

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: JANUARY 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.**
- GROSS SALES: This is the amount reported on Line 1 of the South Dakota Sales and Use Tax Return.
- USE TAXABLE: This is the amount reported on Line 2 of the South Dakota Sales and Use Tax Return.
- 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!**
- Some cities may fall into more than one county.
- Whenever there are less than 3 licenses in any one classification, the information is combined into an 'Other' category.
- State Totals include 'Other' categories.
- No Contractors Excise taxes are included.
- 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: January 2024

| | Taxable Sales | Tax Due |
|---|---------------|-----------|
| Aurora County | | |
| 7011 Hotels & Motels | 123,637.94 | 1,854.57 |
| 7032 Sporting & Recreational Camps | 291,180.35 | 4,367.71 |
| 7999 Amusement and Recreation Services, NEC | 163,459.62 | 2,451.89 |
| Other | N/A | N/A |
| Beadle County | | |
| 5999 Misc. Retail Stores, NEC | 8,013.71 | 120.22 |
| 7011 Hotels & Motels | 254,641.41 | 3,819.63 |
| 7999 Amusement and Recreation Services, NEC | 213,033.00 | 3,195.51 |
| Other | N/A | N/A |
| Bennett County | | |
| Other | N/A | N/A |
| Bon Homme County | | |
| 5999 Misc. Retail Stores, NEC | 2,917.60 | 43.77 |
| 7011 Hotels & Motels | 40,283.69 | 604.25 |
| Other | N/A | N/A |
| Brookings County | | |
| 5945 Hobby, Toy, & Game Shops | 6,089.00 | 91.34 |
| 5947 Gift, Novelty, & Souvenir Shops | 12,304.58 | 184.57 |
| 5999 Misc. Retail Stores, NEC | 36,510.76 | 547.69 |
| 7011 Hotels & Motels | 730,307.80 | 10,954.63 |
| 7999 Amusement and Recreation Services, NEC | 128,342.05 | 1,925.14 |
| 8999 Services, NEC | 26,585.80 | 398.79 |
| Other | N/A | N/A |
| Brown County | | |
| 5812 Eating Places | 18,690.66 | 280.36 |
| 5813 Drinking Places | 8,737.32 | 131.06 |
| 5947 Gift, Novelty, & Souvenir Shops | 12,440.29 | 186.61 |
| 5949 Sewing, Needlework, & Piece Goods | 1,927.28 | 28.91 |
| 5999 Misc. Retail Stores, NEC | 68,990.33 | 1,034.87 |
| 7011 Hotels & Motels | 1,227,389.09 | 18,410.85 |
| 7032 Sporting & Recreational Camps | 973,268.00 | 14,599.02 |
| 7999 Amusement and Recreation Services, NEC | 146,284.95 | 2,194.27 |
| Other | N/A | N/A |
| Brule County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 14,470.41 | 217.05 |
| 7011 Hotels & Motels | 1,000,671.49 | 15,010.06 |
| 7032 Sporting & Recreational Camps | 768,058.41 | 11,520.89 |
| 7999 Amusement and Recreation Services, NEC | 470,283.48 | 7,054.25 |
| 971 Hunting, Trapping, Game Propagation | 960,141.00 | 14,402.12 |
| Other | N/A | N/A |
| Buffalo County | | |
| Other | N/A | N/A |
| Butte County | | |
| 5999 Misc. Retail Stores, NEC | 7,300.26 | 109.51 |
| 7011 Hotels & Motels | 118,724.04 | 1,780.86 |
| 7033 Trailer Parks & Campsites | 25,519.57 | 382.79 |
| Other | N/A | N/A |

South Dakota Sales and Use Tax Reporting System
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| | Taxable Sales | Tax Due |
|---|---------------|-----------|
| Campbell County | | |
| 5999 Misc. Retail Stores, NEC | 1,476.91 | 22.15 |
| 7011 Hotels & Motels | 6,707.70 | 100.62 |
| Other | N/A | N/A |
| Charles Mix County | | |
| 7011 Hotels & Motels | 136,456.31 | 2,046.84 |
| 7032 Sporting & Recreational Camps | 635,327.17 | 9,529.91 |
| 7041 Membership Basis Organization Hotels | 20,422.10 | 306.33 |
| Other | N/A | N/A |
| Clark County | | |
| Other | N/A | N/A |
| Clay County | | |
| 5999 Misc. Retail Stores, NEC | 5,615.00 | 84.23 |
| 7011 Hotels & Motels | 184,884.84 | 2,773.28 |
| Other | N/A | N/A |
| Codington County | | |
| 5812 Eating Places | 25,703.17 | 385.54 |
| 5945 Hobby, Toy, & Game Shops | 2,221.97 | 33.33 |
| 5947 Gift, Novelty, & Souvenir Shops | 63,003.33 | 945.06 |
| 5999 Misc. Retail Stores, NEC | 22,907.52 | 343.64 |
| 7011 Hotels & Motels | 636,490.43 | 9,547.34 |
| 7514 Passenger Car Rental | 23,852.48 | 357.79 |
| Other | N/A | N/A |
| Corson County | | |
| Other | N/A | N/A |
| Custer County | | |
| 5944 Jewelry Stores | 1,382.00 | 20.74 |
| 5947 Gift, Novelty, & Souvenir Shops | 13,465.21 | 201.98 |
| 5999 Misc. Retail Stores, NEC | 10,319.44 | 154.81 |
| 7011 Hotels & Motels | 185,339.70 | 2,780.11 |
| 7033 Trailer Parks & Campsites | 7,329.09 | 109.94 |
| 7999 Amusement and Recreation Services, NEC | 174,288.37 | 2,614.34 |
| Other | N/A | N/A |
| Davison County | | |
| 5999 Misc. Retail Stores, NEC | 3,284.29 | 49.26 |
| 7011 Hotels & Motels | 996,677.12 | 14,950.15 |
| 7032 Sporting & Recreational Camps | 167,068.46 | 2,506.04 |
| 7999 Amusement and Recreation Services, NEC | 223,528.63 | 3,352.93 |
| Other | N/A | N/A |
| Day County | | |
| 5999 Misc. Retail Stores, NEC | 36,077.79 | 541.18 |
| 7011 Hotels & Motels | 192,615.51 | 2,889.24 |
| 7999 Amusement and Recreation Services, NEC | 92,309.03 | 1,384.64 |
| Other | N/A | N/A |
| Deuel County | | |
| 7011 Hotels & Motels | 39,323.99 | 589.86 |
| Other | N/A | N/A |
| Dewey County | | |
| Other | N/A | N/A |

South Dakota Sales and Use Tax Reporting System
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| | Taxable Sales | Tax Due |
|---|---------------|-----------|
| Douglas County | | |
| 5999 Misc. Retail Stores, NEC | 14,887.08 | 223.31 |
| Other | N/A | N/A |
| Edmunds County | | |
| 7011 Hotels & Motels | 26,476.66 | 397.16 |
| 7032 Sporting & Recreational Camps | 318,737.98 | 4,781.07 |
| Other | N/A | N/A |
| Fall River County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 3,924.84 | 58.87 |
| 5999 Misc. Retail Stores, NEC | 8,517.21 | 127.75 |
| 7011 Hotels & Motels | 139,287.33 | 2,089.31 |
| 7033 Trailer Parks & Campsites | 40,918.36 | 613.77 |
| 7999 Amusement and Recreation Services, NEC | 198,760.42 | 2,981.42 |
| Other | N/A | N/A |
| Faulk County | | |
| 7011 Hotels & Motels | 82,535.52 | 1,238.04 |
| 7032 Sporting & Recreational Camps | 369,028.11 | 5,535.42 |
| Other | N/A | N/A |
| Grant County | | |
| 7011 Hotels & Motels | 170,004.62 | 2,550.07 |
| 7999 Amusement and Recreation Services, NEC | 77,675.69 | 1,165.14 |
| Other | N/A | N/A |
| Gregory County | | |
| 7011 Hotels & Motels | 313,323.66 | 4,699.86 |
| 7032 Sporting & Recreational Camps | 2,297,501.19 | 34,462.53 |
| 7999 Amusement and Recreation Services, NEC | 101,610.75 | 1,524.16 |
| 971 Hunting, Trapping, Game Propagation | 172,517.48 | 2,587.77 |
| Other | N/A | N/A |
| Haakon County | | |
| 7011 Hotels & Motels | 47,340.00 | 710.11 |
| Other | N/A | N/A |
| Hamlin County | | |
| 5999 Misc. Retail Stores, NEC | 1,245.00 | 18.69 |
| Other | N/A | N/A |
| Hand County | | |
| 7011 Hotels & Motels | 44,145.06 | 662.19 |
| 7032 Sporting & Recreational Camps | 246,230.54 | 3,693.46 |
| Other | N/A | N/A |
| Hanson County | | |
| Other | N/A | N/A |
| Harding County | | |
| 7999 Amusement and Recreation Services, NEC | 131,606.50 | 1,974.10 |
| Other | N/A | N/A |
| Hughes County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 37,677.91 | 565.17 |
| 5999 Misc. Retail Stores, NEC | 16,211.38 | 243.20 |
| 7011 Hotels & Motels | 903,677.19 | 13,555.17 |
| 7999 Amusement and Recreation Services, NEC | 447,323.47 | 6,709.86 |
| 971 Hunting, Trapping, Game Propagation | 1,038,720.42 | 15,580.81 |
| Other | N/A | N/A |

South Dakota Sales and Use Tax Reporting System
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| | Taxable Sales | Tax Due |
|---|---------------|-----------|
| Hutchinson County | | |
| 5999 Misc. Retail Stores, NEC | 7,646.45 | 114.70 |
| 7011 Hotels & Motels | 34,407.31 | 516.11 |
| Other | N/A | N/A |
| Hyde County | | |
| 5999 Misc. Retail Stores, NEC | 1,656.50 | 24.85 |
| 7011 Hotels & Motels | 12,129.29 | 181.94 |
| 7999 Amusement and Recreation Services, NEC | 122,350.17 | 1,835.25 |
| Other | N/A | N/A |
| Jackson County | | |
| 7011 Hotels & Motels | 35,019.46 | 525.29 |
| 7999 Amusement and Recreation Services, NEC | 25,266.45 | 378.99 |
| Other | N/A | N/A |
| Jerauld County | | |
| 7032 Sporting & Recreational Camps | 221,026.63 | 3,315.40 |
| Other | N/A | N/A |
| Jones County | | |
| 7011 Hotels & Motels | 133,538.61 | 2,003.07 |
| 7999 Amusement and Recreation Services, NEC | 45,809.91 | 687.15 |
| Other | N/A | N/A |
| Kingsbury County | | |
| 7011 Hotels & Motels | 86,751.69 | 1,301.29 |
| 7999 Amusement and Recreation Services, NEC | 37,322.49 | 559.85 |
| Other | N/A | N/A |
| Lake County | | |
| 5999 Misc. Retail Stores, NEC | 4,360.88 | 65.42 |
| 7011 Hotels & Motels | 189,304.34 | 2,839.57 |
| 7999 Amusement and Recreation Services, NEC | 13,193.02 | 197.90 |
| Other | N/A | N/A |
| Lawrence County | | |
| 5812 Eating Places | 27,679.22 | 415.20 |
| 5944 Jewelry Stores | 7,912.35 | 118.70 |
| 5947 Gift, Novelty, & Souvenir Shops | 17,433.75 | 261.51 |
| 5999 Misc. Retail Stores, NEC | 46,508.42 | 697.66 |
| 6531 Real Estate Agents & Managers | 192,386.53 | 2,885.81 |
| 7011 Hotels & Motels | 3,366,560.77 | 50,498.42 |
| 7021 Rooming & Boarding Houses | 4,918.45 | 73.78 |
| 7032 Sporting & Recreational Camps | 46,647.23 | 699.71 |
| 7033 Trailer Parks & Campsites | 46,271.31 | 694.07 |
| 7999 Amusement and Recreation Services, NEC | 1,474,526.63 | 22,117.90 |
| 8412 Museums & Art Galleries | 33,328.90 | 499.93 |
| Other | N/A | N/A |
| Lincoln County | | |
| 5399 Misc. General Merchandise Stores | 746.38 | 11.20 |
| 5947 Gift, Novelty, & Souvenir Shops | 23,339.41 | 350.10 |
| 5999 Misc. Retail Stores, NEC | 28,402.98 | 426.08 |
| 7011 Hotels & Motels | 359,318.68 | 5,389.78 |
| 7999 Amusement and Recreation Services, NEC | 220,737.82 | 3,311.07 |
| Other | N/A | N/A |

South Dakota Sales and Use Tax Reporting System
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| | Taxable Sales | Tax Due |
|---|---------------|------------|
| Lyman County | | |
| 7011 Hotels & Motels | 245,252.87 | 3,678.80 |
| 7999 Amusement and Recreation Services, NEC | 1,578,554.17 | 23,678.31 |
| 971 Hunting, Trapping, Game Propagation | 421,353.20 | 6,320.30 |
| Other | N/A | N/A |
| Marshall County | | |
| 7011 Hotels & Motels | 44,562.70 | 668.45 |
| Other | N/A | N/A |
| McCook County | | |
| 7011 Hotels & Motels | 46,644.55 | 699.67 |
| Other | N/A | N/A |
| McPherson County | | |
| 7011 Hotels & Motels | 29,802.08 | 447.04 |
| 7021 Rooming & Boarding Houses | 18,845.00 | 282.68 |
| Other | N/A | N/A |
| Meade County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 101,784.65 | 1,526.78 |
| 5963 Direct Selling Establishments | 24,087.04 | 361.30 |
| 5999 Misc. Retail Stores, NEC | 26,024.16 | 390.39 |
| 7011 Hotels & Motels | 189,245.12 | 2,838.68 |
| 7032 Sporting & Recreational Camps | 178,976.97 | 2,684.65 |
| 7033 Trailer Parks & Campsites | 565,022.16 | 8,475.34 |
| 7999 Amusement and Recreation Services, NEC | 22,364.00 | 335.47 |
| Other | N/A | N/A |
| Mellette County | | |
| Other | N/A | N/A |
| Miner County | | |
| 7011 Hotels & Motels | 60,029.67 | 900.45 |
| Other | N/A | N/A |
| Minnehaha County | | |
| 5399 Misc. General Merchandise Stores | 11,863.25 | 177.95 |
| 5461 Retail Bakeries | 2,322.45 | 34.83 |
| 5812 Eating Places | 176,314.08 | 2,644.71 |
| 5932 Used Merchandise Stores | 8,718.24 | 130.78 |
| 5941 Sporting Goods & Bicycle Shops | 18,397.33 | 275.96 |
| 5944 Jewelry Stores | 1,705.96 | 25.60 |
| 5947 Gift, Novelty, & Souvenir Shops | 76,915.69 | 1,153.74 |
| 5961 Catalog & Mail-Order Houses | 4,323.59 | 64.85 |
| 5999 Misc. Retail Stores, NEC | 132,802.02 | 1,992.13 |
| 6513 Apartment Building Operators | 5,576.15 | 83.65 |
| 7011 Hotels & Motels | 7,203,061.74 | 108,045.93 |
| 7033 Trailer Parks & Campsites | 43,578.49 | 653.68 |
| 7514 Passenger Car Rental | 296,839.47 | 4,452.59 |
| 7929 Entertainers & Entertainment Groups | 9,532.90 | 142.99 |
| 7941 Sports Clubs, Managers, & Promoters | 446,089.40 | 6,691.34 |
| 7991 Physical Fitness Facilities | 49,479.78 | 742.19 |
| 7992 Public Golf Courses | 4,036.72 | 60.55 |
| 7997 Membership Sports & Recreation Clubs | 48,615.92 | 729.24 |
| 7999 Amusement and Recreation Services, NEC | 2,485,304.89 | 37,279.57 |
| Other | N/A | N/A |

South Dakota Sales and Use Tax Reporting System
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| | Taxable Sales | Tax Due |
|---|---------------|-----------|
| Moody County | | |
| 5999 Misc. Retail Stores, NEC | 19,310.05 | 289.65 |
| Other | N/A | N/A |
| Oglala Lakota County | | |
| Other | N/A | N/A |
| Pennington County | | |
| 4725 Tour Operators | 19,225.78 | 288.39 |
| 5812 Eating Places | 17,921.92 | 268.83 |
| 5941 Sporting Goods & Bicycle Shops | 4,138.00 | 62.08 |
| 5942 Book Stores | 11,902.38 | 178.54 |
| 5944 Jewelry Stores | 22,598.05 | 338.96 |
| 5945 Hobby, Toy, & Game Shops | 3,536.20 | 53.04 |
| 5947 Gift, Novelty, & Souvenir Shops | 300,930.53 | 4,514.00 |
| 5949 Sewing, Needlework, & Piece Goods | 4,091.58 | 61.36 |
| 5963 Direct Selling Establishments | 6,272.49 | 94.10 |
| 5999 Misc. Retail Stores, NEC | 65,655.08 | 984.90 |
| 7011 Hotels & Motels | 5,455,923.15 | 81,838.90 |
| 7033 Trailer Parks & Campsites | 55,954.00 | 839.31 |
| 7299 Misc. Personal Services, NEC | 12,858.36 | 192.88 |
| 7389 Business Services, NEC | 194,132.87 | 2,911.99 |
| 7514 Passenger Car Rental | 263,883.28 | 3,958.25 |
| 7993 Coin-Operated Amusement Devices | 176,902.12 | 2,653.53 |
| 7997 Membership Sports & Recreation Clubs | 2,526.86 | 37.90 |
| 7999 Amusement and Recreation Services, NEC | 2,039,994.45 | 30,599.94 |
| 8999 Services, NEC | 3,814.69 | 57.23 |
| Other | N/A | N/A |
| Perkins County | | |
| 7011 Hotels & Motels | 54,709.99 | 820.65 |
| Other | N/A | N/A |
| Potter County | | |
| 7011 Hotels & Motels | 97,241.84 | 1,458.63 |
| 7999 Amusement and Recreation Services, NEC | 262,568.63 | 3,938.52 |
| Other | N/A | N/A |
| Roberts County | | |
| 7011 Hotels & Motels | 47,322.37 | 709.84 |
| Other | N/A | N/A |
| Sanborn County | | |
| 7032 Sporting & Recreational Camps | 53,178.80 | 797.68 |
| Other | N/A | N/A |
| Spink County | | |
| 5999 Misc. Retail Stores, NEC | 7,102.00 | 106.53 |
| 7011 Hotels & Motels | 251,678.64 | 3,775.19 |
| 7032 Sporting & Recreational Camps | 303,259.54 | 4,548.89 |
| 7999 Amusement and Recreation Services, NEC | 412,671.38 | 6,190.07 |
| Other | N/A | N/A |
| Stanley County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 8,933.85 | 134.01 |
| 7011 Hotels & Motels | 268,051.83 | 4,020.77 |
| 7999 Amusement and Recreation Services, NEC | 53,459.64 | 801.90 |
| Other | N/A | N/A |

South Dakota Sales and Use Tax Reporting System
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| | Taxable Sales | Tax Due |
|---|---------------|-----------|
| Sully County | | |
| 7011 Hotels & Motels | 23,556.01 | 353.35 |
| 7999 Amusement and Recreation Services, NEC | 272,607.36 | 4,089.11 |
| Other | N/A | N/A |
| Todd County | | |
| Other | N/A | N/A |
| Tripp County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 10,485.21 | 157.29 |
| 5999 Misc. Retail Stores, NEC | 1,087.15 | 16.31 |
| 7011 Hotels & Motels | 196,178.74 | 2,942.69 |
| 7999 Amusement and Recreation Services, NEC | 641,217.96 | 9,618.27 |
| 971 Hunting, Trapping, Game Propagation | 573,469.26 | 8,602.04 |
| Other | N/A | N/A |
| Turner County | | |
| 5999 Misc. Retail Stores, NEC | 1,736.22 | 26.05 |
| Other | N/A | N/A |
| Union County | | |
| 5999 Misc. Retail Stores, NEC | 5,111.08 | 76.67 |
| 7011 Hotels & Motels | 417,682.84 | 6,265.25 |
| Other | N/A | N/A |
| Walworth County | | |
| 7011 Hotels & Motels | 283,459.02 | 4,251.90 |
| 7032 Sporting & Recreational Camps | 689,970.37 | 10,349.56 |
| 7999 Amusement and Recreation Services, NEC | 13,275.00 | 199.13 |
| Other | N/A | N/A |
| Yankton County | | |
| 5945 Hobby, Toy, & Game Shops | 1,919.67 | 28.80 |
| 5999 Misc. Retail Stores, NEC | 20,377.43 | 305.68 |
| 7011 Hotels & Motels | 517,990.01 | 7,769.86 |
| 7033 Trailer Parks & Campsites | 62,009.92 | 930.15 |
| 7999 Amusement and Recreation Services, NEC | 171,101.01 | 2,566.52 |
| Other | N/A | N/A |
| Ziebach County | | |
| Other | N/A | N/A |
| Out of State County | | |
| 5945 Hobby, Toy, & Game Shops | 8,814.91 | 132.22 |
| 5947 Gift, Novelty, & Souvenir Shops | 14,287.25 | 214.33 |
| 5961 Catalog & Mail-Order Houses | 103,796.67 | 1,556.95 |
| 5999 Misc. Retail Stores, NEC | 85,254.27 | 1,278.92 |
| 7011 Hotels & Motels | 3,890,428.21 | 58,356.43 |
| 7514 Passenger Car Rental | 2,820,818.93 | 42,312.28 |
| 7999 Amusement and Recreation Services, NEC | 241,866.12 | 3,627.99 |
| 8999 Services, NEC | 38,835.71 | 582.54 |
| 971 Hunting, Trapping, Game Propagation | 237,525.95 | 3,562.89 |
| Other | N/A | N/A |

South Dakota Sales and Use Tax Reporting System
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| | Taxable Sales | Tax Due |
|------------------------|----------------------|---------------------|
| Total for State | 75,517,679.28 | 1,132,767.17 |

ITEMS OF NOTE:

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- 4. TAXABLE SALES: This is the amount of sales and use taxable sales subject to state tax or reservation tax.
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- 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. The name of Shannon County, South Dakota, was changed to Oglala Lakota County, South Dakota, effective May 1, 2015.**