

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: NOVEMBER 2025

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 November 2025 and November 2024. 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 November 2025 and 2024

### Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2025	2024	%	Division	2025	2024	%
Misc. Retail	483,444,986	456,828,565	5.8	Agriculture, Forestry, & Fishing	62,999,516	57,258,556	10.0
General Merchandise Stores	293,141,900	276,591,749	6.0	Mining	10,592,898	9,661,482	9.6
Wholesale Trade - Durable Goods	216,822,906	207,247,034	4.6	Construction	3,131,230	3,094,896	1.2
Building Materials & Garden Supplies	203,697,148	200,753,215	1.5	Manufacturing	191,893,629	190,173,535	0.9
Eating & Drinking Places	189,083,508	182,789,652	3.4	Transportation & Public Utilities	237,666,272	233,752,322	1.7
Food Stores	162,486,394	164,951,155	-1.5	Wholesale Trade	271,346,758	262,678,417	3.3
Business Services	154,476,139	156,379,136	-1.2	Retail Trade	1,580,652,744	1,527,892,647	3.5
Automotive Dealers & Service Stations	142,538,715	138,080,024	3.2	Finance, Insurance, & Real Estate	62,576,314	59,297,405	5.5
Electric, Gas, & Sanitary Services	138,041,092	137,966,953	0.1	Services	557,602,494	549,206,875	1.5
Engineering & Management Services	81,691,425	73,815,032	10.7	Public Administration	358,151	328,657	9.0
Major Group	2025	2024	%	Major Group	2025	2024	%
Agricultural Production - Crops	1,926,635	2,220,639	-13.2	Wholesale Trade - Durable Goods	216,822,906	207,247,034	4.6
Agricultural Production - Livestock	4,651,045	2,970,354	56.6	Wholesale Trade - Nondurable Goods	54,523,852	55,431,382	-1.6
Agricultural Services	51,518,833	47,485,683	8.5	Building Materials & Garden Supplies	203,697,148	200,753,215	1.5
Forestry	195,540	235,728	-17.0	General Merchandise Stores	293,141,900	276,591,749	6.0
Fishing, Hunting, & Trapping	4,707,463	4,346,151	8.3	Food Stores	162,486,394	164,951,155	-1.5
Metal Mining	1,712,029	2,157,659	-20.7	Automotive Dealers & Service Stations	142,538,715	138,080,024	3.2
Coal Mining	0	0	-	Apparel & Accessory Stores	44,526,394	44,111,763	0.9
Oil & Gas Extraction	6,092,322	2,294,152	165.6	Furniture & Homefurnishings Stores	61,733,700	63,786,524	-3.2
Nonmetallic Minerals, Except Fuels	2,788,547	5,209,671	-46.5	Eating & Drinking Places	189,083,508	182,789,652	3.4
General Building Contractors	-	-	-	Misc. Retail	483,444,986	456,828,565	5.8
Heavy Construction, except Building	-	-	-	Depository Institutions	2,130,445	3,000,889	-29.0
Special Trade Contractors	3,131,230	3,094,896	1.2	Nondepository Institutions	10,460,383	7,852,762	33.2
Food & Kindred Products	11,502,550	10,018,769	14.8	Security & Commodity Brokers	3,407,523	2,568,999	32.6
Tobacco Products	462,857	243,787	89.9	Insurance Carriers	2,259,125	1,312,374	72.1
Textile Mill Products	245,142	176,380	39.0	Insurance Agents, Brokers, & Service	2,431,617	3,047,150	-20.2
Apparel & Other Textile Products	1,303,803	1,548,853	-15.8	Real Estate	38,242,109	37,769,900	1.3
Lumber & Wood Products	12,477,984	9,722,063	28.3	Holding & Other Investment Offices	3,645,112	3,745,330	-2.7
Furniture & Fixtures	456,868	1,082,356	-57.8	Hotels & Other Lodging Places	81,639,842	78,717,980	3.7
Paper & Allied Products	1,505,529	1,693,328	-11.1	Personal Services	33,777,307	36,309,280	-7.0
Printing & Publishing	7,611,594	8,725,909	-12.8	Business Services	154,476,139	156,379,136	-1.2
Chemicals & Allied Products	13,546,672	12,793,342	5.9	Auto Repair, Services, & Parking	79,214,056	79,924,086	-0.9
Petroleum & Coal Products	4,504,934	4,687,711	-3.9	Misc. Repair Services	23,891,517	23,307,703	2.5
Rubber & Misc. Plastics Products	6,370,978	10,339,360	-38.4	Motion Pictures	2,137,580	2,313,981	-7.6
Leather & Leather Products	76,109	24,372	212.3	Amusement & Recreation Services	40,854,535	36,105,106	13.2
Stone, Clay, & Glass Products	59,152,228	62,981,246	-6.1	Health Services	14,943,846	13,965,405	7.0
Primary Metal Industries	1,825,982	1,403,951	30.1	Legal Services	27,486,349	33,611,208	-18.2
Fabricated Metal Products	14,735,725	14,149,357	4.1	Educational Services	2,582,266	1,726,750	49.5
Industrial Machinery & Equipment	23,946,646	30,472,510	-21.4	Social Services	249,105	259,966	-4.2
Electronic & Other Electrical Equipment	18,310,740	5,021,984	264.6	Museums, Botanical, Zoological Gardens	298,665	341,130	-12.4
Transportation Equipment	4,704,760	4,029,695	16.8	Membership Organizations	971,324	909,793	6.8
Instruments & Related Products	2,279,723	2,158,010	5.6	Engineering & Management Services	81,691,425	73,815,032	10.7
Misc. Manufacturing Industries	6,872,806	8,900,550	-22.8	Private Households	185,475	167,090	11.0
Railroad Transportation	9,220,821	1,433,407	543.3	Services, NEC	13,203,064	11,353,228	16.3
Local & Interurban Passenger Transportati	1,336,043	1,392,957	-4.1	Executive, Legislative, & General	154,086	105,418	46.2
Trucking & Warehousing	19,722,719	17,979,931	9.7	Justice, Public Order, & Safety	115,035	58,760	95.8
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	603,939	913,839	-33.9	Administration of Human Resources	0	90	-100.0
Transportation by Air	2,395,230	1,698,855	41.0	Environmental Quality & Housing	33,101	69,464	-52.3
Pipelines, Except Natural Gas	650,444	700,283	-7.1	Administration of Economic Programs	1,932	1,951	-1.0
Transportation Services	2,057,854	1,709,732	20.4	National Security & Intl. Affairs	53,997	92,974	-41.9
Communications	63,638,129	69,956,365	-9.0	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	138,041,092	137,966,953	0.1				

**STATE TOTAL:** \$2,978,820,005 (2025) - \$2,893,344,791 (2024) = 2.95% increase

*Figures compiled by SD Dept of Revenue*

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