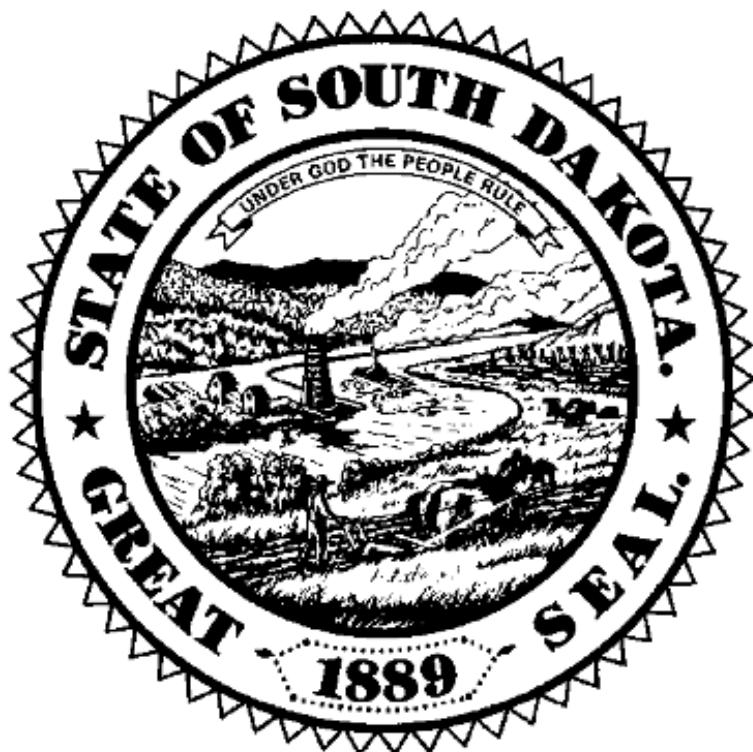


SOUTH DAKOTA SALES and USE TAX REPORT



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.**
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.**

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: AURORA				
Plankinton				
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
Stickney				
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
White Lake				
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
Other Cities				
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: Aurora				
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: BEADLE				
Cavour				
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
Hitchcock				
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
Huron				
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
Virgil				
	Other	N/A	N/A	N/A
	Total for Virgil	N/A	N/A	N/A
Wessington				
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
Wolsey				
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
Yale				
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
Other Cities				
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: Beadle			
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: BENNETT				
Allen				
Other		120,180.28	0.00	57,139.02
	Total for Allen	120,180.28	0.00	57,139.02
Martin				
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: Bennett			
A Agriculture, Forestry, & Fishing		25,091.42	196.02
D Manufacturing		94,960.78	0.33
E Transportation & Public Utilities		1,482,563.12	12,496.27
F Wholesale Trade		184,207.60	995.08
G Retail Trade		3,242,570.08	65,830.99
I Services		360,069.90	1,510.42
Other		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: BON HOMME				
Avon				
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
Scotland				
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
Springfield				
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
Tabor				
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
Tyndall				
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
Other Cities				
	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: BON HOMME			
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: BROOKINGS				
Aurora				
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
Brookings				
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
Bruce				
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
Elkton				
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
Sinai				
	Other	N/A	N/A	N/A
	Total for Sinai	N/A	N/A	N/A
Volga				
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
White				
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
Other Cities				
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: BROWN				
Aberdeen				
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
Barnard				
	Other	N/A	N/A	N/A
	Total for Barnard	N/A	N/A	N/A
Bath				
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
Claremont				
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
Columbia				
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
Ferney				
	Other	974,213.24	4,847.34	624,624.38
	Total for Ferney	974,213.24	4,847.34	624,624.38
Frederick				
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
Groton				
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
Hecla				
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
Houghton				
	Other	N/A	N/A	N/A
	Total for Houghton	N/A	N/A	N/A
Mansfield				
	Other	2,408.03	0.00	60.00
	Total for Mansfield	2,408.03	0.00	60.00
Stratford				
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
Warner				
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
Westport				
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
Other Cities				
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
B	Mining	138,693.39	130,777.66
C	Construction	76,584.09	0.00
D	Manufacturing	119,220,579.84	1,184,804.82
E	Transportation & Public Utilities	3,468,732.56	281,353.59
F	Wholesale Trade	47,434,922.38	764,096.30
G	Retail Trade	113,843,892.85	821,099.54
H	Finance, Insurance, & Real Estate	683,644.38	167,445.09
I	Services	29,558,816.10	531,543.25
	Total for Brown County	319,809,408.74	3,957,240.83

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: BRULE				
Chamberlain				
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
Kimball				
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
Pukwana				
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
Other Cities				
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: Brule				
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: BUFFALO			
Fort Thompson			
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
Gann Valley			
Other	N/A	N/A	N/A
Total for Gann Valley	N/A	N/A	N/A
Other Cities			
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: Buffalo			
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: BUTTE				
Belle Fourche				
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
Newell				
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
Nisland				
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
Vale				
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
Other Cities				
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: Butte				
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: CAMPBELL				
Herreid				
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
Mound City				
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
Pollock				
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
Other Cities				
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: Campbell				
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: CHARLES MIX				
Dante				
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
Geddes				
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
Lake Andes				
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
Pickstown				
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
Platte				
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
Wagner				
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
Other Cities				
	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: CHARLES MIX			
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: CLARK				
Bradley				
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
Carpenter				
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
Clark				
A Agriculture, Forestry, & Fishing		310,355.09	74.68	278,270.76
D Manufacturing		4,905,165.42	54,349.34	4,929,310.04
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
Garden City				
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
Raymond				
Other		20.00	30,107.85	30,127.85
	Total for Raymond	20.00	30,107.85	30,127.85
Vienna				
G Retail Trade		78,660.48	0.00	61,685.52
	Total for Vienna	78,660.48	0.00	61,685.52
Willow Lake				
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
Other Cities				
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: Clark			
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: CLAY				
Beresford				
Other		6,758.38	0.00	6,758.38
	Total for Beresford	6,758.38	0.00	6,758.38
Burbank				
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
Irene				
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
Vermillion				
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
Wakonda				
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
Other Cities				
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: Clay			
A Agriculture, Forestry, & Fishing		224,255.41	15,345.34
D Manufacturing		5,999,729.06	84,792.47
E Transportation & Public Utilities		1,944,910.49	48,761.63
F Wholesale Trade		7,393,187.56	26,618.73
G Retail Trade		46,866,251.91	204,874.68
H Finance, Insurance, & Real Estate		238,135.37	73,566.94
I Services		4,750,897.26	200,623.09
Other		41,857.76	0.00
	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: CODINGTON				
Florence				
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
Henry				
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
Kranzburg				
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
South Shore				
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
Wallace				
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
Watertown				
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
Other Cities				
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: Codington			
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: CORSON				
Keldron				
Other		26,819.24	0.00	26,819.24
	Total for Keldron	26,819.24	0.00	26,819.24
Mcintosh				
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
McLaughlin				
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
Morristown				
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
Wakpala				
Other		N/A	N/A	N/A
	Total for Wakpala	N/A	N/A	N/A
Watauga				
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
Other Cities				
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: Corson				
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: CUSTER				
Buffalo Gap				
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
Custer				
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
Fairburn				
Other		22,601.00	0.00	22,601.00
	Total for Fairburn	22,601.00	0.00	22,601.00
Hermosa				
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
Pringle				
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
Other Cities				
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: Custer				
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: DAVISON				
Ethan				
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
Mitchell				
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
Mount Vernon				
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
Other Cities				
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: Davison				
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: DAY				
Andover				
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
Bristol				
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
Grenville				
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
Pierpont				
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
Roslyn				
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
Waubay				
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
Webster				
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
Other Cities				
	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: Day			
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: DEUEL				
Astoria				
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
Brandt				
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
Clear Lake				
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
Gary				
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
Goodwin				
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
Toronto				
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
Other Cities				
	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: Deuel			
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: DEWEY				
Eagle Butte				
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
Isabel				
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
Lantry				
	Other	N/A	N/A	N/A
	Total for Lantry	N/A	N/A	N/A
Ridgeview				
	Other	N/A	N/A	N/A
	Total for Ridgeview	N/A	N/A	N/A
Timber Lake				
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
Other Cities				
	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: DEWEY				
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: DOUGLAS				
Armour				
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
Corsica				
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
Delmont				
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
Harrison				
Other		6,586.28	0.00	5,021.28
	Total for Harrison	6,586.28	0.00	5,021.28
New Holland				
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: Douglas				
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: EDMUNDS				
Bowdle				
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
Hosmer				
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
Ipswich/Mina				
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
Roscoe				
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
Other Cities				
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: Edmunds				
Agriculture, Forestry, & Fishing				
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: FALL RIVER				
Edgemont				
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
Hot Springs				
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
Oelrichs				
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
Oral				
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
Smithwick				
Other		N/A	N/A	N/A
Total for Smithwick		N/A	N/A	N/A
Other Cities				
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: Fall River				
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: FAULK				
Chelsea				
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
Cresbard				
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
Faulkton				
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
Onaka				
	Other	14,410.97	0.00	5,401.93
	Total for Onaka	14,410.97	0.00	5,401.93
Orient				
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
Rockham				
	Other	N/A	N/A	N/A
	Total for Rockham	N/A	N/A	N/A
Seneca				
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: Faulk				
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: GRANT				
Big Stone City				
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
Labolt				
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
Marvin				
Other		36,477.78	0.00	36,477.78
Total for Marvin		36,477.78	0.00	36,477.78
Milbank				
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
Revillo				
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
Stockholm				
Other		10,901.35	0.00	6,058.27
Total for Stockholm		10,901.35	0.00	6,058.27
Strandburg				
Other		N/A	N/A	N/A
Total for Strandburg		N/A	N/A	N/A
Twin Brooks				
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
Other Cities				
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: Grant			
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: GREGORY				
Bonesteel				
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
Burke				
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
Dallas				
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
Fairfax				
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
Gregory				
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
Herrick				
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
Other Cities				
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: GREGORY			
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: HAAKON				
Midland				
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
Milesville				
	Other	69,744.05	1,598.34	57,144.60
	Total for Milesville	69,744.05	1,598.34	57,144.60
Philip				
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: HAAKON				
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: HAMLIN				
Bryant				
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
Castlewood				
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
Estelline				
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
Hayti				
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
Hazel				
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
Lake Norden				
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
Other Cities				
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: Hamlin			
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: HAND				
Miller				
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
Ree Heights				
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
Saint Lawrence				
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
Other Cities				
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: Hand				
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: HANSON				
Alexandria				
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
Emery				
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
Fulton				
	Other	89,771.10	0.00	82,415.20
	Total for Fulton	89,771.10	0.00	82,415.20
Other Cities				
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: Hanson				
Alexandria				
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: HARDING				
Buffalo				
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
Camp Crook				
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
Ludlow				
Other		35,571.50	0.00	35,521.50
	Total for Ludlow	35,571.50	0.00	35,521.50
Reva				
Other		N/A	N/A	N/A
	Total for Reva	N/A	N/A	N/A
Other Cities				
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: Harding				
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: HUGHES				
Blunt				
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
Harrold				
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
Pierre				
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
Other Cities				
	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: Hughes				
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: HUTCHINSON				
Dimock				
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
Freeman				
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
Kaylor				
	Other	N/A	N/A	N/A
	Total for Kaylor	N/A	N/A	N/A
Menno				
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
Olivet				
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
Parkston				
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
Tripp				
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
Other Cities				
	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: Hutchinson			
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: HYDE				
Highmore				
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
Holabird				
Other		N/A	N/A	N/A
	Total for Holabird	N/A	N/A	N/A
Stephan				
Other		N/A	N/A	N/A
	Total for Stephan	N/A	N/A	N/A
Other Cities				
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: HYDE				
***** COUNTY RECAP *****				
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: JACKSON				
Belvidere				
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
Interior				
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
Kadoka				
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
Other Cities				
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: Jackson				
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: JERAULD				
Alpena				
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
Lane				
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
Wessington Springs				
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
Other Cities				
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: Jerauld				
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: JONES				
Draper				
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
Murdo				
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
Other Cities				
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: Jones				
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: KINGSBURY				
Arlington				
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
Badger				
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
Desmet				
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
Erwin				
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
Iroquois				
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
Lake Preston				
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
Oldham				
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: Kingsbury			
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: LAKE				
Chester				
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
Madison				
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
Nunda				
Other		43,639.82	0.00	33,736.04
	Total for Nunda	43,639.82	0.00	33,736.04
Ramona				
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
Rutland				
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
Wentworth				
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
Winfred				
Other		N/A	N/A	N/A
	Total for Winfred	N/A	N/A	N/A
Other Cities				
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: Lake			
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: LAWRENCE				
Deadwood				
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
Lead/Central City				
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
Nemo				
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
Saint Ongé				
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 Ongé	331,519.81	499.61	277,595.40
Spearfish				
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
Whitewood				
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
Other Cities				
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: LINCOLN				
Beresford				
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
Canton				
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
Fairview				
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
Harrisburg				
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
Hudson				
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
Lennox				
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
Sioux Falls				
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
Tea				
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
Worthing				
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
Other Cities				
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
C	Construction	506,342.34	0.00
D	Manufacturing	43,990,726.84	1,102,477.82
E	Transportation & Public Utilities	21,657,374.95	2,458,845.63
F	Wholesale Trade	36,087,368.54	37,883.49
G	Retail Trade	63,931,465.46	235,420.91
H	Finance, Insurance, & Real Estate	1,342,887.85	5,810.43
I	Services	34,195,398.17	1,184,095.59
	Other	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: LYMAN				
Kennebec				
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
Lower Brule				
	Other	N/A	N/A	N/A
	Total for Lower Brule	N/A	N/A	N/A
Oacoma				
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
Presho				
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
Reliance				
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
Vivian				
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
Other Cities				
	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: Lyman				
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: MARSHALL				
Amherst				
Other		N/A	N/A	N/A
	Total for Amherst	N/A	N/A	N/A
Britton				
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
Eden				
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
Lake City				
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
Langford				
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
Veblen				
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
Other Cities				
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: Marshall			
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: MCCOOK				
Bridgewater				
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
Canistota				
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
Montrose				
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
Salem				
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
Spencer				
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
Other Cities				
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: McCook			
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: MCPHERSON				
Eureka				
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
Leola				
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
Long Lake				
Other		18,036.45	0.00	8,192.61
	Total for Long Lake	18,036.45	0.00	8,192.61
Other Cities				
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: McPherson				
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: MEADE				
Black Hawk				
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
Ellsworth AFB				
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
Enning				
	Other	344,506.48	0.00	311,806.95
	Total for Enning	344,506.48	0.00	311,806.95
Faith				
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
Howes				
	Other	N/A	N/A	N/A
	Total for Howes	N/A	N/A	N/A
Mud Butte				
	Other	161,833.59	0.00	37,501.49
	Total for Mud Butte	161,833.59	0.00	37,501.49
Piedmont				
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
Sturgis				
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
Union Center				
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
White Owl				
Other		100,496.51	1,053.20	37,798.14
Total for White Owl		100,496.51	1,053.20	37,798.14
Other Cities				
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: MELLETTE				
Norris				
Other		N/A	N/A	N/A
	Total for Norris	N/A	N/A	N/A
White River				
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
Wood				
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
Other Cities				
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: Mellette				
***** COUNTY RECAP *****				
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: MINER				
Canova				
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
Carthage				
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
Fedora				
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
Howard				
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
Other Cities				
	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: Miner				
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: MINNEHAHA				
Baltic				
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
Brandon				
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
Colton				
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
Crooks				
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
Dell Rapids				
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
Garretson				
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
Hartford				
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
Humboldt				
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
Lyons				
	Other	20,551,806.97	29,487.05	41,908.62
	Total for Lyons	20,551,806.97	29,487.05	41,908.62
Renner				
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
Sherman				
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
Sioux Falls				
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
Valley Springs				
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
Other Cities				
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: MOODY				
Colman				
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
Egan				
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
Flandreau				
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
Trent				
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
Ward				
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
Other Cities				
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: Moody			
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: OGLALA LAKOTA				
Batesland				
Other		N/A	N/A	N/A
	Total for Batesland	N/A	N/A	N/A
Kyle				
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
Manderson				
Other		N/A	N/A	N/A
	Total for Manderson	N/A	N/A	N/A
Oglala				
Other		N/A	N/A	N/A
	Total for Oglala	N/A	N/A	N/A
Pine Ridge				
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
Porcupine				
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
Other Cities				
Other		71,965.87	0.00	35,178.03
	Total for Other Cities	71,965.87	0.00	35,178.03
	Total for OGLALA LAKOTA County	4,546,275.97	12,683.81	2,438,136.04

***** COUNTY RECAP *****				
County: Oglala Lakota				
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: PENNINGTON				
Box Elder				
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
Caputa				
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
Ellsworth AFB				
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
Hill City				
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
Keystone				
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
New Underwood				
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
Owanka				
	Other	N/A	N/A	N/A
	Total for Owanka	N/A	N/A	N/A
Quinn				
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
Rapid City				
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
	Total for Rapid City	783,798,084.51	9,927,254.63	294,347,652.16
Rochford				
	Other		N/A	N/A
	Total for Rochford		N/A	N/A
Scenic				
	Other		14,552.00	0.00
	Total for Scenic		14,552.00	0.00
Wall				
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
	Total for Wall		36,626,910.91	251,486.55
Wasta				
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
Other Cities				
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
	Total for Other Cities		2,279,674.66	1,268.75
	Total for PENNINGTON County		849,603,523.26	10,551,946.24

***** 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: PERKINS				
Bison				
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
Lemmon				
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
Lodgepole				
	Other	N/A	N/A	N/A
	Total for Lodgepole	N/A	N/A	N/A
Meadow				
	Other	141,497.69	0.00	61,750.43
	Total for Meadow	141,497.69	0.00	61,750.43
Prairie City				
	Other	N/A	N/A	N/A
	Total for Prairie City	N/A	N/A	N/A
Other Cities				
	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: Perkins				
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: POTTER				
Gettysburg				
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
Hoven				
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
Lebanon				
Other		N/A	N/A	N/A
Total for Lebanon		N/A	N/A	N/A
Tolstoy				
Other		N/A	N/A	N/A
Total for Tolstoy		N/A	N/A	N/A
Other Cities				
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: POTTER				
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: ROBERTS				
Claire City				
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
Corona				
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
New Effington				
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
Peever				
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
Rosholt				
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
Sisseton				
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
Summit				
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
Wilmot				
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
Other Cities				
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: SANBORN				
Artesian				
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
Letcher				
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
Woonsocket				
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
Other Cities				
	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: Sanborn				
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: SPINK				
Ashton				
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
Brentford				
	Other	N/A	N/A	N/A
	Total for Brentford	N/A	N/A	N/A
Conde				
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
Doland				
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
Frankfort				
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
Melette				
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
Northville				
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
Redfield				
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
Tulare				
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
Turton				
	Other	N/A	N/A	N/A
	Total for Turton	N/A	N/A	N/A
Other Cities				
	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: **Spink**

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: STANLEY				
Fort Pierre				
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
	Total for Fort Pierre	10,203,477.00	56,119.22	6,641,590.37
Hayes				
	Other		N/A	N/A
	Total for Hayes		N/A	N/A
Other Cities				
	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: Stanley				
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
	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: SULLY				
Agar				
Other		875,211.76	8,869.60	830,294.03
	Total for Agar	875,211.76	8,869.60	830,294.03
Onida				
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
Other Cities				
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: Sully				
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: TODD				
Mission				
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
Rosebud				
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
Other Cities				
	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: TODD				
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: TRIPP				
Colome				
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
Hamill				
	Other	N/A	N/A	N/A
	Total for Hamill	N/A	N/A	N/A
Ideal				
	Other	320,995.82	0.00	320,995.82
	Total for Ideal	320,995.82	0.00	320,995.82
Winner				
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
Witten				
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
Other Cities				
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: Tripp				
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: TURNER				
Centerville				
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
Chancellor				
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
Davis				
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
Hurley				
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
Marion				
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
Monroe				
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
Parker				
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
Viborg				
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
Other Cities				
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: UNION				
Alcester				
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
Beresford				
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
Elk Point				
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
Jefferson				
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
North Sioux City				
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
Other Cities				
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: Union			
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: WALWORTH				
Akaska				
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
Glenham				
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
Java				
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
Mobridge				
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
Selby				
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
Other Cities				
	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: Walworth				
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: YANKTON				
Gayville				
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
Lesterville				
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
Mission Hill				
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
Utica				
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
Volin				
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
Yankton				
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
Other Cities				
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: Yankton			
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: ZIEBACH				
Cherry Creek				
Other		N/A	N/A	N/A
	Total for Cherry Creek	N/A	N/A	N/A
Dupree				
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
Other Cities				
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: ZIEBACH			
F Wholesale Trade		92,231.51	1,155.93
G Retail Trade		1,249,498.95	624.78
I Services		1,040.69	0.24
Other		19,796.27	207.37
	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: PUBLIC UTILITIES			
Other Cities			
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: Public Utilities			
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: OUT-OF-STATE				
Other Cities				
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: Out of State				
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: CONSOLIDATED-No City tax				
Other Cities				
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: CONSOLIDATED-No City tax				
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
STATE-WIDE TOTALS			
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.