

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: SEPTEMBER 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
Returns Filed: September 2026

	Taxable Sales	Tax Due
Aurora County		
Other	N/A	N/A
Beadle County		
5812 Eating Places	152,939.22	2,294.08
5999 Misc. Retail Stores, NEC	303,438.88	4,551.59
7011 Hotels & Motels	384,301.87	5,764.54
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
Other	N/A	N/A
Brookings County		
5812 Eating Places	143,108.44	2,146.63
5999 Misc. Retail Stores, NEC	98,096.98	1,471.47
7011 Hotels & Motels	1,305,849.01	19,587.74
7999 Amusement and Recreation Services, NEC	54,094.10	811.41
Other	N/A	N/A
Brown County		
5812 Eating Places	513,948.12	7,709.22
5813 Drinking Places	306,648.62	4,599.73
5999 Misc. Retail Stores, NEC	5,671.65	85.08
7011 Hotels & Motels	2,990,959.93	44,864.41
7999 Amusement and Recreation Services, NEC	429,885.49	6,448.29
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	51,876.69	778.15
7011 Hotels & Motels	1,035,611.27	15,534.17
7032 Sporting & Recreational Camps	291,531.34	4,372.98
7033 Trailer Parks & Campsites	44,379.98	665.71
7999 Amusement and Recreation Services, NEC	39,461.29	591.92
Other	N/A	N/A
Buffalo County		
Other	N/A	N/A
Butte County		
5813 Drinking Places	196,183.34	2,942.75
7011 Hotels & Motels	463,280.35	6,949.21
Other	N/A	N/A
Campbell County		
7011 Hotels & Motels	4,940.63	74.11
Other	N/A	N/A
Charles Mix County		
7011 Hotels & Motels	139,885.58	2,098.29
7032 Sporting & Recreational Camps	69,094.74	1,036.42
Other	N/A	N/A
Clark County		
7011 Hotels & Motels	22,633.64	339.50
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	261,427.76	3,921.41
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
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	Taxable Sales	Tax Due
Codington County		
5812 Eating Places	58,958.06	884.37
5999 Misc. Retail Stores, NEC	13,863.05	207.95
7011 Hotels & Motels	1,456,502.96	21,847.53
Other	N/A	N/A
Custer County		
5947 Gift, Novelty, & Souvenir Shops	973,797.13	14,606.95
5999 Misc. Retail Stores, NEC	51,712.37	775.70
7011 Hotels & Motels	5,925,467.61	88,882.03
7033 Trailer Parks & Campsites	1,662,926.69	24,943.90
7999 Amusement and Recreation Services, NEC	265,796.81	3,986.96
Other	N/A	N/A
Davison County		
5812 Eating Places	24,740.48	371.12
5999 Misc. Retail Stores, NEC	28,626.08	429.40
7011 Hotels & Motels	2,363,915.81	35,458.72
7999 Amusement and Recreation Services, NEC	305,909.98	4,588.65
Other	N/A	N/A
Day County		
7011 Hotels & Motels	161,200.72	2,418.03
7033 Trailer Parks & Campsites	13,644.41	204.67
7999 Amusement and Recreation Services, NEC	118,484.06	1,777.26
Other	N/A	N/A
Deuel County		
7011 Hotels & Motels	46,375.88	695.64
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		
5812 Eating Places	47,374.71	710.62
5999 Misc. Retail Stores, NEC	4,819.44	72.29
7011 Hotels & Motels	575,576.38	8,633.64
7033 Trailer Parks & Campsites	136,364.99	2,045.47
7999 Amusement and Recreation Services, NEC	327,063.18	4,905.95
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	334,780.02	5,021.71
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	52,317.82	784.77
7032 Sporting & Recreational Camps	148,654.77	2,229.82
Other	N/A	N/A

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	Taxable Sales	Tax Due
Haakon County		
7011 Hotels & Motels	40,224.19	603.36
Other	N/A	N/A
Hamlin County		
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	57,738.03	866.08
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
Other	N/A	N/A
Hughes County		
7011 Hotels & Motels	1,002,974.19	15,044.60
7514 Passenger Car Rental	68,465.94	1,026.99
7999 Amusement and Recreation Services, NEC	18,157.02	272.36
Other	N/A	N/A
Hutchinson County		
Other	N/A	N/A
Hyde County		
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	173,017.43	2,595.26
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	376,537.69	5,648.07
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	92,613.58	1,389.20
7033 Trailer Parks & Campsites	3,870.80	58.06
7999 Amusement and Recreation Services, NEC	37,252.20	558.78
Other	N/A	N/A
Lake County		
7011 Hotels & Motels	341,891.75	5,128.39
Other	N/A	N/A

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	Taxable Sales	Tax Due
Lawrence County		
5812 Eating Places	347,129.53	5,206.96
5813 Drinking Places	560,581.00	8,408.72
5944 Jewelry Stores	323,800.50	4,857.01
5947 Gift, Novelty, & Souvenir Shops	973,005.58	14,595.10
5999 Misc. Retail Stores, NEC	251,795.17	3,776.96
6531 Real Estate Agents & Managers	193,167.60	2,897.52
7011 Hotels & Motels	14,574,805.26	218,622.13
7032 Sporting & Recreational Camps	264,226.66	3,963.40
7033 Trailer Parks & Campsites	1,532,157.97	22,982.36
7519 Utility Trailer Rental	261,358.23	3,920.37
7999 Amusement and Recreation Services, NEC	469,183.76	7,037.75
8412 Museums & Art Galleries	126,973.80	1,904.61
Other	N/A	N/A
Lincoln County		
5812 Eating Places	71,544.19	1,073.16
5999 Misc. Retail Stores, NEC	16,287.94	244.32
7011 Hotels & Motels	302,653.00	4,539.80
7999 Amusement and Recreation Services, NEC	438,953.44	6,584.30
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	1,001,964.32	15,029.48
7033 Trailer Parks & Campsites	83,956.24	1,259.35
7999 Amusement and Recreation Services, NEC	70,103.93	1,051.56
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	63,463.92	951.97
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	30,378.17	455.68
7011 Hotels & Motels	59,855.70	897.84
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County		
5699 Misc. Apparel & Accessory Stores	447,540.97	6,713.12
5812 Eating Places	610,988.82	9,164.84
5947 Gift, Novelty, & Souvenir Shops	445,466.34	6,681.99
5963 Direct Selling Establishments	69,890.58	1,048.36
5999 Misc. Retail Stores, NEC	351,993.25	5,279.93
7011 Hotels & Motels	2,229,860.52	33,447.90
7032 Sporting & Recreational Camps	745,325.02	11,179.88
7033 Trailer Parks & Campsites	7,585,184.64	113,777.78
7299 Misc. Personal Services, NEC	312,549.15	4,688.24
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
7011 Hotels & Motels	26,839.57	402.59
Other	N/A	N/A

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	Taxable Sales	Tax Due
Minnehaha County		
5812 Eating Places	1,420,439.87	21,306.62
5813 Drinking Places	292,215.47	4,383.23
5941 Sporting Goods & Bicycle Shops	76,611.57	1,149.17
5963 Direct Selling Establishments	78,848.76	1,182.75
5999 Misc. Retail Stores, NEC	81,047.18	1,215.72
7011 Hotels & Motels	15,774,361.05	236,615.48
7033 Trailer Parks & Campsites	390,886.78	5,863.30
7359 Equipment Rental & Leasing, NEC	14,683.89	220.25
7514 Passenger Car Rental	594,699.43	8,920.50
7519 Utility Trailer Rental	30,869.57	463.05
7941 Sports Clubs, Managers, & Promoters	858,746.27	12,881.20
7948 Racing, Including Track Operation	212,558.36	3,188.37
7991 Physical Fitness Facilities	37,815.33	567.23
7992 Public Golf Courses	65,780.96	986.71
7997 Membership Sports & Recreation Clubs	28,190.63	422.86
7999 Amusement and Recreation Services, NEC	1,066,198.03	15,992.97
8422 Botanical and Zoological Gardens	43,088.96	646.33
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Oglala Lakota County		
Other	N/A	N/A
Pennington County		
4119 Local Passenger Transportation, NEC	175,560.28	2,633.41
4725 Tour Operators	65,870.08	988.06
5399 Misc. General Merchandise Stores	184,145.04	2,762.18
5499 Misc. Food Stores	99,260.27	1,488.90
5531 Auto & Home Supply Stores	113,281.95	1,699.24
5812 Eating Places	913,597.37	13,703.97
5813 Drinking Places	607,965.94	9,119.50
5932 Used Merchandise Stores	76,064.95	1,140.98
5944 Jewelry Stores	1,141,160.84	17,117.42
5947 Gift, Novelty, & Souvenir Shops	5,607,011.80	84,105.18
5963 Direct Selling Establishments	36,930.25	553.96
5999 Misc. Retail Stores, NEC	250,723.51	3,760.87
6531 Real Estate Agents & Managers	667,194.93	10,007.92
7011 Hotels & Motels	28,294,860.25	424,422.95
7033 Trailer Parks & Campsites	3,882,792.23	58,241.90
7299 Misc. Personal Services, NEC	11,449.17	171.74
7389 Business Services, NEC	163,294.45	2,449.42
7514 Passenger Car Rental	1,337,333.72	20,060.01
7993 Coin-Operated Amusement Devices	410,356.16	6,155.35
7996 Amusement Parks	906,439.24	13,596.59
7997 Membership Sports & Recreation Clubs	101,737.70	1,526.07
7999 Amusement and Recreation Services, NEC	4,397,805.80	65,967.08
8412 Museums & Art Galleries	119,344.82	1,790.17
Other	N/A	N/A
Perkins County		
7011 Hotels & Motels	96,599.24	1,448.99
Other	N/A	N/A

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	Taxable Sales	Tax Due
Potter County		
7011 Hotels & Motels	90,093.12	1,351.40
Other	N/A	N/A
Roberts County		
7011 Hotels & Motels	125,437.36	1,881.57
7033 Trailer Parks & Campsites	16,418.53	246.28
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	124,957.67	1,874.38
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	572,955.87	8,594.34
Other	N/A	N/A
Sully County		
Other	N/A	N/A
Todd County		
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	40,857.03	612.86
Other	N/A	N/A
Turner County		
Other	N/A	N/A
Union County		
7011 Hotels & Motels	610,907.25	9,163.60
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	262,469.96	3,937.07
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	59,544.44	893.17
7011 Hotels & Motels	1,298,385.38	19,475.80
7999 Amusement and Recreation Services, NEC	146,580.15	2,198.71
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5812 Eating Places	459,730.39	6,895.99
5961 Catalog & Mail-Order Houses	464,721.33	6,970.82
5963 Direct Selling Establishments	104,835.87	1,572.54
5999 Misc. Retail Stores, NEC	2,086,954.85	31,304.67
7011 Hotels & Motels	11,829,734.32	177,446.02
7514 Passenger Car Rental	7,818,713.88	117,280.71
7922 Theatrical Producers & Services	495,449.47	7,431.74
7999 Amusement and Recreation Services, NEC	2,719,448.62	40,791.73
Other	N/A	N/A

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Total for State	190,584,580.15	2,858,770.06

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