SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: DECEMBER 2022

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

	Taxable Sales	Tax Due
Aurora County		
Other	N/A	N/A
Beadle County		
5999 Misc. Retail Stores, NEC	24,950.43	374.28
7011 Hotels & Motels	425,873.61	6,388.10
7999 Amusement and Recreation Services, NEC	536,942.03	8,054.13
Other	N/A	N/A
Bennett County		
5999 Misc. Retail Stores, NEC	2,138.06	32.09
Other	N/A	N/A
Bon Homme County		
5999 Misc. Retail Stores, NEC	2,855.00	42.84
Other	N/A	N/A
Brookings County		
5999 Misc. Retail Stores, NEC	29,303.82	439.61
7011 Hotels & Motels	1,097,178.76	16,457.68
7999 Amusement and Recreation Services, NEC	34,966.51	524.50
Other	N/A	N/A
Brown County		
5812 Eating Places	16,485.26	247.28
5813 Drinking Places	10,601.08	159.02
5999 Misc. Retail Stores, NEC	13,318.25	199.79
7011 Hotels & Motels	1,679,164.68	25,187.47
Other	N/A	N/A
Brule County		
7011 Hotels & Motels	1,157,850.72	17,367.77
7032 Sporting & Recreational Camps	780,282.31	11,704.23
7999 Amusement and Recreation Services, NEC	225,099.97	3,376.51
Other	N/A	N/A
		1471
Butte County 5999 Misc. Retail Stores, NEC	1,671.22	25.07
7011 Hotels & Motels	238,613.80	3,579.21
Oth Floreis & Motels Other	230,013.00 N/A	3,379.21 N/A
	IWA	IV/A
Campbell County	7.474.00	407.04
7011 Hotels & Motels	7,174.00	107.61
Other	N/A	N/A
Charles Mix County		
5999 Misc. Retail Stores, NEC	5,605.22	84.08
7011 Hotels & Motels	123,705.88	1,855.59
7032 Sporting & Recreational Camps	439,092.62	6,586.39
Other	N/A	N/A
Clark County		
5999 Misc. Retail Stores, NEC	2,742.00	41.15
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	214,378.75	3,215.70
Other	N/A	N/A

	Taxable Sales	Tax Due
Codington County		
5812 Eating Places	11,678.82	175.18
5999 Misc. Retail Stores, NEC	3,506.00	52.61
7011 Hotels & Motels	850,154.83	12,752.33
Other	N/A	N/A
Custer County		
5999 Misc. Retail Stores, NEC	1,095.00	16.44
7011 Hotels & Motels	147,470.80	2,212.08
7033 Trailer Parks & Campsites	19,996.52	299.95
'999 Amusement and Recreation Services, NEC	121,624.76	1,824.37
Other	N/A	N/A
Davison County		
5999 Misc. Retail Stores, NEC	11,440.88	171.61
7011 Hotels & Motels	1,310,998.62	19,664.99
Other	N/A	N/A
Day County		
5999 Misc. Retail Stores, NEC	1,366.50	20.50
7011 Hotels & Motels	147,462.36	2,211.93
Other	N/A	N/A
Deuel County		
Other	N/A	N/A
Power County		
Dewey County Other	N/A	N/A
	IVA	IN/A
Oouglas County	.	21/2
Other	N/A	N/A
Edmunds County		
Other	N/A	N/A
Fall River County		
5999 Misc. Retail Stores, NEC	3,465.50	52.02
7011 Hotels & Motels	178,048.08	2,670.74
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
5999 Misc. Retail Stores, NEC	1,447.00	21.71
7011 Hotels & Motels	209,383.49	3,140.75
Other	N/A	N/A
Gregory County		
5999 Misc. Retail Stores, NEC	3,237.14	48.56
7011 Hotels & Motels	144,399.68	2,166.00
7032 Sporting & Recreational Camps	1,884,694.45	28,270.42
Other	N/A	N/A
Haakon County 5999 Misc. Retail Stores, NEC	1,581.00	23.73
Other	1,361.00 N/A	23.73 N/A
	IV/A	14/7
Hamlin County	NI/A	A1/A
Other	N/A	N/A

	Taxable Sales	Tax Due
Hand County		
7011 Hotels & Motels	61,098.75	916.48
7032 Sporting & Recreational Camps	492,552.19	7,388.28
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
Other	N/A	N/A
Hughes County		
5999 Misc. Retail Stores, NEC	7,820.25	117.33
7011 Hotels & Motels	892,034.15	13,380.50
7999 Amusement and Recreation Services, NEC	426,840.77	6,402.61
971 Hunting, Trapping, Game Propagation	553,113.06	8,296.71
Other	N/A	N/A
Hutchinson County		
5999 Misc. Retail Stores, NEC	629.33	9.44
7011 Hotels & Motels	47,535.37	713.02
Other	N/A	N/A
Hyde County		
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	50,363.78	755.45
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
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Jones County 7011 Hotels & Motels	203,871.22	3,058.07
Other	203,871.22 N/A	3,038.07 N/A
	IVA	IV/A
Kingsbury County	4 447 00	04.70
5999 Misc. Retail Stores, NEC	4,117.20	61.76
7011 Hotels & Motels	65,842.70	987.64
Other	N/A	N/A
Lake County	0.700.74	
5999 Misc. Retail Stores, NEC	3,730.54	55.98
7011 Hotels & Motels	146,779.85	2,201.70
Other	N/A	N/A
Lawrence County		
5812 Eating Places	14,606.92	219.11
5947 Gift, Novelty, & Souvenir Shops	287,344.11	4,310.17
5999 Misc. Retail Stores, NEC	6,564.37	98.49
6531 Real Estate Agents & Managers	36,779.18	551.69
7011 Hotels & Motels	2,488,440.12	37,326.59
7032 Sporting & Recreational Camps	26,088.59	391.33
7033 Trailer Parks & Campsites	23,968.49	359.53
7999 Amusement and Recreation Services, NEC	139,551.59	2,093.28
8412 Museums & Art Galleries	24,820.07	372.30
Other	N/A	N/A

	Taxable Sales	Tax Due
Lincoln County	0.500.70	50.74
5999 Misc. Retail Stores, NEC	3,582.73	53.74
7011 Hotels & Motels	334,391.28 207,580.54	5,015.86
7999 Amusement and Recreation Services, NEC Other	207,560.54 N/A	3,113.70 N/A
	IN/A	IN/A
Lyman County		
7011 Hotels & Motels	560,863.32	8,412.96
7999 Amusement and Recreation Services, NEC	319,687.33	4,795.32
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	56,900.10	853.50
Other	N/A	N/A
McCook County		
7011 Hotels & Motels	84,729.59	1,270.95
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
	IN/A	IN/A
Meade County		
5999 Misc. Retail Stores, NEC	36,969.08	554.58
7011 Hotels & Motels	323,086.10	4,846.30
7033 Trailer Parks & Campsites	536,668.01	8,050.02
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
Other	N/A	N/A
Minnehaha County		
5813 Drinking Places	43,165.11	647.48
5941 Sporting Goods & Bicycle Shops	965,989.32	14,489.85
5947 Gift, Novelty, & Souvenir Shops	5,492.59	82.39
5999 Misc. Retail Stores, NEC	67,925.50	1,018.94
7011 Hotels & Motels	9,313,865.15	139,708.01
7033 Trailer Parks & Campsites	29,134.90	437.02
7514 Passenger Car Rental	369,232.92	5,538.50
7941 Sports Clubs, Managers, & Promoters	312,778.31	4,691.66
7991 Physical Fitness Facilities	46,212.16	693.19
7992 Public Golf Courses	4,158.56	62.37
7999 Amusement and Recreation Services, NEC	1,864,921.50	27,973.83
8422 Botanical and Zoological Gardens	53,096.79	796.46
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Oglala Lakota County	NI/A	NI/A
Other	N/A	N/A

	Taxable Sales	Tax Due
Pennington County		
5812 Eating Places	35,571.92	533.58
5947 Gift, Novelty, & Souvenir Shops	505,522.29	7,582.82
5999 Misc. Retail Stores, NEC	40,075.64	601.27
7011 Hotels & Motels	4,937,858.51	74,067.90
7033 Trailer Parks & Campsites	55,947.24	839.21
7514 Passenger Car Rental	375,074.56	5,626.12
7993 Coin-Operated Amusement Devices	133,264.10	1,998.97
7997 Membership Sports & Recreation Clubs	5,348.95	80.23
7999 Amusement and Recreation Services, NEC	1,568,829.61	23,532.44
8412 Museums & Art Galleries	13,821.56	207.32
Other	N/A	N/A
Perkins County		
Other	N/A	N/A
Potter County		,, .
7011 Hotels & Motels	125,471.20	1,882.08
Other	N/A	N/A
Roberts County		
7011 Hotels & Motels	91,736.19	1,376.05
Other	91,730.19 N/A	1,370.03 N/A
	N/A	IN/A
Sanborn County		
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	311,098.87	4,666.50
7999 Amusement and Recreation Services, NEC	132,011.20	1,980.17
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	491,595.92	7,373.94
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	14,627.06	219.41
Other	N/A	N/A
Todd County	NI/A	NI/A
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	331,624.84	4,974.38
971 Hunting, Trapping, Game Propagation	247,073.21	3,706.10
Other	N/A	N/A
Turner County		
Other	N/A	N/A
Union County		
5999 Misc. Retail Stores, NEC	3,564.83	53.48
7011 Hotels & Motels	555,685.17	8,335.29
Other	N/A	N/A
Walworth County		
5999 Misc. Retail Stores, NEC	1,802.30	27.05
7011 Hotels & Motels	402,889.08	6,043.34
Other	402,009.00 N/A	0,043.34 N/A
Guiol	IV/A	IN/A

	Taxable Sales	Tax Due
Yankton County		
5999 Misc. Retail Stores, NEC	5,804.90	87.10
7011 Hotels & Motels	566,651.26	8,499.78
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5941 Sporting Goods & Bicycle Shops	39,802.75	597.05
5961 Catalog & Mail-Order Houses	599,101.64	8,986.53
5999 Misc. Retail Stores, NEC	304,444.15	4,566.81
7011 Hotels & Motels	2,436,151.12	36,542.28
7514 Passenger Car Rental	3,403,362.63	51,050.45
Other	N/A	N/A
Total for State	64,597,064.47	968,957.27

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