

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: MARCH 2024

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 March 2024 and March 2023. 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 March 2024 and 2023 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2024	2023	%	Division	2024	2023	%
Misc. Retail	394,827,689	342,911,287	15.1	Agriculture, Forestry, & Fishing	39,666,948	36,516,897	8.6
General Merchandise Stores	238,405,896	223,339,780	6.7	Mining	4,889,221	6,242,387	-21.7
Wholesale Trade - Durable Goods	168,341,944	136,920,064	22.9	Construction	2,338,342	3,332,880	-29.8
Electric, Gas, & Sanitary Services	166,501,932	171,989,734	-3.2	Manufacturing	97,617,659	100,184,829	-2.6
Eating & Drinking Places	152,299,803	143,801,397	5.9	Transportation & Public Utilities	255,555,215	260,890,751	-2.0
Food Stores	139,754,297	143,135,542	-2.4	Wholesale Trade	216,208,235	190,314,295	13.6
Building Materials & Garden Supplies	137,910,422	123,173,812	12.0	Retail Trade	1,267,355,601	1,164,416,033	8.8
Business Services	126,500,410	116,885,091	8.2	Finance, Insurance, & Real Estate	43,663,122	43,751,110	-0.2
Automotive Dealers & Service Stations	109,331,215	96,637,149	13.1	Services	427,536,642	395,449,299	8.1
Auto Repair, Services, & Parking	66,478,897	59,198,198	12.3	Public Administration	293,480	181,025	62.1
Major Group	2024	2023	%	Major Group	2024	2023	%
Agricultural Production - Crops	864,748	609,304	41.9	Wholesale Trade - Durable Goods	168,341,944	136,920,064	22.9
Agricultural Production - Livestock	2,570,093	2,089,278	23.0	Wholesale Trade - Nondurable Goods	47,866,291	53,394,231	-10.4
Agricultural Services	35,044,214	32,786,239	6.9	Building Materials & Garden Supplies	137,910,422	123,173,812	12.0
Forestry	69,769	122,113	-42.9	General Merchandise Stores	238,405,896	223,339,780	6.7
Fishing, Hunting, & Trapping	1,118,124	909,963	22.9	Food Stores	139,754,297	143,135,542	-2.4
Metal Mining	1,591,584	1,867,769	-14.8	Automotive Dealers & Service Stations	109,331,215	96,637,149	13.1
Coal Mining	2,688	3,810	-29.4	Apparel & Accessory Stores	32,332,349	30,215,507	7.0
Oil & Gas Extraction	1,782,099	2,426,792	-26.6	Furniture & Homefurnishings Stores	62,493,929	61,201,559	2.1
Nonmetallic Minerals, Except Fuels	1,512,850	1,944,016	-22.2	Eating & Drinking Places	152,299,803	143,801,397	5.9
General Building Contractors	-	-	-	Misc. Retail	394,827,689	342,911,287	15.1
Heavy Construction, except Building	-	-	-	Depository Institutions	5,619,672	4,243,395	32.4
Special Trade Contractors	2,338,342	3,332,880	-29.8	Nondepository Institutions	6,404,201	9,319,196	-31.3
Food & Kindred Products	12,284,657	13,466,892	-8.8	Security & Commodity Brokers	932,396	1,003,767	-7.1
Tobacco Products	244,651	229,342	6.7	Insurance Carriers	1,495,111	1,545,204	-3.2
Textile Mill Products	122,185	105,594	15.7	Insurance Agents, Brokers, & Service	1,825,156	2,385,549	-23.5
Apparel & Other Textile Products	966,707	1,212,120	-20.2	Real Estate	25,227,200	23,011,184	9.6
Lumber & Wood Products	7,149,909	11,342,506	-37.0	Holding & Other Investment Offices	2,159,386	2,242,816	-3.7
Furniture & Fixtures	2,016,557	643,682	213.3	Hotels & Other Lodging Places	41,330,237	39,511,529	4.6
Paper & Allied Products	1,266,467	1,262,233	0.3	Personal Services	31,826,894	31,021,538	2.6
Printing & Publishing	7,266,527	6,514,270	11.5	Business Services	126,500,410	116,885,091	8.2
Chemicals & Allied Products	11,841,062	10,371,164	14.2	Auto Repair, Services, & Parking	66,478,897	59,198,198	12.3
Petroleum & Coal Products	877,114	741,025	18.4	Misc. Repair Services	20,062,165	19,467,468	3.1
Rubber & Misc. Plastics Products	3,745,873	1,521,060	146.3	Motion Pictures	2,126,075	2,797,228	-24.0
Leather & Leather Products	142,475	33,703	322.7	Amusement & Recreation Services	31,615,840	29,171,273	8.4
Stone, Clay, & Glass Products	11,201,188	4,924,062	127.5	Health Services	9,771,197	10,390,634	-6.0
Primary Metal Industries	1,898,390	1,549,369	22.5	Legal Services	22,337,095	21,229,937	5.2
Fabricated Metal Products	6,751,591	19,013,571	-64.5	Educational Services	1,555,044	1,394,325	11.5
Industrial Machinery & Equipment	15,424,205	13,385,099	15.2	Social Services	286,910	235,477	21.8
Electronic & Other Electrical Equipment	3,222,867	5,019,267	-35.8	Museums, Botanical, Zoological Gardens	226,064	198,243	14.0
Transportation Equipment	3,472,314	2,494,369	39.2	Membership Organizations	592,010	962,344	-38.5
Instruments & Related Products	2,720,875	2,882,995	-5.6	Engineering & Management Services	63,243,813	55,520,054	13.9
Misc. Manufacturing Industries	5,002,047	3,472,505	44.0	Private Households	126,110	119,381	5.6
Railroad Transportation	1,281,803	960,865	33.4	Services, NEC	9,457,881	7,346,578	28.7
Local & Interurban Passenger Transportati	852,042	886,344	-3.9	Executive, Legislative, & General	169,864	128,229	32.5
Trucking & Warehousing	16,765,139	15,623,393	7.3	Justice, Public Order, & Safety	22,714	9,049	151.0
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	534,483	549,899	-2.8	Administration of Human Resources	0	146	-100.0
Transportation by Air	1,645,472	1,214,669	35.5	Environmental Quality & Housing	51,398	14,579	252.6
Pipelines, Except Natural Gas	275,816	405,333	-32.0	Administration of Economic Programs	3,180	1,220	160.7
Transportation Services	1,574,314	1,432,740	9.9	National Security & Intl. Affairs	46,323	27,802	66.6
Communications	66,124,214	67,827,775	-2.5	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	166,501,932	171,989,734	-3.2				

STATE TOTAL: \$2,355,124,465 (2024) - \$2,201,279,507 (2023) = 6.99% increase

Figures compiled by SD Dept of Revenue

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