

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: APRIL 2026

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
<b>Aurora County</b>		
Other	N/A	N/A
<b>Beadle County</b>		
7011 Hotels & Motels	264,839.58	3,972.59
Other	N/A	N/A
<b>Bennett County</b>		
Other	N/A	N/A
<b>Bon Homme County</b>		
Other	N/A	N/A
<b>Brookings County</b>		
5999 Misc. Retail Stores, NEC	59,127.29	886.91
7011 Hotels & Motels	1,060,348.58	15,905.24
7999 Amusement and Recreation Services, NEC	271,325.07	4,069.88
Other	N/A	N/A
<b>Brown County</b>		
5812 Eating Places	37,890.18	568.35
5947 Gift, Novelty, & Souvenir Shops	3,302.82	49.54
5999 Misc. Retail Stores, NEC	17,516.49	262.75
7011 Hotels & Motels	2,254,744.06	33,821.16
Other	N/A	N/A
<b>Brule County</b>		
7011 Hotels & Motels	718,647.71	10,779.73
7032 Sporting & Recreational Camps	453,371.28	6,800.59
Other	N/A	N/A
<b>Butte County</b>		
7011 Hotels & Motels	168,423.00	2,526.35
Other	N/A	N/A
<b>Campbell County</b>		
Other	N/A	N/A
<b>Charles Mix County</b>		
7011 Hotels & Motels	60,525.81	907.89
7032 Sporting & Recreational Camps	51,943.20	779.16
Other	N/A	N/A
<b>Clark County</b>		
Other	N/A	N/A
<b>Clay County</b>		
5947 Gift, Novelty, & Souvenir Shops	10,527.62	157.91
7011 Hotels & Motels	185,540.81	2,783.12
Other	N/A	N/A
<b>Codington County</b>		
5812 Eating Places	87,811.20	1,317.17
5999 Misc. Retail Stores, NEC	5,872.00	88.08
7011 Hotels & Motels	1,187,644.84	17,814.68
7514 Passenger Car Rental	19,211.79	288.17
Other	N/A	N/A
<b>Custer County</b>		
5999 Misc. Retail Stores, NEC	37,777.47	566.67
7011 Hotels & Motels	326,374.54	4,895.63
7033 Trailer Parks & Campsites	36,318.57	544.78
Other	N/A	N/A

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<b>Davison County</b>		
5999 Misc. Retail Stores, NEC	66,770.71	1,001.58
7011 Hotels & Motels	976,007.92	14,640.11
Other	N/A	N/A
<b>Day County</b>		
5999 Misc. Retail Stores, NEC	472.49	7.10
7011 Hotels & Motels	156,474.14	2,347.13
7999 Amusement and Recreation Services, NEC	236,045.57	3,540.67
Other	N/A	N/A
<b>Deuel County</b>		
Other	N/A	N/A
<b>Dewey County</b>		
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>		
7011 Hotels & Motels	134,044.05	2,010.65
Other	N/A	N/A
<b>Faulk County</b>		
7011 Hotels & Motels	31,530.65	472.96
Other	N/A	N/A
<b>Grant County</b>		
5999 Misc. Retail Stores, NEC	164.20	2.46
7011 Hotels & Motels	202,831.60	3,042.47
Other	N/A	N/A
<b>Gregory County</b>		
7011 Hotels & Motels	29,407.96	441.12
7032 Sporting & Recreational Camps	1,031,191.22	15,467.88
Other	N/A	N/A
<b>Haakon County</b>		
Other	N/A	N/A
<b>Hamlin County</b>		
Other	N/A	N/A
<b>Hand County</b>		
Other	N/A	N/A
<b>Hanson County</b>		
Other	N/A	N/A
<b>Harding County</b>		
Other	N/A	N/A
<b>Hughes County</b>		
5999 Misc. Retail Stores, NEC	2,183.00	32.75
7011 Hotels & Motels	1,067,469.58	16,012.05
7514 Passenger Car Rental	45,081.08	676.22
7999 Amusement and Recreation Services, NEC	52,138.36	782.07
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Hutchinson County</b>		
7011 Hotels & Motels	27,084.09	406.27
Other	N/A	N/A
<b>Hyde County</b>		
Other	N/A	N/A
<b>Jackson County</b>		
Other	N/A	N/A
<b>Jerauld County</b>		
Other	N/A	N/A
<b>Jones County</b>		
7011 Hotels & Motels	87,899.49	1,318.49
Other	N/A	N/A
<b>Kingsbury County</b>		
7011 Hotels & Motels	40,400.85	606.02
Other	N/A	N/A
<b>Lake County</b>		
7011 Hotels & Motels	182,218.64	2,733.28
Other	N/A	N/A
<b>Lawrence County</b>		
5812 Eating Places	36,812.75	552.20
5999 Misc. Retail Stores, NEC	88,159.06	1,322.44
6531 Real Estate Agents & Managers	171,289.99	2,569.35
7011 Hotels & Motels	3,741,889.26	56,128.35
7032 Sporting & Recreational Camps	31,539.12	473.08
7033 Trailer Parks & Campsites	41,814.35	627.22
7519 Utility Trailer Rental	38,468.64	577.04
7999 Amusement and Recreation Services, NEC	1,289,633.19	19,344.49
8412 Museums & Art Galleries	11,339.75	170.10
Other	N/A	N/A
<b>Lincoln County</b>		
5999 Misc. Retail Stores, NEC	4,301.47	64.53
7011 Hotels & Motels	393,808.50	5,907.13
7999 Amusement and Recreation Services, NEC	663,028.37	9,945.43
Other	N/A	N/A
<b>Lyman County</b>		
7011 Hotels & Motels	288,314.76	4,324.74
7999 Amusement and Recreation Services, NEC	53,330.32	799.96
Other	N/A	N/A
<b>Marshall County</b>		
7011 Hotels & Motels	31,250.62	468.76
Other	N/A	N/A
<b>McCook County</b>		
7011 Hotels & Motels	56,212.12	843.19
Other	N/A	N/A
<b>McPherson County</b>		
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Meade County</b>		
5947 Gift, Novelty, & Souvenir Shops	38,721.92	580.84
5963 Direct Selling Establishments	22,638.98	339.59
5999 Misc. Retail Stores, NEC	38,357.85	575.38
7011 Hotels & Motels	193,139.99	2,897.12
7033 Trailer Parks & Campsites	844,812.89	12,672.19
7999 Amusement and Recreation Services, NEC	4,006.71	60.10
Other	N/A	N/A
<b>Mellette County</b>		
Other	N/A	N/A
<b>Miner County</b>		
7011 Hotels & Motels	2,341.00	35.11
<b>Minnehaha County</b>		
5461 Retail Bakeries	983.50	14.76
5812 Eating Places	1,704,311.99	25,564.69
5813 Drinking Places	166,286.30	2,494.29
5941 Sporting Goods & Bicycle Shops	23,375.20	350.63
5947 Gift, Novelty, & Souvenir Shops	10,708.82	160.63
5999 Misc. Retail Stores, NEC	48,338.96	725.09
7011 Hotels & Motels	13,910,650.29	208,659.74
7359 Equipment Rental & Leasing, NEC	7,026.09	105.40
7514 Passenger Car Rental	378,365.04	5,675.47
7929 Entertainers & Entertainment Groups	15,276.01	229.15
7941 Sports Clubs, Managers, & Promoters	1,159,757.64	17,396.37
7991 Physical Fitness Facilities	60,523.50	907.86
7992 Public Golf Courses	91,813.52	1,377.20
7997 Membership Sports & Recreation Clubs	144,913.60	2,173.71
7999 Amusement and Recreation Services, NEC	2,546,469.33	38,197.05
8422 Botanical and Zoological Gardens	77,188.78	1,157.83
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	60,692.63	910.39
4725 Tour Operators	17,555.64	263.33
5812 Eating Places	18,792.35	281.87
5944 Jewelry Stores	33,765.52	506.48
5947 Gift, Novelty, & Souvenir Shops	655,430.55	9,831.46
5999 Misc. Retail Stores, NEC	54,187.08	812.88
7011 Hotels & Motels	7,293,339.88	109,400.21
7033 Trailer Parks & Campsites	228,073.37	3,421.09
7299 Misc. Personal Services, NEC	4,558.61	68.39
7514 Passenger Car Rental	264,914.97	3,973.73
7993 Coin-Operated Amusement Devices	159,507.36	2,392.60
7997 Membership Sports & Recreation Clubs	24,296.94	364.45
7999 Amusement and Recreation Services, NEC	1,940,391.53	29,105.88
Other	N/A	N/A

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<b>Perkins County</b>		
7011 Hotels & Motels	38,355.61	575.34
Other	N/A	N/A
<b>Potter County</b>		
7011 Hotels & Motels	33,166.02	497.50
7999 Amusement and Recreation Services, NEC	24,238.48	363.57
Other	N/A	N/A
<b>Roberts County</b>		
7011 Hotels & Motels	49,843.82	747.66
Other	N/A	N/A
<b>Sanborn County</b>		
Other	N/A	N/A
<b>Spink County</b>		
5999 Misc. Retail Stores, NEC	2,853.00	42.80
7011 Hotels & Motels	118,113.60	1,771.71
Other	N/A	N/A
<b>Stanley County</b>		
7011 Hotels & Motels	234,629.90	3,519.45
Other	N/A	N/A
<b>Sully County</b>		
7011 Hotels & Motels	409,783.91	6,146.76
Other	N/A	N/A
<b>Tripp County</b>		
7011 Hotels & Motels	19,649.91	294.75
Other	N/A	N/A
<b>Turner County</b>		
Other	N/A	N/A
<b>Union County</b>		
7011 Hotels & Motels	606,478.74	9,097.19
Other	N/A	N/A
<b>Walworth County</b>		
7011 Hotels & Motels	114,919.76	1,723.79
Other	N/A	N/A
<b>Yankton County</b>		
7011 Hotels & Motels	568,659.20	8,529.90
Other	N/A	N/A
<b>Ziebach County</b>		
Other	N/A	N/A
<b>Out of State County</b>		
5961 Catalog & Mail-Order Houses	162,315.11	2,434.72
5999 Misc. Retail Stores, NEC	229,322.44	3,440.05
7011 Hotels & Motels	7,760,610.55	116,409.16
7514 Passenger Car Rental	3,032,599.51	45,488.99
7999 Amusement and Recreation Services, NEC	305,120.78	4,576.85
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Total for State</b>	<b>78,068,307.46</b>	<b>1,171,025.74</b>

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- 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.
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- 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.**