

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: SEPTEMBER 2024

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>		
7011 Hotels & Motels	75,737.56	1,136.06
Other	N/A	N/A
<b>Beadle County</b>		
5812 Eating Places	280,270.70	4,204.05
5999 Misc. Retail Stores, NEC	343,050.51	5,145.78
7011 Hotels & Motels	615,800.70	9,237.02
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	216,245.88	3,243.69
7011 Hotels & Motels	1,520,582.95	22,808.73
7999 Amusement and Recreation Services, NEC	47,245.85	708.69
Other	N/A	N/A
<b>Brown County</b>		
5511 New & Used Car Dealers	6,184.00	92.77
5812 Eating Places	463,666.62	6,955.00
5947 Gift, Novelty, & Souvenir Shops	5,929.12	88.94
5999 Misc. Retail Stores, NEC	23,240.39	348.61
7011 Hotels & Motels	2,235,410.19	33,531.20
7999 Amusement and Recreation Services, NEC	634,817.44	9,522.28
Other	N/A	N/A
<b>Brule County</b>		
7011 Hotels & Motels	982,470.67	14,737.06
7032 Sporting & Recreational Camps	222,129.92	3,331.95
7033 Trailer Parks & Campsites	55,907.02	838.61
Other	N/A	N/A
<b>Butte County</b>		
7011 Hotels & Motels	469,242.25	7,038.64
Other	N/A	N/A
<b>Campbell County</b>		
7011 Hotels & Motels	6,979.66	104.70
Other	N/A	N/A
<b>Charles Mix County</b>		
5999 Misc. Retail Stores, NEC	4,461.21	66.92
7011 Hotels & Motels	131,441.16	1,971.62
7032 Sporting & Recreational Camps	31,131.13	466.97
Other	N/A	N/A
<b>Clark County</b>		
Other	N/A	N/A
<b>Clay County</b>		
5999 Misc. Retail Stores, NEC	6,844.74	102.68
7011 Hotels & Motels	402,123.57	6,031.86
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Codington County</b>		
5812 Eating Places	36,219.02	543.29
5947 Gift, Novelty, & Souvenir Shops	102,623.44	1,539.36
5999 Misc. Retail Stores, NEC	10,019.17	150.30
7011 Hotels & Motels	1,204,877.94	18,073.18
Other	N/A	N/A
<b>Custer County</b>		
5947 Gift, Novelty, & Souvenir Shops	730,022.29	10,950.33
5999 Misc. Retail Stores, NEC	54,960.50	824.42
7011 Hotels & Motels	5,797,946.30	86,969.18
7033 Trailer Parks & Campsites	1,091,635.50	16,374.58
7929 Entertainers & Entertainment Groups	3,404.33	51.07
7999 Amusement and Recreation Services, NEC	1,248,083.40	18,721.26
Other	N/A	N/A
<b>Davison County</b>		
5812 Eating Places	226,743.85	3,401.15
5999 Misc. Retail Stores, NEC	28,275.47	424.15
7011 Hotels & Motels	2,665,197.28	39,977.95
7033 Trailer Parks & Campsites	68,791.45	1,031.88
Other	N/A	N/A
<b>Day County</b>		
7011 Hotels & Motels	157,704.25	2,365.57
7999 Amusement and Recreation Services, NEC	69,954.83	1,049.32
Other	N/A	N/A
<b>Deuel 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>		
5947 Gift, Novelty, & Souvenir Shops	50,939.12	764.09
5999 Misc. Retail Stores, NEC	2,145.00	32.19
7011 Hotels & Motels	498,399.45	7,476.00
7033 Trailer Parks & Campsites	146,297.47	2,194.46
Other	N/A	N/A
<b>Faulk County</b>		
Other	N/A	N/A
<b>Grant County</b>		
5999 Misc. Retail Stores, NEC	18,856.80	282.86
7011 Hotels & Motels	284,766.01	4,271.49
Other	N/A	N/A
<b>Gregory County</b>		
7011 Hotels & Motels	73,578.18	1,103.68
7032 Sporting & Recreational Camps	78,894.30	1,183.42
Other	N/A	N/A
<b>Haakon County</b>		
7011 Hotels & Motels	27,571.44	413.57
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Hamlin County</b>		
Other	N/A	N/A
<b>Hand County</b>		
7011 Hotels & Motels	40,984.77	614.77
7032 Sporting & Recreational Camps	79,219.00	1,188.29
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>		
7011 Hotels & Motels	1,613,712.59	24,205.69
7514 Passenger Car Rental	56,208.06	843.13
7999 Amusement and Recreation Services, NEC	34,139.49	512.09
Other	N/A	N/A
<b>Hutchinson County</b>		
7011 Hotels & Motels	60,568.93	908.53
Other	N/A	N/A
<b>Hyde County</b>		
7011 Hotels & Motels	14,200.23	213.00
Other	N/A	N/A
<b>Jackson County</b>		
7011 Hotels & Motels	1,085,140.33	16,277.09
7033 Trailer Parks & Campsites	142,515.56	2,137.73
Other	N/A	N/A
<b>Jerauld County</b>		
Other	N/A	N/A
<b>Jones County</b>		
7011 Hotels & Motels	492,613.19	7,389.20
Other	N/A	N/A
<b>Kingsbury County</b>		
7011 Hotels & Motels	106,852.30	1,602.78
7033 Trailer Parks & Campsites	4,318.34	64.78
7999 Amusement and Recreation Services, NEC	30,204.91	453.07
Other	N/A	N/A
<b>Lake County</b>		
7011 Hotels & Motels	311,711.92	4,675.68
Other	N/A	N/A
<b>Lawrence County</b>		
5812 Eating Places	442,407.51	6,636.12
5947 Gift, Novelty, & Souvenir Shops	1,098,854.69	16,482.82
5999 Misc. Retail Stores, NEC	63,304.16	949.57
6531 Real Estate Agents & Managers	797,283.70	11,959.27
7011 Hotels & Motels	14,252,660.08	213,789.98
7032 Sporting & Recreational Camps	310,293.35	4,654.41
7033 Trailer Parks & Campsites	1,516,986.14	22,754.81
7519 Utility Trailer Rental	188,733.33	2,831.00
7999 Amusement and Recreation Services, NEC	602,551.43	9,038.28
8412 Museums & Art Galleries	133,462.95	2,001.95
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Lincoln County</b>		
5812 Eating Places	128,269.47	1,924.03
5999 Misc. Retail Stores, NEC	4,460.10	66.91
7011 Hotels & Motels	701,777.94	10,526.68
7999 Amusement and Recreation Services, NEC	61,067.44	916.01
Other	N/A	N/A
<b>Lyman County</b>		
7011 Hotels & Motels	1,062,165.85	15,932.50
7033 Trailer Parks & Campsites	102,984.68	1,544.78
7999 Amusement and Recreation Services, NEC	44,281.27	664.21
Other	N/A	N/A
<b>Marshall County</b>		
7011 Hotels & Motels	56,908.95	853.63
Other	N/A	N/A
<b>McCook County</b>		
5999 Misc. Retail Stores, NEC	17,073.52	256.11
7011 Hotels & Motels	35,399.30	530.99
Other	N/A	N/A
<b>McPherson County</b>		
Other	N/A	N/A
<b>Meade County</b>		
5699 Misc. Apparel & Accessory Stores	140,700.90	2,110.52
5812 Eating Places	693,480.44	10,402.22
5813 Drinking Places	214,078.85	3,211.18
5947 Gift, Novelty, & Souvenir Shops	477,802.04	7,167.04
5963 Direct Selling Establishments	15,421.98	231.33
5999 Misc. Retail Stores, NEC	107,663.57	1,614.96
7011 Hotels & Motels	1,682,032.78	25,230.50
7032 Sporting & Recreational Camps	571,490.11	8,572.34
7033 Trailer Parks & Campsites	8,060,710.00	120,910.65
7299 Misc. Personal Services, NEC	399,160.33	5,987.40
7999 Amusement and Recreation Services, NEC	646,667.71	9,700.02
Other	N/A	N/A
<b>Mellette County</b>		
Other	N/A	N/A
<b>Miner County</b>		
7011 Hotels & Motels	17,341.80	260.13
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Minnehaha County</b>		
5499 Misc. Food Stores	53,357.68	800.37
5812 Eating Places	1,010,329.54	15,154.94
5813 Drinking Places	290,371.96	4,355.58
5941 Sporting Goods & Bicycle Shops	101,334.60	1,520.03
5947 Gift, Novelty, & Souvenir Shops	13,378.46	200.67
5963 Direct Selling Establishments	76,930.86	1,153.97
5999 Misc. Retail Stores, NEC	170,033.24	2,550.52
6531 Real Estate Agents & Managers	253,510.95	3,802.66
7011 Hotels & Motels	14,520,131.27	217,802.00
7514 Passenger Car Rental	630,885.06	9,463.28
7929 Entertainers & Entertainment Groups	29,653.33	444.80
7941 Sports Clubs, Managers, & Promoters	1,289,041.92	19,335.64
7991 Physical Fitness Facilities	41,789.67	626.85
7992 Public Golf Courses	57,005.19	855.08
7997 Membership Sports & Recreation Clubs	29,505.82	442.59
7999 Amusement and Recreation Services, NEC	1,100,637.19	16,509.56
Other	N/A	N/A
<b>Moody County</b>		
Other	N/A	N/A
<b>Pennington County</b>		
4119 Local Passenger Transportation, NEC	123,634.75	1,854.53
4725 Tour Operators	50,138.03	752.07
5311 Department Stores	165,753.59	2,486.30
5399 Misc. General Merchandise Stores	150,899.88	2,263.51
5699 Misc. Apparel & Accessory Stores	228,842.82	3,432.64
5812 Eating Places	1,092,722.56	16,390.84
5813 Drinking Places	648,375.33	9,725.63
5932 Used Merchandise Stores	90,605.86	1,359.09
5944 Jewelry Stores	1,235,332.72	18,530.00
5947 Gift, Novelty, & Souvenir Shops	5,993,935.24	89,909.09
5963 Direct Selling Establishments	24,707.21	370.61
5999 Misc. Retail Stores, NEC	184,798.19	2,772.03
6531 Real Estate Agents & Managers	726,135.43	10,892.03
7011 Hotels & Motels	28,742,877.42	431,143.23
7033 Trailer Parks & Campsites	4,219,901.54	63,298.51
7221 Photographic Studios, Portrait	16,335.65	245.04
7299 Misc. Personal Services, NEC	3,405.50	51.09
7389 Business Services, NEC	83,109.06	1,246.64
7514 Passenger Car Rental	1,434,643.40	21,519.65
7993 Coin-Operated Amusement Devices	438,342.61	6,575.13
7996 Amusement Parks	969,771.51	14,546.57
7997 Membership Sports & Recreation Clubs	106,794.74	1,601.92
7999 Amusement and Recreation Services, NEC	4,628,015.25	69,420.26
8412 Museums & Art Galleries	137,758.72	2,066.38
Other	N/A	N/A
<b>Perkins County</b>		
Other	N/A	N/A
<b>Potter County</b>		
7011 Hotels & Motels	77,764.66	1,166.48
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Roberts County</b>		
7011 Hotels & Motels	167,878.98	2,518.19
7033 Trailer Parks & Campsites	18,530.55	277.97
Other	N/A	N/A
<b>Sanborn County</b>		
Other	N/A	N/A
<b>Spink County</b>		
5999 Misc. Retail Stores, NEC	7,849.99	117.75
7011 Hotels & Motels	107,239.80	1,608.60
Other	N/A	N/A
<b>Stanley County</b>		
7011 Hotels & Motels	502,887.59	7,543.32
7999 Amusement and Recreation Services, NEC	37,648.43	564.73
Other	N/A	N/A
<b>Sully County</b>		
7999 Amusement and Recreation Services, NEC	20,919.33	313.79
Other	N/A	N/A
<b>Todd County</b>		
Other	N/A	N/A
<b>Tripp County</b>		
7011 Hotels & Motels	264,928.60	3,973.92
Other	N/A	N/A
<b>Turner County</b>		
5999 Misc. Retail Stores, NEC	24,795.42	371.93
Other	N/A	N/A
<b>Union County</b>		
5999 Misc. Retail Stores, NEC	3,050.67	45.76
7011 Hotels & Motels	1,007,584.32	15,113.77
Other	N/A	N/A
<b>Walworth County</b>		
7011 Hotels & Motels	204,711.09	3,070.68
Other	N/A	N/A
<b>Yankton County</b>		
5812 Eating Places	152,523.57	2,287.85
5999 Misc. Retail Stores, NEC	57,979.20	869.70
7011 Hotels & Motels	1,308,215.66	19,623.23
7999 Amusement and Recreation Services, NEC	96,013.52	1,440.20
Other	N/A	N/A
<b>Ziebach County</b>		
Other	N/A	N/A
<b>Out of State County</b>		
5812 Eating Places	478,400.66	7,176.02
5961 Catalog & Mail-Order Houses	860,662.00	12,909.93
5999 Misc. Retail Stores, NEC	2,113,778.83	31,706.95
7011 Hotels & Motels	9,518,675.97	142,780.15
7514 Passenger Car Rental	6,430,115.01	96,451.73
7999 Amusement and Recreation Services, NEC	2,451,060.83	36,765.92
Other	N/A	N/A

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<b>Total for State</b>	<b>190,389,491.04</b>	<b>2,855,843.95</b>

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