

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: MAY 2025

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 | | |
| 5999 Misc. Retail Stores, NEC | 40,124.06 | 601.87 |
| 7011 Hotels & Motels | 268,492.11 | 4,027.38 |
| Other | N/A | N/A |
| Bennett County | | |
| Other | N/A | N/A |
| Bon Homme County | | |
| Other | N/A | N/A |
| Brookings County | | |
| 7011 Hotels & Motels | 1,016,167.95 | 15,242.54 |
| 7999 Amusement and Recreation Services, NEC | 36,781.29 | 551.73 |
| Other | N/A | N/A |
| Brown County | | |
| 5511 New & Used Car Dealers | 1,780.26 | 26.70 |
| 5812 Eating Places | 50,661.89 | 759.93 |
| 5999 Misc. Retail Stores, NEC | 362.75 | 5.46 |
| 7011 Hotels & Motels | 1,765,937.48 | 26,489.08 |
| 7999 Amusement and Recreation Services, NEC | 269,232.14 | 4,038.49 |
| Other | N/A | N/A |
| Brule County | | |
| 7011 Hotels & Motels | 546,117.57 | 8,191.77 |
| 7032 Sporting & Recreational Camps | 284,358.53 | 4,265.38 |
| Other | N/A | N/A |
| Butte County | | |
| 5999 Misc. Retail Stores, NEC | 667.33 | 10.02 |
| Other | N/A | N/A |
| Campbell County | | |
| 7011 Hotels & Motels | 8,149.28 | 122.24 |
| Other | N/A | N/A |
| Charles Mix County | | |
| 7011 Hotels & Motels | 58,552.75 | 878.30 |
| 7032 Sporting & Recreational Camps | 59,592.59 | 893.89 |
| Other | N/A | N/A |
| Clark County | | |
| Other | N/A | N/A |
| Clay County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 3,349.48 | 50.25 |
| 7011 Hotels & Motels | 249,645.46 | 3,744.69 |
| Other | N/A | N/A |
| Codington County | | |
| 5812 Eating Places | 62,466.72 | 937.00 |
| 5947 Gift, Novelty, & Souvenir Shops | 73,925.99 | 1,108.89 |
| 5999 Misc. Retail Stores, NEC | 1,396.11 | 20.95 |
| 7011 Hotels & Motels | 795,401.24 | 11,931.02 |
| Other | N/A | N/A |
| Corson County | | |
| Other | N/A | N/A |

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| | Taxable Sales | Tax Due |
|---------------------------------------------|---------------|-----------|
| Custer County | | |
| 5999 Misc. Retail Stores, NEC | 668.00 | 10.02 |
| 7011 Hotels & Motels | 474,102.90 | 7,111.58 |
| 7033 Trailer Parks & Campsites | 55,446.23 | 831.69 |
| Other | N/A | N/A |
| Davison County | | |
| 7011 Hotels & Motels | 1,088,835.33 | 16,332.53 |
| 7033 Trailer Parks & Campsites | 19,879.62 | 298.20 |
| Other | N/A | N/A |
| Day County | | |
| 7011 Hotels & Motels | 76,470.53 | 1,147.06 |
| 7999 Amusement and Recreation Services, NEC | 66,659.89 | 999.90 |
| 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 | 2,575.26 | 38.63 |
| 7011 Hotels & Motels | 205,380.23 | 3,080.72 |
| 7033 Trailer Parks & Campsites | 40,933.62 | 614.01 |
| Other | N/A | N/A |
| Faulk County | | |
| Other | N/A | N/A |
| Grant County | | |
| 5999 Misc. Retail Stores, NEC | 3,407.14 | 51.12 |
| 7011 Hotels & Motels | 203,029.51 | 3,045.44 |
| Other | N/A | N/A |
| Gregory County | | |
| 7011 Hotels & Motels | 37,607.93 | 564.12 |
| 7032 Sporting & Recreational Camps | 129,602.01 | 1,944.03 |
| 971 Hunting, Trapping, Game Propagation | 9,290.28 | 139.35 |
| Other | N/A | N/A |
| Haakon County | | |
| Other | N/A | N/A |
| Hamlin County | | |
| Other | N/A | N/A |
| Hand County | | |
| 7011 Hotels & Motels | 22,861.05 | 342.92 |
| Other | N/A | N/A |
| Hanson County | | |
| Other | N/A | N/A |

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| | Taxable Sales | Tax Due |
|---------------------------------------------|---------------|-----------|
| Hughes County | | |
| 5999 Misc. Retail Stores, NEC | 567.33 | 8.52 |
| 7011 Hotels & Motels | 905,826.42 | 13,587.39 |
| 7514 Passenger Car Rental | 50,714.30 | 760.71 |
| 7999 Amusement and Recreation Services, NEC | 25,719.49 | 385.79 |
| Other | N/A | N/A |
| Hutchinson County | | |
| 7011 Hotels & Motels | 49,376.54 | 740.65 |
| Other | N/A | N/A |
| Hyde County | | |
| 7011 Hotels & Motels | 10,266.38 | 154.00 |
| Other | N/A | N/A |
| Jackson County | | |
| 7011 Hotels & Motels | 101,205.97 | 1,518.09 |
| 7033 Trailer Parks & Campsites | 27,024.34 | 405.37 |
| Other | N/A | N/A |
| Jerauld County | | |
| Other | N/A | N/A |
| Jones County | | |
| 7011 Hotels & Motels | 101,801.51 | 1,527.03 |
| Other | N/A | N/A |
| Kingsbury County | | |
| 7011 Hotels & Motels | 30,158.61 | 452.38 |
| 7999 Amusement and Recreation Services, NEC | 5,501.90 | 82.53 |
| Other | N/A | N/A |
| Lake County | | |
| 5999 Misc. Retail Stores, NEC | 395.52 | 5.94 |
| 7011 Hotels & Motels | 186,396.01 | 2,795.94 |
| Other | N/A | N/A |
| Lawrence County | | |
| 5812 Eating Places | -28,359.60 | -425.39 |
| 5813 Drinking Places | 149,995.43 | 2,249.93 |
| 5947 Gift, Novelty, & Souvenir Shops | 52,829.91 | 792.45 |
| 5999 Misc. Retail Stores, NEC | 40,745.67 | 611.20 |
| 6531 Real Estate Agents & Managers | 148,004.03 | 2,220.07 |
| 7011 Hotels & Motels | 3,014,625.50 | 45,219.37 |
| 7032 Sporting & Recreational Camps | 80,150.21 | 1,202.26 |
| 7033 Trailer Parks & Campsites | 96,442.54 | 1,446.65 |
| 7519 Utility Trailer Rental | 29,781.70 | 446.72 |
| 7999 Amusement and Recreation Services, NEC | 138,040.31 | 2,070.61 |
| 8412 Museums & Art Galleries | 30,652.25 | 459.77 |
| Other | N/A | N/A |
| Lincoln County | | |
| 7011 Hotels & Motels | 459,289.64 | 6,889.34 |
| 7999 Amusement and Recreation Services, NEC | 532,572.18 | 7,988.59 |
| Other | N/A | N/A |
| Lyman County | | |
| 7011 Hotels & Motels | 379,594.72 | 5,693.92 |
| 7999 Amusement and Recreation Services, NEC | 25,065.18 | 375.98 |
| Other | N/A | N/A |

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| | Taxable Sales | Tax Due |
|---------------------------------------------|---------------|------------|
| Marshall County | | |
| 7011 Hotels & Motels | 37,602.75 | 564.05 |
| Other | N/A | N/A |
| McCook County | | |
| 7011 Hotels & Motels | 180,032.83 | 2,700.49 |
| Other | N/A | N/A |
| Meade County | | |
| 5999 Misc. Retail Stores, NEC | 2,320.14 | 34.82 |
| 7011 Hotels & Motels | 239,377.13 | 3,590.66 |
| 7033 Trailer Parks & Campsites | 1,145,859.15 | 17,187.88 |
| Other | N/A | N/A |
| Mellette County | | |
| Other | N/A | N/A |
| Miner County | | |
| Other | N/A | N/A |
| Minnehaha County | | |
| 5812 Eating Places | 1,043,322.59 | 15,649.84 |
| 5813 Drinking Places | 2,610.82 | 39.16 |
| 5941 Sporting Goods & Bicycle Shops | 25,095.79 | 376.43 |
| 5947 Gift, Novelty, & Souvenir Shops | 5,544.98 | 83.17 |
| 5999 Misc. Retail Stores, NEC | 9,394.46 | 140.97 |
| 7011 Hotels & Motels | 10,765,022.85 | 161,475.39 |
| 7514 Passenger Car Rental | 352,351.44 | 5,285.27 |
| 7941 Sports Clubs, Managers, & Promoters | 808,487.64 | 12,127.32 |
| 7991 Physical Fitness Facilities | 47,632.09 | 714.49 |
| 7992 Public Golf Courses | 81,155.54 | 1,217.33 |
| 7997 Membership Sports & Recreation Clubs | 58,867.22 | 883.00 |
| 7999 Amusement and Recreation Services, NEC | 1,394,547.45 | 20,918.18 |
| Other | N/A | N/A |
| Moody County | | |
| Other | N/A | N/A |
| Oglala Lakota County | | |
| Other | N/A | N/A |
| Pennington County | | |
| 5812 Eating Places | 33,771.39 | 506.58 |
| 5947 Gift, Novelty, & Souvenir Shops | 670,427.42 | 10,056.41 |
| 5963 Direct Selling Establishments | 21,573.98 | 323.62 |
| 5999 Misc. Retail Stores, NEC | 84,056.04 | 1,260.90 |
| 7011 Hotels & Motels | 6,594,851.59 | 98,922.81 |
| 7033 Trailer Parks & Campsites | 308,746.25 | 4,631.20 |
| 7514 Passenger Car Rental | 252,003.82 | 3,780.05 |
| 7993 Coin-Operated Amusement Devices | 143,556.82 | 2,153.36 |
| 7997 Membership Sports & Recreation Clubs | 46,501.03 | 697.52 |
| 7999 Amusement and Recreation Services, NEC | 1,560,419.07 | 23,406.28 |
| Other | N/A | N/A |
| Perkins County | | |
| Other | N/A | N/A |
| Potter County | | |
| 7011 Hotels & Motels | 32,146.38 | 482.19 |
| Other | N/A | N/A |

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|---------------------------------------------|---------------|-----------|
| Roberts County | | |
| 7011 Hotels & Motels | 54,981.88 | 824.73 |
| Other | N/A | N/A |
| Sanborn County | | |
| Other | N/A | N/A |
| Spink County | | |
| 7011 Hotels & Motels | 98,993.07 | 1,484.91 |
| Other | N/A | N/A |
| Stanley County | | |
| 7011 Hotels & Motels | 434,557.47 | 6,518.37 |
| Other | N/A | N/A |
| Sully County | | |
| 7011 Hotels & Motels | 251,586.38 | 3,773.80 |
| Other | N/A | N/A |
| Tripp County | | |
| 7011 Hotels & Motels | 160,906.15 | 2,413.58 |
| Other | N/A | N/A |
| Turner County | | |
| Other | N/A | N/A |
| Union County | | |
| 5999 Misc. Retail Stores, NEC | 1,131.60 | 16.98 |
| 7011 Hotels & Motels | 494,560.85 | 7,418.42 |
| Other | N/A | N/A |
| Walworth County | | |
| 7011 Hotels & Motels | 197,710.90 | 2,965.66 |
| Other | N/A | N/A |
| Yankton County | | |
| 7011 Hotels & Motels | 734,977.34 | 11,024.66 |
| Other | N/A | N/A |
| Out of State County | | |
| 5961 Catalog & Mail-Order Houses | 208,223.07 | 3,123.35 |
| 5999 Misc. Retail Stores, NEC | 99,775.00 | 1,496.70 |
| 7011 Hotels & Motels | 5,955,772.53 | 89,336.59 |
| 7514 Passenger Car Rental | 3,295,734.21 | 49,436.02 |
| 7999 Amusement and Recreation Services, NEC | 31,052.00 | 465.78 |
| Other | N/A | N/A |

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| | Taxable Sales | Tax Due |
|------------------------|----------------------|-------------------|
| Total for State | 63,115,557.84 | 946,734.18 |

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.**