

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: DECEMBER 2025

## COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY

### ITEMS OF NOTE:

- 1. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code for each city.**
- 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.
- City, County, and State Totals include 'Other' categories.
- 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.**

Figures compiled by  
The South Dakota  
Department of Revenue  
Pierre, SD

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>AURORA</b>				
<b>Plankinton</b>				
D	Manufacturing	7,431.65	14.96	2,783.05
E	Transportation & Public Utilities	159,300.30	32.75	109,804.72
F	Wholesale Trade	271,800.52	57,332.36	242,489.99
G	Retail Trade	4,200,916.73	3,054.81	796,609.18
I	Services	315,260.10	78.23	306,782.27
	Other	N/A	N/A	N/A
Total for Plankinton		4,962,009.30	60,513.11	1,465,769.21
<b>Stickney</b>				
E	Transportation & Public Utilities	471.29	15.21	486.50
F	Wholesale Trade	3,683,981.59	151.33	45,522.33
G	Retail Trade	404,336.79	282.37	353,567.38
I	Services	378,967.54	1,598.68	209,473.89
	Other	N/A	N/A	N/A
Total for Stickney		4,507,763.11	2,047.59	649,056.00
<b>White Lake</b>				
D	Manufacturing	5,399.50	9.52	5,266.21
E	Transportation & Public Utilities	183,714.35	27.05	2,681.50
F	Wholesale Trade	59,376.62	34.65	11,787.97
G	Retail Trade	308,278.75	1,688.45	197,938.39
I	Services	253,422.93	30.49	234,259.05
	Other	N/A	N/A	N/A
Total for White Lake		853,519.15	1,790.16	495,260.12
<b>Other Cities</b>				
	Other	N/A	N/A	N/A
Total for Other Cities		N/A	N/A	N/A
Total for AURORA County		10,323,291.57	64,350.86	2,610,085.33

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Aurora</b>				
A	Agriculture, Forestry, & Fishing	90,632.90	0.00	90,632.90
D	Manufacturing	12,831.15	24.48	8,049.26
E	Transportation & Public Utilities	343,485.94	75.01	112,972.72
F	Wholesale Trade	4,015,158.73	57,518.34	299,800.29
G	Retail Trade	4,913,532.28	5,025.64	1,348,114.95
I	Services	947,650.57	1,707.39	750,515.21
Total for Aurora County		10,323,291.57	64,350.86	2,610,085.33

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>BEADLE</b>				
<b>Cavour</b>				
E	Transportation & Public Utilities	2,121.28	9.62	2,130.90
G	Retail Trade	563,616.54	319.98	47,119.21
	Other	2,689.51	0.46	849.39
Total for Cavour		568,427.32	330.07	50,099.50
<b>Hitchcock</b>				
F	Wholesale Trade	219,674.69	1,236.47	14,711.54
G	Retail Trade	31,804.54	68.55	18,307.69
I	Services	56,525.39	13.19	56,121.69
	Other	7,029.60	99.80	5,952.55
Total for Hitchcock		315,034.21	1,418.02	95,093.47
<b>Huron</b>				
A	Agriculture, Forestry, & Fishing	4,905,543.37	50,478.18	604,533.61
B	Mining	159,788.89	84,072.59	86,107.72
C	Construction	27,165.47	0.00	23,203.38
D	Manufacturing	34,069,777.63	1,252,965.58	1,770,509.35
E	Transportation & Public Utilities	3,322,226.04	151,828.46	3,232,919.44
F	Wholesale Trade	10,255,247.09	22,501.15	1,009,161.37
G	Retail Trade	46,410,494.63	234,734.31	22,110,365.58
H	Finance, Insurance, & Real Estate	397,153.10	6,521.45	271,655.12
I	Services	5,121,826.26	43,724.03	3,748,926.90
Total for Huron		104,669,222.48	1,846,825.76	32,857,382.47
<b>Virgil</b>				
	Other	N/A	N/A	N/A
Total for Virgil		N/A	N/A	N/A
<b>Wessington</b>				
E	Transportation & Public Utilities	13,592.80	86.59	11,851.89
G	Retail Trade	729,822.21	633.81	321,854.28
I	Services	162,760.82	7,006.07	57,813.50
	Other	30,152.67	44.08	2,057.26
Total for Wessington		936,328.49	7,770.55	393,576.93
<b>Wolsey</b>				
D	Manufacturing	1,612.81	9.50	1,606.50
E	Transportation & Public Utilities	18,412.54	1,186.37	17,799.97
F	Wholesale Trade	74,836.71	137.52	35,492.61
G	Retail Trade	1,143,038.23	329.75	381,397.75
I	Services	87,122.25	361.66	86,513.01
	Other	N/A	N/A	N/A
Total for Wolsey		1,387,423.95	2,024.80	585,211.25
<b>Yale</b>				
E	Transportation & Public Utilities	565.08	9.92	575.00
G	Retail Trade	85,756.85	4,319.78	52,142.63
I	Services	4,315.05	0.00	4,283.98
	Other	2,095.12	2,607.83	4,623.55
Total for Yale		92,732.10	6,937.53	61,625.16
<b>Other Cities</b>				
G	Retail Trade	2,850,156.22	11,504.72	305,148.31
	Other	2,794.04	4,129.04	6,923.08
Total for Other Cities		2,852,950.26	15,633.76	312,071.39

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY

Returns Filed: December 2025

SIC Division	Gross Sales	Use Taxable	Taxable Sales
Total for BEADLE County	110,854,459.59	1,880,940.49	34,364,473.73
***** COUNTY RECAP *****			
County: <b>Beadle</b>			
A Agriculture, Forestry, & Fishing	4,956,045.24	57,214.84	661,772.14
B Mining	159,788.89	84,072.59	86,107.72
C Construction	39,065.01	0.00	35,102.92
D Manufacturing	34,074,465.53	1,253,012.29	1,775,204.40
E Transportation & Public Utilities	3,363,844.48	153,187.07	3,271,093.20
F Wholesale Trade	10,580,922.29	23,916.40	1,060,634.60
G Retail Trade	51,814,689.22	251,910.90	23,236,335.45
H Finance, Insurance, & Real Estate	397,153.10	6,521.45	271,655.12
I Services	5,468,485.84	51,104.94	3,966,568.18
Total for Beadle County	110,854,459.59	1,880,940.49	34,364,473.73
*****			

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>BENNETT</b>				
<b>Allen</b>				
	Other	120,180.28	0.00	57,139.02
	Total for Allen	120,180.28	0.00	57,139.02
<b>Martin</b>				
D	Manufacturing	94,960.78	0.33	76,852.21
E	Transportation & Public Utilities	1,482,563.12	12,496.27	1,095,944.40
F	Wholesale Trade	184,207.60	995.08	82,492.04
G	Retail Trade	3,122,439.80	65,830.99	2,128,931.90
I	Services	360,019.90	1,510.42	333,220.49
	Other	25,091.42	196.02	23,440.02
	Total for Martin	5,269,282.62	81,029.10	3,740,881.06
	Total for BENNETT County	5,389,462.90	81,029.10	3,798,020.08

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Bennett</b>				
A	Agriculture, Forestry, & Fishing	25,091.42	196.02	22,888.02
D	Manufacturing	94,960.78	0.33	76,852.21
E	Transportation & Public Utilities	1,482,563.12	12,496.27	1,095,944.40
F	Wholesale Trade	184,207.60	995.08	82,492.04
G	Retail Trade	3,242,570.08	65,830.99	2,186,572.92
I	Services	360,069.90	1,510.42	333,270.49
	Other	N/A	N/A	N/A
	Total for Bennett County	5,389,462.90	81,029.10	3,798,020.08

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY

Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>BON HOMME</b>				
<b>Avon</b>				
A	Agriculture, Forestry, & Fishing	36,590.55	0.00	13,061.97
D	Manufacturing	281,423.08	1,827.42	274,466.11
E	Transportation & Public Utilities	1,183,031.60	25.24	10,754.84
F	Wholesale Trade	164,909.61	27.49	77,880.94
G	Retail Trade	544,509.45	411.67	233,827.30
I	Services	190,114.15	17.15	85,300.42
	Other	N/A	N/A	N/A
Total for Avon		2,403,638.44	2,308.97	698,351.58
<b>Scotland</b>				
A	Agriculture, Forestry, & Fishing	153,243.34	786.42	72,065.83
D	Manufacturing	2,401,544.79	52,201.96	177,064.64
E	Transportation & Public Utilities	8,812.57	1,986.38	10,798.95
F	Wholesale Trade	977,621.62	42.15	51,681.26
G	Retail Trade	807,416.34	4,839.35	428,792.67
I	Services	442,226.74	31,318.10	168,775.46
Total for Scotland		4,790,865.40	91,174.36	909,178.81
<b>Springfield</b>				
A	Agriculture, Forestry, & Fishing	11,920.35	0.00	11,871.50
D	Manufacturing	675,100.61	5,804.11	110,775.42
G	Retail Trade	1,164,581.70	9,309.91	549,111.90
I	Services	230,215.95	754.95	200,609.94
	Other	2,750.70	43.69	2,736.62
Total for Springfield		2,084,569.31	15,912.65	875,105.38
<b>Tabor</b>				
E	Transportation & Public Utilities	950,062.43	63,517.23	908,759.05
G	Retail Trade	1,011,299.77	25,085.66	277,351.69
I	Services	115,104.75	9.76	108,439.33
	Other	7,077.73	46.57	1,847.25
Total for Tabor		2,083,544.68	88,659.23	1,296,397.32
<b>Tyndall</b>				
A	Agriculture, Forestry, & Fishing	311,412.32	0.00	7,656.59
D	Manufacturing	61,456.96	314.53	48,213.84
E	Transportation & Public Utilities	137,828.02	44.94	106,805.82
F	Wholesale Trade	544,331.34	189.13	28,977.93
G	Retail Trade	3,185,079.43	12,882.80	990,003.84
I	Services	515,831.36	18,028.49	362,814.46
	Other	N/A	N/A	N/A
Total for Tyndall		4,785,933.93	31,459.90	1,558,422.48
<b>Other Cities</b>				
	Other	N/A	N/A	N/A
Total for Other Cities		N/A	N/A	N/A

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
Total for BON HOMME County		16,148,551.75	229,515.10	5,337,455.57
***** COUNTY RECAP *****				
County: <b>BON HOMME</b>				
A	Agriculture, Forestry, & Fishing	513,345.20	786.42	104,825.89
D	Manufacturing	3,421,537.43	60,150.33	611,079.25
E	Transportation & Public Utilities	2,281,949.18	65,599.73	1,039,359.16
F	Wholesale Trade	1,692,285.79	320.78	160,154.26
G	Retail Trade	6,712,886.68	52,529.39	2,479,087.40
I	Services	1,493,492.97	50,128.44	925,939.61
	Other	N/A	N/A	N/A
Total for BON HOMME County		16,148,551.75	229,515.10	5,337,455.57
*****				

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY

Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>BROOKINGS</b>				
<b>Aurora</b>				
A	Agriculture, Forestry, & Fishing	210,788.75	2,281.67	31,141.67
D	Manufacturing	29,530,873.76	755,547.99	786,848.91
E	Transportation & Public Utilities	74,075.07	389.19	74,308.04
F	Wholesale Trade	10,391,346.95	250.24	144,411.22
G	Retail Trade	542,999.37	1,275.92	414,881.03
I	Services	104,538.15	866.47	91,166.48
Total for Aurora		40,854,622.04	760,611.48	1,542,757.35
<b>Brookings</b>				
A	Agriculture, Forestry, & Fishing	2,893,841.08	44,031.20	1,444,555.22
D	Manufacturing	7,330,342.00	3,220,481.09	4,394,122.94
E	Transportation & Public Utilities	4,682,682.33	23,675.89	3,667,555.32
F	Wholesale Trade	9,431,595.90	176,982.70	2,103,418.96
G	Retail Trade	69,033,506.79	627,643.08	41,466,139.71
H	Finance, Insurance, & Real Estate	1,555,865.49	48,946.92	1,481,094.51
I	Services	16,593,838.97	816,982.64	9,161,400.81
	Other	N/A	N/A	N/A
Total for Brookings		111,528,351.25	4,958,743.52	63,724,966.17
<b>Bruce</b>				
E	Transportation & Public Utilities	4,852.56	324.53	4,893.77
F	Wholesale Trade	14,181.66	418.45	2,060.00
G	Retail Trade	253,456.47	214.24	223,066.17
I	Services	160,118.31	0.62	144,103.75
	Other	21,973.76	50,417.57	72,391.33
Total for Bruce		454,582.76	51,375.41	446,515.02
<b>Elkton</b>				
A	Agriculture, Forestry, & Fishing	0.00	5,094.05	5,094.05
D	Manufacturing	527,140.52	59.98	23,377.35
E	Transportation & Public Utilities	19,112.03	1,572.67	19,724.95
F	Wholesale Trade	490,137.08	120.25	469,222.10
G	Retail Trade	835,257.05	69,683.15	449,907.85
I	Services	34,448.18	83,341.74	117,012.01
	Other	N/A	N/A	N/A
Total for Elkton		1,906,094.85	161,024.45	1,085,490.92
<b>Sinai</b>				
	Other	N/A	N/A	N/A
Total for Sinai		N/A	N/A	N/A
<b>Volga</b>				
A	Agriculture, Forestry, & Fishing	209,948.05	0.00	79,147.52
D	Manufacturing	193,561.69	38.58	113,218.95
E	Transportation & Public Utilities	660,491.55	980.42	529,709.75
F	Wholesale Trade	2,907,642.68	21,923.14	308,997.49
G	Retail Trade	2,520,837.65	121,050.93	1,275,248.65
I	Services	526,720.11	3,594.19	323,306.56
	Other	N/A	N/A	N/A
Total for Volga		7,019,201.74	148,049.35	2,630,091.01
<b>White</b>				
D	Manufacturing	213,124.95	186,155.51	207,947.82
E	Transportation & Public Utilities	4,758.05	40,433.64	44,967.70
F	Wholesale Trade	22,131.25	43.04	5,384.87
G	Retail Trade	406,996.87	2,755.66	200,571.09
I	Services	147,130.46	11,884.78	58,589.60
Total for White		794,141.58	241,272.62	517,461.08

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
<b>Other Cities</b>				
G	Retail Trade	1,011,569.68	0.00	232,124.09
I	Services	102,599.31	587.00	101,929.50
	Other	N/A	N/A	N/A
Total for Other Cities		1,114,168.99	587.00	334,053.59
Total for BROOKINGS County		164,876,603.15	6,323,123.58	70,300,017.21

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: **Brookings**

A	Agriculture, Forestry, & Fishing	3,335,537.88	101,824.49	1,631,316.03
D	Manufacturing	37,796,056.68	4,162,283.14	5,526,529.73
E	Transportation & Public Utilities	5,445,971.59	67,376.34	4,341,159.53
F	Wholesale Trade	24,462,475.45	201,197.56	3,052,176.71
G	Retail Trade	74,604,623.86	822,622.98	44,261,938.59
H	Finance, Insurance, & Real Estate	1,555,865.49	50,561.62	1,482,709.21
I	Services	17,669,393.50	917,257.44	9,997,508.71
	Other	N/A	N/A	N/A
Total for Brookings County		164,876,603.15	6,323,123.58	70,300,017.21

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>BROWN</b>				
<b>Aberdeen</b>				
A	Agriculture, Forestry, & Fishing	1,314,500.41	54,355.09	1,220,088.49
C	Construction	76,584.09	0.00	53,185.98
D	Manufacturing	110,204,488.67	1,001,058.54	2,771,842.46
E	Transportation & Public Utilities	2,992,076.01	146,075.95	2,278,660.84
F	Wholesale Trade	46,125,297.60	757,431.42	5,223,508.41
G	Retail Trade	105,425,639.09	683,175.70	58,529,217.76
H	Finance, Insurance, & Real Estate	670,804.38	167,445.09	731,147.87
I	Services	26,872,152.11	513,673.71	14,622,251.39
	Other	N/A	N/A	N/A
Total for Aberdeen		293,742,164.44	3,453,993.16	85,575,350.62
<b>Barnard</b>				
	Other	N/A	N/A	N/A
Total for Barnard		N/A	N/A	N/A
<b>Bath</b>				
G	Retail Trade	681,818.06	0.00	144,721.96
I	Services	26,117.06	0.00	26,117.06
	Other	54,894.13	0.00	29,803.57
Total for Bath		762,829.25	0.00	200,642.59
<b>Claremont</b>				
G	Retail Trade	360.05	0.00	360.05
	Other	N/A	N/A	N/A
Total for Claremont		9,607.79	0.00	1,119.05
<b>Columbia</b>				
F	Wholesale Trade	61,425.44	307.48	12,882.08
G	Retail Trade	19,759.84	81.41	8,233.75
I	Services	6,977.78	2,119.62	4,635.24
	Other	755.89	66.22	822.11
Total for Columbia		88,918.95	2,574.73	26,573.18
<b>Ferney</b>				
	Other	974,213.24	4,847.34	624,624.38
Total for Ferney		974,213.24	4,847.34	624,624.38
<b>Frederick</b>				
E	Transportation & Public Utilities	6,517.70	990.69	7,097.39
F	Wholesale Trade	187,791.97	1,226.76	3,479.00
G	Retail Trade	1,160,904.52	118.51	103,387.51
I	Services	63,376.79	6.88	45,387.99
	Other	93,951.22	628.57	79,827.77
Total for Frederick		1,512,542.21	2,971.40	239,179.66
<b>Groton</b>				
A	Agriculture, Forestry, & Fishing	241,115.76	8,735.85	245,966.94
D	Manufacturing	8,819,766.83	183,078.29	254,952.44
E	Transportation & Public Utilities	365,726.41	132,476.75	482,087.91
F	Wholesale Trade	818,093.02	3,642.56	174,071.89
G	Retail Trade	4,057,580.37	12,805.75	1,249,402.16
H	Finance, Insurance, & Real Estate	12,840.00	0.00	12,840.00
I	Services	2,125,491.20	357.99	161,681.32
Total for Groton		16,440,613.60	341,097.19	2,581,002.66

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
<b>Hecla</b>				
D	Manufacturing	142,678.57	2.03	141,058.00
E	Transportation & Public Utilities	33,022.76	7.11	31,747.50
F	Wholesale Trade	225,196.24	1,433.70	6,502.45
G	Retail Trade	1,150,590.69	226.01	199,948.22
I	Services	22,319.46	12.09	22,020.00
	Other	N/A	N/A	N/A
Total for Hecla		2,364,478.43	1,780.94	407,920.08
<b>Houghton</b>				
	Other	N/A	N/A	N/A
Total for Houghton		N/A	N/A	N/A
<b>Mansfield</b>				
	Other	2,408.03	0.00	60.00
Total for Mansfield		2,408.03	0.00	60.00
<b>Stratford</b>				
G	Retail Trade	169,920.98	103.82	156,822.52
I	Services	294,792.20	15,002.67	212,043.91
	Other	97,545.03	35.15	87,802.45
Total for Stratford		562,258.22	15,141.64	456,668.88
<b>Warner</b>				
E	Transportation & Public Utilities	70,115.30	1,759.47	71,829.13
F	Wholesale Trade	6,525.96	28.50	3,749.24
G	Retail Trade	79,254.69	420.99	54,514.36
I	Services	90,501.15	329.96	64,363.28
	Other	N/A	N/A	N/A
Total for Warner		2,945,808.23	15,390.35	207,735.06
<b>Westport</b>				
G	Retail Trade	97,748.75	119,031.36	182,578.30
I	Services	10,947.38	0.32	10,545.57
	Other	156,211.17	83.75	150,685.31
Total for Westport		264,907.30	119,115.44	343,809.18
<b>Other Cities</b>				
I	Services	31,348.28	0.00	30,183.28
	Other	N/A	N/A	N/A
Total for Other Cities		109,419.59	0.00	102,389.93
Total for BROWN County		319,809,408.74	3,957,240.83	90,796,643.38

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: **Brown**

A	Agriculture, Forestry, & Fishing	5,383,543.15	76,120.58	1,795,971.85
B	Mining	138,693.39	130,777.66	217,654.07
C	Construction	76,584.09	0.00	53,185.98
D	Manufacturing	119,220,579.84	1,184,804.82	3,204,713.08
E	Transportation & Public Utilities	3,468,732.56	281,353.59	2,872,740.77
F	Wholesale Trade	47,434,922.38	764,096.30	5,424,962.64
G	Retail Trade	113,843,892.85	821,099.54	61,277,854.15
H	Finance, Insurance, & Real Estate	683,644.38	167,445.09	743,987.87
I	Services	29,558,816.10	531,543.25	15,205,572.97
Total for Brown County		319,809,408.74	3,957,240.83	90,796,643.38

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>BRULE</b>				
<b>Chamberlain</b>				
A	Agriculture, Forestry, & Fishing	333,932.26	229.50	141,710.62
D	Manufacturing	459,695.06	7,915.12	454,654.36
E	Transportation & Public Utilities	9,049.78	827.34	9,781.47
F	Wholesale Trade	1,624,418.81	3,344.21	282,105.81
G	Retail Trade	7,947,796.33	22,419.35	4,356,573.54
I	Services	2,549,543.79	57,649.29	2,122,524.34
	Other	N/A	N/A	N/A
Total for Chamberlain		12,929,701.11	92,215.46	7,369,492.64
<b>Kimball</b>				
A	Agriculture, Forestry, & Fishing	338,407.44	952.47	268,048.10
D	Manufacturing	86,920.24	11,546.71	89,126.34
E	Transportation & Public Utilities	913,883.97	52,122.22	397,775.41
F	Wholesale Trade	759,792.00	1,742.78	38,122.90
G	Retail Trade	4,020,034.87	18,098.10	1,053,555.34
I	Services	3,605,241.48	7,659.58	1,341,274.23
	Other	N/A	N/A	N/A
Total for Kimball		9,750,545.00	92,121.87	3,187,902.32
<b>Pukwana</b>				
E	Transportation & Public Utilities	87,101.27	7.19	26,691.88
G	Retail Trade	699,236.99	459.44	511,096.95
I	Services	154,718.96	3.92	124,563.75
	Other	N/A	N/A	N/A
Total for Pukwana		1,051,028.00	470.55	772,323.36
<b>Other Cities</b>				
	Other	305,247.41	11,202.10	316,449.51
Total for Other Cities		305,247.41	11,202.10	316,449.51
Total for BRULE County		24,036,521.51	196,009.98	11,646,167.83

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Brule</b>				
A	Agriculture, Forestry, & Fishing	824,003.23	12,384.07	572,624.35
D	Manufacturing	546,615.30	19,461.84	543,780.70
E	Transportation & Public Utilities	1,010,035.01	52,956.76	434,248.76
F	Wholesale Trade	2,384,210.81	5,086.99	320,228.71
G	Retail Trade	12,667,652.19	40,976.89	5,921,809.83
I	Services	6,572,474.89	65,312.79	3,851,332.98
	Other	31,530.07	-169.36	2,142.50
Total for Brule County		24,036,521.51	196,009.98	11,646,167.83

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>BUFFALO</b>				
<b>Fort Thompson</b>				
G	Retail Trade	1,267,217.77	0.00	990,582.21
	Total for Fort Thompson	1,267,217.77	0.00	990,582.21
<b>Gann Valley</b>				
	Other	N/A	N/A	N/A
	Total for Gann Valley	N/A	N/A	N/A
<b>Other Cities</b>				
	Other	N/A	N/A	N/A
	Total for Other Cities	N/A	N/A	N/A
	Total for BUFFALO County	1,282,986.12	0.00	1,006,350.56

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Buffalo</b>				
G	Retail Trade	1,269,696.77	0.00	993,061.21
	Other	13,289.35	0.00	13,289.35
	Total for Buffalo County	1,282,986.12	0.00	1,006,350.56

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY

Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>BUTTE</b>				
<b>Belle Fourche</b>				
A	Agriculture, Forestry, & Fishing	466,842.85	5,232.86	408,901.60
D	Manufacturing	4,679,358.04	25,633.88	536,001.92
E	Transportation & Public Utilities	1,103,380.42	42,205.02	502,640.84
F	Wholesale Trade	875,923.36	140,604.48	320,941.73
G	Retail Trade	24,312,531.73	98,516.92	12,738,922.62
H	Finance, Insurance, & Real Estate	63,955.83	0.00	29,948.48
I	Services	3,200,852.29	24,123.68	2,814,989.60
	Other	N/A	N/A	N/A
Total for Belle Fourche		34,749,373.45	336,316.84	17,381,303.41
<b>Newell</b>				
A	Agriculture, Forestry, & Fishing	27,332.33	0.00	27,332.33
D	Manufacturing	11,364.80	1.65	3,837.00
E	Transportation & Public Utilities	1,402,310.69	13,552.14	1,266,029.14
F	Wholesale Trade	40,356.70	32.09	5,525.27
G	Retail Trade	1,583,346.35	81,057.51	919,524.01
I	Services	162,624.50	780.30	153,736.16
Total for Newell		3,227,335.37	95,423.68	2,375,983.91
<b>Nisland</b>				
A	Agriculture, Forestry, & Fishing	42,991.66	0.00	31,008.98
E	Transportation & Public Utilities	3,090.91	-60.57	2,864.92
G	Retail Trade	76,312.02	77.02	70,611.69
I	Services	98,157.09	33.85	92,019.15
Total for Nisland		220,551.67	50.30	196,504.74
<b>Vale</b>				
G	Retail Trade	917,953.55	8,587.60	63,109.35
	Other	27,360.92	0.00	3,083.74
Total for Vale		945,314.47	8,587.60	66,193.09
<b>Other Cities</b>				
	Other	N/A	N/A	N/A
Total for Other Cities		N/A	N/A	N/A
Total for BUTTE County		39,546,973.11	440,378.41	20,170,879.55

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Butte</b>				
A	Agriculture, Forestry, & Fishing	562,844.02	5,232.86	468,642.91
D	Manufacturing	5,093,145.84	25,635.52	688,758.17
E	Transportation & Public Utilities	2,508,782.01	55,696.59	1,771,534.90
F	Wholesale Trade	916,280.07	140,636.57	326,467.00
G	Retail Trade	26,890,143.64	188,239.05	13,792,167.67
H	Finance, Insurance, & Real Estate	65,639.57	0.00	31,632.22
I	Services	3,463,609.03	24,937.82	3,062,720.06
	Other	N/A	N/A	N/A
Total for Butte County		39,546,973.11	440,378.41	20,170,879.55

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>CAMPBELL</b>				
<b>Herreid</b>				
D	Manufacturing	102,886.77	843.57	33,138.76
E	Transportation & Public Utilities	703,802.70	2,081.22	116,642.04
F	Wholesale Trade	1,422,361.55	9,156.31	38,284.30
G	Retail Trade	1,383,243.24	413.68	932,600.25
I	Services	72,693.25	339.27	58,096.92
	Other	85,206.39	0.00	70,255.85
Total for Herreid		3,770,193.90	12,834.04	1,249,018.12
<b>Mound City</b>				
G	Retail Trade	40,360.59	28.09	28,822.25
	Other	803,416.49	9,807.60	10,460.85
Total for Mound City		843,777.08	9,835.70	39,283.10
<b>Pollock</b>				
D	Manufacturing	-1,050.34	214.29	-494.70
E	Transportation & Public Utilities	679,207.34	233,965.25	240,400.52
F	Wholesale Trade	420,658.15	2,674.32	14,659.53
G	Retail Trade	228,377.89	676.29	159,331.57
I	Services	6,745.09	555.62	6,847.55
	Other	N/A	N/A	N/A
Total for Pollock		1,333,938.13	238,085.78	420,744.47
<b>Other Cities</b>				
	Other	54,548.01	0.00	8,408.94
Total for Other Cities		54,548.01	0.00	8,408.94
Total for CAMPBELL County		6,002,457.12	260,755.52	1,717,454.63

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Campbell</b>				
A	Agriculture, Forestry, & Fishing	839,115.24	9,635.56	67,251.05
D	Manufacturing	101,836.43	1,057.86	32,644.06
E	Transportation & Public Utilities	1,383,267.25	236,073.76	357,327.06
F	Wholesale Trade	1,865,216.12	11,975.38	53,287.62
G	Retail Trade	1,660,390.66	1,118.06	1,129,163.01
I	Services	125,774.55	894.90	65,141.47
	Other	N/A	N/A	N/A
Total for Campbell County		6,002,457.12	260,755.52	1,717,454.63

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>CHARLES MIX</b>				
<b>Dante</b>				
G	Retail Trade	310,904.22	423.77	71,421.41
I	Services	10,669.17	0.03	10,103.28
	Other	33,742.49	21.49	30,087.34
Total for Dante		355,315.88	445.28	111,612.03
<b>Geddes</b>				
E	Transportation & Public Utilities	8,423.33	10.46	8,433.79
G	Retail Trade	524,979.67	204.39	244,895.53
I	Services	336,803.03	0.67	336,194.63
	Other	2,666,619.00	1.03	3,025.69
Total for Geddes		3,536,825.02	216.55	592,549.64
<b>Lake Andes</b>				
A	Agriculture, Forestry, & Fishing	92,085.38	6,998.58	73,155.78
D	Manufacturing	208.89	0.89	191.00
E	Transportation & Public Utilities	724,805.73	3,396.44	648,368.60
F	Wholesale Trade	2,875,060.21	2,252.62	364,873.64
G	Retail Trade	912,531.86	6,769.47	710,504.75
I	Services	94,698.20	353.39	64,333.25
	Other	N/A	N/A	N/A
Total for Lake Andes		4,743,175.78	19,771.38	1,882,857.02
<b>Pickstown</b>				
G	Retail Trade	218,437.89	1,014.33	122,001.41
I	Services	51,627.48	246.51	41,376.08
	Other	6,736.25	27.21	3,057.85
Total for Pickstown		276,801.62	1,288.05	166,435.34
<b>Platte</b>				
A	Agriculture, Forestry, & Fishing	200,097.34	1,231.51	168,497.91
D	Manufacturing	1,658,566.34	62,774.92	88,171.26
E	Transportation & Public Utilities	3,297.58	40.92	3,338.50
F	Wholesale Trade	1,629,975.09	30,860.94	1,028,655.46
G	Retail Trade	6,228,908.33	1,490,301.10	4,963,574.70
I	Services	4,460,384.09	69,500.63	1,568,922.95
	Other	100,098.61	0.00	100,098.61
Total for Platte		14,281,327.38	1,654,710.02	7,921,259.39
<b>Wagner</b>				
A	Agriculture, Forestry, & Fishing	127,917.47	79,490.00	205,055.53
D	Manufacturing	56,388.60	0.63	22,920.38
E	Transportation & Public Utilities	491,513.89	564.80	176,164.35
F	Wholesale Trade	331,050.10	682.64	46,095.22
G	Retail Trade	4,456,938.24	24,936.09	2,991,718.67
I	Services	829,886.84	30,486.06	571,257.91
	Other	N/A	N/A	N/A
Total for Wagner		6,301,689.04	136,160.23	4,021,205.97
<b>Other Cities</b>				
	Other	857,321.01	200.00	751,226.86
Total for Other Cities		857,321.01	200.00	751,226.86

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division	Gross Sales	Use Taxable	Taxable Sales
Total for CHARLES MIX County	30,352,455.73	1,812,791.52	15,447,146.25
***** COUNTY RECAP *****			
County: <b>CHARLES MIX</b>			
A Agriculture, Forestry, & Fishing	420,546.80	87,720.09	447,134.22
B Mining	70,324.61	0.00	70,324.61
C Construction	45,704.97	0.00	45,704.97
D Manufacturing	1,716,590.17	62,777.47	112,710.01
E Transportation & Public Utilities	1,237,762.47	4,042.69	845,806.24
F Wholesale Trade	7,510,138.15	33,814.83	1,442,991.73
G Retail Trade	13,471,348.88	1,523,849.15	9,821,633.56
H Finance, Insurance, & Real Estate	58,539.43	0.00	36,183.91
I Services	5,821,500.25	100,587.29	2,624,657.00
Total for CHARLES MIX County	30,352,455.73	1,812,791.52	15,447,146.25
*****			

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>CLARK</b>				
<b>Bradley</b>				
G	Retail Trade	264,803.55	178.72	158,439.07
	Other	13,527.52	4.92	13,510.97
Total for Bradley		278,331.07	183.64	171,950.04
<b>Carpenter</b>				
G	Retail Trade	144,135.85	8,576.68	116,252.77
	Other	433,973.66	5,534.58	296,510.58
Total for Carpenter		578,109.51	14,111.26	412,763.35
<b>Clark</b>				
A	Agriculture, Forestry, & Fishing	310,355.09	74.68	278,270.76
D	Manufacturing	4,905,165.42	54,349.34	1,492,931.04
E	Transportation & Public Utilities	487,589.10	46,048.64	75,614.58
F	Wholesale Trade	497,421.02	112.61	64,372.85
G	Retail Trade	4,336,355.74	6,272.65	1,959,531.56
I	Services	1,472,553.37	1,882.43	402,048.28
	Other	N/A	N/A	N/A
Total for Clark		12,011,560.75	108,815.35	4,274,965.07
<b>Garden City</b>				
G	Retail Trade	251,563.78	30,799.74	127,397.46
	Other	1,208,195.75	16,402.85	83,531.29
Total for Garden City		1,459,759.53	47,202.59	210,928.75
<b>Raymond</b>				
	Other	20.00	30,107.85	30,127.85
Total for Raymond		20.00	30,107.85	30,127.85
<b>Vienna</b>				
G	Retail Trade	78,660.48	0.00	61,685.52
Total for Vienna		78,660.48	0.00	61,685.52
<b>Willow Lake</b>				
A	Agriculture, Forestry, & Fishing	0.00	8,762.86	8,762.86
D	Manufacturing	438,070.07	4,643.60	78,271.88
E	Transportation & Public Utilities	17,852.37	80.57	7,109.66
F	Wholesale Trade	202,528.89	1,230.26	4,490.17
G	Retail Trade	943,366.62	78,426.57	240,492.81
I	Services	38,918.45	511.44	32,915.68
	Other	N/A	N/A	N/A
Total for Willow Lake		1,640,738.31	93,743.39	372,133.06
<b>Other Cities</b>				
	Other	327,701.02	0.00	193,809.32
Total for Other Cities		327,701.02	0.00	193,809.32

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
Total for CLARK County		16,374,880.66	294,164.08	5,728,362.96
***** COUNTY RECAP *****				
County: <b>Clark</b>				
A	Agriculture, Forestry, & Fishing	350,314.90	38,945.39	357,101.28
D	Manufacturing	6,897,791.67	64,668.06	1,879,066.85
E	Transportation & Public Utilities	505,914.01	46,133.52	83,180.24
F	Wholesale Trade	731,666.70	15,875.73	83,415.07
G	Retail Trade	6,306,647.24	124,254.36	2,817,668.70
H	Finance, Insurance, & Real Estate	15,048.88	163.09	15,211.97
I	Services	1,567,497.27	4,123.92	492,718.85
Total for Clark County		16,374,880.66	294,164.08	5,728,362.96
*****				

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>CLAY</b>				
<b>Beresford</b>				
	Other	6,758.38	0.00	6,758.38
	Total for Beresford	6,758.38	0.00	6,758.38
<b>Burbank</b>				
I	Services	49,522.21	0.00	31,450.71
	Other	333,984.62	0.00	45,844.72
	Total for Burbank	383,506.83	0.00	77,295.43
<b>Irene</b>				
E	Transportation & Public Utilities	51,076.90	2,215.36	51,481.50
F	Wholesale Trade	252,762.75	1,713.30	136,932.15
G	Retail Trade	290,096.88	861.57	134,788.38
I	Services	31,582.12	3,070.46	32,179.61
	Other	2,742.93	26.24	2,375.25
	Total for Irene	628,261.59	7,886.93	357,756.89
<b>Vermillion</b>				
A	Agriculture, Forestry, & Fishing	220,094.39	15,345.34	152,677.21
D	Manufacturing	5,972,188.12	84,754.02	894,525.75
E	Transportation & Public Utilities	1,885,913.71	34,733.74	1,794,870.52
F	Wholesale Trade	7,078,157.07	24,845.37	655,191.39
G	Retail Trade	45,913,072.39	203,649.78	12,666,879.76
H	Finance, Insurance, & Real Estate	237,635.37	73,566.94	311,202.31
I	Services	2,263,981.73	58,027.46	1,463,674.78
	Other	28,782.76	0.00	22,935.56
	Total for Vermillion	63,599,825.54	494,922.66	17,961,957.28
<b>Wakonda</b>				
E	Transportation & Public Utilities	6,164.88	11,812.53	17,971.95
F	Wholesale Trade	62,267.74	60.05	14,879.16
G	Retail Trade	140,430.80	363.32	80,633.86
I	Services	2,390,281.55	139,525.18	419,249.80
	Other	21,069.04	12.21	1,082.50
	Total for Wakonda	2,620,214.01	151,773.29	533,817.27
<b>Other Cities</b>				
G	Retail Trade	206,674.22	0.00	102,725.76
I	Services	12,229.27	0.00	12,229.27
	Other	N/A	N/A	N/A
	Total for Other Cities	220,658.49	0.00	116,710.03
	Total for CLAY County	67,459,224.83	654,582.88	19,054,295.28

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Clay</b>				
A	Agriculture, Forestry, & Fishing	224,255.41	15,345.34	156,804.21
D	Manufacturing	5,999,729.06	84,792.47	901,746.50
E	Transportation & Public Utilities	1,944,910.49	48,761.63	1,866,078.97
F	Wholesale Trade	7,393,187.56	26,618.73	807,002.70
G	Retail Trade	46,866,251.91	204,874.68	13,012,865.48
H	Finance, Insurance, & Real Estate	238,135.37	73,566.94	311,702.31
I	Services	4,750,897.26	200,623.09	1,962,084.55
	Other	41,857.76	0.00	36,010.56
	Total for Clay County	67,459,224.83	654,582.88	19,054,295.28

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>CODINGTON</b>				
<b>Florence</b>				
D	Manufacturing	7,927.75	57.39	6,534.56
E	Transportation & Public Utilities	1,120.49	33.15	1,131.00
F	Wholesale Trade	11,890.86	12.16	2,314.46
G	Retail Trade	154,742.47	288.89	81,057.08
I	Services	190,632.86	1,557.53	173,916.82
Total for Florence		366,314.42	1,949.13	264,953.92
<b>Henry</b>				
E	Transportation & Public Utilities	7,205.75	55.37	6,907.21
G	Retail Trade	555,120.16	169.71	368,283.64
I	Services	110,630.00	415.76	104,853.97
	Other	N/A	N/A	N/A
Total for Henry		691,517.60	640.84	493,145.40
<b>Kranzburg</b>				
G	Retail Trade	195,249.76	254.32	90,627.30
	Other	885.12	7.89	852.00
Total for Kranzburg		196,134.88	262.21	91,479.30
<b>South Shore</b>				
E	Transportation & Public Utilities	147,688.70	21.22	7,740.47
F	Wholesale Trade	4,863.93	9.77	461.77
G	Retail Trade	204,109.61	382.90	39,596.21
I	Services	79,345.30	5,000.00	21,955.30
	Other	21,307.54	0.00	788.00
Total for South Shore		457,315.08	5,413.89	70,541.75
<b>Wallace</b>				
G	Retail Trade	156,527.73	244.47	20,334.56
	Other	1,483,580.69	0.81	7,727.02
Total for Wallace		1,640,108.42	245.29	28,061.58
<b>Watertown</b>				
A	Agriculture, Forestry, & Fishing	889,307.34	2,220.88	721,291.55
C	Construction	115,493.64	6,086.80	109,808.75
D	Manufacturing	41,736,127.71	1,849,302.99	4,279,296.22
E	Transportation & Public Utilities	7,276,920.35	254,152.13	6,598,998.92
F	Wholesale Trade	19,696,827.11	66,747.09	4,663,809.53
G	Retail Trade	96,645,357.48	541,394.31	55,661,049.10
H	Finance, Insurance, & Real Estate	924,560.23	4,083.91	736,757.46
I	Services	48,726,872.82	324,763.44	8,969,735.55
	Other	N/A	N/A	N/A
Total for Watertown		216,012,381.69	3,511,928.80	82,203,924.34
<b>Other Cities</b>				
G	Retail Trade	386.00	0.00	386.00
I	Services	19,561.86	0.00	19,561.86
	Other	N/A	N/A	N/A
Total for Other Cities		1,834,142.45	0.00	19,947.86

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
Total for CODINGTON County		221,197,914.54	3,520,440.16	83,172,054.15
***** COUNTY RECAP *****				
County: <b>Codington</b>				
A	Agriculture, Forestry, & Fishing	2,703,501.93	2,220.88	721,291.55
C	Construction	135,891.77	6,086.80	109,808.75
D	Manufacturing	41,757,380.12	1,849,360.38	4,298,887.03
E	Transportation & Public Utilities	7,433,870.75	254,270.42	6,615,721.60
F	Wholesale Trade	21,202,608.68	66,769.17	4,674,403.11
G	Retail Trade	97,911,493.21	542,734.61	56,261,333.89
H	Finance, Insurance, & Real Estate	924,560.23	4,083.91	736,757.46
I	Services	49,127,692.84	331,736.73	9,290,673.50
	Other	N/A	N/A	N/A
Total for Codington County		221,197,914.54	3,520,440.16	83,172,054.15
*****				

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>CORSON</b>				
<b>Keldron</b>				
	Other	26,819.24	0.00	26,819.24
	Total for Keldron	26,819.24	0.00	26,819.24
<b>Mcintosh</b>				
F	Wholesale Trade	4,890.35	17.91	504.40
G	Retail Trade	382,146.02	2,586.80	88,766.02
I	Services	20,641.90	2,616.53	23,258.43
	Other	N/A	N/A	N/A
	Total for McIntosh	439,854.18	5,263.83	143,277.36
<b>Mclaughlin</b>				
E	Transportation & Public Utilities	191,918.29	57.87	41,720.18
F	Wholesale Trade	1,924,046.97	12,474.09	35,353.78
G	Retail Trade	784,578.26	809.36	584,192.96
I	Services	215,415.28	424.71	31,249.97
	Other	16,173.53	1,268.27	11,404.76
	Total for Mclaughlin	3,132,132.33	15,034.30	703,921.65
<b>Morristown</b>				
G	Retail Trade	19,565.46	85.21	17,037.95
	Other	18,579.30	70.91	3,758.15
	Total for Morristown	38,144.76	156.12	20,796.10
<b>Wakpala</b>				
	Other	N/A	N/A	N/A
	Total for Wakpala	N/A	N/A	N/A
<b>Watauga</b>				
I	Services	170,712.03	171.00	27,310.03
	Other	N/A	N/A	N/A
	Total for Watauga	178,946.64	171.00	35,544.64
<b>Other Cities</b>				
G	Retail Trade	372,536.22	4,295.52	281,779.32
	Other	N/A	N/A	N/A
	Total for Other Cities	416,931.61	4,295.52	326,174.71
	Total for CORSON County	4,232,828.76	24,920.77	1,256,533.70

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Corson</b>				
D	Manufacturing	34,082.31	0.84	26,407.60
E	Transportation & Public Utilities	204,161.24	126.09	54,031.35
F	Wholesale Trade	1,945,043.10	12,537.28	37,117.19
G	Retail Trade	1,567,060.57	7,776.89	980,010.86
I	Services	474,314.31	3,212.24	149,363.53
	Other	8,167.23	1,267.43	9,603.17
	Total for Corson County	4,232,828.76	24,920.77	1,256,533.70

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>CUSTER</b>				
<b>Buffalo Gap</b>				
I	Services	3,304.00	0.00	3,304.00
	Other	119,379.26	0.00	26,866.97
Total for Buffalo Gap		122,683.26	0.00	30,170.97
<b>Custer</b>				
A	Agriculture, Forestry, & Fishing	189,772.63	338.21	145,526.28
D	Manufacturing	49,260.99	1,122.16	26,742.36
E	Transportation & Public Utilities	1,979,555.42	17,108.92	1,874,256.45
F	Wholesale Trade	328,111.80	398.50	151,871.30
G	Retail Trade	5,281,527.66	9,934.46	3,683,684.08
H	Finance, Insurance, & Real Estate	213,434.09	0.00	139,897.76
I	Services	6,557,245.36	18,623.72	1,391,450.63
	Other	N/A	N/A	N/A
Total for Custer		14,598,907.95	47,525.97	7,413,428.86
<b>Fairburn</b>				
	Other	22,601.00	0.00	22,601.00
Total for Fairburn		22,601.00	0.00	22,601.00
<b>Hermosa</b>				
A	Agriculture, Forestry, & Fishing	43,233.70	0.00	34,455.73
D	Manufacturing	116,827.40	341.47	83,759.16
E	Transportation & Public Utilities	25,040.74	501.63	23,899.16
F	Wholesale Trade	13,160.91	1.09	1,650.20
G	Retail Trade	1,457,937.96	548.73	671,355.36
I	Services	392,565.51	526.04	210,752.91
	Other	81,921.14	0.00	70,185.39
Total for Hermosa		2,130,687.35	1,918.96	1,096,057.91
<b>Pringle</b>				
E	Transportation & Public Utilities	35,857.03	-84.25	33,303.28
F	Wholesale Trade	59,889.49	6.63	29,406.31
G	Retail Trade	50,828.63	348.33	41,435.91
	Other	254,725.30	105.46	72,593.67
Total for Pringle		401,300.45	376.16	176,739.17
<b>Other Cities</b>				
G	Retail Trade	24,193.52	0.00	18,257.67
I	Services	18,553.06	0.00	17,039.19
	Other	7,444.26	0.00	2,272.48
Total for Other Cities		50,190.84	0.00	37,569.34
Total for CUSTER County		17,326,370.85	49,821.10	8,776,567.25

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Custer</b>				
A	Agriculture, Forestry, & Fishing	341,756.66	338.21	196,220.05
C	Construction	34,315.47	0.00	34,315.47
D	Manufacturing	173,820.28	1,526.69	113,124.21
E	Transportation & Public Utilities	2,040,539.12	17,526.31	1,931,544.82
F	Wholesale Trade	401,162.20	406.21	182,927.81
G	Retail Trade	6,840,709.51	10,831.52	4,440,954.77
H	Finance, Insurance, & Real Estate	229,908.47	0.00	156,372.14
I	Services	6,975,714.98	19,192.16	1,625,969.83
	Other	N/A	N/A	N/A
Total for Custer County		17,326,370.85	49,821.10	8,776,567.25

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>DAVISON</b>				
<b>Ethan</b>				
E	Transportation & Public Utilities	37,154.35	41.05	10,581.00
F	Wholesale Trade	37,900.07	30.47	37,462.60
G	Retail Trade	326,437.69	682.04	247,960.00
I	Services	6,796.76	0.26	6,510.83
	Other	292,307.80	9.95	231,615.99
Total for Ethan		700,596.67	763.76	534,130.42
<b>Mitchell</b>				
A	Agriculture, Forestry, & Fishing	1,160,434.21	11,306.31	693,608.99
C	Construction	58,712.62	0.00	58,712.62
D	Manufacturing	37,321,478.69	880,398.48	2,006,009.26
E	Transportation & Public Utilities	4,691,615.46	130,342.03	4,668,253.56
F	Wholesale Trade	13,777,428.84	297,269.69	1,753,697.51
G	Retail Trade	66,439,020.08	810,145.07	38,730,834.85
H	Finance, Insurance, & Real Estate	460,099.53	48,802.55	263,211.82
I	Services	18,042,529.90	419,926.66	8,281,380.44
	Other	N/A	N/A	N/A
Total for Mitchell		141,953,169.32	2,598,190.80	56,457,559.05
<b>Mount Vernon</b>				
E	Transportation & Public Utilities	6,497.32	30.60	5,938.68
F	Wholesale Trade	461,719.87	69.14	629.74
G	Retail Trade	502,010.66	460.70	237,732.63
I	Services	95,910.82	149.70	88,819.33
	Other	249.11	12,830.19	13,079.30
Total for Mount Vernon		1,066,387.78	13,540.32	346,199.68
<b>Other Cities</b>				
G	Retail Trade	185,086.64	0.00	51,474.39
I	Services	385,920.27	124.45	121,958.95
	Other	N/A	N/A	N/A
Total for Other Cities		823,164.93	569.78	173,878.67
Total for DAVISON County		144,543,318.71	2,613,064.66	57,511,767.82

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Davison</b>				
A	Agriculture, Forestry, & Fishing	1,393,790.30	24,135.11	934,750.00
C	Construction	58,712.62	0.00	58,712.62
D	Manufacturing	37,625,899.79	880,855.14	2,008,370.09
E	Transportation & Public Utilities	4,735,267.14	130,413.67	4,684,773.24
F	Wholesale Trade	14,277,048.77	297,369.30	1,791,789.85
G	Retail Trade	67,452,555.06	811,287.80	39,268,001.87
H	Finance, Insurance, & Real Estate	460,099.53	48,802.55	263,211.82
I	Services	18,531,157.74	420,201.08	8,498,669.55
	Other	N/A	N/A	N/A
Total for Davison County		144,543,318.71	2,613,064.66	57,511,767.82

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>DAY</b>				
<b>Andover</b>				
E	Transportation & Public Utilities	1,076.93	5.07	1,082.00
F	Wholesale Trade	6,352.63	2.06	2,328.05
G	Retail Trade	178,557.33	75.82	95,050.05
	Other	N/A	N/A	N/A
Total for Andover		187,332.98	82.95	99,638.60
<b>Bristol</b>				
E	Transportation & Public Utilities	18,998.38	1,410.19	20,236.51
F	Wholesale Trade	71,449.37	216.39	9,911.85
G	Retail Trade	626,207.67	275.39	305,554.00
I	Services	19,016.90	0.08	11,187.50
	Other	41.77	0.23	42.00
Total for Bristol		735,714.09	1,902.28	346,931.86
<b>Grenville</b>				
G	Retail Trade	49,338.46	55.15	28,212.23
I	Services	24,697.23	0.12	24,323.40
	Other	4,377.24	10.20	659.94
Total for Grenville		78,412.93	65.47	53,195.57
<b>Pierpont</b>				
E	Transportation & Public Utilities	328.89	6.34	321.00
G	Retail Trade	1,082,332.95	566.88	36,545.82
I	Services	678.68	0.15	449.50
	Other	N/A	N/A	N/A
Total for Pierpont		1,083,387.26	573.64	37,363.32
<b>Roslyn</b>				
E	Transportation & Public Utilities	1,268.56	295.58	1,564.14
F	Wholesale Trade	59,266.10	12.45	10,124.63
G	Retail Trade	349,399.04	12,088.71	104,768.33
I	Services	107,300.67	8.26	89,320.08
	Other	55.33	760.04	815.37
Total for Roslyn		517,289.70	13,165.05	206,592.55
<b>Waubay</b>				
D	Manufacturing	125,681.25	-173.89	124,431.41
E	Transportation & Public Utilities	112,383.11	1,696.07	21,495.25
F	Wholesale Trade	9,145.09	15.33	6,260.86
G	Retail Trade	950,250.89	3,963.02	464,634.56
I	Services	155,850.09	188.32	77,171.99
	Other	N/A	N/A	N/A
Total for Waubay		1,354,414.58	5,688.85	695,098.22
<b>Webster</b>				
D	Manufacturing	1,976,569.98	65,614.13	115,639.02
E	Transportation & Public Utilities	1,972,290.41	15,275.77	1,898,306.77
F	Wholesale Trade	445,508.89	2,509.55	49,092.54
G	Retail Trade	11,328,726.71	24,687.41	4,259,951.40
I	Services	1,715,468.01	1,700.39	1,559,904.61
	Other	131,189.59	739.95	139,450.84
Total for Webster		17,569,753.59	110,527.20	8,022,345.18
<b>Other Cities</b>				
	Other	N/A	N/A	N/A
Total for Other Cities		N/A	N/A	N/A

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
Total for DAY County		21,526,305.13	132,005.44	9,461,165.30
***** COUNTY RECAP *****				
County: <b>Day</b>				
A	Agriculture, Forestry, & Fishing	134,310.78	0.00	134,310.78
D	Manufacturing	2,102,379.71	65,491.13	240,249.80
E	Transportation & Public Utilities	2,106,408.84	18,689.47	1,943,068.67
F	Wholesale Trade	595,716.76	2,765.55	77,994.87
G	Retail Trade	14,564,813.04	41,712.39	5,294,716.39
H	Finance, Insurance, & Real Estate	-1,681.67	1,449.58	7,289.21
I	Services	2,024,357.67	1,897.32	1,763,535.58
Total for Day County		21,526,305.13	132,005.44	9,461,165.30
*****				

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>DEUEL</b>				
<b>Astoria</b>				
E	Transportation & Public Utilities	1,525.74	1,011.26	2,537.00
G	Retail Trade	20,458.01	71.50	15,314.51
	Other	59,808.25	0.47	59,808.72
Total for Astoria		81,791.99	1,083.23	77,660.23
<b>Brandt</b>				
F	Wholesale Trade	99,646.33	0.69	85,305.74
G	Retail Trade	29,794.13	76.81	23,158.73
	Other	10,149.98	4.08	7,411.92
Total for Brandt		139,590.45	81.58	115,876.39
<b>Clear Lake</b>				
A	Agriculture, Forestry, & Fishing	1,373,098.20	5,364.95	322,511.49
D	Manufacturing	420,939.80	106,959.25	123,611.95
E	Transportation & Public Utilities	2,392,723.75	12,649.41	2,332,862.75
F	Wholesale Trade	187,692.62	36,265.46	47,345.48
G	Retail Trade	3,274,520.02	4,982.99	1,264,935.20
I	Services	128,246.95	758.11	106,139.95
	Other	N/A	N/A	N/A
Total for Clear Lake		7,783,847.28	166,980.18	4,198,406.82
<b>Gary</b>				
D	Manufacturing	2,191,885.95	10.35	1,123,106.79
E	Transportation & Public Utilities	1,742.23	25.27	1,767.50
G	Retail Trade	210,142.53	872.11	184,444.48
I	Services	313,071.70	1,208.61	311,729.97
	Other	71,760.87	13.46	12,048.07
Total for Gary		2,788,603.28	2,129.80	1,633,096.81
<b>Goodwin</b>				
I	Services	23,066.43	0.00	23,066.43
	Other	N/A	N/A	N/A
Total for Goodwin		25,809.43	56.00	25,865.43
<b>Toronto</b>				
E	Transportation & Public Utilities	1,559.43	7,690.24	9,060.68
F	Wholesale Trade	71,873.58	169.60	8,563.31
G	Retail Trade	2,733,548.56	4,195.90	319,327.86
I	Services	21,458.20	168.47	21,069.16
	Other	9,351.86	28,366.37	37,617.16
Total for Toronto		2,837,791.63	40,590.57	395,638.17
<b>Other Cities</b>				
	Other	N/A	N/A	N/A
Total for Other Cities		N/A	N/A	N/A

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
Total for DEUEL County		13,660,327.06	210,921.36	6,449,436.84
***** COUNTY RECAP *****				
County: <b>Deuel</b>				
A	Agriculture, Forestry, & Fishing	1,380,489.45	33,731.11	355,268.90
D	Manufacturing	2,680,855.16	106,971.92	1,314,649.42
E	Transportation & Public Utilities	2,397,898.72	21,378.61	2,346,577.93
F	Wholesale Trade	423,582.16	36,449.22	148,871.35
G	Retail Trade	6,271,206.26	10,255.30	1,809,979.78
I	Services	499,669.37	2,135.19	473,089.46
	Other	N/A	N/A	N/A
Total for Deuel County		13,660,327.06	210,921.36	6,449,436.84
*****				

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>DEWEY</b>				
<b>Eagle Butte</b>				
E	Transportation & Public Utilities	130,017.93	567.46	24,975.65
F	Wholesale Trade	133,372.17	47.92	69,660.12
G	Retail Trade	4,678,394.17	4,074.59	2,574,981.55
I	Services	159,123.91	768.52	117,301.66
	Other	119,292.65	4.37	100,321.02
Total for Eagle Butte		5,220,200.83	5,462.87	2,887,240.00
<b>Isabel</b>				
E	Transportation & Public Utilities	15,761.72	9.99	2,011.44
F	Wholesale Trade	564,445.99	1,773.41	126,131.59
G	Retail Trade	4,538,165.78	15,444.19	3,006,694.95
I	Services	30,011.36	24.18	29,738.86
	Other	N/A	N/A	N/A
Total for Isabel		5,822,892.41	17,251.77	3,671,243.36
<b>Lantry</b>				
	Other	N/A	N/A	N/A
Total for Lantry		N/A	N/A	N/A
<b>Ridgeview</b>				
	Other	N/A	N/A	N/A
Total for Ridgeview		N/A	N/A	N/A
<b>Timber Lake</b>				
D	Manufacturing	2,711.15	0.45	1,933.00
E	Transportation & Public Utilities	40,760.85	61.39	5,936.16
F	Wholesale Trade	117,681.17	953.70	54,946.56
G	Retail Trade	984,630.61	479.25	669,414.72
I	Services	324,450.44	147.54	317,761.64
	Other	N/A	N/A	N/A
Total for Timber Lake		1,475,955.14	1,642.33	1,052,792.08
<b>Other Cities</b>				
	Other	N/A	N/A	N/A
Total for Other Cities		N/A	N/A	N/A
Total for DEWEY County		12,660,168.32	59,993.72	7,723,145.61

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>DEWEY</b>				
D	Manufacturing	111,402.62	4.83	93,564.52
E	Transportation & Public Utilities	267,071.42	25,115.60	88,936.77
F	Wholesale Trade	815,499.33	2,775.03	250,738.27
G	Retail Trade	10,261,779.58	31,158.03	6,306,947.87
I	Services	513,585.71	940.24	464,802.16
	Other	690,829.65	0.00	518,156.02
Total for DEWEY County		12,660,168.32	59,993.72	7,723,145.61

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>DOUGLAS</b>				
<b>Armour</b>				
A	Agriculture, Forestry, & Fishing	20,848.26	4,370.00	23,834.36
D	Manufacturing	59,128.92	104.10	48,446.89
E	Transportation & Public Utilities	319,853.44	2,967.47	307,459.16
F	Wholesale Trade	1,534,494.93	19.63	31,281.73
G	Retail Trade	1,031,397.15	2,374.32	653,333.64
I	Services	1,805,413.33	72,254.77	402,925.56
Total for Armour		4,771,136.03	82,090.30	1,467,281.34
<b>Corsica</b>				
A	Agriculture, Forestry, & Fishing	11,208.75	0.00	11,200.10
D	Manufacturing	208,233.63	122.59	16,219.55
E	Transportation & Public Utilities	31,294.80	15.95	28,208.54
F	Wholesale Trade	329,579.58	962.11	82,401.72
G	Retail Trade	2,390,995.79	334,195.15	1,522,934.85
I	Services	2,912,197.00	6,661.22	357,342.77
	Other	N/A	N/A	N/A
Total for Corsica		5,889,320.59	341,957.02	2,024,118.58
<b>Delmont</b>				
F	Wholesale Trade	47,304.40	21.42	27,529.95
G	Retail Trade	1,708,752.40	49,659.53	142,824.97
I	Services	15,710.59	244.67	12,316.25
	Other	3,710.19	35.81	3,746.00
Total for Delmont		1,775,477.58	49,961.43	186,417.17
<b>Harrison</b>				
	Other	6,586.28	0.00	5,021.28
Total for Harrison		6,586.28	0.00	5,021.28
<b>New Holland</b>				
	Other	N/A	N/A	N/A
Total for New Holland		N/A	N/A	N/A
Total for DOUGLAS County		12,461,695.35	474,008.75	3,698,338.45

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Douglas</b>				
A	Agriculture, Forestry, & Fishing	32,057.00	4,370.00	35,034.46
D	Manufacturing	267,401.33	226.91	64,705.44
E	Transportation & Public Utilities	354,819.64	3,019.02	339,374.70
F	Wholesale Trade	1,911,378.90	1,003.16	141,213.40
G	Retail Trade	5,131,301.34	386,229.00	2,319,249.46
I	Services	4,758,926.09	79,160.66	792,949.94
	Other	N/A	N/A	N/A
Total for Douglas County		12,461,695.35	474,008.75	3,698,338.45

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>EDMUNDS</b>				
<b>Bowdle</b>				
A	Agriculture, Forestry, & Fishing	77,295.43	2,019.92	78,548.63
E	Transportation & Public Utilities	8,296.90	1,707.24	10,004.14
F	Wholesale Trade	10,923.51	69.56	3,709.05
G	Retail Trade	2,091,460.89	3,481.31	531,814.46
I	Services	1,349,837.92	1,147.14	137,774.87
	Other	N/A	N/A	N/A
Total for Bowdle		3,540,626.80	8,425.72	763,860.65
<b>Hosmer</b>				
D	Manufacturing	251,874.62	53.23	161,512.39
E	Transportation & Public Utilities	1,270.15	21.29	1,090.23
G	Retail Trade	69,040.47	165.08	49,670.27
	Other	421,756.17	972.12	395,399.54
Total for Hosmer		743,941.41	1,211.71	607,672.43
<b>Ipswich/Mina</b>				
A	Agriculture, Forestry, & Fishing	2,721,143.89	0.00	409,896.04
D	Manufacturing	663,416.89	116.61	41,802.84
E	Transportation & Public Utilities	1,730,497.80	11,655.87	1,735,523.35
F	Wholesale Trade	8,131,029.98	52,733.67	141,865.04
G	Retail Trade	3,234,528.44	2,727.64	1,113,836.19
H	Finance, Insurance, & Real Estate	26,606.93	0.00	7,115.00
I	Services	615,967.30	9,767.18	311,052.35
	Other	N/A	N/A	N/A
Total for Ipswich/Mina		17,149,777.22	235,149.75	3,945,825.59
<b>Roscoe</b>				
E	Transportation & Public Utilities	7,203.19	1,328.15	8,293.86
F	Wholesale Trade	611,403.12	597.50	28,255.61
G	Retail Trade	2,117,444.79	894.51	783,048.66
I	Services	123,311.84	109.52	112,606.09
	Other	6,335.27	2,500.00	7,995.63
Total for Roscoe		2,865,698.21	5,429.68	940,199.85
<b>Other Cities</b>				
I	Services	72,260.70	49,252.60	107,517.09
	Other	51,263.42	0.00	51,263.42
Total for Other Cities		123,524.12	49,252.60	158,780.51
Total for EDMUNDS County		24,423,567.76	299,469.46	6,416,339.03

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Edmunds</b>				
A	Agriculture, Forestry, & Fishing	3,190,417.65	5,465.00	868,346.23
D	Manufacturing	924,438.92	170.40	210,820.36
E	Transportation & Public Utilities	1,775,918.04	14,712.54	1,783,561.58
F	Wholesale Trade	8,779,697.94	53,426.00	189,927.18
G	Retail Trade	7,534,072.00	7,268.53	2,499,967.00
H	Finance, Insurance, & Real Estate	26,606.93	0.00	7,115.00
I	Services	2,165,830.27	60,278.21	671,866.90
	Other	N/A	N/A	N/A
Total for Edmunds County		24,423,567.76	299,469.46	6,416,339.03

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>FALL RIVER</b>				
<b>Edgemont</b>				
A	Agriculture, Forestry, & Fishing	119,886.19	0.00	119,886.19
E	Transportation & Public Utilities	5,369.86	80.41	4,965.40
F	Wholesale Trade	3,187.51	7.99	2,275.07
G	Retail Trade	1,868,637.78	1,498.15	895,449.93
I	Services	467,707.21	104.03	344,695.93
	Other	9,002.57	1.74	8,971.50
Total for Edgemont		2,473,791.13	1,692.31	1,376,244.02
<b>Hot Springs</b>				
A	Agriculture, Forestry, & Fishing	203,378.35	59,775.18	262,850.53
D	Manufacturing	79,443.30	2,313.90	51,942.85
E	Transportation & Public Utilities	159,461.46	86.18	138,246.42
F	Wholesale Trade	238,666.93	112.87	81,961.25
G	Retail Trade	9,085,175.86	14,748.48	5,644,788.76
H	Finance, Insurance, & Real Estate	133,282.00	0.00	132,282.00
I	Services	1,320,353.34	223,559.79	1,134,764.34
	Other	139,799.19	0.00	12,022.48
Total for Hot Springs		11,359,560.43	300,596.40	7,458,858.63
<b>Oelrichs</b>				
E	Transportation & Public Utilities	2,263.45	-77.45	2,066.02
G	Retail Trade	132,683.93	-972.89	115,494.48
	Other	N/A	N/A	N/A
Total for Oelrichs		191,842.97	-886.28	167,774.15
<b>Oral</b>				
I	Services	6,486.83	0.00	6,486.83
	Other	N/A	N/A	N/A
Total for Oral		54,828.40	0.00	54,828.40
<b>Smithwick</b>				
	Other	N/A	N/A	N/A
Total for Smithwick		N/A	N/A	N/A
<b>Other Cities</b>				
I	Services	18,988.55	0.00	12,689.23
	Other	N/A	N/A	N/A
Total for Other Cities		19,509.55	0.00	13,210.23
Total for FALL RIVER County		14,099,932.48	301,402.43	9,071,315.43

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Fall River</b>				
A	Agriculture, Forestry, & Fishing	330,087.34	59,775.18	389,559.52
D	Manufacturing	79,865.88	2,315.63	52,334.35
E	Transportation & Public Utilities	167,094.77	89.14	145,277.84
F	Wholesale Trade	241,854.45	120.86	84,236.32
G	Retail Trade	11,128,937.34	15,273.74	6,698,172.94
H	Finance, Insurance, & Real Estate	133,282.00	0.00	132,282.00
I	Services	1,870,431.52	223,827.88	1,548,849.98
	Other	148,379.19	0.00	20,602.48
Total for Fall River County		14,099,932.48	301,402.43	9,071,315.43

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>FAULK</b>				
<b>Chelsea</b>				
G	Retail Trade	133,108.05	4,379.52	88,826.05
	Other	16,821.55	0.00	16,821.55
	Total for Chelsea	149,929.60	4,379.52	105,647.60
<b>Cresbard</b>				
F	Wholesale Trade	60,690.35	45.79	30,676.31
G	Retail Trade	94,336.70	77.73	89,309.75
	Other	5,738.42	4.69	5,512.54
	Total for Cresbard	160,765.46	128.21	125,498.60
<b>Faulkton</b>				
A	Agriculture, Forestry, & Fishing	276,718.58	74.90	228,335.91
D	Manufacturing	1,582,939.36	37,805.86	158,654.40
E	Transportation & Public Utilities	16,313.37	76.54	6,330.50
F	Wholesale Trade	473,124.98	374.61	58,939.56
G	Retail Trade	1,833,757.65	24,795.63	1,260,170.11
I	Services	361,156.04	38,220.58	315,249.91
	Other	N/A	N/A	N/A
	Total for Faulkton	4,554,872.76	101,372.58	2,032,355.39
<b>Onaka</b>				
	Other	14,410.97	0.00	5,401.93
	Total for Onaka	14,410.97	0.00	5,401.93
<b>Orient</b>				
G	Retail Trade	457,713.33	931.98	79,898.14
I	Services	1,402.69	0.54	913.50
	Other	258.78	8.11	259.95
	Total for Orient	459,374.80	940.63	81,071.59
<b>Rockham</b>				
	Other	N/A	N/A	N/A
	Total for Rockham	N/A	N/A	N/A
<b>Seneca</b>				
I	Services	143,668.18	0.00	143,668.18
	Other	10,776.92	0.00	10,341.50
	Total for Seneca	154,445.10	0.00	154,009.68
	Total for FAULK County	5,521,323.70	106,820.94	2,531,509.79

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Faulk</b>				
A	Agriculture, Forestry, & Fishing	282,727.62	74.90	228,335.91
D	Manufacturing	1,583,089.53	37,806.69	158,805.40
E	Transportation & Public Utilities	16,528.39	85.52	6,554.50
F	Wholesale Trade	537,263.33	423.18	93,059.72
G	Retail Trade	2,530,866.58	30,184.86	1,526,719.48
I	Services	552,757.47	38,221.31	506,131.78
	Other	18,090.78	24.47	11,903.00
	Total for Faulk County	5,521,323.70	106,820.94	2,531,509.79

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>GRANT</b>				
<b>Big Stone City</b>				
D	Manufacturing	132,408.18	3,660.60	77,035.71
E	Transportation & Public Utilities	73,669.12	629,003.92	701,370.37
F	Wholesale Trade	-59,320.81	2.25	-40,379.86
G	Retail Trade	741,475.98	502.85	475,371.45
I	Services	946,008.80	18,415.58	641,171.47
	Other	21,161,852.99	173,150.96	175,960.31
Total for Big Stone City		22,996,094.27	824,736.15	2,030,529.45
<b>Labolt</b>				
G	Retail Trade	6,546.38	43.29	3,056.00
	Other	12,080.12	138.60	1,925.01
Total for Labolt		18,626.50	181.89	4,981.01
<b>Marvin</b>				
	Other	36,477.78	0.00	36,477.78
Total for Marvin		36,477.78	0.00	36,477.78
<b>Milbank</b>				
A	Agriculture, Forestry, & Fishing	352,186.71	643.48	349,879.40
B	Mining	475,504.45	131,272.86	188,456.05
D	Manufacturing	65,389,024.55	386,763.63	554,559.05
E	Transportation & Public Utilities	1,273,770.50	75,846.25	1,200,648.27
F	Wholesale Trade	5,595,673.16	21,421.48	1,031,828.94
G	Retail Trade	17,996,094.89	81,588.40	6,759,591.52
H	Finance, Insurance, & Real Estate	163,104.96	6,488.22	168,332.45
I	Services	2,607,671.95	43,775.71	1,470,985.74
Total for Milbank		93,853,031.16	747,800.03	11,724,281.42
<b>Revillo</b>				
F	Wholesale Trade	3,270,547.52	17,093.56	28,250.05
G	Retail Trade	32,981.57	279.91	25,566.75
I	Services	106,830.86	11,506.78	98,309.77
	Other	108,568.45	1,285.13	32,595.35
Total for Revillo		3,518,928.41	30,165.38	184,721.92
<b>Stockholm</b>				
	Other	10,901.35	0.00	6,058.27
Total for Stockholm		10,901.35	0.00	6,058.27
<b>Strandburg</b>				
	Other	N/A	N/A	N/A
Total for Strandburg		N/A	N/A	N/A
<b>Twin Brooks</b>				
	Other	8,881,331.40	15,810.21	78,516.50
Total for Twin Brooks		8,881,331.40	15,810.21	78,516.50
<b>Other Cities</b>				
A	Agriculture, Forestry, & Fishing	0.00	18,306.22	18,306.22
G	Retail Trade	141,763.23	0.00	108,932.28
I	Services	120,893.11	41,614.74	73,407.85
	Other	N/A	N/A	N/A
Total for Other Cities		710,954.84	367,640.09	558,370.60

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
Total for GRANT County		130,047,089.71	1,986,333.75	14,644,680.95
***** COUNTY RECAP *****				
County: <b>Grant</b>				
A	Agriculture, Forestry, & Fishing	446,196.04	30,351.65	401,299.06
B	Mining	21,634,548.09	294,305.72	351,488.91
D	Manufacturing	66,008,398.41	429,528.24	753,067.61
E	Transportation & Public Utilities	1,348,657.94	973,581.71	2,171,968.50
F	Wholesale Trade	8,822,551.45	38,540.74	1,024,770.45
G	Retail Trade	27,806,540.62	98,224.65	7,457,381.67
H	Finance, Insurance, & Real Estate	163,104.96	6,488.22	168,332.45
I	Services	3,814,282.85	115,312.81	2,313,562.95
	Other	N/A	N/A	N/A
Total for Grant County		130,047,089.71	1,986,333.75	14,644,680.95
*****				

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>GREGORY</b>				
<b>Bonesteel</b>				
D	Manufacturing	454,950.03	104.36	373,743.87
G	Retail Trade	396,717.63	524.32	283,897.17
I	Services	47,064.57	0.07	46,388.58
	Other	15,076.47	41.05	1,648.92
Total for Bonesteel		913,808.71	669.80	705,678.54
<b>Burke</b>				
A	Agriculture, Forestry, & Fishing	268,590.23	204.44	78,819.79
D	Manufacturing	39,790.79	2.88	27,226.05
E	Transportation & Public Utilities	63,036.24	342.91	51,260.48
F	Wholesale Trade	274,218.43	417.00	153,075.60
G	Retail Trade	1,179,455.35	1,904.47	624,079.33
I	Services	608,813.96	359.36	383,112.81
	Other	8,761.74	152.00	8,913.74
Total for Burke		2,442,666.73	3,383.07	1,326,487.80
<b>Dallas</b>				
F	Wholesale Trade	3,487.21	4.83	1,284.95
G	Retail Trade	271,420.79	78.69	251,729.62
I	Services	382,364.38	111.52	379,775.69
Total for Dallas		657,272.38	195.04	632,790.26
<b>Fairfax</b>				
F	Wholesale Trade	655,389.46	3,415.68	68,780.24
G	Retail Trade	364,383.39	282.88	272,467.72
I	Services	22,108.88	1.06	13,413.86
	Other	9,334.35	50.97	2,926.52
Total for Fairfax		1,051,216.07	3,750.59	357,588.34
<b>Gregory</b>				
A	Agriculture, Forestry, & Fishing	619,141.61	720.40	225,143.70
D	Manufacturing	45,891.36	4.47	16,964.35
E	Transportation & Public Utilities	54,707.69	19.31	45,974.00
F	Wholesale Trade	1,271,668.75	9,462.31	363,747.41
G	Retail Trade	3,043,730.87	11,093.52	2,042,023.27
I	Services	4,833,667.43	6,369.46	2,356,228.26
	Other	N/A	N/A	N/A
Total for Gregory		10,180,546.68	30,780.39	5,122,799.28
<b>Herrick</b>				
I	Services	28,895.51	0.00	24,305.76
	Other	N/A	N/A	N/A
Total for Herrick		59,156.87	57.00	34,203.39
<b>Other Cities</b>				
	Other	N/A	N/A	N/A
Total for Other Cities		N/A	N/A	N/A

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
Total for GREGORY County		15,471,263.59	38,835.90	8,336,733.76
***** COUNTY RECAP *****				
County: <b>GREGORY</b>				
A	Agriculture, Forestry, & Fishing	887,917.76	924.85	304,140.41
D	Manufacturing	548,938.98	161.46	419,832.02
E	Transportation & Public Utilities	119,237.69	369.23	98,735.25
F	Wholesale Trade	2,219,188.19	13,335.09	587,888.20
G	Retail Trade	5,299,143.19	13,940.88	3,497,268.54
H	Finance, Insurance, & Real Estate	21,729.61	152.00	19,181.07
I	Services	6,076,337.08	6,841.47	3,347,237.31
	Other	N/A	N/A	N/A
Total for GREGORY County		15,471,263.59	38,835.90	8,336,733.76
*****				

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>HAAKON</b>				
<b>Midland</b>				
E	Transportation & Public Utilities	3,109.48	12.10	3,121.58
F	Wholesale Trade	226,208.61	1,356.44	54,056.81
G	Retail Trade	138,182.43	94.09	75,660.33
I	Services	134,118.85	751.90	41,770.64
	Other	N/A	N/A	N/A
Total for Midland		503,222.75	2,227.09	174,878.10
<b>Milesville</b>				
	Other	69,744.05	1,598.34	57,144.60
Total for Milesville		69,744.05	1,598.34	57,144.60
<b>Philip</b>				
D	Manufacturing	112,552.69	1,114.32	7,059.87
E	Transportation & Public Utilities	1,095,167.91	227.61	242,254.09
F	Wholesale Trade	1,604,915.43	50,826.21	122,807.74
G	Retail Trade	3,425,739.47	22,074.06	1,653,081.92
H	Finance, Insurance, & Real Estate	6,081.06	31.50	4,618.46
I	Services	570,264.38	13,656.67	524,205.96
	Other	N/A	N/A	N/A
Total for Philip		6,931,088.06	87,930.37	2,670,395.16
Total for HAAKON County		7,504,054.86	91,755.80	2,902,417.86

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>HAAKON</b>				
D	Manufacturing	114,156.07	1,126.89	7,328.61
E	Transportation & Public Utilities	1,098,277.39	239.70	245,375.67
F	Wholesale Trade	1,831,124.04	52,182.64	176,864.55
G	Retail Trade	3,595,660.14	22,168.15	1,746,282.70
H	Finance, Insurance, & Real Estate	6,081.06	31.50	4,618.46
I	Services	704,383.23	14,408.57	565,976.60
	Other	N/A	N/A	N/A
Total for HAAKON County		7,504,054.86	91,755.80	2,902,417.86

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>HAMLIN</b>				
<b>Bryant</b>				
D	Manufacturing	11,723.85	0.33	3,247.66
E	Transportation & Public Utilities	102,492.30	171.77	100,541.24
F	Wholesale Trade	500,422.82	70.72	217,176.72
G	Retail Trade	2,331,047.08	1,392.69	565,590.04
I	Services	465,440.63	9,098.38	429,789.18
	Other	0.00	26,710.43	26,710.43
Total for Bryant		3,411,126.68	37,444.31	1,343,055.27
<b>Castlewood</b>				
A	Agriculture, Forestry, & Fishing	83,469.43	8,804.92	92,274.35
D	Manufacturing	21,379.24	89.60	21,444.09
E	Transportation & Public Utilities	32,152.47	160.01	16,977.48
F	Wholesale Trade	70,047.70	240.58	38,171.34
G	Retail Trade	3,703,180.50	46,948.83	797,638.47
I	Services	44,588.10	353.66	34,202.79
Total for Castlewood		3,954,817.44	56,597.60	1,000,708.52
<b>Estelline</b>				
D	Manufacturing	11,465.18	30.84	11,066.25
E	Transportation & Public Utilities	76,873.44	342,472.37	409,595.81
F	Wholesale Trade	888,816.65	586.77	14,547.68
G	Retail Trade	2,777,903.64	557.18	572,157.97
I	Services	246,339.58	3,175.76	204,608.57
Total for Estelline		4,001,398.49	346,822.91	1,211,976.28
<b>Hayti</b>				
D	Manufacturing	43,799.97	49.77	40,679.00
E	Transportation & Public Utilities	2,368,411.30	131.39	23,569.28
F	Wholesale Trade	11,466.64	22.61	8,656.11
G	Retail Trade	463,181.84	6,843.47	186,753.52
I	Services	492,247.33	695.60	421,137.66
	Other	83,796.69	0.00	97,497.15
Total for Hayti		3,462,903.77	7,742.84	778,292.72
<b>Hazel</b>				
E	Transportation & Public Utilities	127,618.57	49.09	5,811.15
G	Retail Trade	416,581.13	757.36	229,674.76
I	Services	261,978.46	4,658.71	173,688.44
	Other	N/A	N/A	N/A
Total for Hazel		810,695.77	5,476.49	409,572.27
<b>Lake Norden</b>				
A	Agriculture, Forestry, & Fishing	576,169.53	0.00	573,253.53
D	Manufacturing	50,397,270.40	90,701.00	94,650.97
E	Transportation & Public Utilities	22,296.09	369.51	21,315.22
F	Wholesale Trade	1,993,534.94	77.66	275,418.93
G	Retail Trade	6,612,148.28	39,071.41	1,908,510.15
I	Services	241,844.46	2,229.38	110,959.74
	Other	N/A	N/A	N/A
Total for Lake Norden		59,866,268.70	132,448.95	3,007,113.54
<b>Other Cities</b>				
G	Retail Trade	303,558.84	0.00	282,766.99
I	Services	48,749.73	0.00	47,329.73
Total for Other Cities		352,308.57	0.00	330,096.72

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
Total for HAMLIN County		75,859,519.44	586,533.11	8,080,815.32
***** COUNTY RECAP *****				
County: <b>Hamlin</b>				
A	Agriculture, Forestry, & Fishing	753,766.11	35,515.35	786,365.46
D	Manufacturing	50,485,729.14	90,872.04	171,178.97
E	Transportation & Public Utilities	2,729,844.18	343,354.14	577,810.18
F	Wholesale Trade	3,468,715.87	1,009.16	554,277.70
G	Retail Trade	16,607,601.30	95,570.93	4,543,091.90
I	Services	1,801,188.30	20,211.49	1,421,716.11
	Other	12,674.54	0.00	26,375.00
Total for Hamlin County		75,859,519.44	586,533.11	8,080,815.32
*****				

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>HAND</b>				
<b>Miller</b>				
A	Agriculture, Forestry, & Fishing	255,289.13	194.56	244,207.72
D	Manufacturing	903,180.05	1,683.84	472,959.26
E	Transportation & Public Utilities	1,878,354.12	9,802.07	242,219.17
F	Wholesale Trade	1,302,278.94	7,195.41	182,455.76
G	Retail Trade	5,410,246.39	8,842.56	2,331,612.93
H	Finance, Insurance, & Real Estate	94,647.82	10,124.67	96,768.39
I	Services	2,496,580.88	74,357.84	414,816.80
Total for Miller		12,340,577.32	112,200.95	3,985,040.03
<b>Ree Heights</b>				
I	Services	218,285.00	0.00	218,285.00
	Other	N/A	N/A	N/A
Total for Ree Heights		441,786.08	1,413.60	443,199.68
<b>Saint Lawrence</b>				
D	Manufacturing	88,480.81	2.09	79,672.90
E	Transportation & Public Utilities	4,501.21	1,017.29	5,518.50
F	Wholesale Trade	2,313,758.83	547.68	1,989.46
G	Retail Trade	109,224.22	99.06	102,401.84
I	Services	254,484.67	0.78	97,976.38
	Other	N/A	N/A	N/A
Total for Saint Lawrence		2,770,449.73	5,151.43	291,043.60
<b>Other Cities</b>				
A	Agriculture, Forestry, & Fishing	289,671.99	200.00	277,777.99
I	Services	125,349.83	0.00	125,349.83
	Other	94,334.40	0.00	94,334.40
Total for Other Cities		509,356.22	200.00	497,462.22
Total for HAND County		16,062,169.36	118,965.98	5,216,745.53

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Hand</b>				
A	Agriculture, Forestry, & Fishing	768,384.20	5,292.68	750,306.91
D	Manufacturing	991,660.86	1,685.93	552,632.16
E	Transportation & Public Utilities	1,882,855.33	10,819.36	247,737.67
F	Wholesale Trade	3,668,357.77	7,743.10	236,765.22
G	Retail Trade	5,519,548.60	8,941.62	2,434,092.77
H	Finance, Insurance, & Real Estate	94,647.82	10,124.67	96,768.39
I	Services	3,094,700.38	74,358.62	856,428.01
	Other	N/A	N/A	N/A
Total for Hand County		16,062,169.36	118,965.98	5,216,745.53

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>HANSON</b>				
<b>Alexandria</b>				
A	Agriculture, Forestry, & Fishing	2,818,035.48	1,092.85	127,388.79
D	Manufacturing	1,153,794.42	1,938.74	7,654.73
E	Transportation & Public Utilities	13,926.95	20.55	13,947.50
F	Wholesale Trade	-30,230.03	26,528.37	7,689.18
G	Retail Trade	2,737,775.34	3,326.06	723,863.80
I	Services	162,051.07	2.50	142,182.70
Total for Alexandria		6,855,353.23	32,909.05	1,022,726.70
<b>Emery</b>				
D	Manufacturing	56,038.51	98.95	12,070.00
F	Wholesale Trade	147,997.79	12,357.51	26,484.07
G	Retail Trade	674,482.54	1,229.86	332,351.53
I	Services	17,622.12	0.45	16,882.82
	Other	27,069.13	194.49	19,820.40
Total for Emery		923,210.09	13,881.26	407,608.82
<b>Fulton</b>				
	Other	89,771.10	0.00	82,415.20
Total for Fulton		89,771.10	0.00	82,415.20
<b>Other Cities</b>				
I	Services	52,363.38	0.00	52,363.38
	Other	2,450,025.08	3,968.92	581,917.87
Total for Other Cities		2,502,388.46	3,968.92	634,281.25
Total for HANSON County		10,370,722.88	50,759.23	2,147,031.97

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Hanson</b>				
A	Agriculture, Forestry, & Fishing	2,833,058.48	1,092.85	142,398.57
D	Manufacturing	1,343,399.83	2,784.01	64,778.06
E	Transportation & Public Utilities	602,894.76	215.04	23,819.95
F	Wholesale Trade	1,826,171.79	38,885.88	539,050.90
G	Retail Trade	3,426,937.74	7,778.50	1,074,117.78
I	Services	319,356.88	2.95	291,393.31
	Other	N/A	N/A	N/A
Total for Hanson County		10,370,722.88	50,759.23	2,147,031.97

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>HARDING</b>				
<b>Buffalo</b>				
D	Manufacturing	282,184.21	4.57	55,999.30
E	Transportation & Public Utilities	2,402.77	31.53	2,434.30
F	Wholesale Trade	25,838.14	14.73	21,431.02
G	Retail Trade	1,892,832.57	605.64	946,354.15
I	Services	285,464.84	1,570.38	236,535.23
	Other	101,903.62	0.00	101,857.98
Total for Buffalo		2,590,626.15	2,226.85	1,364,611.98
<b>Camp Crook</b>				
G	Retail Trade	15,143.16	58.85	10,673.82
	Other	52,846.23	11.26	51,535.24
Total for Camp Crook		67,989.39	70.11	62,209.06
<b>Ludlow</b>				
	Other	35,571.50	0.00	35,521.50
Total for Ludlow		35,571.50	0.00	35,521.50
<b>Reva</b>				
	Other	N/A	N/A	N/A
Total for Reva		N/A	N/A	N/A
<b>Other Cities</b>				
	Other	18,658.25	0.00	18,658.25
Total for Other Cities		18,658.25	0.00	18,658.25
Total for HARDING County		2,794,816.66	3,146.96	1,518,091.48

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Harding</b>				
D	Manufacturing	282,377.14	5.64	56,193.30
E	Transportation & Public Utilities	2,812.58	41.72	2,854.30
F	Wholesale Trade	25,838.14	14.73	21,431.02
G	Retail Trade	2,037,958.11	1,514.49	1,042,129.66
I	Services	337,877.08	1,570.38	287,625.22
	Other	107,953.62	0.00	107,857.98
Total for Harding County		2,794,816.66	3,146.96	1,518,091.48

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>HUGHES</b>				
<b>Blunt</b>				
E	Transportation & Public Utilities	1,901,324.14	1,551.04	1,803,139.07
F	Wholesale Trade	2,918.84	15.20	450.27
G	Retail Trade	1,541,667.81	585.44	257,873.20
I	Services	27,871.15	0.48	27,255.00
	Other	N/A	N/A	N/A
Total for Blunt		3,473,781.94	2,152.17	2,088,717.54
<b>Harrold</b>				
F	Wholesale Trade	144,379.24	858.63	4,223.61
G	Retail Trade	82,774.96	120.95	30,521.26
I	Services	12,341.69	0.74	12,242.93
	Other	3,502,350.93	70,180.43	237,346.92
Total for Harrold		3,741,846.82	71,160.76	284,334.72
<b>Pierre</b>				
A	Agriculture, Forestry, & Fishing	844,576.31	4,335.89	582,799.31
D	Manufacturing	434,959.95	1,939.25	198,431.27
E	Transportation & Public Utilities	2,736,194.48	125,438.63	1,731,087.42
F	Wholesale Trade	3,488,414.26	19,476.35	1,230,211.00
G	Retail Trade	44,208,292.01	146,969.54	28,269,812.67
H	Finance, Insurance, & Real Estate	417,555.17	207,081.43	589,506.14
I	Services	20,477,170.29	288,226.78	6,273,400.73
J	Public Administration	225,914.76	0.00	118,251.18
	Other	N/A	N/A	N/A
Total for Pierre		72,851,637.12	793,467.86	39,007,956.60
<b>Other Cities</b>				
	Other	112,141.60	0.00	91,787.05
Total for Other Cities		112,141.60	0.00	91,787.05
Total for HUGHES County		80,179,407.48	866,780.79	41,472,795.91

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Hughes</b>				
A	Agriculture, Forestry, & Fishing	1,003,862.45	74,123.89	811,873.45
D	Manufacturing	3,769,184.79	2,222.00	198,743.05
E	Transportation & Public Utilities	4,646,358.57	127,099.35	3,542,187.49
F	Wholesale Trade	3,635,712.34	20,350.18	1,234,884.88
G	Retail Trade	45,890,146.14	147,675.94	28,595,263.93
H	Finance, Insurance, & Real Estate	469,694.76	207,081.43	641,645.73
I	Services	20,519,973.79	288,228.01	6,315,489.32
J	Public Administration	225,914.76	0.00	118,251.18
	Other	N/A	N/A	N/A
Total for Hughes County		80,179,407.48	866,780.79	41,472,795.91

\*\*\*\*\*

## COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY

Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>HUTCHINSON</b>				
<b>Dimock</b>				
F	Wholesale Trade	358,304.03	13,178.14	16,462.88
G	Retail Trade	580,290.52	2,207.02	301,501.81
I	Services	112,683.52	0.21	108,970.98
	Other	319,335.52	12.36	305,175.02
Total for Dimock		1,370,613.60	15,397.73	732,110.69
<b>Freeman</b>				
A	Agriculture, Forestry, & Fishing	276,668.58	733.29	141,097.08
D	Manufacturing	1,127,234.57	1,569.85	109,406.11
E	Transportation & Public Utilities	9,672.80	153.00	9,767.72
F	Wholesale Trade	1,198,035.96	773.11	580,944.34
G	Retail Trade	11,184,743.41	25,170.67	1,962,462.48
I	Services	943,800.06	79,298.35	531,285.46
Total for Freeman		14,740,155.38	107,698.26	3,334,963.19
<b>Kaylor</b>				
	Other	N/A	N/A	N/A
Total for Kaylor		N/A	N/A	N/A
<b>Menno</b>				
A	Agriculture, Forestry, & Fishing	34,023.18	0.00	26,245.49
D	Manufacturing	695.67	165.20	375.84
F	Wholesale Trade	945,744.27	262.75	178,392.25
G	Retail Trade	8,958,375.08	818.68	602,307.61
I	Services	162,057.10	565.91	145,097.22
	Other	N/A	N/A	N/A
Total for Menno		10,101,259.44	1,826.89	952,796.91
<b>Olivet</b>				
D	Manufacturing	808,744.48	92,769.14	206,694.71
G	Retail Trade	1,199,968.87	14,475.58	22,438.46
	Other	109,085.68	13.34	83,619.29
Total for Olivet		2,117,799.02	107,258.06	312,752.46
<b>Parkston</b>				
A	Agriculture, Forestry, & Fishing	106,928.85	0.00	103,519.45
D	Manufacturing	1,626,224.97	353.90	65,619.91
E	Transportation & Public Utilities	74,564.78	192.84	65,215.79
F	Wholesale Trade	118,141.38	302.64	43,878.69
G	Retail Trade	4,804,948.64	16,745.11	1,820,264.37
H	Finance, Insurance, & Real Estate	6,941.00	0.00	6,908.50
I	Services	933,148.29	58,696.55	569,848.45
	Other	N/A	N/A	N/A
Total for Parkston		7,670,897.92	76,291.05	2,675,255.16
<b>Tripp</b>				
A	Agriculture, Forestry, & Fishing	7,993.59	18,347.87	26,331.36
F	Wholesale Trade	20,818.82	27.36	10,144.26
G	Retail Trade	568,806.32	478.83	239,108.12
I	Services	68,040.04	3.37	67,689.73
	Other	2,447.18	36.85	2,178.50
Total for Tripp		668,105.94	18,894.28	345,451.97
<b>Other Cities</b>				
	Other	858,643.32	3,293.31	290,019.73
Total for Other Cities		858,643.32	3,293.31	290,019.73

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
Total for HUTCHINSON County		37,668,434.61	330,953.73	8,747,460.08
***** COUNTY RECAP *****				
County: <b>Hutchinson</b>				
A	Agriculture, Forestry, & Fishing	743,394.33	19,081.16	600,785.90
D	Manufacturing	3,699,790.64	94,881.09	511,612.28
E	Transportation & Public Utilities	87,143.64	390.29	77,934.01
F	Wholesale Trade	2,645,500.69	14,553.46	830,297.14
G	Retail Trade	28,153,176.38	63,483.34	5,205,745.49
H	Finance, Insurance, & Real Estate	41,309.00	0.00	19,802.50
I	Services	2,297,907.44	138,564.39	1,501,070.26
	Other	N/A	N/A	N/A
Total for Hutchinson County		37,668,434.61	330,953.73	8,747,460.08
*****				

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>HYDE</b>				
<b>Highmore</b>				
A	Agriculture, Forestry, & Fishing	195,910.15	214.92	148,356.97
D	Manufacturing	305,412.15	608.79	282,252.27
E	Transportation & Public Utilities	1,818,916.82	66,206.00	867,107.46
F	Wholesale Trade	329,791.97	1,256.82	42,862.74
G	Retail Trade	2,144,766.15	3,987.60	746,880.52
I	Services	495,777.87	169.15	454,305.35
	Other	28,244.16	0.00	25,323.23
Total for Highmore		5,318,819.27	72,443.28	2,567,088.54
<b>Holabird</b>				
	Other	N/A	N/A	N/A
Total for Holabird		N/A	N/A	N/A
<b>Stephan</b>				
	Other	N/A	N/A	N/A
Total for Stephan		N/A	N/A	N/A
<b>Other Cities</b>				
	Other	N/A	N/A	N/A
Total for Other Cities		N/A	N/A	N/A
Total for HYDE County		5,536,855.53	72,443.28	2,667,898.20

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>HYDE</b>				
A	Agriculture, Forestry, & Fishing	195,910.15	214.92	148,356.97
D	Manufacturing	305,412.15	608.79	282,252.27
E	Transportation & Public Utilities	1,818,916.82	66,206.00	867,107.46
F	Wholesale Trade	534,458.23	1,256.82	130,302.40
G	Retail Trade	2,144,766.15	3,987.60	746,880.52
I	Services	509,147.87	169.15	467,675.35
	Other	28,244.16	0.00	25,323.23
Total for HYDE County		5,536,855.53	72,443.28	2,667,898.20

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>JACKSON</b>				
<b>Belvidere</b>				
G	Retail Trade	129,025.93	136.40	31,707.42
	Other	1,375.97	3.79	363.85
Total for Belvidere		130,401.91	140.20	32,071.27
<b>Interior</b>				
E	Transportation & Public Utilities	4,307.71	57.01	3,916.00
G	Retail Trade	210,030.10	208.15	139,634.00
I	Services	33,264.78	0.15	27,014.01
	Other	N/A	N/A	N/A
Total for Interior		251,131.70	274.13	170,867.33
<b>Kadoka</b>				
D	Manufacturing	383,233.73	90.08	20,165.37
E	Transportation & Public Utilities	12,430.29	113.58	11,999.00
F	Wholesale Trade	265,875.04	75.23	12,344.80
G	Retail Trade	1,837,688.51	2,085.17	788,857.92
I	Services	209,920.73	561.61	196,032.17
	Other	52,869.60	355.84	32,215.21
Total for Kadoka		2,762,017.90	3,281.52	1,061,614.47
<b>Other Cities</b>				
G	Retail Trade	86,247.38	0.00	21,597.69
I	Services	3,481.00	0.00	3,481.00
	Other	N/A	N/A	N/A
Total for Other Cities		337,236.00	1,289.74	269,848.13
Total for JACKSON County		3,480,787.50	4,985.59	1,534,401.20

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Jackson</b>				
A	Agriculture, Forestry, & Fishing	300,377.22	1,289.74	276,628.81
D	Manufacturing	383,296.38	90.43	20,228.37
E	Transportation & Public Utilities	16,935.62	171.97	16,114.00
F	Wholesale Trade	270,269.71	85.97	12,649.47
G	Retail Trade	2,262,991.93	2,429.73	981,797.03
I	Services	246,916.65	561.91	226,627.68
	Other	N/A	N/A	N/A
Total for Jackson County		3,480,787.50	4,985.59	1,534,401.20

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>JERAULD</b>				
<b>Alpena</b>				
D	Manufacturing	153,770.50	267,512.04	308,763.97
E	Transportation & Public Utilities	8,169.54	100.61	6,907.00
F	Wholesale Trade	364,196.78	1,587.49	53,565.41
G	Retail Trade	4,728,820.50	5,326.17	676,653.83
I	Services	697,031.28	18,455.14	104,504.64
	Other	N/A	N/A	N/A
Total for Alpena		5,952,370.19	292,981.45	1,150,776.45
<b>Lane</b>				
G	Retail Trade	16,200.73	854.89	15,662.77
	Other	N/A	N/A	N/A
Total for Lane		16,228.54	855.09	15,690.77
<b>Wessington Springs</b>				
A	Agriculture, Forestry, & Fishing	221,531.85	0.00	206,795.60
D	Manufacturing	122,105.40	331.91	108,603.79
E	Transportation & Public Utilities	142,251.28	16,417.16	129,056.21
F	Wholesale Trade	472,586.95	167.82	358,204.71
G	Retail Trade	2,941,340.33	34,876.42	1,700,003.10
I	Services	591,659.28	1,587.38	512,202.00
Total for Wessington Springs		4,491,475.10	53,380.69	3,014,865.41
<b>Other Cities</b>				
I	Services	587,038.78	0.00	584,835.78
	Other	N/A	N/A	N/A
Total for Other Cities		2,367,557.21	0.00	2,294,170.76
Total for JERAULD County		12,827,631.05	347,217.22	6,475,503.39

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Jerauld</b>				
A	Agriculture, Forestry, & Fishing	409,479.92	0.00	394,743.67
D	Manufacturing	275,875.90	267,843.96	417,367.76
E	Transportation & Public Utilities	1,743,400.58	16,517.96	1,657,759.72
F	Wholesale Trade	836,783.73	1,755.31	411,770.12
G	Retail Trade	7,686,361.56	41,057.49	2,392,319.70
I	Services	1,875,729.34	20,042.51	1,201,542.42
Total for Jerauld County		12,827,631.05	347,217.22	6,475,503.39

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>JONES</b>				
<b>Draper</b>				
I	Services	256,811.41	606.29	188,966.32
	Other	N/A	N/A	N/A
Total for Draper		261,045.59	606.29	193,200.50
<b>Murdo</b>				
D	Manufacturing	1,489.73	6.13	763.37
E	Transportation & Public Utilities	1,633,769.02	14,968.39	1,261,835.31
F	Wholesale Trade	421,145.43	2,094.68	41,121.90
G	Retail Trade	5,141,775.96	2,993.24	1,177,736.53
I	Services	385,732.04	932.91	375,034.28
	Other	N/A	N/A	N/A
Total for Murdo		7,586,670.49	20,995.35	2,857,841.39
<b>Other Cities</b>				
	Other	N/A	N/A	N/A
Total for Other Cities		N/A	N/A	N/A
Total for JONES County		7,867,523.90	21,601.64	3,070,534.71

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Jones</b>				
D	Manufacturing	1,489.73	6.13	763.37
E	Transportation & Public Utilities	1,633,769.02	14,968.39	1,261,835.31
F	Wholesale Trade	421,145.43	2,094.68	41,121.90
G	Retail Trade	5,146,010.14	2,993.24	1,181,970.71
I	Services	660,208.27	1,539.20	581,665.42
	Other	N/A	N/A	N/A
Total for Jones County		7,867,523.90	21,601.64	3,070,534.71

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>KINGSBURY</b>				
<b>Arlington</b>				
D	Manufacturing	38,646.40	329.87	33,951.75
E	Transportation & Public Utilities	235,814.80	733.53	215,564.40
F	Wholesale Trade	1,144,889.48	33,765.20	181,810.37
G	Retail Trade	872,981.91	1,458.09	557,638.29
I	Services	79,874.22	119.56	67,169.69
	Other	N/A	N/A	N/A
Total for Arlington		2,372,206.80	36,406.25	1,056,134.50
<b>Badger</b>				
G	Retail Trade	455,540.56	54.00	83,459.00
	Other	24,016.99	0.00	23,531.25
Total for Badger		479,557.55	54.00	106,990.25
<b>Desmet</b>				
A	Agriculture, Forestry, & Fishing	144,480.15	4,561.34	148,837.70
D	Manufacturing	5,045,577.29	25,418.34	102,196.07
E	Transportation & Public Utilities	31,765.81	896.63	30,838.18
F	Wholesale Trade	161,090.95	228.46	148,040.09
G	Retail Trade	2,173,836.07	77,067.96	1,215,106.58
I	Services	348,168.03	262.94	277,439.97
	Other	N/A	N/A	N/A
Total for Desmet		7,911,098.82	108,435.67	1,928,303.60
<b>Erwin</b>				
G	Retail Trade	7,557.45	34.60	4,782.34
	Other	133,140.42	1,061.54	6,834.63
Total for Erwin		140,697.86	1,096.15	11,616.97
<b>Iroquois</b>				
E	Transportation & Public Utilities	8,425.11	104.04	7,519.00
F	Wholesale Trade	37,455.35	303.08	3,947.54
G	Retail Trade	1,662,438.63	88,716.70	315,444.25
I	Services	351,310.28	1,104.80	44,419.20
	Other	528,076.26	51.79	503,590.42
Total for Iroquois		2,587,705.64	90,280.42	874,920.41
<b>Lake Preston</b>				
D	Manufacturing	22,476.35	28,756.54	38,793.05
E	Transportation & Public Utilities	135,433.07	453.89	134,149.30
F	Wholesale Trade	2,178,454.78	24,943.88	313,292.68
G	Retail Trade	250,425.88	1,212.90	148,043.40
I	Services	195,993.41	929.34	187,447.38
	Other	N/A	N/A	N/A
Total for Lake Preston		2,789,295.85	56,296.55	828,238.18
<b>Oldham</b>				
E	Transportation & Public Utilities	1,116.61	54.03	1,050.00
F	Wholesale Trade	8,791.07	271.46	907.85
G	Retail Trade	131,786.67	3,319.27	32,864.81
	Other	N/A	N/A	N/A
Total for Oldham		141,778.29	3,644.76	34,897.71

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division	Gross Sales	Use Taxable	Taxable Sales
Total for KINGSBURY County	16,422,340.81	296,213.79	4,841,101.62
***** COUNTY RECAP *****			
County: <b>Kingsbury</b>			
A Agriculture, Forestry, & Fishing	627,298.51	4,561.34	630,876.06
D Manufacturing	5,135,217.37	54,506.55	179,702.37
E Transportation & Public Utilities	432,237.36	2,245.63	408,651.70
F Wholesale Trade	3,660,188.00	60,570.12	651,210.00
G Retail Trade	5,554,567.17	171,863.52	2,357,338.67
H Finance, Insurance, & Real Estate	12,692.88	50.00	12,407.38
I Services	983,398.97	2,416.64	584,174.88
Other	N/A	N/A	N/A
Total for Kingsbury County	16,422,340.81	296,213.79	4,841,101.62
*****			

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>LAKE</b>				
<b>Chester</b>				
G	Retail Trade	328,848.12	189.00	209,250.23
I	Services	113,877.85	0.00	28,630.05
	Other	N/A	N/A	N/A
Total for Chester		476,066.59	189.00	271,220.90
<b>Madison</b>				
A	Agriculture, Forestry, & Fishing	1,870,431.89	21,456.78	1,157,709.79
D	Manufacturing	5,677,112.29	140,901.96	1,343,634.12
E	Transportation & Public Utilities	25,415,614.89	423,462.22	1,706,889.03
F	Wholesale Trade	13,051,456.57	41,833.38	819,863.47
G	Retail Trade	23,529,484.42	113,895.52	10,336,200.68
H	Finance, Insurance, & Real Estate	128,662.54	6,405.00	77,155.96
I	Services	6,953,634.19	74,713.46	1,756,562.44
	Other	N/A	N/A	N/A
Total for Madison		76,632,647.40	822,668.31	17,204,266.10
<b>Nunda</b>				
	Other	43,639.82	0.00	33,736.04
Total for Nunda		43,639.82	0.00	33,736.04
<b>Ramona</b>				
D	Manufacturing	32,192.41	697.52	24,761.99
F	Wholesale Trade	4,337.54	0.54	1,131.25
G	Retail Trade	38,289.70	93.38	29,092.23
I	Services	101,925.89	0.08	101,723.12
	Other	33,137.09	2,209.41	35,346.50
Total for Ramona		209,882.64	3,000.92	192,055.09
<b>Rutland</b>				
G	Retail Trade	254,464.33	0.00	210,984.04
	Other	N/A	N/A	N/A
Total for Rutland		364,820.56	551.78	321,892.05
<b>Wentworth</b>				
D	Manufacturing	10,297,334.59	177,885.20	257,066.49
F	Wholesale Trade	1,374,325.32	57.93	21,614.91
G	Retail Trade	103,160.45	1,073.31	75,136.60
I	Services	780,391.49	23,604.28	514,104.99
	Other	3,135.23	19.27	3,154.50
Total for Wentworth		12,558,347.08	202,640.00	871,077.49
<b>Winfred</b>				
	Other	N/A	N/A	N/A
Total for Winfred		N/A	N/A	N/A
<b>Other Cities</b>				
	Other	78,728.90	6,852.21	59,625.26
Total for Other Cities		78,728.90	6,852.21	59,625.26

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
Total for LAKE County		90,867,305.40	1,035,902.22	19,020,802.26
***** COUNTY RECAP *****				
County: <b>Lake</b>				
A	Agriculture, Forestry, & Fishing	2,014,113.12	24,208.56	1,304,142.80
D	Manufacturing	16,540,720.94	326,336.90	1,704,816.36
E	Transportation & Public Utilities	25,418,562.21	423,490.90	1,709,865.03
F	Wholesale Trade	14,463,460.05	41,891.84	875,950.25
G	Retail Trade	24,335,481.92	115,251.21	10,931,959.90
H	Finance, Insurance, & Real Estate	128,662.54	6,405.00	77,155.96
I	Services	7,960,054.01	98,317.81	2,410,661.35
	Other	N/A	N/A	N/A
Total for Lake County		90,867,305.40	1,035,902.22	19,020,802.26
*****				

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>LAWRENCE</b>				
<b>Deadwood</b>				
A	Agriculture, Forestry, & Fishing	82,558.56	0.00	71,530.40
D	Manufacturing	466,927.28	1.23	36,726.47
E	Transportation & Public Utilities	265,873.26	18,812.81	272,332.32
F	Wholesale Trade	208,077.87	329.70	67,446.24
G	Retail Trade	6,497,579.61	83,884.70	3,309,241.48
H	Finance, Insurance, & Real Estate	93,061.86	0.00	93,061.86
I	Services	16,382,718.45	394,001.79	5,552,293.54
	Other	N/A	N/A	N/A
Total for Deadwood		23,998,443.53	497,030.22	9,404,278.96
<b>Lead/Central City</b>				
D	Manufacturing	212,323.21	260.75	14,346.22
E	Transportation & Public Utilities	127,879.55	27,841.82	152,634.44
F	Wholesale Trade	241,199.75	90.37	64,607.66
G	Retail Trade	2,905,459.88	6,243.49	2,267,585.04
H	Finance, Insurance, & Real Estate	134,627.56	0.00	45,794.41
I	Services	1,019,163.46	129,951.83	1,039,008.55
	Other	N/A	N/A	N/A
Total for Lead/Central City		5,000,469.29	164,388.25	3,897,792.20
<b>Nemo</b>				
I	Services	125,726.50	0.00	39,030.74
	Other	N/A	N/A	N/A
Total for Nemo		125,726.50	0.00	39,030.74
<b>Saint Onge</b>				
A	Agriculture, Forestry, & Fishing	177,717.71	0.00	124,032.77
G	Retail Trade	59,545.50	499.61	59,306.03
I	Services	94,256.60	0.00	94,256.60
Total for Saint Onge		331,519.81	499.61	277,595.40
<b>Spearfish</b>				
A	Agriculture, Forestry, & Fishing	522,004.08	7,629.26	512,325.87
C	Construction	8,794.90	373.12	373.12
D	Manufacturing	3,829,919.40	30,103.31	269,808.46
E	Transportation & Public Utilities	1,083,812.41	68,513.83	796,167.97
F	Wholesale Trade	1,295,103.30	2,871.48	732,677.50
G	Retail Trade	55,244,884.78	201,615.37	29,891,035.92
H	Finance, Insurance, & Real Estate	1,156,993.64	6,504.77	821,392.38
I	Services	31,209,616.36	63,857.33	7,085,335.51
	Other	N/A	N/A	N/A
Total for Spearfish		94,365,106.43	381,468.46	40,123,094.30
<b>Whitewood</b>				
A	Agriculture, Forestry, & Fishing	19,409.09	0.00	19,409.09
D	Manufacturing	175,912.83	605.30	61,675.52
E	Transportation & Public Utilities	115,521.17	3,998.41	117,017.42
F	Wholesale Trade	158,115.39	1,077.92	102,087.04
G	Retail Trade	3,672,225.75	8,970.51	732,826.42
I	Services	250,292.25	199.25	212,612.40
	Other	N/A	N/A	N/A
Total for Whitewood		4,391,476.48	14,851.38	1,245,627.89

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
<b>Other Cities</b>				
A	Agriculture, Forestry, & Fishing	36,917.68	0.00	36,917.68
G	Retail Trade	9,135.00	0.00	9,135.00
I	Services	79,010.33	274.69	56,768.01
	Other	65,955.51	562.98	62,912.49
Total for Other Cities		191,018.52	837.67	165,733.18
Total for LAWRENCE County		128,403,760.56	1,059,075.60	55,153,152.67

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: **Lawrence**

A	Agriculture, Forestry, & Fishing	981,464.43	7,629.26	861,073.12
C	Construction	8,794.90	373.12	373.12
D	Manufacturing	4,685,082.71	30,970.58	382,556.67
E	Transportation & Public Utilities	1,593,086.38	119,166.86	1,338,152.15
F	Wholesale Trade	1,904,636.21	4,932.45	969,065.32
G	Retail Trade	68,388,830.51	301,213.68	36,269,129.89
H	Finance, Insurance, & Real Estate	1,448,498.67	6,504.77	1,020,914.26
I	Services	49,160,783.95	588,284.88	14,079,305.35
	Other	232,582.79	0.00	232,582.79
Total for Lawrence County		128,403,760.56	1,059,075.60	55,153,152.67

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>LINCOLN</b>				
<b>Beresford</b>				
G	Retail Trade	1,705,386.98	158.40	341,736.54
I	Services	165,904.39	122.45	154,013.38
	Other	75,504.85	247,212.47	248,332.62
Total for Beresford		1,946,796.22	247,493.32	744,082.54
<b>Canton</b>				
A	Agriculture, Forestry, & Fishing	85,215.13	0.00	84,134.86
D	Manufacturing	1,249,056.88	6,780.57	647,049.77
E	Transportation & Public Utilities	265,414.41	498,471.77	586,143.95
F	Wholesale Trade	235,168.06	119.90	89,867.07
G	Retail Trade	5,112,120.02	18,339.78	2,842,396.99
H	Finance, Insurance, & Real Estate	101,569.61	470.43	37,392.60
I	Services	12,173,261.05	102,923.61	945,149.76
	Other	N/A	N/A	N/A
Total for Canton		19,239,258.76	627,106.06	5,234,645.09
<b>Fairview</b>				
G	Retail Trade	7,258.41	50.36	3,356.45
	Other	91,724.94	29.51	3,797.00
Total for Fairview		98,983.35	79.87	7,153.45
<b>Harrisburg</b>				
A	Agriculture, Forestry, & Fishing	1,488,039.31	3,319.69	1,384,457.79
C	Construction	101,921.52	0.00	18,872.49
D	Manufacturing	20,020,325.46	437,204.60	1,261,686.50
E	Transportation & Public Utilities	296,181.90	21,559.38	284,975.64
F	Wholesale Trade	2,144,870.05	12,236.50	1,451,571.22
G	Retail Trade	10,933,102.94	43,367.34	4,213,570.11
H	Finance, Insurance, & Real Estate	281,116.16	0.00	281,116.16
I	Services	2,373,777.52	18,658.24	1,909,361.13
Total for Harrisburg		37,639,334.86	536,345.76	10,805,611.04
<b>Hudson</b>				
D	Manufacturing	13,096,918.69	372,601.67	509,247.77
E	Transportation & Public Utilities	2,339.68	21,028.58	23,158.50
F	Wholesale Trade	44,187.39	24.89	9,065.77
G	Retail Trade	1,111,203.39	5,405.27	203,762.92
I	Services	81,197.58	1,085.44	70,424.04
	Other	N/A	N/A	N/A
Total for Hudson		14,348,355.49	588,574.39	1,015,387.99
<b>Lennox</b>				
A	Agriculture, Forestry, & Fishing	116,410.00	164.52	116,574.52
D	Manufacturing	452,106.87	265,146.59	345,121.28
E	Transportation & Public Utilities	88,678.07	10,012.32	53,117.73
F	Wholesale Trade	2,952,092.11	6,715.02	401,510.04
G	Retail Trade	2,667,759.33	13,058.26	1,439,699.16
I	Services	3,196,213.27	35,933.52	795,323.21
	Other	N/A	N/A	N/A
Total for Lennox		9,525,854.04	331,030.22	3,193,011.26

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
<b>Sioux Falls</b>				
A	Agriculture, Forestry, & Fishing	751,164.35	0.00	464,291.75
C	Construction	178,189.43	0.00	111,201.97
D	Manufacturing	402,563.45	1,281.25	224,957.24
E	Transportation & Public Utilities	19,163,781.90	1,520,638.57	17,536,608.37
F	Wholesale Trade	26,002,311.32	3,403.67	412,242.79
G	Retail Trade	26,461,366.63	77,672.83	5,853,130.78
H	Finance, Insurance, & Real Estate	773,798.68	2,170.00	774,828.68
I	Services	11,550,018.31	999,065.06	7,677,510.31
	Other	N/A	N/A	N/A
Total for Sioux Falls		85,285,519.87	2,604,231.38	33,057,097.69
<b>Tea</b>				
A	Agriculture, Forestry, & Fishing	1,115,614.17	300.00	830,486.55
D	Manufacturing	7,520,050.25	21,702.32	799,409.11
E	Transportation & Public Utilities	1,231,129.72	141,222.73	1,288,849.94
F	Wholesale Trade	3,443,388.52	15,316.61	1,019,261.22
G	Retail Trade	11,642,424.54	63,811.81	6,668,943.88
H	Finance, Insurance, & Real Estate	128,582.16	3,170.00	131,752.16
I	Services	3,946,997.82	20,019.46	2,469,618.99
	Other	N/A	N/A	N/A
Total for Tea		29,097,045.24	265,542.94	13,277,179.91
<b>Worthing</b>				
A	Agriculture, Forestry, & Fishing	292,327.84	30,307.92	61,510.35
D	Manufacturing	76,873.80	-2,697.21	14,500.43
E	Transportation & Public Utilities	609,081.78	2,043.02	540,745.34
F	Wholesale Trade	693,721.25	66.89	690,804.62
G	Retail Trade	3,490,141.36	13,556.85	464,834.10
I	Services	282,146.41	4,970.21	106,322.49
	Other	N/A	N/A	N/A
Total for Worthing		5,449,519.28	48,247.68	1,883,944.17
<b>Other Cities</b>				
A	Agriculture, Forestry, & Fishing	123,061.83	0.00	123,061.83
G	Retail Trade	800,701.86	0.00	756,546.02
I	Services	337,924.36	1,317.61	268,111.21
	Other	1,809,778.17	243.03	1,093,828.23
Total for Other Cities		3,071,466.22	1,560.64	2,241,547.29
Total for LINCOLN County		205,702,133.33	5,250,212.26	71,459,660.43

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: **Lincoln**

A	Agriculture, Forestry, & Fishing	3,975,734.63	225,678.39	3,260,005.91
C	Construction	506,342.34	0.00	201,442.61
D	Manufacturing	43,990,726.84	1,102,477.82	4,563,388.72
E	Transportation & Public Utilities	21,657,374.95	2,458,845.63	20,558,236.22
F	Wholesale Trade	36,087,368.54	37,883.49	4,407,167.49
G	Retail Trade	63,931,465.46	235,420.91	22,787,976.95
H	Finance, Insurance, & Real Estate	1,342,887.85	5,810.43	1,271,981.76
I	Services	34,195,398.17	1,184,095.59	14,395,834.52
	Other	N/A	N/A	N/A
Total for Lincoln County		205,702,133.33	5,250,212.26	71,459,660.43

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>LYMAN</b>				
<b>Kennebec</b>				
E	Transportation & Public Utilities	252,663.15	40,826.03	134,153.30
F	Wholesale Trade	1,789,469.63	11,632.12	31,316.20
G	Retail Trade	418,585.26	1,616.68	251,001.12
I	Services	350,737.98	1,554.59	325,225.79
	Other	141,989.67	0.00	118,432.40
Total for Kennebec		2,953,445.69	55,629.42	860,128.81
<b>Lower Brule</b>				
	Other	N/A	N/A	N/A
Total for Lower Brule		N/A	N/A	N/A
<b>Oacoma</b>				
F	Wholesale Trade	33,742.53	48.48	8,832.76
G	Retail Trade	2,844,146.32	3,348.93	1,198,793.12
I	Services	827,802.94	2,167.60	788,522.47
	Other	1,013.79	55.21	1,069.00
Total for Oacoma		3,706,705.57	5,620.22	1,997,217.35
<b>Presho</b>				
A	Agriculture, Forestry, & Fishing	368,630.98	6.50	339,836.03
E	Transportation & Public Utilities	1,565.29	14.48	1,579.77
F	Wholesale Trade	54,235.60	369.28	27,713.86
G	Retail Trade	891,739.41	126,851.09	450,870.55
I	Services	157,133.17	126.66	154,194.72
Total for Presho		1,473,304.44	127,368.02	974,194.93
<b>Reliance</b>				
A	Agriculture, Forestry, & Fishing	250.00	0.00	250.00
F	Wholesale Trade	16,895.91	17,032.99	17,829.88
G	Retail Trade	757,046.65	209.25	130,561.72
I	Services	32,718.21	0.55	29,015.06
	Other	N/A	N/A	N/A
Total for Reliance		808,942.56	17,256.49	179,702.16
<b>Vivian</b>				
I	Services	559,714.99	2,744.56	421,877.85
	Other	N/A	N/A	N/A
Total for Vivian		3,856,353.38	5,353.61	986,196.07
<b>Other Cities</b>				
	Other	N/A	N/A	N/A
Total for Other Cities		N/A	N/A	N/A
Total for LYMAN County		12,798,751.65	211,227.77	4,997,439.32

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Lyman</b>				
A	Agriculture, Forestry, & Fishing	452,435.38	6.50	423,640.43
D	Manufacturing	2,432.85	2.15	2,435.00
E	Transportation & Public Utilities	256,887.17	40,907.28	138,458.57
F	Wholesale Trade	1,894,343.67	29,082.87	85,692.70
G	Retail Trade	8,208,156.02	134,635.00	2,595,544.73
I	Services	1,928,107.29	6,593.97	1,718,835.89
	Other	N/A	N/A	N/A
Total for Lyman County		12,798,751.65	211,227.77	4,997,439.32

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>MARSHALL</b>				
<b>Amherst</b>				
	Other	N/A	N/A	N/A
	Total for Amherst	N/A	N/A	N/A
<b>Britton</b>				
A	Agriculture, Forestry, & Fishing	136,074.00	0.00	122,911.41
D	Manufacturing	1,535,467.03	327,750.02	741,846.99
E	Transportation & Public Utilities	79,060.27	80.07	76,350.46
F	Wholesale Trade	1,213,155.39	59,928.79	196,440.55
G	Retail Trade	6,258,645.02	74,692.83	2,012,867.90
H	Finance, Insurance, & Real Estate	7,058.80	0.00	3,800.00
I	Services	656,711.46	802.65	546,097.06
	Other	N/A	N/A	N/A
	Total for Britton	9,912,114.97	463,254.36	3,726,257.37
<b>Eden</b>				
G	Retail Trade	432,287.88	464.44	147,645.05
I	Services	10,801.35	112.20	10,762.75
	Other	309.38	1.71	301.00
	Total for Eden	443,398.61	578.35	158,708.80
<b>Lake City</b>				
G	Retail Trade	38,090.82	77.03	30,647.55
I	Services	842.29	0.12	816.00
	Other	5,615.26	14.43	406.56
	Total for Lake City	44,548.38	91.58	31,870.11
<b>Langford</b>				
E	Transportation & Public Utilities	46,864.77	22.45	37,536.12
F	Wholesale Trade	556,528.71	696.03	79,251.01
G	Retail Trade	321,069.78	1,757.04	274,300.21
I	Services	15,908.02	0.14	15,796.98
	Other	N/A	N/A	N/A
	Total for Langford	951,530.52	2,476.75	417,914.82
<b>Veblen</b>				
F	Wholesale Trade	29,786.48	72.73	2,119.54
G	Retail Trade	619,207.76	82.47	203,012.72
I	Services	142,463.36	1,644.68	122,027.58
	Other	4,578.50	63,993.52	68,572.02
	Total for Veblen	796,036.11	65,793.40	395,731.86
<b>Other Cities</b>				
I	Services	449,251.37	9,561.49	69,851.66
	Other	N/A	N/A	N/A
	Total for Other Cities	1,096,463.50	13,316.24	73,606.41

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
Total for MARSHALL County		13,253,268.28	545,510.68	4,813,265.57
***** COUNTY RECAP *****				
County: <b>Marshall</b>				
A	Agriculture, Forestry, & Fishing	136,074.00	63,961.02	186,872.43
D	Manufacturing	1,546,912.68	327,752.69	753,165.49
E	Transportation & Public Utilities	130,484.41	135.65	118,479.08
F	Wholesale Trade	1,805,127.96	60,711.47	278,249.16
G	Retail Trade	8,325,689.59	80,828.56	2,681,404.38
H	Finance, Insurance, & Real Estate	7,058.80	0.00	3,800.00
I	Services	1,275,977.84	12,121.29	765,352.03
	Other	N/A	N/A	N/A
Total for Marshall County		13,253,268.28	545,510.68	4,813,265.57
*****				

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>MCCOOK</b>				
<b>Bridgewater</b>				
A	Agriculture, Forestry, & Fishing	132,027.94	0.00	109,188.70
D	Manufacturing	249,534.22	93.34	6,104.50
E	Transportation & Public Utilities	1,649.10	32.89	1,669.00
F	Wholesale Trade	56,328.68	48.12	11,876.07
G	Retail Trade	974,141.76	392.74	170,374.04
I	Services	164,155.17	0.08	51,239.32
	Other	N/A	N/A	N/A
Total for Bridgewater		1,577,836.88	567.16	350,451.63
<b>Canistota</b>				
A	Agriculture, Forestry, & Fishing	126,201.11	3,089.76	50,228.24
D	Manufacturing	60,586.10	654.94	51,527.64
E	Transportation & Public Utilities	163,778.74	26.50	132,147.54
F	Wholesale Trade	73,043.18	72.40	14,862.54
G	Retail Trade	691,157.77	869.06	439,529.61
I	Services	310,775.41	14,172.81	295,792.78
Total for Canistota		1,425,542.31	18,885.47	984,088.35
<b>Montrose</b>				
D	Manufacturing	93,053.55	4.06	1,092.50
E	Transportation & Public Utilities	44,440.96	216.49	43,001.71
F	Wholesale Trade	18,333.70	3.77	3,440.43
G	Retail Trade	1,686,818.35	16,940.76	103,364.88
I	Services	188,890.91	56.10	178,588.72
	Other	N/A	N/A	N/A
Total for Montrose		2,200,181.76	18,672.69	480,125.63
<b>Salem</b>				
A	Agriculture, Forestry, & Fishing	91,371.65	51,203.89	142,575.54
D	Manufacturing	647,370.26	4,607.31	529,146.91
E	Transportation & Public Utilities	388,142.91	3,413.13	179,995.09
F	Wholesale Trade	3,114,954.56	90,334.09	283,099.80
G	Retail Trade	3,411,972.44	1,750.75	1,746,607.46
H	Finance, Insurance, & Real Estate	57,496.72	0.00	34,250.00
I	Services	403,281.58	323.61	245,925.03
Total for Salem		8,114,590.13	151,632.78	3,161,599.83
<b>Spencer</b>				
F	Wholesale Trade	25,560.39	64.07	2,436.40
G	Retail Trade	839,930.82	113.58	143,739.13
	Other	2,027,741.48	5,527.58	658,391.04
Total for Spencer		2,893,232.69	5,705.23	804,566.57
<b>Other Cities</b>				
	Other	272,783.26	0.00	237,624.76
Total for Other Cities		272,783.26	0.00	237,624.76

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
Total for MCCOOK County		16,484,167.04	195,463.33	6,018,456.77
***** COUNTY RECAP *****				
County: <b>McCook</b>				
A	Agriculture, Forestry, & Fishing	493,631.93	55,745.17	447,437.23
D	Manufacturing	1,063,399.26	6,627.47	592,191.55
E	Transportation & Public Utilities	609,723.16	3,745.13	368,119.48
F	Wholesale Trade	3,288,220.52	90,522.44	315,715.24
G	Retail Trade	7,876,804.41	20,066.90	2,841,239.88
H	Finance, Insurance, & Real Estate	57,496.72	0.00	34,250.00
I	Services	1,067,103.08	14,552.59	771,545.85
	Other	N/A	N/A	N/A
Total for McCook County		16,484,167.04	195,463.33	6,018,456.77
*****				

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>MCPHERSON</b>				
<b>Eureka</b>				
D	Manufacturing	63,608.46	1,720.07	41,556.31
E	Transportation & Public Utilities	15,619.26	120.26	15,739.52
F	Wholesale Trade	218,479.52	1,399.95	8,862.84
G	Retail Trade	1,588,201.48	3,948.92	922,468.08
I	Services	170,611.55	66,023.43	218,788.84
	Other	12,798.86	16,024.73	28,324.01
Total for Eureka		2,069,319.13	89,237.36	1,235,739.60
<b>Leola</b>				
A	Agriculture, Forestry, & Fishing	482,879.69	115,679.75	224,551.72
D	Manufacturing	4,425.41	29.77	2,277.76
E	Transportation & Public Utilities	21,150.43	91,016.38	108,991.41
F	Wholesale Trade	5,606,272.71	36,506.53	88,641.50
G	Retail Trade	381,851.54	421.16	75,423.01
I	Services	58,174.62	189.30	43,858.35
	Other	N/A	N/A	N/A
Total for Leola		6,568,965.78	243,842.89	548,619.27
<b>Long Lake</b>				
	Other	18,036.45	0.00	8,192.61
Total for Long Lake		18,036.45	0.00	8,192.61
<b>Other Cities</b>				
G	Retail Trade	40,290.37	3,258.00	17,012.35
	Other	75,343.75	3,799.64	29,690.51
Total for Other Cities		115,634.12	7,057.64	46,702.86
Total for MCPHERSON County		8,771,955.48	340,137.89	1,839,254.34

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>McPherson</b>				
A	Agriculture, Forestry, & Fishing	494,178.55	115,702.48	235,373.73
D	Manufacturing	68,033.86	1,749.83	43,834.07
E	Transportation & Public Utilities	36,769.69	91,136.64	124,730.93
F	Wholesale Trade	5,864,407.52	37,906.48	113,532.91
G	Retail Trade	2,011,033.39	7,628.08	1,015,593.44
H	Finance, Insurance, & Real Estate	15,711.37	16,002.00	22,377.52
I	Services	281,821.09	70,012.37	283,811.74
Total for McPherson County		8,771,955.48	340,137.89	1,839,254.34

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>MEADE</b>				
<b>Black Hawk</b>				
A	Agriculture, Forestry, & Fishing	122,832.43	0.00	107,784.82
D	Manufacturing	133,373.26	0.04	13,821.23
E	Transportation & Public Utilities	123,111.02	8,825.35	86,377.40
F	Wholesale Trade	405,770.83	384.42	147,134.25
G	Retail Trade	7,665,311.56	32,289.18	4,366,844.11
I	Services	1,261,267.65	3,126.32	851,420.54
	Other	28,678.63	0.00	28,678.63
Total for Black Hawk		9,740,345.38	44,625.32	5,602,060.98
<b>Ellsworth AFB</b>				
G	Retail Trade	171,541.75	40.00	26,165.75
	Other	N/A	N/A	N/A
Total for Ellsworth AFB		175,567.06	40.00	30,191.06
<b>Enning</b>				
	Other	344,506.48	0.00	311,806.95
Total for Enning		344,506.48	0.00	311,806.95
<b>Faith</b>				
D	Manufacturing	1,121.27	1,220.92	1,532.29
F	Wholesale Trade	249,987.96	18.80	27,747.07
G	Retail Trade	1,592,235.39	465.79	1,000,726.81
I	Services	307,520.65	3.32	296,475.42
	Other	227,802.67	229.76	214,626.10
Total for Faith		2,378,667.95	1,938.58	1,541,107.69
<b>Howes</b>				
	Other	N/A	N/A	N/A
Total for Howes		N/A	N/A	N/A
<b>Mud Butte</b>				
	Other	161,833.59	0.00	37,501.49
Total for Mud Butte		161,833.59	0.00	37,501.49
<b>Piedmont</b>				
A	Agriculture, Forestry, & Fishing	268,038.12	0.00	183,460.11
D	Manufacturing	75,419.32	2,114.53	77,372.98
E	Transportation & Public Utilities	82,583.05	4,322.78	78,428.45
F	Wholesale Trade	95,916.43	36,948.61	102,155.98
G	Retail Trade	1,683,939.03	1,551.48	684,139.90
I	Services	773,547.66	5,785.20	592,073.62
	Other	N/A	N/A	N/A
Total for Piedmont		2,979,443.62	50,722.60	1,717,631.04
<b>Sturgis</b>				
A	Agriculture, Forestry, & Fishing	598,196.34	249.90	531,751.86
C	Construction	62,435.83	0.00	52,456.88
D	Manufacturing	474,033.51	14,052.89	219,626.36
E	Transportation & Public Utilities	772,255.35	33,966.39	383,905.14
F	Wholesale Trade	1,453,523.60	1,054.48	571,151.64
G	Retail Trade	19,156,722.03	162,964.80	8,945,285.26
H	Finance, Insurance, & Real Estate	252,036.67	7,527.51	200,382.52
I	Services	11,825,547.64	45,210.87	2,362,183.32
	Other	N/A	N/A	N/A
Total for Sturgis		34,743,709.50	265,026.84	13,272,722.98

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
<b>Union Center</b>				
G	Retail Trade	1,573,394.83	3,128.48	1,286,497.21
I	Services	105,693.39	0.00	1,693.39
Total for Union Center		1,679,088.22	3,128.48	1,288,190.60
<b>White Owl</b>				
	Other	100,496.51	1,053.20	37,798.14
Total for White Owl		100,496.51	1,053.20	37,798.14
<b>Other Cities</b>				
A	Agriculture, Forestry, & Fishing	70,507.47	0.00	56,513.47
D	Manufacturing	32,154.79	36.00	27,347.59
E	Transportation & Public Utilities	125,257.30	0.00	99,727.30
F	Wholesale Trade	0.00	0.00	0.00
G	Retail Trade	998,131.05	14,498.68	470,062.85
H	Finance, Insurance, & Real Estate	25,125.00	0.00	10,625.00
I	Services	408,127.70	3,608.87	346,093.20
	Other	N/A	N/A	N/A
Total for Other Cities		1,659,303.31	18,143.55	1,010,369.41
Total for MEADE County		54,009,090.67	384,765.83	24,879,315.10

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: **Meade**

A	Agriculture, Forestry, & Fishing	1,215,987.67	471.09	1,033,304.35
C	Construction	66,682.53	0.00	56,703.58
D	Manufacturing	716,102.15	17,424.38	339,700.45
E	Transportation & Public Utilities	1,174,596.08	47,123.09	709,270.30
F	Wholesale Trade	2,205,208.43	38,406.31	848,198.54
G	Retail Trade	33,244,276.33	215,025.68	17,132,517.18
H	Finance, Insurance, & Real Estate	282,961.67	7,527.51	216,807.52
I	Services	14,935,685.36	58,787.78	4,518,201.25
	Other	167,590.45	0.00	24,611.93
Total for Meade County		54,009,090.67	384,765.83	24,879,315.10

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>MELLETTTE</b>				
<b>Norris</b>				
	Other	N/A	N/A	N/A
Total for Norris		N/A	N/A	N/A
<b>White River</b>				
E	Transportation & Public Utilities	12,126.89	34.25	11,110.06
F	Wholesale Trade	67,876.52	125.47	4,327.39
G	Retail Trade	1,052,620.44	1,503.04	676,587.74
I	Services	28,624.86	377.08	24,245.14
	Other	294,293.76	2.33	292,967.35
Total for White River		1,455,542.45	2,042.17	1,009,237.68
<b>Wood</b>				
G	Retail Trade	95,603.18	191.60	77,186.49
	Other	6,777.73	31.53	1,623.00
Total for Wood		102,380.91	223.13	78,809.49
<b>Other Cities</b>				
	Other	N/A	N/A	N/A
Total for Other Cities		N/A	N/A	N/A
Total for MELLETTE County		1,591,541.19	2,265.30	1,121,665.00

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Mellette</b>				
A	Agriculture, Forestry, & Fishing	321,497.00	0.00	321,497.00
E	Transportation & Public Utilities	12,818.45	52.19	11,819.56
F	Wholesale Trade	73,434.50	139.06	4,712.71
G	Retail Trade	1,148,223.62	1,694.64	753,774.23
I	Services	33,653.04	377.08	29,273.32
	Other	N/A	N/A	N/A
Total for Mellette County		1,591,541.19	2,265.30	1,121,665.00

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY

Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>MINER</b>				
<b>Canova</b>				
E	Transportation & Public Utilities	13,448.61	14.94	3,471.96
G	Retail Trade	697,666.83	45.93	126,914.68
I	Services	2,653.66	0.05	2,653.09
	Other	-15,572.40	4.85	4,051.57
Total for Canova		698,196.71	65.78	137,091.30
<b>Carthage</b>				
E	Transportation & Public Utilities	1,412.33	14.31	1,251.50
F	Wholesale Trade	343,150.11	1,524.43	240,566.86
G	Retail Trade	49,216.94	97.37	41,734.16
I	Services	400.55	0.04	400.11
	Other	110,977.11	0.29	106,593.54
Total for Carthage		505,157.05	1,636.43	390,546.17
<b>Fedora</b>				
I	Services	23,678.18	0.00	23,478.44
	Other	N/A	N/A	N/A
Total for Fedora		23,678.18	0.00	23,478.44
<b>Howard</b>				
A	Agriculture, Forestry, & Fishing	266,032.07	0.00	162,634.77
D	Manufacturing	66,235.47	5.19	23,812.45
E	Transportation & Public Utilities	73,176.11	21.70	71,103.28
F	Wholesale Trade	25,932.87	33.70	-9,576.86
G	Retail Trade	3,497,896.36	5,538.09	1,102,652.54
I	Services	439,912.22	1,130.42	411,563.18
	Other	N/A	N/A	N/A
Total for Howard		4,386,887.10	6,729.11	1,779,891.36
<b>Other Cities</b>				
	Other	611,144.53	6,471.50	59,180.17
Total for Other Cities		611,144.53	6,471.50	59,180.17
Total for MINER County		6,225,063.58	14,902.82	2,390,187.44

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Miner</b>				
A	Agriculture, Forestry, & Fishing	273,059.98	0.00	169,662.68
D	Manufacturing	526,202.52	5,612.61	129,268.25
E	Transportation & Public Utilities	88,037.06	50.95	75,826.74
F	Wholesale Trade	339,089.55	1,561.41	231,069.95
G	Retail Trade	4,500,189.86	6,547.34	1,324,876.00
I	Services	466,644.62	1,130.52	438,094.82
	Other	N/A	N/A	N/A
Total for Miner County		6,225,063.58	14,902.82	2,390,187.44

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY

Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>MINNEHAHA</b>				
<b>Baltic</b>				
A	Agriculture, Forestry, & Fishing	67,475.61	1.00	47,552.79
E	Transportation & Public Utilities	5,656.37	646.46	6,302.83
F	Wholesale Trade	47,246.59	241.17	34,073.11
G	Retail Trade	7,343,567.05	35,894.67	1,375,424.83
I	Services	550,135.05	10,509.05	281,213.05
	Other	N/A	N/A	N/A
Total for Baltic		8,015,319.77	47,325.07	1,745,496.11
<b>Brandon</b>				
A	Agriculture, Forestry, & Fishing	1,288,119.67	104.00	1,140,879.68
D	Manufacturing	29,692,076.52	207,910.90	1,385,039.09
E	Transportation & Public Utilities	3,880,113.70	42,811.52	898,846.52
F	Wholesale Trade	2,667,757.19	84,811.51	567,564.73
G	Retail Trade	18,224,397.34	60,245.85	9,750,054.58
H	Finance, Insurance, & Real Estate	39,744.50	0.00	19,666.50
I	Services	3,632,565.19	57,559.46	2,973,058.97
Total for Brandon		59,424,774.11	453,443.24	16,735,110.07
<b>Colton</b>				
D	Manufacturing	3,334.87	140.60	1,791.50
E	Transportation & Public Utilities	8,720.72	1,980.19	10,700.91
F	Wholesale Trade	702,849.45	22.52	691,347.01
G	Retail Trade	1,136,278.20	913.46	528,263.65
I	Services	227,554.98	680.84	68,818.99
	Other	N/A	N/A	N/A
Total for Colton		2,089,379.75	3,737.61	1,305,435.59
<b>Crooks</b>				
D	Manufacturing	17,005.74	16.97	13,564.26
E	Transportation & Public Utilities	369,361.72	1,252.04	139,192.54
F	Wholesale Trade	36,025.20	69.83	25,245.36
G	Retail Trade	1,050,239.51	10,736.73	596,935.48
I	Services	96,474.63	164.03	50,547.11
	Other	4,434.28	0.00	4,434.28
Total for Crooks		1,573,541.07	12,239.58	829,919.03
<b>Dell Rapids</b>				
A	Agriculture, Forestry, & Fishing	19,704.00	0.00	18,285.00
D	Manufacturing	800,080.64	8,981.79	524,734.77
E	Transportation & Public Utilities	174,470.47	165.02	174,603.22
F	Wholesale Trade	843,631.83	744.95	122,188.73
G	Retail Trade	6,701,974.12	110,754.15	4,025,219.06
H	Finance, Insurance, & Real Estate	58,536.50	0.00	58,536.50
I	Services	2,067,925.17	15,308.75	1,792,665.85
	Other	20,828.00	0.00	20,828.00
Total for Dell Rapids		10,687,150.74	135,954.65	6,737,061.13
<b>Garretson</b>				
A	Agriculture, Forestry, & Fishing	78,535.79	0.00	78,535.79
D	Manufacturing	580,183.79	372.87	36,700.92
E	Transportation & Public Utilities	1,611,332.97	6,751.50	873,772.25
F	Wholesale Trade	2,821,765.06	9,494.79	556,989.86
G	Retail Trade	3,150,279.21	12,420.52	1,233,335.52
I	Services	413,369.79	2,030.03	291,150.60
Total for Garretson		8,655,466.59	31,069.70	3,070,484.94

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
<b>Hartford</b>				
A	Agriculture, Forestry, & Fishing	121,897.24	198.62	122,037.86
D	Manufacturing	5,244,950.26	208,572.35	3,166,140.11
E	Transportation & Public Utilities	86,300.62	1,650.82	71,334.89
F	Wholesale Trade	131,062.77	202.53	53,470.80
G	Retail Trade	5,051,836.97	8,090.58	2,442,119.25
I	Services	2,280,171.83	12,343.96	1,732,397.64
	Other	312,601.45	0.00	8,539.35
Total for Hartford		13,228,821.14	231,058.87	7,596,039.90
<b>Humboldt</b>				
A	Agriculture, Forestry, & Fishing	60,710.54	0.00	60,710.54
D	Manufacturing	1,217.06	1.40	1,201.00
E	Transportation & Public Utilities	37,333.38	1,494.89	36,026.51
F	Wholesale Trade	1,440,786.23	70.59	47,507.94
G	Retail Trade	1,444,725.38	1,380.78	559,985.01
I	Services	411,605.27	1,225.02	397,000.38
	Other	N/A	N/A	N/A
Total for Humboldt		3,412,521.64	4,172.68	1,118,575.16
<b>Lyons</b>				
	Other	20,551,806.97	29,487.05	41,908.62
Total for Lyons		20,551,806.97	29,487.05	41,908.62
<b>Renner</b>				
G	Retail Trade	719,562.27	4,412.15	536,358.36
I	Services	163,319.87	849.00	147,114.71
	Other	159,890.42	641.40	107,489.01
Total for Renner		1,042,772.56	5,902.55	790,962.08
<b>Sherman</b>				
G	Retail Trade	8,356.23	61.75	4,510.94
	Other	179,083.16	985.98	126,860.65
Total for Sherman		187,439.40	1,047.73	131,371.59
<b>Sioux Falls</b>				
A	Agriculture, Forestry, & Fishing	7,864,183.53	108,919.68	7,228,205.77
C	Construction	831,858.93	2,283.78	642,837.73
D	Manufacturing	190,530,231.59	3,554,220.01	21,963,400.19
E	Transportation & Public Utilities	28,986,000.19	1,885,561.99	20,737,962.38
F	Wholesale Trade	152,253,610.07	1,167,495.75	46,944,467.18
G	Retail Trade	656,544,163.24	3,270,967.59	381,588,843.63
H	Finance, Insurance, & Real Estate	24,039,132.63	7,000,388.64	18,512,545.92
I	Services	523,286,823.55	11,529,325.84	109,933,382.36
	Other	245,015.13	7,125.34	222,421.55
Total for Sioux Falls		1,584,581,018.86	28,526,288.61	607,774,066.71
<b>Valley Springs</b>				
A	Agriculture, Forestry, & Fishing	15,098.89	0.00	10,973.89
D	Manufacturing	24,398.03	82.37	9,845.00
E	Transportation & Public Utilities	6,971.34	76.62	6,549.55
F	Wholesale Trade	1,284,561.64	272.30	9,329.82
G	Retail Trade	519,396.53	834.81	254,336.18
I	Services	306,214.39	138.47	291,606.22
	Other	N/A	N/A	N/A
Total for Valley Springs		2,165,422.44	1,404.59	591,422.28

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
<b>Other Cities</b>				
A	Agriculture, Forestry, & Fishing	24,042.16	0.00	19,771.16
G	Retail Trade	293,391.72	0.00	276,955.18
I	Services	684,367.32	3,394.91	608,714.75
	Other	447,671.04	1,091.88	41,047.96
Total for Other Cities		1,449,472.24	4,486.79	946,489.05
Total for MINNEHAHA County		1,717,064,907.28	29,487,618.72	649,414,342.26

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: **Minnehaha**

A	Agriculture, Forestry, & Fishing	9,558,574.91	109,223.30	8,739,631.96
B	Mining	523,043.91	7,125.34	196,962.05
C	Construction	831,858.93	2,283.78	642,837.73
D	Manufacturing	227,057,648.72	3,980,923.33	27,104,803.87
E	Transportation & Public Utilities	35,250,766.58	1,942,392.33	22,987,950.34
F	Wholesale Trade	182,973,718.97	1,293,895.01	49,225,391.02
G	Retail Trade	702,188,167.77	3,516,713.04	403,172,341.67
H	Finance, Insurance, & Real Estate	24,464,332.49	7,001,523.56	18,681,348.59
I	Services	534,122,667.43	11,633,532.03	118,569,514.28
J	Public Administration	94,127.57	7.00	93,560.75
Total for Minnehaha County		1,717,064,907.28	29,487,618.72	649,414,342.26

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>MOODY</b>				
<b>Colman</b>				
A	Agriculture, Forestry, & Fishing	20,401.67	0.00	20,401.67
D	Manufacturing	1,940,316.74	486.02	178,631.73
E	Transportation & Public Utilities	7,978,908.57	53,354.87	7,493,884.25
F	Wholesale Trade	6,834,333.11	39,702.16	133,806.90
G	Retail Trade	1,602,232.37	986.91	1,002,355.38
I	Services	83,208.29	291.02	72,393.05
	Other	N/A	N/A	N/A
Total for Colman		18,459,400.75	95,534.98	8,902,186.98
<b>Egan</b>				
D	Manufacturing	14,767.10	4.74	7,333.50
E	Transportation & Public Utilities	2,083.44	198.22	2,281.66
G	Retail Trade	45,877.38	207.35	33,459.20
I	Services	110,523.84	7.47	103,050.85
	Other	N/A	N/A	N/A
Total for Egan		175,732.71	419.85	148,608.13
<b>Flandreau</b>				
A	Agriculture, Forestry, & Fishing	5,738,245.44	79,261.33	255,632.46
D	Manufacturing	319,075.36	959.76	158,221.21
E	Transportation & Public Utilities	2,254,439.15	7,846.78	621,982.93
F	Wholesale Trade	25,911.28	123.07	14,736.78
G	Retail Trade	5,869,365.79	4,327.88	1,900,132.44
I	Services	532,588.40	6,867.57	378,377.51
	Other	N/A	N/A	N/A
Total for Flandreau		15,630,830.48	101,751.39	3,813,424.58
<b>Trent</b>				
F	Wholesale Trade	-21,098.58	-130.95	-14,538.08
G	Retail Trade	71,851.62	231.78	62,397.07
I	Services	15,120.67	274.37	14,654.03
	Other	390.82	6.18	397.00
Total for Trent		66,264.53	381.38	62,910.02
<b>Ward</b>				
G	Retail Trade	3,122.02	21.61	1,645.03
	Other	N/A	N/A	N/A
Total for Ward		3,237.70	32.43	1,771.53
<b>Other Cities</b>				
G	Retail Trade	53,152.17	225.00	52,877.17
I	Services	38,087.31	0.00	38,054.31
	Other	N/A	N/A	N/A
Total for Other Cities		93,424.48	286,566.05	379,457.53

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
Total for MOODY County		34,428,890.65	484,686.08	13,308,358.77
***** COUNTY RECAP *****				
County: <b>Moody</b>				
A	Agriculture, Forestry, & Fishing	5,763,232.11	79,261.33	280,619.13
D	Manufacturing	2,274,271.57	1,451.14	344,299.44
E	Transportation & Public Utilities	10,235,825.29	347,757.30	8,404,900.39
F	Wholesale Trade	6,839,226.77	39,696.35	134,088.52
G	Retail Trade	7,645,601.35	6,000.54	3,052,866.29
I	Services	779,528.50	7,440.43	606,529.75
	Other	N/A	N/A	N/A
Total for Moody County		34,428,890.65	484,686.08	13,308,358.77
*****				

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>OGDALA LAKOTA</b>				
<b>Batesland</b>				
	Other	N/A	N/A	N/A
	Total for Batesland	N/A	N/A	N/A
<b>Kyle</b>				
G	Retail Trade	750,639.66	1,130.40	357,860.45
I	Services	117,402.53	0.00	117,102.53
	Other	N/A	N/A	N/A
	Total for Kyle	868,042.19	1,130.40	474,962.98
<b>Manderson</b>				
	Other	N/A	N/A	N/A
	Total for Manderson	N/A	N/A	N/A
<b>Oglala</b>				
	Other	N/A	N/A	N/A
	Total for Oglala	N/A	N/A	N/A
<b>Pine Ridge</b>				
G	Retail Trade	2,231,850.20	8,559.91	1,309,982.76
I	Services	396,058.37	2,134.50	141,703.59
	Total for Pine Ridge	2,627,908.57	10,694.41	1,451,686.35
<b>Porcupine</b>				
G	Retail Trade	642,740.58	859.00	356,838.42
	Other	184,559.35	0.00	21,605.81
	Total for Porcupine	827,299.93	859.00	378,444.23
<b>Other Cities</b>				
	Other	71,965.87	0.00	35,178.03
	Total for Other Cities	71,965.87	0.00	35,178.03
	Total for OGDALA LAKOTA County	4,546,275.97	12,683.81	2,438,136.04

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Oglala Lakota</b>				
G	Retail Trade	3,775,171.07	10,549.31	2,121,427.30
I	Services	698,020.25	2,134.50	280,411.93
	Other	73,084.65	0.00	36,296.81
	Total for Oglala Lakota County	4,546,275.97	12,683.81	2,438,136.04

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>PENNINGTON</b>				
<b>Box Elder</b>				
A	Agriculture, Forestry, & Fishing	232,412.17	0.00	207,755.24
D	Manufacturing	4,757,286.37	36,681.00	154,442.50
E	Transportation & Public Utilities	372,679.73	75,501.19	396,376.24
F	Wholesale Trade	687,121.42	678.78	471,453.06
G	Retail Trade	9,844,892.73	101,821.84	5,110,154.97
I	Services	3,315,236.51	78,573.67	2,984,394.07
	Other	20,404.04	5,921.59	25,175.00
Total for Box Elder		19,230,032.97	299,178.06	9,349,751.08
<b>Caputa</b>				
G	Retail Trade	24,253.65	0.00	18,203.57
I	Services	17,150.00	0.00	16,050.00
	Other	N/A	N/A	N/A
Total for Caputa		42,611.15	0.00	35,111.07
<b>Ellsworth AFB</b>				
G	Retail Trade	88,222.20	5,149.19	47,121.17
Total for Ellsworth AFB		88,222.20	5,149.19	47,121.17
<b>Hill City</b>				
D	Manufacturing	13,754.49	705.63	14,418.26
E	Transportation & Public Utilities	66,913.10	453.40	62,797.13
F	Wholesale Trade	174,526.52	67.15	111,496.54
G	Retail Trade	3,472,264.14	6,830.35	2,146,648.01
I	Services	451,457.04	13,816.54	310,422.50
	Other	68,216.31	192.86	15,443.27
Total for Hill City		4,247,131.60	22,065.93	2,661,225.71
<b>Keystone</b>				
D	Manufacturing	421.07	1.77	318.00
E	Transportation & Public Utilities	19,094.59	92.92	17,377.30
F	Wholesale Trade	261,809.14	18.48	39,362.90
G	Retail Trade	971,632.34	32,660.00	903,432.44
I	Services	262,012.37	103.77	231,821.47
	Other	N/A	N/A	N/A
Total for Keystone		1,515,094.50	32,876.94	1,192,437.11
<b>New Underwood</b>				
A	Agriculture, Forestry, & Fishing	20,932.83	0.00	20,932.83
E	Transportation & Public Utilities	141,187.07	-154.79	139,937.97
G	Retail Trade	1,124,652.85	787.23	707,389.94
I	Services	358,756.69	11,671.46	318,297.78
	Other	65,027.55	8.55	22,928.87
Total for New Underwood		1,710,556.99	12,312.45	1,209,487.39
<b>Owanka</b>				
	Other	N/A	N/A	N/A
Total for Owanka		N/A	N/A	N/A
<b>Quinn</b>				
G	Retail Trade	5,066.33	20.98	3,444.71
I	Services	21.61	0.02	16.00
	Other	3,025.23	248.98	2,880.35
Total for Quinn		8,113.17	269.98	6,341.06

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
<b>Rapid City</b>				
A	Agriculture, Forestry, & Fishing	4,298,776.74	89,134.02	3,533,355.06
C	Construction	1,257,598.37	58.25	1,091,590.01
D	Manufacturing	27,667,119.04	1,110,724.35	9,770,295.38
E	Transportation & Public Utilities	38,406,576.23	1,572,560.24	21,614,728.34
F	Wholesale Trade	40,180,719.71	198,338.76	15,149,167.59
G	Retail Trade	323,601,144.76	2,520,220.56	188,635,526.78
H	Finance, Insurance, & Real Estate	7,705,776.23	584,703.40	5,930,896.36
I	Services	340,405,538.04	3,503,703.70	48,084,429.98
	Other	N/A	N/A	N/A
Total for Rapid City		783,798,084.51	9,927,254.63	294,347,652.16
<b>Rochford</b>				
	Other	N/A	N/A	N/A
Total for Rochford		N/A	N/A	N/A
<b>Scenic</b>				
	Other	14,552.00	0.00	14,552.00
Total for Scenic		14,552.00	0.00	14,552.00
<b>Wall</b>				
D	Manufacturing	4,605.73	129.68	2,682.66
E	Transportation & Public Utilities	8,385,526.09	236,664.08	5,756,172.68
F	Wholesale Trade	136,723.72	590.38	14,924.16
G	Retail Trade	3,337,640.92	10,952.17	1,862,714.02
I	Services	24,648,045.00	3,150.23	535,428.37
	Other	N/A	N/A	N/A
Total for Wall		36,626,910.91	251,486.55	8,286,291.33
<b>Wasta</b>				
E	Transportation & Public Utilities	671.10	10.68	605.00
G	Retail Trade	18,539.40	40.08	15,327.29
	Other	11,664.21	32.99	1,008.96
Total for Wasta		30,874.72	83.75	16,941.25
<b>Other Cities</b>				
G	Retail Trade	289,091.18	650.00	237,036.68
H	Finance, Insurance, & Real Estate	7,380.44	0.00	2,380.44
I	Services	1,899,218.83	618.75	86,865.58
	Other	N/A	N/A	N/A
Total for Other Cities		2,279,674.66	1,268.75	391,334.64
Total for PENNINGTON County		849,603,523.26	10,551,946.24	317,569,259.85

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: **Pennington**

A	Agriculture, Forestry, & Fishing	4,679,487.56	89,134.02	3,888,408.95
C	Construction	1,311,359.27	58.25	1,092,385.01
D	Manufacturing	32,444,635.26	1,148,462.93	9,942,472.29
E	Transportation & Public Utilities	47,479,635.91	1,885,167.80	28,055,696.60
F	Wholesale Trade	41,495,257.80	199,723.49	15,789,349.58
G	Retail Trade	342,777,400.49	2,679,132.40	199,686,999.58
H	Finance, Insurance, & Real Estate	7,768,243.89	590,624.99	5,993,134.98
I	Services	371,371,988.10	3,611,638.14	52,582,277.75
	Other	275,514.97	348,004.22	538,535.11
Total for Pennington County		849,603,523.26	10,551,946.24	317,569,259.85

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>PERKINS</b>				
<b>Bison</b>				
E	Transportation & Public Utilities	691,595.53	7,229.98	177,614.81
F	Wholesale Trade	738,711.92	8.00	52,747.51
G	Retail Trade	397,666.66	29,918.43	278,206.13
I	Services	69,569.10	0.12	63,105.78
	Other	N/A	N/A	N/A
Total for Bison		1,902,672.60	37,156.53	576,803.62
<b>Lemmon</b>				
A	Agriculture, Forestry, & Fishing	104,639.85	174.00	41,768.42
D	Manufacturing	12,940.57	0.39	7,245.72
F	Wholesale Trade	2,510,998.80	5,582.20	216,251.48
G	Retail Trade	5,496,989.23	13,315.57	2,774,538.85
H	Finance, Insurance, & Real Estate	20,953.60	166.40	21,120.00
I	Services	597,642.72	1,295.79	489,974.67
	Other	82,482.36	166.48	70,599.84
Total for Lemmon		8,826,647.13	20,700.83	3,621,498.98
<b>Lodgepole</b>				
	Other	N/A	N/A	N/A
Total for Lodgepole		N/A	N/A	N/A
<b>Meadow</b>				
	Other	141,497.69	0.00	61,750.43
Total for Meadow		141,497.69	0.00	61,750.43
<b>Prairie City</b>				
	Other	N/A	N/A	N/A
Total for Prairie City		N/A	N/A	N/A
<b>Other Cities</b>				
	Other	N/A	N/A	N/A
Total for Other Cities		N/A	N/A	N/A
Total for PERKINS County		10,926,534.39	133,720.29	4,384,293.73

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Perkins</b>				
A	Agriculture, Forestry, & Fishing	104,639.85	174.00	41,768.42
D	Manufacturing	12,940.57	0.39	7,245.72
E	Transportation & Public Utilities	740,426.94	7,396.46	220,094.15
F	Wholesale Trade	3,335,417.78	8,553.13	277,101.07
G	Retail Trade	5,911,986.89	116,134.00	3,142,975.98
H	Finance, Insurance, & Real Estate	26,082.99	166.40	26,249.39
I	Services	726,555.03	1,295.91	612,423.66
	Other	N/A	N/A	N/A
Total for Perkins County		10,926,534.39	133,720.29	4,384,293.73

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>POTTER</b>				
<b>Gettysburg</b>				
D	Manufacturing	31,323.26	351.00	2,707.46
F	Wholesale Trade	1,300,361.37	2,831.81	292,537.07
G	Retail Trade	2,272,641.65	3,734.31	1,662,192.44
I	Services	723,550.37	33,658.26	671,963.16
	Other	149,597.43	30.57	140,095.00
Total for Gettysburg		4,477,474.07	40,605.95	2,769,495.13
<b>Hoven</b>				
D	Manufacturing	74.58	156.07	274.82
E	Transportation & Public Utilities	1,588.36	40.14	1,628.50
F	Wholesale Trade	122,531.32	233.50	31,626.39
G	Retail Trade	1,128,086.47	378.51	401,393.99
I	Services	83,199.64	282.80	80,088.84
	Other	N/A	N/A	N/A
Total for Hoven		1,335,480.37	128,770.40	642,691.92
<b>Lebanon</b>				
	Other	N/A	N/A	N/A
Total for Lebanon		N/A	N/A	N/A
<b>Tolstoy</b>				
	Other	N/A	N/A	N/A
Total for Tolstoy		N/A	N/A	N/A
<b>Other Cities</b>				
	Other	N/A	N/A	N/A
Total for Other Cities		N/A	N/A	N/A
Total for POTTER County		5,831,523.96	169,376.35	3,430,756.57

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>POTTER</b>				
D	Manufacturing	31,397.84	507.07	2,982.28
E	Transportation & Public Utilities	2,795.79	70.71	2,866.50
F	Wholesale Trade	1,422,892.69	3,065.31	324,163.46
G	Retail Trade	3,417,797.64	4,112.82	2,080,655.95
I	Services	808,250.01	33,941.06	753,552.00
	Other	148,390.00	127,679.38	266,536.38
Total for POTTER County		5,831,523.96	169,376.35	3,430,756.57

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>ROBERTS</b>				
<b>Claire City</b>				
I	Services	40,418.69	0.00	37,418.69
	Other	N/A	N/A	N/A
Total for Claire City		76,643.64	144.00	61,328.64
<b>Corona</b>				
G	Retail Trade	499,677.95	2,618.10	345,510.39
	Other	352,047.99	2,211.88	45,219.42
Total for Corona		851,725.94	4,829.98	390,729.81
<b>New Effington</b>				
E	Transportation & Public Utilities	39,159.27	13,492.38	44,809.69
F	Wholesale Trade	52,644.45	126.66	4,220.23
G	Retail Trade	66,262.70	26,319.57	81,752.03
I	Services	50,854.10	0.03	19,574.00
	Other	N/A	N/A	N/A
Total for New Effington		208,994.11	39,939.05	150,429.95
<b>Peever</b>				
G	Retail Trade	305,184.77	284.32	109,581.44
	Other	4,092.76	6.74	4,099.50
Total for Peever		309,277.54	291.06	113,680.94
<b>Rosholt</b>				
D	Manufacturing	5,483,996.86	69,341.88	114,298.06
E	Transportation & Public Utilities	3,675.54	12.31	3,687.85
F	Wholesale Trade	84,857.06	268.37	18,526.70
G	Retail Trade	2,071,323.08	30,454.49	211,174.38
I	Services	274,423.70	171,028.85	220,565.70
Total for Rosholt		7,918,276.24	271,105.90	568,252.69
<b>Sisseton</b>				
A	Agriculture, Forestry, & Fishing	146,164.36	139.25	145,824.26
D	Manufacturing	2,509,715.48	3,864.49	80,227.84
E	Transportation & Public Utilities	144,811.88	102.59	63,669.78
F	Wholesale Trade	632,254.37	16,029.30	81,297.33
G	Retail Trade	5,939,108.74	17,296.98	3,828,987.85
H	Finance, Insurance, & Real Estate	83,438.25	104.19	52,276.22
I	Services	1,029,767.76	2,296.17	535,200.42
Total for Sisseton		10,485,260.84	39,832.97	4,787,483.70
<b>Summit</b>				
D	Manufacturing	1,390.86	1.41	1,051.50
F	Wholesale Trade	11,798.27	34.40	1,101.95
G	Retail Trade	3,427,915.28	3,953.54	936,419.78
I	Services	178,914.41	7,846.13	162,670.16
	Other	N/A	N/A	N/A
Total for Summit		3,620,660.92	11,848.37	1,101,898.39
<b>Wilmot</b>				
A	Agriculture, Forestry, & Fishing	74,772.45	59.81	72,886.60
E	Transportation & Public Utilities	5,574.48	9.01	5,580.18
F	Wholesale Trade	203,630.90	392.36	20,761.20
G	Retail Trade	646,867.59	443.27	548,396.85
I	Services	280,090.17	940.60	209,367.76
	Other	N/A	N/A	N/A
Total for Wilmot		1,211,907.36	1,846.39	857,957.09

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
<b>Other Cities</b>				
G	Retail Trade	537,039.54	0.00	337,874.18
	Other	7,033.75	0.00	7,033.75
Total for Other Cities		544,073.29	0.00	344,907.93
Total for ROBERTS County		25,226,819.87	369,837.72	8,376,669.14

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: **Roberts**

A	Agriculture, Forestry, & Fishing	231,320.56	199.06	229,094.61
D	Manufacturing	8,036,991.02	73,391.02	237,160.42
E	Transportation & Public Utilities	194,293.45	13,636.00	118,839.50
F	Wholesale Trade	1,296,537.88	18,881.36	130,729.81
G	Retail Trade	13,517,145.60	81,514.28	6,423,606.85
H	Finance, Insurance, & Real Estate	83,438.25	104.19	52,276.22
I	Services	1,854,634.12	182,111.80	1,184,961.73
	Other	N/A	N/A	N/A
Total for Roberts County		25,226,819.87	369,837.72	8,376,669.14

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>SANBORN</b>				
<b>Artesian</b>				
F	Wholesale Trade	87,868.29	166,132.99	185,257.65
G	Retail Trade	635,331.47	68,942.83	261,322.71
I	Services	68,166.43	1,825.00	49,312.47
	Other	158,822.81	77.68	158,697.10
Total for Artesian		950,189.00	236,978.50	654,589.93
<b>Letcher</b>				
A	Agriculture, Forestry, & Fishing	109,965.85	324.62	1,375.00
D	Manufacturing	15,253.77	1,291.00	5,812.20
G	Retail Trade	68,811.96	214.93	60,315.82
I	Services	58,131.08	221.69	57,738.51
	Other	-4,869.06	3.47	-2,783.95
Total for Letcher		247,293.61	2,055.71	122,457.58
<b>Woonsocket</b>				
A	Agriculture, Forestry, & Fishing	825,261.50	2,419.90	15,766.05
D	Manufacturing	365,448.98	13.49	45,669.68
E	Transportation & Public Utilities	506,432.64	20,023.69	433,085.74
F	Wholesale Trade	173,119.66	946.35	31,454.00
G	Retail Trade	679,846.45	18,323.38	423,844.50
I	Services	202,556.10	624.85	103,700.10
Total for Woonsocket		2,752,665.33	42,351.65	1,053,520.07
<b>Other Cities</b>				
	Other	N/A	N/A	N/A
Total for Other Cities		N/A	N/A	N/A
Total for SANBORN County		4,193,849.06	281,385.86	1,897,689.38

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Sanborn</b>				
A	Agriculture, Forestry, & Fishing	1,091,698.73	2,744.52	173,563.43
D	Manufacturing	380,828.16	1,364.29	51,667.10
E	Transportation & Public Utilities	508,947.93	20,045.80	435,468.74
F	Wholesale Trade	255,829.63	167,078.57	213,634.20
G	Retail Trade	1,627,690.99	87,481.14	812,604.83
I	Services	328,853.61	2,671.54	210,751.08
Total for Sanborn County		4,193,849.06	281,385.86	1,897,689.38

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>SPINK</b>				
<b>Ashton</b>				
G	Retail Trade	49,018.29	3,285.73	32,623.30
I	Services	283,090.52	308.13	262,264.38
	Other	275,214.50	6.78	7,174.44
Total for Ashton		607,323.32	3,600.64	302,062.12
<b>Brentford</b>				
	Other	N/A	N/A	N/A
Total for Brentford		N/A	N/A	N/A
<b>Conde</b>				
E	Transportation & Public Utilities	883.90	24,808.02	25,691.92
G	Retail Trade	162,811.62	249.08	44,861.31
I	Services	312,568.30	24.75	300,447.37
	Other	10,022.08	1,591.12	2,465.45
Total for Conde		486,285.90	26,672.97	373,466.05
<b>Doland</b>				
D	Manufacturing	138.24	0.69	108.00
E	Transportation & Public Utilities	10,836.85	807.05	11,643.90
F	Wholesale Trade	4,565.40	14.25	559.98
G	Retail Trade	1,490,477.08	1,098.76	200,837.61
I	Services	103,686.42	4,495.68	106,593.10
	Other	N/A	N/A	N/A
Total for Doland		1,609,703.99	6,416.42	319,742.59
<b>Frankfort</b>				
E	Transportation & Public Utilities	8,418.26	3.17	8,421.43
F	Wholesale Trade	4,682.71	9.51	812.91
G	Retail Trade	229,077.33	33,173.42	171,802.93
	Other	12,152.74	32,290.13	44,202.87
Total for Frankfort		254,331.03	65,476.23	225,240.14
<b>Melette</b>				
E	Transportation & Public Utilities	1,332.17	13.93	1,102.66
F	Wholesale Trade	514,049.95	3,242.95	12,000.74
G	Retail Trade	539,576.81	5,306.34	235,870.81
I	Services	255,187.63	420.03	229,899.79
	Other	12,204.51	0.72	10,998.01
Total for Melette		1,322,351.07	8,983.96	489,872.01
<b>Northville</b>				
I	Services	243,756.89	0.00	243,756.89
	Other	N/A	N/A	N/A
Total for Northville		600,084.21	0.00	265,245.08
<b>Redfield</b>				
A	Agriculture, Forestry, & Fishing	459,269.67	124.91	229,943.46
D	Manufacturing	26,243.74	933,526.41	937,717.81
E	Transportation & Public Utilities	159,437.01	97,127.69	227,278.98
F	Wholesale Trade	1,900,049.61	10,976.76	140,262.86
G	Retail Trade	6,846,605.11	19,200.82	3,102,496.18
I	Services	1,070,763.27	41,849.88	888,015.00
	Other	N/A	N/A	N/A
Total for Redfield		10,589,358.93	1,103,006.46	5,580,308.16

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
<b>Tulare</b>				
F	Wholesale Trade	1,175,491.31	7,303.48	26,561.20
G	Retail Trade	368,831.24	517.29	309,040.19
I	Services	63,887.81	0.02	63,664.92
	Other	N/A	N/A	N/A
Total for Tulare		1,612,820.45	7,841.70	403,897.31
<b>Turton</b>				
	Other	N/A	N/A	N/A
Total for Turton		N/A	N/A	N/A
<b>Other Cities</b>				
	Other	227,643.20	58,091.16	183,004.12
Total for Other Cities		227,643.20	58,091.16	183,004.12
Total for SPINK County		17,334,127.26	1,280,089.55	8,163,097.75

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Spink</b>				
A	Agriculture, Forestry, & Fishing	471,230.43	1,688.72	241,773.03
D	Manufacturing	27,968.91	939,353.87	945,232.31
E	Transportation & Public Utilities	185,805.49	122,787.07	279,063.39
F	Wholesale Trade	3,883,538.24	21,573.35	187,728.77
G	Retail Trade	10,286,055.75	67,489.53	4,260,809.32
I	Services	2,352,537.92	126,997.02	2,193,897.06
	Other	N/A	N/A	N/A
Total for Spink County		17,334,127.26	1,280,089.55	8,163,097.75

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>STANLEY</b>				
<b>Fort Pierre</b>				
A	Agriculture, Forestry, & Fishing	543,600.36	1,929.61	541,921.03
D	Manufacturing	462,362.55	5,053.75	453,402.44
E	Transportation & Public Utilities	1,370,181.30	13,699.41	1,142,551.91
F	Wholesale Trade	313,828.00	869.35	152,094.02
G	Retail Trade	6,167,154.76	21,643.13	3,230,516.64
H	Finance, Insurance, & Real Estate	17,573.84	2,224.33	14,306.50
I	Services	1,303,656.30	10,699.64	1,091,237.44
	Other	N/A	N/A	N/A
Total for Fort Pierre		10,203,477.00	56,119.22	6,641,590.37
<b>Hayes</b>				
	Other	N/A	N/A	N/A
Total for Hayes		N/A	N/A	N/A
<b>Other Cities</b>				
	Other	248,875.38	0.00	218,885.40
Total for Other Cities		248,875.38	0.00	218,885.40
Total for STANLEY County		10,452,527.38	56,119.22	6,860,650.77

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Stanley</b>				
A	Agriculture, Forestry, & Fishing	558,118.36	1,929.61	556,439.03
D	Manufacturing	462,362.55	5,053.75	453,402.44
E	Transportation & Public Utilities	1,370,181.30	13,699.41	1,142,551.91
F	Wholesale Trade	313,828.00	869.35	152,094.02
G	Retail Trade	6,167,329.76	21,643.13	3,230,691.64
H	Finance, Insurance, & Real Estate	17,573.84	2,224.33	14,306.50
I	Services	1,538,013.68	10,699.64	1,295,604.84
	Other	N/A	N/A	N/A
Total for Stanley County		10,452,527.38	56,119.22	6,860,650.77

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>SULLY</b>				
<b>Agar</b>				
	Other	875,211.76	8,869.60	830,294.03
Total for Agar		875,211.76	8,869.60	830,294.03
<b>Onida</b>				
D	Manufacturing	17,893.17	96,385.18	99,328.50
E	Transportation & Public Utilities	150,772.97	383.22	118,557.47
F	Wholesale Trade	2,055,999.48	295.08	38,099.59
G	Retail Trade	2,963,285.77	220,628.53	881,911.03
I	Services	174,082.08	1.75	167,382.10
	Other	N/A	N/A	N/A
Total for Onida		5,377,766.02	317,693.75	1,312,978.69
<b>Other Cities</b>				
A	Agriculture, Forestry, & Fishing	2,327,859.16	5,000.00	2,301,822.16
I	Services	1,855,880.76	1,687.50	1,855,128.60
	Other	N/A	N/A	N/A
Total for Other Cities		4,211,643.37	6,753.13	4,184,919.84
Total for SULLY County		10,464,621.15	333,316.48	6,328,192.56

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Sully</b>				
A	Agriculture, Forestry, & Fishing	2,327,859.16	5,000.00	2,301,822.16
D	Manufacturing	17,893.17	96,385.18	99,328.50
E	Transportation & Public Utilities	150,772.97	383.22	118,557.47
F	Wholesale Trade	2,055,999.48	7,049.20	44,853.71
G	Retail Trade	3,044,913.07	220,694.16	963,603.96
I	Services	2,851,450.75	3,804.73	2,792,326.76
	Other	N/A	N/A	N/A
Total for Sully County		10,464,621.15	333,316.48	6,328,192.56

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>TODD</b>				
<b>Mission</b>				
E	Transportation & Public Utilities	1,491,774.15	1,622.84	843,051.59
F	Wholesale Trade	3,556,585.91	8,387.25	261,564.95
G	Retail Trade	4,514,409.82	2,196.74	1,815,022.08
I	Services	173,801.52	412.33	159,095.61
	Other	N/A	N/A	N/A
Total for Mission		9,737,495.15	12,620.83	3,079,106.16
<b>Rosebud</b>				
I	Services	0.00	0.00	0.00
	Other	N/A	N/A	N/A
Total for Rosebud		1,459,688.86	0.00	775,446.19
<b>Other Cities</b>				
	Other	418,600.85	0.00	8,868.57
Total for Other Cities		418,600.85	0.00	8,868.57
Total for TODD County		11,615,784.86	12,620.83	3,863,420.92

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>TODD</b>				
E	Transportation & Public Utilities	1,491,774.15	1,622.84	843,051.59
F	Wholesale Trade	3,556,585.91	8,387.25	261,564.95
G	Retail Trade	6,392,699.53	2,196.74	2,599,336.84
I	Services	173,801.52	412.33	159,095.61
	Other	923.74	1.67	371.93
Total for TODD County		11,615,784.86	12,620.83	3,863,420.92

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>TRIPP</b>				
<b>Colome</b>				
E	Transportation & Public Utilities	333,735.10	4.23	6,476.77
F	Wholesale Trade	23,527.66	29.97	3,556.80
G	Retail Trade	1,127,940.10	43,562.03	523,394.35
I	Services	144,761.29	0.04	125,926.81
	Other	87,329.34	2.92	84,100.93
Total for Colome		1,717,293.49	43,599.20	743,455.66
<b>Hamill</b>				
	Other	N/A	N/A	N/A
Total for Hamill		N/A	N/A	N/A
<b>Ideal</b>				
	Other	320,995.82	0.00	320,995.82
Total for Ideal		320,995.82	0.00	320,995.82
<b>Winner</b>				
A	Agriculture, Forestry, & Fishing	1,066,375.44	5,281.97	809,238.01
D	Manufacturing	909,960.97	1,209.01	872,321.78
E	Transportation & Public Utilities	347,223.15	92.53	309,785.71
F	Wholesale Trade	4,383,382.85	10,184.04	929,393.92
G	Retail Trade	11,720,160.33	66,167.70	6,504,351.83
H	Finance, Insurance, & Real Estate	510,794.77	0.00	496,727.08
I	Services	1,089,539.09	5,580.11	977,238.47
Total for Winner		20,027,436.60	88,515.35	10,899,056.80
<b>Witten</b>				
G	Retail Trade	1,612.62	10.52	976.64
	Other	38,340.05	860.72	26,938.22
Total for Witten		39,952.67	871.24	27,914.86
<b>Other Cities</b>				
I	Services	98,520.12	0.00	98,520.12
	Other	N/A	N/A	N/A
Total for Other Cities		179,428.35	0.00	179,428.35
Total for TRIPP County		22,364,906.93	135,585.80	12,253,251.49

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Tripp</b>				
A	Agriculture, Forestry, & Fishing	1,570,724.00	7,881.97	1,316,186.57
D	Manufacturing	910,485.55	1,211.93	872,849.28
E	Transportation & Public Utilities	681,046.41	107.60	316,361.48
F	Wholesale Trade	4,409,036.94	10,219.21	933,098.14
G	Retail Trade	12,852,494.85	109,740.25	7,031,504.62
H	Finance, Insurance, & Real Estate	510,794.77	0.00	496,727.08
I	Services	1,366,545.95	6,424.84	1,225,977.20
	Other	N/A	N/A	N/A
Total for Tripp County		22,364,906.93	135,585.80	12,253,251.49

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>TURNER</b>				
<b>Centerville</b>				
A	Agriculture, Forestry, & Fishing	29,547.71	28,780.54	41,365.76
D	Manufacturing	272,618.87	214.54	16,355.35
E	Transportation & Public Utilities	12,300.43	1,775.97	13,370.67
F	Wholesale Trade	180,795.00	102.04	23,642.88
G	Retail Trade	530,350.31	2,023.87	347,475.15
I	Services	186,913.53	292.80	151,276.70
	Other	N/A	N/A	N/A
Total for Centerville		1,236,787.80	43,904.46	627,193.12
<b>Chancellor</b>				
A	Agriculture, Forestry, & Fishing	44,490.00	0.00	44,490.00
E	Transportation & Public Utilities	11,828.30	918.11	12,460.78
F	Wholesale Trade	96,765.41	296.08	10,945.32
G	Retail Trade	265,683.00	345.94	115,824.81
I	Services	285,011.56	16.80	244,999.58
	Other	18,766,141.30	342,824.36	343,180.38
Total for Chancellor		19,469,919.57	344,401.28	771,900.87
<b>Davis</b>				
E	Transportation & Public Utilities	9,186.36	162.21	8,971.27
G	Retail Trade	88,974.59	156.51	75,645.53
	Other	N/A	N/A	N/A
Total for Davis		133,134.22	656.53	99,393.22
<b>Hurley</b>				
D	Manufacturing	40,930.27	983.11	25,328.19
E	Transportation & Public Utilities	45,834.45	98,727.58	142,617.13
F	Wholesale Trade	430,732.36	253.98	252,887.59
G	Retail Trade	1,002,754.02	636.95	127,165.16
I	Services	40,800.95	229.44	37,994.48
	Other	1,796,609.42	0.00	82,093.57
Total for Hurley		3,357,661.48	100,831.06	668,086.12
<b>Marion</b>				
A	Agriculture, Forestry, & Fishing	105,892.01	394.00	88,666.85
D	Manufacturing	25,936,871.95	920,602.51	1,220,095.39
E	Transportation & Public Utilities	27,633.64	164.34	27,137.04
F	Wholesale Trade	8,455,217.60	11,242.44	283,842.75
G	Retail Trade	1,126,559.40	1,607.24	401,694.59
I	Services	278,662.31	461.47	139,649.47
	Other	N/A	N/A	N/A
Total for Marion		38,164,417.84	935,799.91	3,480,062.44
<b>Monroe</b>				
G	Retail Trade	15,450.02	50.40	11,505.81
	Other	1,156.46	194.30	1,318.91
Total for Monroe		16,606.48	244.70	12,824.72
<b>Parker</b>				
A	Agriculture, Forestry, & Fishing	111,883.16	26,120.71	137,954.19
D	Manufacturing	181,010.75	2,691.58	111,785.63
E	Transportation & Public Utilities	183,464.68	3,576.88	117,063.31
F	Wholesale Trade	194,868.63	58.02	20,323.84
G	Retail Trade	4,374,790.93	10,312.71	852,129.34
I	Services	391,079.70	285.08	239,095.11
	Other	25,542.55	500.00	4,416.22
Total for Parker		5,462,640.40	43,544.98	1,482,767.64

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
<b>Viborg</b>				
A	Agriculture, Forestry, & Fishing	1,552,860.48	34,859.14	117,170.68
D	Manufacturing	8,602.22	37.38	7,921.00
E	Transportation & Public Utilities	126,180.25	4,582.11	125,837.53
F	Wholesale Trade	613,791.19	298.70	17,795.32
G	Retail Trade	1,407,396.05	2,999.58	919,873.93
I	Services	306,743.66	24,731.91	205,318.92
Total for Viborg		4,015,573.86	67,508.82	1,393,917.38
<b>Other Cities</b>				
A	Agriculture, Forestry, & Fishing	95,746.60	880.95	880.95
G	Retail Trade	344,052.12	0.00	312,473.95
I	Services	1,002.00	0.00	1,002.00
	Other	N/A	N/A	N/A
Total for Other Cities		460,568.88	880.95	334,125.06
Total for TURNER County		72,317,310.53	1,537,772.69	8,870,270.57

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: **Turner**

A	Agriculture, Forestry, & Fishing	1,941,159.74	91,035.34	431,232.41
B	Mining	1,810,706.80	0.00	96,226.75
D	Manufacturing	45,206,222.10	1,267,353.73	1,724,712.94
E	Transportation & Public Utilities	417,206.68	110,088.46	448,417.54
F	Wholesale Trade	9,994,507.83	12,317.86	611,275.45
G	Retail Trade	9,156,010.45	18,133.18	3,163,788.27
H	Finance, Insurance, & Real Estate	2,288,316.43	12,542.63	1,362,030.18
I	Services	1,503,180.49	26,301.49	1,032,587.03
	Other	N/A	N/A	N/A
Total for Turner County		72,317,310.53	1,537,772.69	8,870,270.57

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY

Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>UNION</b>				
<b>Alcester</b>				
D	Manufacturing	3,034,668.70	6,961.57	66,107.84
E	Transportation & Public Utilities	24,755.24	362.97	24,182.71
F	Wholesale Trade	200,472.51	94.72	133,282.01
G	Retail Trade	664,646.07	1,220.01	398,634.53
I	Services	177,609.80	2,716.05	173,418.85
	Other	N/A	N/A	N/A
Total for Alcester		4,104,665.71	11,355.33	798,139.33
<b>Beresford</b>				
A	Agriculture, Forestry, & Fishing	288,228.16	0.00	244,859.39
D	Manufacturing	274,971.38	56.19	226,040.43
E	Transportation & Public Utilities	426,120.91	1,233.19	331,896.05
F	Wholesale Trade	3,357,790.50	1,405.97	410,695.06
G	Retail Trade	8,173,780.37	455,356.35	2,860,741.79
H	Finance, Insurance, & Real Estate	10,191.89	3,119.60	12,736.75
I	Services	615,455.10	479.24	462,165.80
Total for Beresford		13,146,538.31	461,650.54	4,549,135.27
<b>Elk Point</b>				
A	Agriculture, Forestry, & Fishing	211,938.60	0.00	56,072.35
D	Manufacturing	25,994,705.40	466,508.35	530,528.95
E	Transportation & Public Utilities	651,167.38	9,612.02	652,608.32
F	Wholesale Trade	1,022,667.72	1,630.68	55,451.50
G	Retail Trade	2,169,543.72	9,910.77	851,257.85
I	Services	414,996.82	246.20	254,968.44
	Other	N/A	N/A	N/A
Total for Elk Point		30,483,726.55	487,908.01	2,413,456.19
<b>Jefferson</b>				
D	Manufacturing	2,558.80	24.18	2,288.70
E	Transportation & Public Utilities	62,899.73	5,870.21	43,920.25
F	Wholesale Trade	3,235,880.52	9.16	204,469.88
G	Retail Trade	293,934.82	865.28	264,913.94
I	Services	146,070.96	2.91	48,179.34
	Other	N/A	N/A	N/A
Total for Jefferson		3,742,344.84	6,771.74	564,772.11
<b>North Sioux City</b>				
A	Agriculture, Forestry, & Fishing	36,032.70	0.00	36,032.70
D	Manufacturing	12,940,942.00	1,588,719.22	2,403,799.93
E	Transportation & Public Utilities	1,267,972.02	61,661.47	162,535.94
F	Wholesale Trade	23,300,537.40	417,843.99	853,281.04
G	Retail Trade	13,233,325.63	82,459.63	3,762,040.84
H	Finance, Insurance, & Real Estate	67,849.32	2,088.10	68,362.42
I	Services	12,192,884.32	1,110,230.69	2,957,102.30
Total for North Sioux City		63,039,543.38	3,263,003.11	10,243,155.17
<b>Other Cities</b>				
	Other	4,025,294.97	5,530.00	788,769.78
Total for Other Cities		4,025,294.97	5,530.00	788,769.78

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
Total for UNION County		118,542,113.76	4,236,218.73	19,357,427.85
***** COUNTY RECAP *****				
County: <b>Union</b>				
A	Agriculture, Forestry, & Fishing	541,489.46	0.00	341,614.44
D	Manufacturing	42,247,846.28	2,062,269.52	3,228,765.85
E	Transportation & Public Utilities	2,432,915.28	78,739.87	1,215,143.27
F	Wholesale Trade	31,117,348.65	420,984.52	1,657,179.49
G	Retail Trade	28,556,235.59	555,342.04	8,922,708.73
H	Finance, Insurance, & Real Estate	99,261.51	5,207.70	96,181.34
I	Services	13,547,016.99	1,113,675.08	3,895,834.73
Total for Union County		118,542,113.76	4,236,218.73	19,357,427.85
*****				

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>WALWORTH</b>				
<b>Akaska</b>				
G	Retail Trade	87,475.73	88.50	66,622.69
	Other	98,614.29	630.39	5,647.40
Total for Akaska		186,090.02	718.89	72,270.09
<b>Glenham</b>				
F	Wholesale Trade	6,496.92	14.61	678.50
G	Retail Trade	111,737.16	481.65	105,589.21
I	Services	134,877.43	0.00	112,212.51
	Other	52,508.44	2.68	52,511.12
Total for Glenham		305,619.95	498.95	270,991.34
<b>Java</b>				
E	Transportation & Public Utilities	1,576.34	354.31	1,930.65
G	Retail Trade	86,554.61	58.49	17,390.05
	Other	589,753.30	3,788.72	17,701.88
Total for Java		677,884.25	4,201.51	37,022.58
<b>Mobridge</b>				
A	Agriculture, Forestry, & Fishing	217,778.30	408.18	215,392.40
D	Manufacturing	1,092,200.22	39,907.63	751,099.59
E	Transportation & Public Utilities	968,995.72	11,145.25	219,564.69
F	Wholesale Trade	-413,132.23	1,005.00	81,443.38
G	Retail Trade	11,362,740.11	16,209.72	5,446,274.62
I	Services	1,895,604.68	21,538.81	1,549,196.16
	Other	N/A	N/A	N/A
Total for Mobridge		15,124,261.80	90,214.58	8,263,045.84
<b>Selby</b>				
E	Transportation & Public Utilities	1,012,901.85	20,300.30	967,073.88
F	Wholesale Trade	256,452.05	1,529.85	26,319.83
G	Retail Trade	1,480,601.01	1,484.94	570,786.43
I	Services	190,566.56	0.45	181,818.16
	Other	109,962.56	37.48	89,556.16
Total for Selby		3,050,484.01	23,353.01	1,835,554.46
<b>Other Cities</b>				
	Other	100,826.97	-49,920.30	50,906.67
Total for Other Cities		100,826.97	-49,920.30	50,906.67
Total for WALWORTH County		19,445,167.00	69,066.64	10,529,790.98

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Walworth</b>				
A	Agriculture, Forestry, & Fishing	338,716.55	445.66	336,368.13
D	Manufacturing	1,102,139.30	39,908.60	761,039.64
E	Transportation & Public Utilities	2,081,621.83	-18,114.39	1,236,802.89
F	Wholesale Trade	525,228.64	6,952.69	118,993.67
G	Retail Trade	13,129,108.62	18,323.29	6,206,663.00
H	Finance, Insurance, & Real Estate	40,116.38	0.00	19,672.50
I	Services	2,228,235.69	21,550.78	1,850,251.15
Total for Walworth County		19,445,167.00	69,066.64	10,529,790.98

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>YANKTON</b>				
<b>Gayville</b>				
E	Transportation & Public Utilities	6,104.83	1,556.60	7,661.43
G	Retail Trade	257,131.14	198.78	106,160.76
I	Services	47,308.55	16.16	47,323.71
	Other	2,304,781.46	534.94	38,268.44
Total for Gayville		2,615,325.98	2,306.49	199,414.34
<b>Lesterville</b>				
F	Wholesale Trade	251,179.14	15.82	7,044.55
G	Retail Trade	1,886,969.18	297.92	182,324.23
	Other	2,386.33	637.54	2,633.12
Total for Lesterville		2,140,534.65	951.27	192,001.90
<b>Mission Hill</b>				
A	Agriculture, Forestry, & Fishing	964.56	0.00	300.00
G	Retail Trade	39,579.97	0.00	39,523.67
I	Services	15,263.62	0.00	15,263.62
Total for Mission Hill		55,808.15	0.00	55,087.29
<b>Utica</b>				
E	Transportation & Public Utilities	430.47	7.26	399.00
G	Retail Trade	127,966.90	41.63	11,212.69
I	Services	11,327.57	60.78	11,217.40
	Other	8,275.37	92.69	2,699.55
Total for Utica		148,000.30	202.36	25,528.64
<b>Volin</b>				
E	Transportation & Public Utilities	1,003.05	230.97	1,234.02
G	Retail Trade	32,093.26	165.33	23,437.19
I	Services	21,877.35	137.20	21,974.48
	Other	N/A	N/A	N/A
Total for Volin		48,492.01	497.67	42,237.19
<b>Yankton</b>				
A	Agriculture, Forestry, & Fishing	978,618.82	4,054.47	679,829.22
D	Manufacturing	14,047,793.06	1,978,987.04	3,010,538.51
E	Transportation & Public Utilities	1,437,712.24	84,770.36	1,380,494.43
F	Wholesale Trade	10,047,438.35	22,469.50	1,582,321.66
G	Retail Trade	59,033,444.64	246,227.61	34,408,246.17
H	Finance, Insurance, & Real Estate	613,347.42	27,413.15	451,469.74
I	Services	10,183,025.51	224,935.24	5,536,079.48
	Other	N/A	N/A	N/A
Total for Yankton		96,506,605.31	2,588,857.37	47,180,182.47
<b>Other Cities</b>				
G	Retail Trade	123,955.52	905.00	80,298.77
I	Services	599,000.69	405.00	1,979.37
	Other	42,334.21	0.00	556.54
Total for Other Cities		765,290.42	1,310.00	82,834.68

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division	Gross Sales	Use Taxable	Taxable Sales
Total for YANKTON County	102,280,056.82	2,594,125.16	47,777,286.51
***** COUNTY RECAP *****			
County: <b>Yankton</b>			
A Agriculture, Forestry, & Fishing	979,930.39	4,054.47	680,465.72
D Manufacturing	14,082,591.29	1,979,667.08	3,015,925.63
E Transportation & Public Utilities	1,458,720.16	86,567.18	1,390,631.92
F Wholesale Trade	12,601,232.16	23,032.50	1,622,483.70
G Retail Trade	61,501,140.60	247,836.27	34,851,203.48
H Finance, Insurance, & Real Estate	613,347.42	27,413.15	451,469.74
I Services	10,877,869.55	225,554.51	5,633,903.06
Other	N/A	N/A	N/A
Total for Yankton County	102,280,056.82	2,594,125.16	47,777,286.51
*****			

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>ZIEBACH</b>				
<b>Cherry Creek</b>				
	Other	N/A	N/A	N/A
	Total for Cherry Creek	N/A	N/A	N/A
<b>Dupree</b>				
F	Wholesale Trade	92,231.51	1,155.93	12,076.30
G	Retail Trade	1,144,800.20	619.29	597,845.44
I	Services	1,040.69	0.24	638.50
	Other	19,796.27	207.37	15,400.57
	Total for Dupree	1,257,868.67	1,982.83	625,960.81
<b>Other Cities</b>				
	Other	N/A	N/A	N/A
	Total for Other Cities	N/A	N/A	N/A
	Total for ZIEBACH County	1,362,567.42	1,988.32	720,333.05

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>ZIEBACH</b>				
F	Wholesale Trade	92,231.51	1,155.93	12,076.30
G	Retail Trade	1,249,498.95	624.78	692,217.68
I	Services	1,040.69	0.24	638.50
	Other	19,796.27	207.37	15,400.57
	Total for ZIEBACH County	1,362,567.42	1,988.32	720,333.05

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division	Gross Sales	Use Taxable	Taxable Sales
County: <b>PUBLIC UTILITIES</b>			
<b>Other Cities</b>			
E    Transportation & Public Utilities	28,113,512.03	4,470,338.94	29,450,342.47
Total for Other Cities	28,113,512.03	4,470,338.94	29,450,342.47
Total for PUBLIC UTILITIES County	28,113,512.03	4,470,338.94	29,450,342.47

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Public Utilities</b>			
E    Transportation & Public Utilities	28,113,512.03	4,470,338.94	29,450,342.47
Total for Public Utilities County	28,113,512.03	4,470,338.94	29,450,342.47

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>OUT-OF-STATE</b>				
<b>Other Cities</b>				
A	Agriculture, Forestry, & Fishing	17,695,336.19	18,092.97	7,720,322.01
B	Mining	2,635,582.26	382,459.57	2,523,543.28
C	Construction	243,142.84	13,336.25	253,770.34
D	Manufacturing	277,293,714.63	546,099.10	56,724,742.38
E	Transportation & Public Utilities	56,430,816.55	7,163,196.19	52,592,942.28
F	Wholesale Trade	662,163,760.59	1,064,272.21	89,004,826.89
G	Retail Trade	636,277,555.26	727,991.26	297,904,700.68
H	Finance, Insurance, & Real Estate	14,462,528.71	1,303,392.86	9,439,064.42
I	Services	279,906,336.63	3,798,870.36	139,688,506.91
J	Public Administration	453,890.85	0.00	429,205.66
Total for Other Cities		1,947,562,664.51	15,017,710.77	656,281,624.85
Total for OUT-OF-STATE County		1,947,562,664.51	15,017,710.77	656,281,624.85

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>Out of State</b>				
A	Agriculture, Forestry, & Fishing	17,695,336.19	18,092.97	7,720,322.01
B	Mining	2,635,582.26	382,459.57	2,523,543.28
C	Construction	243,142.84	13,336.25	253,770.34
D	Manufacturing	277,293,714.63	546,099.10	56,724,742.38
E	Transportation & Public Utilities	56,430,816.55	7,163,196.19	52,592,942.28
F	Wholesale Trade	662,163,760.59	1,064,272.21	89,004,826.89
G	Retail Trade	636,277,555.26	727,991.26	297,904,700.68
H	Finance, Insurance, & Real Estate	14,462,528.71	1,303,392.86	9,439,064.42
I	Services	279,906,336.63	3,798,870.36	139,688,506.91
J	Public Administration	453,890.85	0.00	429,205.66
Total for Out of State County		1,947,562,664.51	15,017,710.77	656,281,624.85

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
County: <b>CONSOLIDATED-No City tax</b>				
<b>Other Cities</b>				
A	Agriculture, Forestry, & Fishing	4,365,406.39	15,114.49	1,367,960.85
D	Manufacturing	66,228,570.74	533,115.82	15,803,209.15
E	Transportation & Public Utilities	11,345,918.33	259,617.99	11,073,264.81
F	Wholesale Trade	153,435,717.32	898,580.28	19,156,906.06
G	Retail Trade	103,823,063.46	577,390.35	49,424,811.04
H	Finance, Insurance, & Real Estate	2,260,896.05	642,661.80	2,746,584.35
I	Services	24,425,982.15	81,984.36	4,081,801.19
Total for Other Cities		365,885,554.44	3,008,465.10	103,654,537.45
Total for CONSOLIDATED-No City tax County		365,885,554.44	3,008,465.10	103,654,537.45

\*\*\*\*\* COUNTY RECAP \*\*\*\*\*

County: <b>CONSOLIDATED-No City tax</b>				
A	Agriculture, Forestry, & Fishing	4,365,406.39	15,114.49	1,367,960.85
D	Manufacturing	66,228,570.74	533,115.82	15,803,209.15
E	Transportation & Public Utilities	11,345,918.33	259,617.99	11,073,264.81
F	Wholesale Trade	153,435,717.32	898,580.28	19,156,906.06
G	Retail Trade	103,823,063.46	577,390.35	49,424,811.04
H	Finance, Insurance, & Real Estate	2,260,896.05	642,661.80	2,746,584.35
I	Services	24,425,982.15	81,984.36	4,081,801.19
Total for CONSOLIDATED-No City tax County		365,885,554.44	3,008,465.10	103,654,537.45

\*\*\*\*\*

COUNTY Statistics by Standard Industrial Classification (SIC) Major Group broken down by CITY  
Returns Filed: December 2025

SIC Division		Gross Sales	Use Taxable	Taxable Sales
<b>STATE-WIDE TOTALS</b>				
A	Agriculture, Forestry, & Fishing	99,840,566.87	1,631,079.41	53,193,159.86
B	Mining	30,595,876.80	1,875,385.69	5,918,325.42
C	Construction	3,838,815.76	22,138.20	2,975,111.59
D	Manufacturing	1,222,622,930.58	25,305,199.93	157,411,111.55
E	Transportation & Public Utilities	316,265,891.15	22,755,761.88	234,754,515.49
F	Wholesale Trade	1,383,860,726.37	6,557,800.92	215,226,069.47
G	Retail Trade	2,951,857,748.76	16,866,028.87	1,511,019,542.59
H	Finance, Insurance, & Real Estate	62,832,951.54	10,334,935.46	48,066,412.26
I	Services	1,571,316,535.06	26,740,077.52	467,061,168.82
J	Public Administration	841,879.61	7.00	699,252.52
STATE-WIDE TOTALS:		7,643,873,922.50	112,088,414.88	2,696,324,669.57

ITEMS OF NOTE:

- 1. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.**
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. City, County, and 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.