SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: JULY 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.
- 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		
7011 Hotels & Motels	23,425.71	351.39
Other	N/A	N/A
Beadle County		
5812 Eating Places	140,016.18	2,100.24
5999 Misc. Retail Stores, NEC	135,726.78	2,035.91
7011 Hotels & Motels	502,899.43	7,543.49
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
5999 Misc. Retail Stores, NEC	7,427.19	111.42
7033 Trailer Parks & Campsites	12,128.00	181.93
Other	N/A	N/A
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Brookings County	0.004.00	40.00
5945 Hobby, Toy, & Game Shops	2,684.00	40.26
5999 Misc. Retail Stores, NEC	116,196.66	1,742.96
7000 Arrangement and Respection Complete NEC	1,585,881.27	23,788.23
7999 Amusement and Recreation Services, NEC	88,529.86 N/A	1,327.95 N/A
Other	N/A	IN/A
Brown County		
5812 Eating Places	34,409.42	516.15
5813 Drinking Places	9,783.28	146.75
5947 Gift, Novelty, & Souvenir Shops	8,708.58	130.63
5999 Misc. Retail Stores, NEC	23,728.82	355.95
7011 Hotels & Motels	2,201,055.31	33,015.82
7999 Amusement and Recreation Services, NEC	412,986.69	6,194.80
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	69,810.41	1,047.16
7011 Hotels & Motels	1,165,615.87	17,484.25
7032 Sporting & Recreational Camps	639,370.37	9,590.56
7033 Trailer Parks & Campsites	67,865.98	1,018.00
Other	N/A	N/A
Butte County		
7011 Hotels & Motels	450,065.43	6,750.99
7033 Trailer Parks & Campsites	24,859.97	372.90
Other	N/A	N/A
Campbell County		
7011 Hotels & Motels	10,839.11	162.59
Other	N/A	N/A
Charles Mix County		
5999 Misc. Retail Stores, NEC	6,417.53	96.27
7011 Hotels & Motels	223,597.93	3,353.99
7032 Sporting & Recreational Camps	380,244.85	5,703.68
Other	N/A	N/A
Clark County Other	N/A	N/A
Juici	IN/A	IN/A

	Taxable Sales	Tax Due
Clay County		
7011 Hotels & Motels	414,799.67	6,222.01
Other	N/A	N/A
Codington County		
5812 Eating Places	61,420.12	921.30
5947 Gift, Novelty, & Souvenir Shops	144,853.89	2,172.80
5999 Misc. Retail Stores, NEC	2,077.87	31.17
7011 Hotels & Motels	1,371,224.21	20,568.38
7514 Passenger Car Rental	31,814.22 N/A	477.21 N/A
Other	N/A	IN/A
Corson County Other	N/A	N/A
Custer County		
5932 Used Merchandise Stores	80,712.64	1,210.69
5947 Gift, Novelty, & Souvenir Shops	761,444.21	11,421.67
5999 Misc. Retail Stores, NEC	55,353.52	830.31
7011 Hotels & Motels	6,137,741.32	92,066.18
7033 Trailer Parks & Campsites	1,255,854.65	18,837.83
7929 Entertainers & Entertainment Groups	2,765.27	41.49
7999 Amusement and Recreation Services, NEC	1,412,817.62	21,192.25
Other	N/A	N/A
Davison County		
5812 Eating Places	152,199.19	2,282.99
7011 Hotels & Motels	2,210,991.24	33,164.87
7033 Trailer Parks & Campsites	42,843.56	642.65
Other	N/A	N/A
Day County		
5999 Misc. Retail Stores, NEC	3,488.28	52.33
7011 Hotels & Motels	297,309.21	4,459.66
7033 Trailer Parks & Campsites	30,387.56	455.82
7999 Amusement and Recreation Services, NEC	73,437.68	1,101.57
Other	N/A	N/A
Deuel County		
7011 Hotels & Motels	56,291.74	844.38
Other	N/A	N/A
Dewey County	N1/A	N1/A
Other	N/A	N/A
Douglas County		
5999 Misc. Retail Stores, NEC	924.25	13.86
Other	N/A	N/A
Edmunds County		
Other	N/A	N/A
Fall River County		
5812 Eating Places	70,427.83	1,056.42
5999 Misc. Retail Stores, NEC	14,150.04	212.26
7011 Hotels & Motels	677,261.36	10,158.94
7033 Trailer Parks & Campsites	156,455.11	2,346.82
7999 Amusement and Recreation Services, NEC	473,040.37	7,095.61
Other	N/A	N/A

	Taxable Sales	Tax Due
Faulk County		
7011 Hotels & Motels	17,370.60	260.56
7032 Sporting & Recreational Camps	54,022.87	810.35
Other	N/A	N/A
Grant County		
5999 Misc. Retail Stores, NEC	998.00	14.98
7011 Hotels & Motels	238,765.72	3,581.49
7999 Amusement and Recreation Services, NEC	92,687.93	1,390.31
Other	N/A	N/A
Gregory County		
'011 Hotels & Motels	100,455.55	1,506.83
032 Sporting & Recreational Camps	502,295.52	7,534.43
033 Trailer Parks & Campsites	1,515.00	22.73
Other	N/A	N/A
laakon County		
7011 Hotels & Motels	41,957.72	629.37
Other	N/A	N/A
Hamlin County		
5999 Misc. Retail Stores, NEC	28,160.00	422.42
'999 Amusement and Recreation Services, NEC	12,802.15	192.03
Other	N/A	N/A
land County		
7011 Hotels & Motels	76,357.96	1,145.37
Other	N/A	N/A
Hanson County	NVA	NI/A
Other	N/A	N/A
Harding County 7999 Amusement and Recreation Services, NEC	46,524.56	697.87
Other	40,324.30 N/A	N/A
lughes County	1471	14// (
5947 Gift, Novelty, & Souvenir Shops	7,493.20	112.40
5999 Misc. Retail Stores, NEC	1,283.04	19.25
7011 Hotels & Motels	1,578,171.98	23,672.59
7514 Passenger Car Rental	60,627.53	909.41
7999 Amusement and Recreation Services, NEC	200,937.78	3,014.07
71 Hunting, Trapping, Game Propagation	20,651.34	309.77
Other	N/A	N/A
lutchinson County		
7011 Hotels & Motels	54,850.01	822.75
Other	N/A	N/A
lyde County		
7011 Hotels & Motels	12,435.61	186.54
Other	N/A	N/A
lackson County		
7011 Hotels & Motels	1,286,937.11	19,304.05
7033 Trailer Parks & Campsites	151,781.00	2,276.72
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
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	Taxable Sales	Tax Due
Jones County		
7011 Hotels & Motels	553,771.01	8,306.55
Other	N/A	N/A
Kingsbury County		
5999 Misc. Retail Stores, NEC	3,601.50	54.03
7011 Hotels & Motels	95,602.29	1,434.03
7033 Trailer Parks & Campsites	40,097.96	601.47
7999 Amusement and Recreation Services, NEC	21,561.24	323.42
Other	N/A	N/A
ake County		
7011 Hotels & Motels	270,928.30	4,063.93
Other	N/A	N/A
_awrence County		
5812 Eating Places	254,999.17	3,824.99
5944 Jewelry Stores	248,788.92	3,731.84
5947 Gift, Novelty, & Souvenir Shops	783,976.36	11,759.66
5999 Misc. Retail Stores, NEC	114,188.61	1,712.84
6531 Real Estate Agents & Managers	780,646.93	11,709.71
7011 Hotels & Motels	10,790,925.90	161,863.93
7021 Rooming & Boarding Houses	84,163.28	1,262.45
7032 Sporting & Recreational Camps	173,371.36	2,600.57
7033 Trailer Parks & Campsites	1,107,983.30	16,619.77
7519 Utility Trailer Rental	331,411.68	4,971.18
7999 Amusement and Recreation Services, NEC	786,987.74	11,804.82
3412 Museums & Art Galleries	177,875.12	2,668.12
Other	N/A	N/A
Lincoln County		
5947 Gift, Novelty, & Souvenir Shops	6,135.16	92.03
5999 Misc. Retail Stores, NEC	11,424.20	171.36
7011 Hotels & Motels	947,531.91	14,212.99
7999 Amusement and Recreation Services, NEC	179,143.55	2,687.15
Other	N/A	N/A
_yman County		
7011 Hotels & Motels	1,162,488.82	17,437.35
7033 Trailer Parks & Campsites	127,804.84	1,917.07
7999 Amusement and Recreation Services, NEC	104,671.78	1,570.09
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	48,043.41	720.65
Other	N/A	N/A
McCook County		
7011 Hotels & Motels	29,616.51	444.26
Other	N/A	N/A
McPherson County		
7011 Hotels & Motels	8,920.90	133.81
Other	N/A	N/A

	Taxable Sales	Tax Due
Meade County		
5699 Misc. Apparel & Accessory Stores	111,390.00	1,670.84
5812 Eating Places	23,829.86	357.45
5947 Gift, Novelty, & Souvenir Shops	174,936.72	2,624.04
5963 Direct Selling Establishments	30,808.69	462.13
5999 Misc. Retail Stores, NEC	204,738.36	3,071.10
7011 Hotels & Motels	886,663.00	13,299.94
7033 Trailer Parks & Campsites	1,402,196.72	21,032.96
7999 Amusement and Recreation Services, NEC	237,209.15	3,558.14
Other	N/A	0,000.14 N/A
Mellette County		
Other	N/A	N/A
Miner County		
7011 Hotels & Motels	24,694.17	370.41
Other	N/A	N/A
	IV/A	IN/A
Minnehaha County 5399 Misc. General Merchandise Stores	71 111 01	1 071 62
	71,441.81	1,071.63
5461 Retail Bakeries	2,657.84	39.86
5499 Misc. Food Stores	31,028.24	465.42
5611 Men's & Boys' Clothing Stores	2,960.66	44.41
5812 Eating Places	1,019,737.51	15,296.09
5932 Used Merchandise Stores	4,760.50	71.42
5941 Sporting Goods & Bicycle Shops	55,846.73	837.70
5944 Jewelry Stores	5,465.82	81.99
5945 Hobby, Toy, & Game Shops	7,643.00	114.65
5947 Gift, Novelty, & Souvenir Shops	56,408.56	846.14
5963 Direct Selling Establishments	17,271.25	259.07
5999 Misc. Retail Stores, NEC	43,548.93	653.26
6513 Apartment Building Operators	5,983.80	89.76
6531 Real Estate Agents & Managers	138,768.86	2,081.54
7011 Hotels & Motels	16,764,562.78	251,468.50
7514 Passenger Car Rental	587,351.81	8,810.28
7922 Theatrical Producers & Services	136,192.94	2,042.90
7929 Entertainers & Entertainment Groups	19,999.31	300.00
7941 Sports Clubs, Managers, & Promoters	719,028.37	10,785.43
7991 Physical Fitness Facilities	36,324.84	544.88
7992 Public Golf Courses	67,118.83	1,006.79
7997 Membership Sports & Recreation Clubs	42,114.99	631.73
7999 Amusement and Recreation Services, NEC	1,666,599.61	24,999.00
Other	N/A	N/A
Moody County	0.070.77	
5999 Misc. Retail Stores, NEC	3,676.70	55.16
Other	N/A	N/A
Oglala Lakota County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Pennington County		
4119 Local Passenger Transportation, NEC	120,865.91	1,812.99
4725 Tour Operators	81,883.00	1,228.24
5311 Department Stores	143,460.86	2,151.91
5331 Variety Stores	3,111,438.28	46,671.57
5399 Misc. General Merchandise Stores	158,749.08	2,381.25
5441 Candy, Nut, & Confectionery Stores	268,471.45	4,027.07
5621 Women's Clothing Stores	43,214.43	648.21
5632 Women's Accessory & Specialty Stores	216,947.21	3,254.21
5699 Misc. Apparel & Accessory Stores	204,399.58	3,066.00
5812 Eating Places	1,019,577.04	15,293.69
5813 Drinking Places	144,052.61	2,160.78
5932 Used Merchandise Stores	81,928.13	1,228.93
5941 Sporting Goods & Bicycle Shops	18,234.98	273.52
5942 Book Stores	323,669.71	4,855.05
5944 Jewelry Stores	1,014,919.77	15,223.81
5947 Gift, Novelty, & Souvenir Shops	6,358,081.04	95,371.21
5961 Catalog & Mail-Order Houses	14,977.22	224.67
5963 Direct Selling Establishments	26,548.52	398.24
5999 Misc. Retail Stores, NEC	228,793.96	3,432.01
6531 Real Estate Agents & Managers	683,586.90	10,253.81
7011 Hotels & Motels	26,642,708.17	399,640.63
7033 Trailer Parks & Campsites	4,537,110.82	68,056.68
7221 Photographic Studios, Portrait	15,809.04	237.13
7299 Misc. Personal Services, NEC	60,618.88	909.29
7389 Business Services, NEC	117,544.11	1,763.16
7514 Passenger Car Rental	1,254,574.35	18,818.61
7993 Coin-Operated Amusement Devices	550,433.25	8,256.49
7996 Amusement Parks	1,404,070.36	21,061.05
7997 Membership Sports & Recreation Clubs	143,385.55	2,150.78
7999 Amusement and Recreation Services, NEC	6,479,868.17	97,198.05
8412 Museums & Art Galleries	175,693.32	2,635.40
8999 Services, NEC	4,756.48	71.36
Other	4,730.48 N/A	7 1.30 N/A
	IV/A	IN/A
Perkins County		
7011 Hotels & Motels	127,333.59	1,910.01
Other	N/A	N/A
Potter County 7011 Hotels & Motels	120 150 63	1,937.26
	129,150.63	
7999 Amusement and Recreation Services, NEC	92,104.83	1,381.57
Other Country	N/A	N/A
Roberts County 7011 Hotels & Motels	169,015.45	2,535.24
7033 Trailer Parks & Campsites	22,408.43	336.14
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	63,345.26	950.19
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	Taxable Sales	Tax Due
Stanley County		
7011 Hotels & Motels	594,756.58	8,921.35
7999 Amusement and Recreation Services, NEC	74,494.67	1,117.42
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	41,885.38	628.28
Other	N/A	N/A
Fodd County		
Other	N/A	N/A
Fripp County		
7011 Hotels & Motels	244,189.11	3,662.84
7999 Amusement and Recreation Services, NEC	249,348.00	3,740.22
971 Hunting, Trapping, Game Propagation	200,705.48	3,010.58
Other	N/A	N/A
Turner County		
5999 Misc. Retail Stores, NEC	1,071.45	16.08
Other	N/A	N/A
Jnion County		
5999 Misc. Retail Stores, NEC	16,521.33	247.83
7011 Hotels & Motels	957,152.47	14,357.29
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	606,834.41	9,102.54
7999 Amusement and Recreation Services, NEC	109,017.80	1,635.28
Other	N/A	N/A
Yankton County		
5947 Gift, Novelty, & Souvenir Shops	30,628.85	459.43
5999 Misc. Retail Stores, NEC	39,654.74	594.84
7011 Hotels & Motels	1,213,933.66	18,209.01
7033 Trailer Parks & Campsites	187,912.17	2,818.69
7999 Amusement and Recreation Services, NEC Other	156,615.92 N/A	2,349.24 N/A
	IN/A	N/A
Out of State County	4.074.04	04.40
5945 Hobby, Toy, & Game Shops	4,274.34 5,062.00	64.12 75.94
5947 Gift, Novelty, & Souvenir Shops 5961 Catalog & Mail-Order Houses		
999 Misc. Retail Stores, NEC	790,944.80 230,519.85	11,864.18 3,458.07
7011 Hotels & Motels	9,708,263.24	145,623.95
7514 Passenger Car Rental	5,703,250.63	85,548.76
7929 Entertainers & Entertainment Groups	36,696.15	550.45
7999 Amusement and Recreation Services, NEC	239,412.98	3,591.20
Other	N/A	N/A

	Taxable Sales	Tax Due
Total for State	170,592,750.06	2,558,893.47
Total for State	170,002,700.00	2,000,000.47

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