

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: CALENDAR YEARS 2015 AND 2016

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 Calendar Year 2016 and Calendar Year 2015.
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 Calendar Year 2016 and 2015 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	CY16	CY15	%	Division	CY16	CY15	%
General Merchandise Stores	2,283,621,098	2,261,134,643	1.0	Agriculture, Forestry, & Fishing	344,939,529	321,576,698	7.3
Misc. Retail	2,122,594,127	2,300,414,182	-7.7	Mining	66,519,460	83,066,309	-19.9
Food Stores	1,550,543,142	1,545,627,615	0.3	Construction	29,602,878	26,476,586	11.8
Building Materials & Garden Supplies	1,503,483,035	1,543,005,121	-2.6	Manufacturing	948,628,521	880,205,369	7.8
Eating & Drinking Places	1,438,082,926	1,652,963,451	-13.0	Transportation & Public Utilities	2,784,183,860	2,821,442,867	-1.3
Electric, Gas, & Sanitary Services	1,379,765,115	1,424,122,284	-3.1	Wholesale Trade	1,493,257,835	1,653,863,690	-9.7
Communications	1,194,527,491	1,198,634,344	-0.3	Retail Trade	10,899,182,107	11,310,757,727	-3.6
Wholesale Trade - Durable Goods	1,186,529,554	1,334,936,080	-11.1	Finance, Insurance, & Real Estate	454,146,030	408,708,675	11.1
Business Services	1,006,481,547	1,106,732,401	-9.1	Services	3,876,998,301	4,025,500,352	-3.7
Automotive Dealers & Service Stations	982,553,676	1,019,970,112	-3.7	Public Administration	3,626,290	2,519,032	44.0
Major Group	CY16	CY15	%	Major Group	CY16	CY15	%
Agricultural Production - Crops	7,891,012	8,684,736	-9.1	Wholesale Trade - Durable Goods	1,186,529,554	1,334,936,080	-11.1
Agricultural Production - Livestock	17,589,865	19,473,903	-9.7	Wholesale Trade - Nondurable Goods	306,728,281	318,927,609	-3.8
Agricultural Services	301,834,622	275,639,262	9.5	Building Materials & Garden Supplies	1,503,483,035	1,543,005,121	-2.6
Forestry	1,780,024	1,876,237	-5.1	General Merchandise Stores	2,283,621,098	2,261,134,643	1.0
Fishing, Hunting, & Trapping	15,844,005	15,902,560	-0.4	Food Stores	1,550,543,142	1,545,627,615	0.3
Metal Mining	4,246,708	3,276,096	29.6	Automotive Dealers & Service Stations	982,553,676	1,019,970,112	-3.7
Coal Mining	0	1,190	-100.0	Apparel & Accessory Stores	391,079,074	383,249,370	2.0
Oil & Gas Extraction	22,518,444	36,298,832	-38.0	Furniture & Homefurnishings Stores	627,225,029	604,393,234	3.8
Nonmetallic Minerals, Except Fuels	39,754,308	43,490,190	-8.6	Eating & Drinking Places	1,438,082,926	1,652,963,451	-13.0
General Building Contractors	305,484	673,021	-54.6	Misc. Retail	2,122,594,127	2,300,414,182	-7.7
Heavy Construction, except Building	796,397	333,322	138.9	Depository Institutions	59,187,311	56,478,842	4.8
Special Trade Contractors	28,500,998	25,470,243	11.9	Nondepository Institutions	38,640,007	28,904,931	33.7
Food & Kindred Products	88,640,466	67,384,738	31.5	Security & Commodity Brokers	4,078,099	5,633,495	-27.6
Tobacco Products	23,030	2,679	759.5	Insurance Carriers	17,685,953	14,840,358	19.2
Textile Mill Products	1,082,800	734,895	47.3	Insurance Agents, Brokers, & Service	62,443,058	48,853,781	27.8
Apparel & Other Textile Products	6,862,723	7,067,556	-2.9	Real Estate	248,161,930	236,063,268	5.1
Lumber & Wood Products	77,130,775	61,374,461	25.7	Holding & Other Investment Offices	23,949,673	17,934,000	33.5
Furniture & Fixtures	4,669,130	5,623,481	-17.0	Hotels & Other Lodging Places	590,078,650	591,272,614	-0.2
Paper & Allied Products	2,509,315	3,375,181	-25.7	Personal Services	290,639,304	386,572,883	-24.8
Printing & Publishing	96,052,343	88,908,942	8.0	Business Services	1,006,481,547	1,106,732,401	-9.1
Chemicals & Allied Products	88,908,874	86,751,236	2.5	Auto Repair, Services, & Parking	512,967,023	500,940,195	2.4
Petroleum & Coal Products	26,953,984	22,166,556	21.6	Misc. Repair Services	178,877,658	177,097,675	1.0
Rubber & Misc. Plastics Products	24,704,513	22,552,182	9.5	Motion Pictures	69,897,677	75,449,453	-7.4
Leather & Leather Products	66,203	52,066	27.2	Amusement & Recreation Services	280,307,035	280,246,691	0.0
Stone, Clay, & Glass Products	198,758,529	184,255,963	7.9	Health Services	109,292,180	118,954,850	-8.1
Primary Metal Industries	18,964,085	19,740,360	-3.9	Legal Services	241,458,476	229,448,125	5.2
Fabricated Metal Products	55,483,737	49,661,671	11.7	Educational Services	22,423,894	21,381,706	4.9
Industrial Machinery & Equipment	101,360,847	100,375,857	1.0	Social Services	3,094,680	2,688,643	15.1
Electronic & Other Electrical Equipment	26,817,221	22,555,693	18.9	Museums, Botanical, Zoological Gardens	13,671,364	12,425,172	10.0
Transportation Equipment	28,611,602	36,396,375	-21.4	Membership Organizations	14,827,815	14,811,891	0.1
Instruments & Related Products	56,745,535	63,508,113	-10.6	Engineering & Management Services	528,050,399	496,714,438	6.3
Misc. Manufacturing Industries	44,282,806	37,717,365	17.4	Private Households	551,923	311,315	77.3
Railroad Transportation	31,653,334	39,197,590	-19.2	Services, NEC	14,378,677	10,452,300	37.6
Local & Interurban Passenger Transportatio	14,125,661	14,217,297	-0.6	Executive, Legislative, & General	1,964,860	1,582,816	24.1
Trucking & Warehousing	118,750,414	112,992,870	5.1	Justice, Public Order, & Safety	729,779	12,733	5631.3
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	2,199,572	2,253,920	-2.4	Administration of Human Resources	0	-	-
Transportation by Air	9,253,461	9,418,032	-1.7	Environmental Quality & Housing	146,849	260,123	-43.5
Pipelines, Except Natural Gas	15,145,737	3,797,636	298.8	Administration of Economic Programs	257,729	346,478	-25.6
Transportation Services	18,763,075	16,808,892	11.6	National Security & Intl. Affairs	527,073	316,881	66.3
Communications	1,194,527,491	1,198,634,344	-0.3	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	1,379,765,115	1,424,122,284	-3.1				

STATE TOTAL: \$20,901,003,014 (CY16) - \$21,019,713,154 (CY15) = -5.6% decrease

Figures compiled by SD Dept of Revenue

The above amounts are reported on a net basis, less the amount of the use tax. The use tax is calculated on the net sales plus use tax less the deductions that are allowed on the SD sales and use tax return.