

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: JANUARY 2026

Taxable Sales Filed for previous Month
Comparison of Industry Divisions and Major Groups

ITEMS OF NOTE:

1. This report is a comparison between state taxable receipts for January 2026 and January 2025. It is not a cumulative total.
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 January 2026 and 2025

Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2026	2025	%	Division	2026	2025	%
Misc. Retail	668,657,282	607,780,776	10.0	Agriculture, Forestry, & Fishing	77,303,696	67,587,232	14.4
General Merchandise Stores	357,843,415	344,878,861	3.8	Mining	8,734,198	9,065,029	-3.6
Building Materials & Garden Supplies	241,953,331	164,812,397	46.8	Construction	4,483,441	4,191,108	7.0
Wholesale Trade - Durable Goods	234,247,841	217,763,894	7.6	Manufacturing	212,458,006	171,825,368	23.6
Business Services	214,738,696	193,976,371	10.7	Transportation & Public Utilities	304,206,485	296,448,115	2.6
Electric, Gas, & Sanitary Services	195,182,447	186,955,542	4.4	Wholesale Trade	299,877,762	280,323,475	7.0
Food Stores	171,135,880	171,056,272	0.0	Retail Trade	1,897,985,976	1,727,233,172	9.9
Eating & Drinking Places	171,123,670	166,871,812	2.5	Finance, Insurance, & Real Estate	73,280,454	74,550,126	-1.7
Automotive Dealers & Service Stations	141,129,448	126,856,758	11.3	Services	650,890,890	604,683,180	7.6
Engineering & Management Services	95,532,979	86,812,749	10.0	Public Administration	885,830	1,276,816	-30.6
Major Group	2026	2025	%	Major Group	2026	2025	%
Agricultural Production - Crops	1,360,773	2,064,885	-34.1	Wholesale Trade - Durable Goods	234,247,841	217,763,894	7.6
Agricultural Production - Livestock	15,058,331	6,919,036	117.6	Wholesale Trade - Nondurable Goods	65,629,922	62,559,582	4.9
Agricultural Services	53,285,544	51,183,245	4.1	Building Materials & Garden Supplies	241,953,331	164,812,397	46.8
Forestry	391,005	301,709	29.6	General Merchandise Stores	357,843,415	344,878,861	3.8
Fishing, Hunting, & Trapping	7,208,042	7,118,357	1.3	Food Stores	171,135,880	171,056,272	0.0
Metal Mining	889,362	1,159,844	-23.3	Automotive Dealers & Service Stations	141,129,448	126,856,758	11.3
Coal Mining	0	0	-	Apparel & Accessory Stores	65,529,695	61,687,041	6.2
Oil & Gas Extraction	4,897,711	3,862,491	26.8	Furniture & Homefurnishings Stores	80,613,254	83,289,254	-3.2
Nonmetallic Minerals, Except Fuels	2,947,124	4,042,694	-27.1	Eating & Drinking Places	171,123,670	166,871,812	2.5
General Building Contractors	-	6,050	-	Misc. Retail	668,657,282	607,780,776	10.0
Heavy Construction, except Building	-	0	-	Depository Institutions	5,960,377	7,960,248	-25.1
Special Trade Contractors	4,483,441	4,185,058	7.1	Nondepository Institutions	15,257,507	13,675,616	11.6
Food & Kindred Products	11,923,183	14,691,520	-18.8	Security & Commodity Brokers	1,341,245	1,717,608	-21.9
Tobacco Products	596,684	367,600	62.3	Insurance Carriers	2,307,036	1,645,586	40.2
Textile Mill Products	404,710	224,491	80.3	Insurance Agents, Brokers, & Service	3,138,978	3,987,482	-21.3
Apparel & Other Textile Products	2,472,522	1,826,127	35.4	Real Estate	40,200,736	40,658,205	-1.1
Lumber & Wood Products	14,871,794	12,192,762	22.0	Holding & Other Investment Offices	5,074,574	4,905,381	3.4
Furniture & Fixtures	999,618	1,535,842	-34.9	Hotels & Other Lodging Places	59,766,214	52,879,379	13.0
Paper & Allied Products	3,486,431	2,577,250	35.3	Personal Services	42,706,094	40,079,333	6.6
Printing & Publishing	9,398,869	9,902,814	-5.1	Business Services	214,738,696	193,976,371	10.7
Chemicals & Allied Products	15,109,200	14,492,011	4.3	Auto Repair, Services, & Parking	77,621,871	77,791,687	-0.2
Petroleum & Coal Products	1,386,387	1,171,571	18.3	Misc. Repair Services	28,124,552	30,668,204	-8.3
Rubber & Misc. Plastics Products	9,009,964	5,045,745	78.6	Motion Pictures	4,603,594	4,708,004	-2.2
Leather & Leather Products	205,439	83,539	145.9	Amusement & Recreation Services	46,157,750	43,739,110	5.5
Stone, Clay, & Glass Products	25,142,934	21,476,253	17.1	Health Services	19,503,698	18,936,441	3.0
Primary Metal Industries	4,008,656	3,479,262	15.2	Legal Services	40,730,551	35,586,332	14.5
Fabricated Metal Products	21,224,825	19,294,086	10.0	Educational Services	3,444,764	2,912,143	18.3
Industrial Machinery & Equipment	36,590,207	32,227,585	13.5	Social Services	604,792	724,140	-16.5
Electronic & Other Electrical Equipment	32,897,688	8,242,403	299.1	Museums, Botanical, Zoological Gardens	305,938	399,053	-23.3
Transportation Equipment	8,279,608	8,689,020	-4.7	Membership Organizations	1,109,518	1,244,686	-10.9
Instruments & Related Products	3,152,193	3,119,751	1.0	Engineering & Management Services	95,532,979	86,812,749	10.0
Misc. Manufacturing Industries	11,297,094	11,185,737	1.0	Private Households	383,756	346,467	10.8
Railroad Transportation	5,459,317	3,131,957	74.3	Services, NEC	15,556,124	13,879,082	12.1
Local & Interurban Passenger Transportati	1,494,964	1,703,185	-12.2	Executive, Legislative, & General	189,615	117,522	61.3
Trucking & Warehousing	23,030,351	19,764,735	16.5	Justice, Public Order, & Safety	542,065	1,005,837	-46.1
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	1,150,643	820,404	40.3	Administration of Human Resources	16,145	16,171	-0.2
Transportation by Air	4,123,162	4,275,049	-3.6	Environmental Quality & Housing	77,271	47,413	63.0
Pipelines, Except Natural Gas	816,775	879,719	-7.2	Administration of Economic Programs	7,717	37,559	-79.5
Transportation Services	2,266,907	1,564,337	44.9	National Security & Intl. Affairs	53,018	52,314	1.3
Communications	70,681,919	77,353,187	-8.6	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	195,182,447	186,955,542	4.4				

STATE TOTAL: \$3,530,106,738 (2026) - \$3,237,183,622 (2025) = 9.05% increase

Figures compiled by SD Dept of Revenue

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