.28
8412 Museums & Art Galleries	55,686.13	835.30
Other	N/A	N/A
<b>Mellette County</b>		
Other	N/A	N/A
<b>Miner County</b>		
7011 Hotels & Motels	38,571.80	578.58
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
Returns Filed: October 2023

	Taxable Sales	Tax Due
<b>Minnehaha County</b>		
5461 Retail Bakeries	13,776.99	206.66
5812 Eating Places	355,079.97	5,326.20
5813 Drinking Places	89,708.18	1,345.62
5941 Sporting Goods & Bicycle Shops	102,761.67	1,541.43
5945 Hobby, Toy, & Game Shops	15,767.83	236.52
5947 Gift, Novelty, & Souvenir Shops	13,965.88	209.49
5963 Direct Selling Establishments	19,792.95	296.89
5999 Misc. Retail Stores, NEC	88,526.19	1,327.96
7011 Hotels & Motels	13,259,862.60	198,897.96
7033 Trailer Parks & Campsites	295,577.00	4,433.66
7514 Passenger Car Rental	526,435.63	7,896.54
7941 Sports Clubs, Managers, & Promoters	282,215.00	4,233.22
7991 Physical Fitness Facilities	45,515.99	682.75
7992 Public Golf Courses	30,721.17	460.83
7999 Amusement and Recreation Services, NEC	1,121,280.28	16,819.19
Other	N/A	N/A
<b>Moody County</b>		
Other	N/A	N/A
<b>Oglala Lakota County</b>		
Other	N/A	N/A
<b>Pennington County</b>		
4119 Local Passenger Transportation, NEC	167,456.50	2,511.85
4725 Tour Operators	91,711.33	1,375.68
5311 Department Stores	70,519.64	1,057.79
5399 Misc. General Merchandise Stores	80,078.88	1,201.18
5441 Candy, Nut, & Confectionery Stores	199,919.03	2,998.78
5461 Retail Bakeries	6,864.68	102.98
5812 Eating Places	690,509.00	10,357.64
5813 Drinking Places	119,939.15	1,799.09
5932 Used Merchandise Stores	92,308.56	1,384.63
5944 Jewelry Stores	978,212.21	14,673.18
5947 Gift, Novelty, & Souvenir Shops	1,574,264.25	23,613.97
5963 Direct Selling Establishments	51,265.73	768.99
5999 Misc. Retail Stores, NEC	173,389.60	2,600.87
7011 Hotels & Motels	21,320,652.95	319,809.82
7033 Trailer Parks & Campsites	2,192,941.46	32,894.15
7231 Beauty Shops	1,832.00	27.48
7514 Passenger Car Rental	1,229,125.28	18,436.89
7993 Coin-Operated Amusement Devices	275,719.78	4,135.80
7996 Amusement Parks	470,765.06	7,061.49
7997 Membership Sports & Recreation Clubs	16,988.72	254.83
7999 Amusement and Recreation Services, NEC	4,139,163.97	62,087.47
8412 Museums & Art Galleries	101,047.78	1,515.71
Other	N/A	N/A
<b>Perkins County</b>		
Other	N/A	N/A
<b>Potter County</b>		
7011 Hotels & Motels	95,387.81	1,430.82
7999 Amusement and Recreation Services, NEC	19,474.44	292.12
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
Returns Filed: October 2023

	Taxable Sales	Tax Due
<b>Roberts County</b>		
7011 Hotels & Motels	169,860.69	2,547.92
Other	N/A	N/A
<b>Sanborn County</b>		
Other	N/A	N/A
<b>Spink County</b>		
5999 Misc. Retail Stores, NEC	4,447.45	66.72
7011 Hotels & Motels	90,530.18	1,357.95
Other	N/A	N/A
<b>Stanley County</b>		
7011 Hotels & Motels	531,164.37	7,967.46
7999 Amusement and Recreation Services, NEC	36,651.91	549.78
Other	N/A	N/A
<b>Sully County</b>		
7011 Hotels & Motels	11,323.13	169.85
7999 Amusement and Recreation Services, NEC	44,904.67	673.57
Other	N/A	N/A
<b>Tripp County</b>		
7011 Hotels & Motels	190,486.77	2,857.30
Other	N/A	N/A
<b>Turner County</b>		
5999 Misc. Retail Stores, NEC	10,331.00	154.98
Other	N/A	N/A
<b>Union County</b>		
5999 Misc. Retail Stores, NEC	561.63	8.43
7011 Hotels & Motels	726,771.02	10,901.57
Other	N/A	N/A
<b>Walworth County</b>		
7011 Hotels & Motels	268,236.70	4,023.54
7999 Amusement and Recreation Services, NEC	15,105.67	226.59
Other	N/A	N/A
<b>Yankton County</b>		
5812 Eating Places	137,089.76	2,056.35
5999 Misc. Retail Stores, NEC	3,480.05	52.22
7011 Hotels & Motels	1,000,867.05	15,013.02
Other	N/A	N/A
<b>Ziebach County</b>		
Other	N/A	N/A
<b>Out of State County</b>		
5812 Eating Places	880,653.06	13,209.80
5961 Catalog & Mail-Order Houses	500,596.73	7,508.96
5999 Misc. Retail Stores, NEC	500,371.87	7,505.88
7011 Hotels & Motels	5,927,754.69	88,916.32
7514 Passenger Car Rental	5,810,271.59	87,154.08
8999 Services, NEC	9,548.86	143.24
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
Returns Filed: October 2023

	Taxable Sales	Tax Due
<b>Total for State</b>	<b>130,815,361.12</b>	<b>1,962,232.17</b>

ITEMS OF NOTE:

- 1. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.**
- 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. The name of Shannon County, South Dakota, was changed to Oglala Lakota County, South Dakota, effective May 1, 2015.**