

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: FISCAL YEAR 2026
(JULY 2025 - JUNE 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: Fiscal Year 2026

	Taxable Sales	Tax Due
Aurora County		
5947 Gift, Novelty, & Souvenir Shops	5,138.92	77.09
5999 Misc. Retail Stores, NEC	4,028.00	60.42
7011 Hotels & Motels	453,766.30	6,806.52
7032 Sporting & Recreational Camps	1,549,699.85	23,245.51
7999 Amusement and Recreation Services, NEC	744,001.88	11,160.04
971 Hunting, Trapping, Game Propagation	592,968.46	8,894.54
Other	N/A	N/A
Beadle County		
5499 Misc. Food Stores	156,853.05	2,352.80
5812 Eating Places	-883,021.67	-13,245.32
5999 Misc. Retail Stores, NEC	2,062,777.25	30,941.75
7011 Hotels & Motels	5,669,188.11	85,037.83
7032 Sporting & Recreational Camps	581,283.24	8,719.26
7948 Racing, Including Track Operation	149,841.88	2,247.62
7999 Amusement and Recreation Services, NEC	448,769.28	6,731.54
Other	N/A	N/A
Bennett County		
5999 Misc. Retail Stores, NEC	3,599.68	54.01
Other	N/A	N/A
Bon Homme County		
5963 Direct Selling Establishments	31,601.85	474.03
5999 Misc. Retail Stores, NEC	17,976.48	269.67
7011 Hotels & Motels	216,885.28	3,253.29
7999 Amusement and Recreation Services, NEC	89,453.49	1,341.80
Other	N/A	N/A
Brookings County		
5461 Retail Bakeries	2,916.59	43.76
5499 Misc. Food Stores	5,882.57	88.24
5621 Women's Clothing Stores	89,912.21	1,348.68
5699 Misc. Apparel & Accessory Stores	31,247.27	468.70
5719 Misc. Homefurnishings Stores	14,500.08	217.50
5812 Eating Places	178,306.30	2,674.62
5941 Sporting Goods & Bicycle Shops	11,869.00	178.05
5942 Book Stores	8,808.09	132.14
5945 Hobby, Toy, & Game Shops	18,644.42	279.70
5947 Gift, Novelty, & Souvenir Shops	44,957.16	674.36
5999 Misc. Retail Stores, NEC	1,075,240.39	16,128.71
7011 Hotels & Motels	14,160,672.13	212,410.24
7999 Amusement and Recreation Services, NEC	873,983.98	13,109.79
8999 Services, NEC	40,969.35	614.54
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: Fiscal Year 2026

	Taxable Sales	Tax Due
Brown County		
5331 Variety Stores	1,963.00	29.46
5499 Misc. Food Stores	74,338.13	1,115.07
5632 Women's Accessory & Specialty Stores	12,327.86	184.93
5812 Eating Places	801,862.30	12,027.95
5813 Drinking Places	268,825.21	4,032.39
5945 Hobby, Toy, & Game Shops	8,265.99	124.00
5947 Gift, Novelty, & Souvenir Shops	54,765.59	821.50
5949 Sewing, Needlework, & Piece Goods	5,702.18	85.54
5963 Direct Selling Establishments	12,698.37	190.48
5999 Misc. Retail Stores, NEC	137,960.34	2,069.56
7011 Hotels & Motels	27,417,914.29	411,268.83
7032 Sporting & Recreational Camps	1,259,816.24	18,897.26
7221 Photographic Studios, Portrait	613.00	9.20
7997 Membership Sports & Recreation Clubs	42,525.96	637.91
7999 Amusement and Recreation Services, NEC	2,660,573.08	39,908.59
971 Hunting, Trapping, Game Propagation	955,386.44	14,330.85
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	341,499.67	5,122.49
5999 Misc. Retail Stores, NEC	3,852.84	57.79
7011 Hotels & Motels	11,346,878.55	170,203.27
7032 Sporting & Recreational Camps	4,963,908.56	74,458.70
7033 Trailer Parks & Campsites	275,792.58	4,136.90
7999 Amusement and Recreation Services, NEC	1,378,208.31	20,673.14
971 Hunting, Trapping, Game Propagation	1,358,327.84	20,374.93
Other	N/A	N/A
Buffalo County		
Other	N/A	N/A
Butte County		
5812 Eating Places	267,137.00	4,007.06
5813 Drinking Places	602,627.48	9,039.43
5947 Gift, Novelty, & Souvenir Shops	19,243.00	288.64
5999 Misc. Retail Stores, NEC	44,921.86	673.88
7011 Hotels & Motels	3,020,763.50	45,311.54
7033 Trailer Parks & Campsites	170,791.12	2,561.86
Other	N/A	N/A
Campbell County		
5999 Misc. Retail Stores, NEC	2,050.98	30.77
7011 Hotels & Motels	96,725.35	1,450.97
Other	N/A	N/A
Charles Mix County		
5812 Eating Places	1,142,885.49	17,143.27
5999 Misc. Retail Stores, NEC	50,412.22	756.22
7011 Hotels & Motels	1,811,341.58	27,170.24
7032 Sporting & Recreational Camps	3,067,573.03	46,013.56
7999 Amusement and Recreation Services, NEC	324,972.52	4,874.59
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: Fiscal Year 2026

	Taxable Sales	Tax Due
Clark County		
5999 Misc. Retail Stores, NEC	11,265.52	169.00
7011 Hotels & Motels	222,955.28	3,344.37
7999 Amusement and Recreation Services, NEC	160,202.24	2,403.05
Other	N/A	N/A
Clay County		
5947 Gift, Novelty, & Souvenir Shops	92,206.29	1,383.08
5999 Misc. Retail Stores, NEC	15,614.43	234.32
7011 Hotels & Motels	3,189,252.39	47,838.80
Other	N/A	N/A
Codington County		
5812 Eating Places	776,013.63	11,640.23
5932 Used Merchandise Stores	21,286.71	319.31
5945 Hobby, Toy, & Game Shops	8,090.27	121.37
5947 Gift, Novelty, & Souvenir Shops	1,188,730.50	17,830.97
5999 Misc. Retail Stores, NEC	88,209.33	1,323.32
7011 Hotels & Motels	13,843,413.42	207,651.23
7299 Misc. Personal Services, NEC	203,768.25	3,056.52
7514 Passenger Car Rental	302,952.53	4,544.31
7999 Amusement and Recreation Services, NEC	88,249.99	1,323.75
971 Hunting, Trapping, Game Propagation	132,626.50	1,989.41
Other	N/A	N/A
Corson County		
Other	N/A	N/A
Custer County		
5812 Eating Places	329,303.76	4,939.58
5813 Drinking Places	56,373.09	845.59
5932 Used Merchandise Stores	309,953.85	4,649.32
5944 Jewelry Stores	389,572.18	5,843.58
5947 Gift, Novelty, & Souvenir Shops	4,320,058.74	64,800.88
5999 Misc. Retail Stores, NEC	489,164.04	7,337.63
7011 Hotels & Motels	31,875,428.21	478,131.66
7033 Trailer Parks & Campsites	6,363,548.44	95,453.28
7389 Business Services, NEC	23,031.10	345.48
7929 Entertainers & Entertainment Groups	12,296.88	184.47
7999 Amusement and Recreation Services, NEC	5,677,137.29	85,157.10
Other	N/A	N/A
Davison County		
5812 Eating Places	-542,029.52	-8,130.44
5945 Hobby, Toy, & Game Shops	30,700.00	460.50
5999 Misc. Retail Stores, NEC	145,586.64	2,183.88
7011 Hotels & Motels	19,560,090.03	293,401.37
7032 Sporting & Recreational Camps	953,897.27	14,308.46
7033 Trailer Parks & Campsites	284,958.80	4,274.43
7389 Business Services, NEC	35,226.15	528.41
7999 Amusement and Recreation Services, NEC	1,502,539.67	22,538.09
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
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	Taxable Sales	Tax Due
Day County		
5999 Misc. Retail Stores, NEC	53,703.88	805.59
7011 Hotels & Motels	2,321,839.61	34,827.76
7033 Trailer Parks & Campsites	135,143.33	2,027.19
7999 Amusement and Recreation Services, NEC	1,858,926.83	27,883.93
Other	N/A	N/A
Deuel County		
5999 Misc. Retail Stores, NEC	2,223.00	33.35
7011 Hotels & Motels	511,261.43	7,668.94
7999 Amusement and Recreation Services, NEC	279,288.00	4,189.32
Other	N/A	N/A
Dewey County		
5999 Misc. Retail Stores, NEC	2,616.00	39.26
Other	N/A	N/A
Douglas County		
5999 Misc. Retail Stores, NEC	9,060.76	135.94
Other	N/A	N/A
Edmunds County		
5999 Misc. Retail Stores, NEC	3,725.00	55.89
7011 Hotels & Motels	692,715.99	10,390.74
7032 Sporting & Recreational Camps	583,601.91	8,754.05
7999 Amusement and Recreation Services, NEC	55,268.32	829.03
971 Hunting, Trapping, Game Propagation	135,432.81	2,031.49
Other	N/A	N/A
Fall River County		
5812 Eating Places	232,431.47	3,486.48
5947 Gift, Novelty, & Souvenir Shops	146,501.62	2,197.53
5999 Misc. Retail Stores, NEC	76,654.14	1,149.96
7011 Hotels & Motels	4,579,468.04	68,692.06
7033 Trailer Parks & Campsites	774,202.37	11,613.11
7999 Amusement and Recreation Services, NEC	2,344,949.07	35,174.26
Other	N/A	N/A
Faulk County		
5812 Eating Places	178,691.49	2,680.38
5999 Misc. Retail Stores, NEC	7,702.49	115.57
7011 Hotels & Motels	577,422.75	8,661.39
7032 Sporting & Recreational Camps	870,871.83	13,063.08
971 Hunting, Trapping, Game Propagation	256,362.50	3,845.44
Other	N/A	N/A
Grant County		
5999 Misc. Retail Stores, NEC	64,352.52	965.32
7011 Hotels & Motels	3,033,873.00	45,508.10
7999 Amusement and Recreation Services, NEC	257,728.16	3,865.92
Other	N/A	N/A

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	Taxable Sales	Tax Due
Gregory County		
5999 Misc. Retail Stores, NEC	29,988.59	449.87
7011 Hotels & Motels	1,162,292.16	17,434.43
7021 Rooming & Boarding Houses	21,578.50	323.68
7032 Sporting & Recreational Camps	10,623,176.19	159,347.75
7033 Trailer Parks & Campsites	5,925.33	88.89
7999 Amusement and Recreation Services, NEC	832,193.16	12,482.89
971 Hunting, Trapping, Game Propagation	523,991.80	7,859.88
Other	N/A	N/A
Haakon County		
5999 Misc. Retail Stores, NEC	3,785.00	56.78
7011 Hotels & Motels	677,288.50	10,159.37
Other	N/A	N/A
Hamlin County		
5812 Eating Places	17,517.43	262.78
5999 Misc. Retail Stores, NEC	126,023.59	1,890.38
7011 Hotels & Motels	11,402.37	171.03
7021 Rooming & Boarding Houses	48,903.86	733.57
7999 Amusement and Recreation Services, NEC	807,630.47	12,114.48
Other	N/A	N/A
Hand County		
5999 Misc. Retail Stores, NEC	14,413.00	216.20
7011 Hotels & Motels	540,225.33	8,103.40
7032 Sporting & Recreational Camps	1,855,412.60	27,831.22
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
7011 Hotels & Motels	703,060.85	10,545.98
7999 Amusement and Recreation Services, NEC	310,070.53	4,651.06
Other	N/A	N/A
Hughes County		
5947 Gift, Novelty, & Souvenir Shops	70,160.30	1,052.42
5999 Misc. Retail Stores, NEC	40,700.33	610.57
7011 Hotels & Motels	12,797,588.37	191,963.89
7514 Passenger Car Rental	889,656.37	13,344.84
7999 Amusement and Recreation Services, NEC	2,496,407.18	37,446.14
971 Hunting, Trapping, Game Propagation	3,400,679.52	51,010.18
Other	N/A	N/A
Hutchinson County		
5992 Florists	7,647.81	114.72
5999 Misc. Retail Stores, NEC	17,008.76	255.16
7011 Hotels & Motels	493,724.33	7,405.86
7032 Sporting & Recreational Camps	454,215.41	6,813.25
Other	N/A	N/A
Hyde County		
5999 Misc. Retail Stores, NEC	28,467.21	427.02
7011 Hotels & Motels	142,571.67	2,138.58
7999 Amusement and Recreation Services, NEC	650,180.63	9,752.71
Other	N/A	N/A

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	Taxable Sales	Tax Due
Jackson County		
5999 Misc. Retail Stores, NEC	2,301.50	34.52
7011 Hotels & Motels	5,153,230.43	77,298.43
7033 Trailer Parks & Campsites	639,199.74	9,588.00
7999 Amusement and Recreation Services, NEC	2,358,517.91	35,377.76
Other	N/A	N/A
Jerauld County		
5947 Gift, Novelty, & Souvenir Shops	622.99	9.35
7011 Hotels & Motels	91,528.70	1,372.96
7032 Sporting & Recreational Camps	626,020.57	9,390.31
7999 Amusement and Recreation Services, NEC	2,063,251.25	30,948.80
971 Hunting, Trapping, Game Propagation	2,181,218.24	32,718.27
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	3,179,957.16	47,699.40
7999 Amusement and Recreation Services, NEC	928,827.24	13,932.42
Other	N/A	N/A
Kingsbury County		
5999 Misc. Retail Stores, NEC	27,018.47	405.30
7011 Hotels & Motels	923,763.27	13,856.52
7033 Trailer Parks & Campsites	63,903.37	958.55
7999 Amusement and Recreation Services, NEC	444,927.28	6,673.94
Other	N/A	N/A
Lake County		
5999 Misc. Retail Stores, NEC	14,308.03	214.66
7011 Hotels & Motels	2,875,716.68	43,135.77
7999 Amusement and Recreation Services, NEC	40,064.71	600.97
Other	N/A	N/A
Lawrence County		
5431 Fruit & Vegetable Markets	327,336.48	4,910.05
5699 Misc. Apparel & Accessory Stores	470,643.67	7,059.67
5719 Misc. Homefurnishings Stores	2,385.00	35.79
5812 Eating Places	1,343,864.37	20,158.05
5813 Drinking Places	2,584,706.92	38,770.54
5941 Sporting Goods & Bicycle Shops	46,421.48	696.34
5944 Jewelry Stores	1,057,602.87	15,864.08
5947 Gift, Novelty, & Souvenir Shops	3,751,547.73	56,273.20
5949 Sewing, Needlework, & Piece Goods	6,934.25	104.03
5999 Misc. Retail Stores, NEC	561,990.32	8,430.14
6531 Real Estate Agents & Managers	4,047,966.27	60,719.59
7011 Hotels & Motels	71,361,198.97	1,070,418.24
7021 Rooming & Boarding Houses	480,161.79	7,202.42
7032 Sporting & Recreational Camps	1,523,018.58	22,845.29
7033 Trailer Parks & Campsites	5,553,940.88	83,309.14
7299 Misc. Personal Services, NEC	221,780.52	3,326.70
7389 Business Services, NEC	516,105.43	7,741.59
7514 Passenger Car Rental	115,446.90	1,731.73
7519 Utility Trailer Rental	1,689,441.64	25,341.65
7999 Amusement and Recreation Services, NEC	11,245,599.25	168,683.98
8412 Museums & Art Galleries	907,713.49	13,615.72
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
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	Taxable Sales	Tax Due
Lincoln County		
5399 Misc. General Merchandise Stores	10,506.04	157.60
5461 Retail Bakeries	11,518.90	172.78
5611 Men's & Boys' Clothing Stores	23,149.75	347.25
5812 Eating Places	403,489.10	6,052.35
5945 Hobby, Toy, & Game Shops	52,282.90	784.25
5947 Gift, Novelty, & Souvenir Shops	32,077.39	481.16
5963 Direct Selling Establishments	29,453.31	441.81
5999 Misc. Retail Stores, NEC	162,905.41	2,443.70
7011 Hotels & Motels	5,584,798.71	83,772.03
7389 Business Services, NEC	21,213.82	318.20
7999 Amusement and Recreation Services, NEC	6,620,214.71	99,303.24
Other	N/A	N/A
Lyman County		
5999 Misc. Retail Stores, NEC	5,323.25	79.86
7011 Hotels & Motels	7,811,756.23	117,176.44
7033 Trailer Parks & Campsites	499,570.68	7,493.57
7999 Amusement and Recreation Services, NEC	3,297,818.95	49,467.33
971 Hunting, Trapping, Game Propagation	1,085,736.79	16,286.06
Other	N/A	N/A
Marshall County		
5999 Misc. Retail Stores, NEC	5,116.05	76.76
7011 Hotels & Motels	623,834.54	9,357.61
7999 Amusement and Recreation Services, NEC	354,806.09	5,322.10
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	105,661.01	1,584.99
7011 Hotels & Motels	588,589.97	8,828.84
7033 Trailer Parks & Campsites	102,635.40	1,539.55
Other	N/A	N/A
McPherson County		
5999 Misc. Retail Stores, NEC	6,320.88	94.83
7011 Hotels & Motels	146,043.54	2,190.67
Other	N/A	N/A

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	Taxable Sales	Tax Due
Meade County		
5399 Misc. General Merchandise Stores	9,086.75	136.30
5461 Retail Bakeries	2,938.17	44.08
5531 Auto & Home Supply Stores	2,262,481.93	33,937.24
5571 Motorcycle Dealers	421,365.31	6,320.49
5611 Men's & Boys' Clothing Stores	837,328.53	12,559.92
5621 Women's Clothing Stores	1,143,664.22	17,154.96
5651 Family Clothing Stores	1,105,875.19	16,588.16
5699 Misc. Apparel & Accessory Stores	4,247,511.22	63,712.78
5812 Eating Places	3,484,901.77	52,273.81
5813 Drinking Places	124,465.75	1,867.00
5941 Sporting Goods & Bicycle Shops	121,403.80	1,821.05
5944 Jewelry Stores	695,068.63	10,426.04
5947 Gift, Novelty, & Souvenir Shops	1,786,481.04	26,797.29
5961 Catalog & Mail-Order Houses	151,652.12	2,274.79
5963 Direct Selling Establishments	248,693.51	3,730.45
5999 Misc. Retail Stores, NEC	4,629,563.03	69,443.95
7011 Hotels & Motels	7,210,560.16	108,158.46
7032 Sporting & Recreational Camps	1,033,015.92	15,495.24
7033 Trailer Parks & Campsites	20,190,993.18	302,864.98
7221 Photographic Studios, Portrait	30,259.74	453.91
7299 Misc. Personal Services, NEC	1,653,536.88	24,803.21
7359 Equipment Rental & Leasing, NEC	9,811.48	147.18
7389 Business Services, NEC	199,716.06	2,995.74
7521 Automobile Parking	51,396.29	770.95
7532 Top & Body Repair & Paint Shops	148,345.21	2,225.18
7539 Automotive Repair Shops, NEC	512,072.35	7,681.07
7997 Membership Sports & Recreation Clubs	595,424.99	8,931.38
7999 Amusement and Recreation Services, NEC	1,350,782.43	20,261.73
8412 Museums & Art Galleries	269,618.07	4,044.28
8699 Membership Organizations, NEC	46,050.85	690.77
Other	N/A	N/A
Mellette County		
5999 Misc. Retail Stores, NEC	1,170.54	17.56
7999 Amusement and Recreation Services, NEC	20,539.33	308.09
Other	N/A	N/A
Miner County		
5999 Misc. Retail Stores, NEC	8,429.15	126.44
7011 Hotels & Motels	614,228.60	9,213.44
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
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	Taxable Sales	Tax Due
Minnehaha County		
5331 Variety Stores	9,564.24	143.48
5399 Misc. General Merchandise Stores	273,357.92	4,100.37
5461 Retail Bakeries	28,634.09	429.52
5499 Misc. Food Stores	134,465.72	2,016.99
5699 Misc. Apparel & Accessory Stores	5,592.97	83.90
5719 Misc. Homefurnishings Stores	4,322.00	64.84
5812 Eating Places	29,614,548.93	444,218.35
5813 Drinking Places	1,464,077.83	21,961.18
5932 Used Merchandise Stores	34,510.90	517.69
5941 Sporting Goods & Bicycle Shops	1,246,948.10	18,704.26
5942 Book Stores	124,715.80	1,870.72
5944 Jewelry Stores	16,916.06	253.74
5945 Hobby, Toy, & Game Shops	78,763.74	1,181.48
5947 Gift, Novelty, & Souvenir Shops	253,426.69	3,801.43
5949 Sewing, Needlework, & Piece Goods	6,163.89	92.47
5961 Catalog & Mail-Order Houses	2,854.31	42.81
5963 Direct Selling Establishments	148,728.96	2,230.97
5999 Misc. Retail Stores, NEC	714,467.86	10,717.69
6513 Apartment Building Operators	23,729.41	355.92
6519 Real Property Lessors, NEC	5,536.30	83.05
6531 Real Estate Agents & Managers	1,037,371.49	15,560.58
7011 Hotels & Motels	143,260,587.70	2,148,908.81
7033 Trailer Parks & Campsites	2,652,413.62	39,786.26
7221 Photographic Studios, Portrait	48,784.61	731.78
7299 Misc. Personal Services, NEC	3,923.11	58.85
7349 Building Maintenance Services, NEC	23,408.52	351.11
7359 Equipment Rental & Leasing, NEC	204,855.88	3,072.86
7389 Business Services, NEC	61,651.83	924.78
7514 Passenger Car Rental	5,490,308.14	82,354.61
7519 Utility Trailer Rental	131,939.00	1,979.11
7922 Theatrical Producers & Services	462,068.37	6,931.01
7929 Entertainers & Entertainment Groups	250,875.57	3,763.18
7941 Sports Clubs, Managers, & Promoters	8,998,660.43	134,979.93
7948 Racing, Including Track Operation	3,310,033.72	49,650.52
7991 Physical Fitness Facilities	472,877.11	7,093.19
7992 Public Golf Courses	554,114.14	8,311.72
7997 Membership Sports & Recreation Clubs	502,816.17	7,542.25
7999 Amusement and Recreation Services, NEC	23,631,958.71	354,479.46
8422 Botanical and Zoological Gardens	465,091.47	6,976.37
8699 Membership Organizations, NEC	60,731.14	910.99
8999 Services, NEC	84,635.00	1,269.53
Other	N/A	N/A
Moody County		
5999 Misc. Retail Stores, NEC	23,534.54	353.06
971 Hunting, Trapping, Game Propagation	278,577.55	4,178.68
Other	N/A	N/A
Oglala Lakota County		
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: Fiscal Year 2026

	Taxable Sales	Tax Due
Pennington County		
4119 Local Passenger Transportation, NEC	1,416,646.77	21,249.75
4725 Tour Operators	536,569.67	8,048.55
5331 Variety Stores	11,160,543.68	167,408.16
5399 Misc. General Merchandise Stores	770,610.21	11,559.17
5441 Candy, Nut, & Confectionery Stores	1,157,718.92	17,365.81
5461 Retail Bakeries	4,951.00	74.27
5499 Misc. Food Stores	408,004.97	6,120.08
5531 Auto & Home Supply Stores	3,364,295.90	50,464.50
5571 Motorcycle Dealers	2,063,063.11	30,945.96
5621 Women's Clothing Stores	49,064.99	735.99
5632 Women's Accessory & Specialty Stores	787,994.78	11,819.92
5699 Misc. Apparel & Accessory Stores	903,935.42	13,559.02
5812 Eating Places	5,327,143.90	79,907.29
5813 Drinking Places	1,546,927.45	23,203.94
5932 Used Merchandise Stores	337,225.00	5,058.39
5941 Sporting Goods & Bicycle Shops	75,946.85	1,139.24
5942 Book Stores	1,543,961.00	23,159.41
5944 Jewelry Stores	5,395,963.71	80,939.46
5945 Hobby, Toy, & Game Shops	16,505.13	247.58
5947 Gift, Novelty, & Souvenir Shops	30,743,901.57	461,158.69
5949 Sewing, Needlework, & Piece Goods	20,457.28	306.85
5961 Catalog & Mail-Order Houses	95,230.52	1,428.47
5963 Direct Selling Establishments	213,743.87	3,206.21
5999 Misc. Retail Stores, NEC	2,908,036.49	43,621.47
6531 Real Estate Agents & Managers	3,237,354.73	48,560.33
7011 Hotels & Motels	172,569,456.25	2,588,542.44
7032 Sporting & Recreational Camps	57,372.13	860.58
7033 Trailer Parks & Campsites	18,574,740.67	278,621.15
7221 Photographic Studios, Portrait	49,147.72	737.22
7231 Beauty Shops	15,904.30	238.58
7299 Misc. Personal Services, NEC	307,184.27	4,607.82
7336 Commercial Art & Graphic Design	3,100.99	46.51
7389 Business Services, NEC	1,583,505.76	23,752.57
7514 Passenger Car Rental	10,950,248.71	164,253.76
7911 Dance Studios, Schools, & Halls	84,194.92	1,262.93
7922 Theatrical Producers & Services	241,510.37	3,622.65
7929 Entertainers & Entertainment Groups	5,706.53	85.61
7993 Coin-Operated Amusement Devices	3,230,532.16	48,457.98
7996 Amusement Parks	6,770,360.23	101,555.38
7997 Membership Sports & Recreation Clubs	598,635.18	8,979.51
7999 Amusement and Recreation Services, NEC	41,025,609.84	615,384.26
8412 Museums & Art Galleries	765,787.55	11,486.82
8641 Civic & Social Associations	59,387.42	890.81
8661 Religious Organizations	207,907.84	3,118.64
8999 Services, NEC	28,327.94	424.92
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: Fiscal Year 2026

	Taxable Sales	Tax Due
Perkins County		
5999 Misc. Retail Stores, NEC	10,212.60	153.22
7011 Hotels & Motels	1,093,482.35	16,402.25
7033 Trailer Parks & Campsites	20,199.53	303.00
7999 Amusement and Recreation Services, NEC	62,417.39	936.27
Other	N/A	N/A
Potter County		
5999 Misc. Retail Stores, NEC	8,591.24	128.88
7011 Hotels & Motels	1,027,985.28	15,419.83
7999 Amusement and Recreation Services, NEC	1,242,738.21	18,641.08
Other	N/A	N/A
Roberts County		
5947 Gift, Novelty, & Souvenir Shops	5,051.46	75.78
5999 Misc. Retail Stores, NEC	48,686.60	730.39
7011 Hotels & Motels	1,295,532.30	19,433.07
7033 Trailer Parks & Campsites	147,931.17	2,218.99
7999 Amusement and Recreation Services, NEC	37,400.25	561.00
Other	N/A	N/A
Sanborn County		
5999 Misc. Retail Stores, NEC	632.00	9.48
7032 Sporting & Recreational Camps	153,646.13	2,304.69
Other	N/A	N/A
Spink County		
5941 Sporting Goods & Bicycle Shops	23,319.83	349.80
5963 Direct Selling Establishments	19,995.16	299.94
5999 Misc. Retail Stores, NEC	37,083.49	556.31
7011 Hotels & Motels	1,890,952.91	28,364.39
7032 Sporting & Recreational Camps	947,345.70	14,210.17
7999 Amusement and Recreation Services, NEC	1,900,487.96	28,507.33
Other	N/A	N/A
Stanley County		
5947 Gift, Novelty, & Souvenir Shops	57,036.04	855.55
5999 Misc. Retail Stores, NEC	12,294.78	184.44
7011 Hotels & Motels	5,456,415.08	81,846.24
7999 Amusement and Recreation Services, NEC	370,732.77	5,561.02
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	3,479,081.03	52,186.27
7033 Trailer Parks & Campsites	216,404.52	3,246.07
7999 Amusement and Recreation Services, NEC	616,279.17	9,244.20
Other	N/A	N/A
Todd County		
5999 Misc. Retail Stores, NEC	1,190.00	17.85
Other	N/A	N/A
Tripp County		
5999 Misc. Retail Stores, NEC	20,934.77	314.04
7011 Hotels & Motels	2,505,743.81	37,586.19
7999 Amusement and Recreation Services, NEC	867,981.24	13,019.74
971 Hunting, Trapping, Game Propagation	1,941,267.53	29,119.01
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: Fiscal Year 2026

	Taxable Sales	Tax Due
Turner County		
5947 Gift, Novelty, & Souvenir Shops	1,029.50	15.45
5999 Misc. Retail Stores, NEC	13,345.47	200.23
Other	N/A	N/A
Union County		
5999 Misc. Retail Stores, NEC	8,921.47	133.85
7011 Hotels & Motels	7,238,646.69	108,579.76
Other	N/A	N/A
Walworth County		
5999 Misc. Retail Stores, NEC	9,297.51	139.49
7011 Hotels & Motels	4,006,777.78	60,101.83
7032 Sporting & Recreational Camps	889,154.32	13,337.33
7033 Trailer Parks & Campsites	166,312.16	2,494.69
7999 Amusement and Recreation Services, NEC	426,931.69	6,403.99
Other	N/A	N/A
Yankton County		
5812 Eating Places	-2,676,234.31	-40,143.52
5947 Gift, Novelty, & Souvenir Shops	25,324.79	379.87
5999 Misc. Retail Stores, NEC	346,535.59	5,198.10
7011 Hotels & Motels	10,042,016.19	150,630.30
7033 Trailer Parks & Campsites	406,569.42	6,098.54
7999 Amusement and Recreation Services, NEC	778,263.30	11,673.96
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5399 Misc. General Merchandise Stores	911,858.32	13,677.88
5611 Men's & Boys' Clothing Stores	44,224.83	663.37
5621 Women's Clothing Stores	14,722.23	220.84
5632 Women's Accessory & Specialty Stores	344,117.19	5,161.77
5699 Misc. Apparel & Accessory Stores	17,994.95	269.93
5812 Eating Places	4,404,129.99	66,062.00
5941 Sporting Goods & Bicycle Shops	33,523.16	502.85
5944 Jewelry Stores	42,164.26	632.46
5945 Hobby, Toy, & Game Shops	23,643.16	354.65
5947 Gift, Novelty, & Souvenir Shops	63,457.19	951.89
5961 Catalog & Mail-Order Houses	4,655,260.09	69,828.88
5963 Direct Selling Establishments	92,507.11	1,387.62
5999 Misc. Retail Stores, NEC	5,537,482.56	83,064.82
7011 Hotels & Motels	87,445,732.02	1,311,686.02
7032 Sporting & Recreational Camps	326,370.50	4,895.56
7389 Business Services, NEC	1,556,607.35	23,349.13
7514 Passenger Car Rental	58,758,302.98	881,374.55
7922 Theatrical Producers & Services	4,980,555.80	74,708.35
7929 Entertainers & Entertainment Groups	119,087.23	1,786.31
7999 Amusement and Recreation Services, NEC	4,086,600.90	61,299.09
8999 Services, NEC	49,822.86	747.35
971 Hunting, Trapping, Game Propagation	600,004.97	9,000.09
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: Fiscal Year 2026

	Taxable Sales	Tax Due
Total for State	1,348,815,251.90	20,232,247.17

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.