

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: SEPTEMBER 2021

TOURISM TAX by COUNTY

ITEMS OF NOTE:

- 1. Report is NOT based on City tax collections or remittances. Report shows state tourism taxable sales by zip code for each county.**
2. GROSS SALES: This is the amount reported on Line 1 of the South Dakota Sales and Use Tax Return.
3. USE TAXABLE: This is the amount reported on Line 2 of the South Dakota Sales and Use Tax Return.
4. TAXABLE SALES: This is the amount of sales and use taxable sales subject to state tax or reservation tax.
- 5. All figures are compiled by location zip code within a county. Some businesses may not be within City limits. These are State taxable figures only!**
6. Some cities may fall into more than one county.
7. Whenever there are less than 3 licenses in any one classification, the information is combined into an 'Other' category.
8. State Totals include 'Other' categories.
9. No Contractors Excise taxes are included.
10. No Audit figures are included.
- 11. The name of Shannon County, South Dakota, was changed to Oglala Lakota County, South Dakota, effective May 1, 2015.**

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

South Dakota Sales and Use Tax Reporting System
Returns Filed: September 2021

	Taxable Sales	Tax Due
Aurora County		
7011 Hotels & Motels	39,290.63	589.36
Other	N/A	N/A
Beadle County		
5812 Eating Places	189,763.04	2,846.45
5999 Misc. Retail Stores, NEC	116,220.84	1,743.30
7011 Hotels & Motels	489,305.50	7,339.57
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
Other	N/A	N/A
Brookings County		
5812 Eating Places	75,742.93	1,136.15
5999 Misc. Retail Stores, NEC	19,294.41	289.42
7011 Hotels & Motels	1,184,767.94	17,771.53
Other	N/A	N/A
Brown County		
5812 Eating Places	536,685.32	8,050.30
5813 Drinking Places	4,138.53	62.09
5947 Gift, Novelty, & Souvenir Shops	8,029.96	120.45
5999 Misc. Retail Stores, NEC	18,725.32	280.87
7011 Hotels & Motels	2,033,721.86	30,505.85
7999 Amusement & Recreation, NEC	570,623.03	8,559.34
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	68,049.04	1,020.74
7011 Hotels & Motels	706,104.36	10,591.56
7032 Sporting & Recreational Camps	216,898.98	3,253.48
7033 Trailer Parks & Campsites	63,485.19	952.28
Other	N/A	N/A
Butte County		
7011 Hotels & Motels	570,991.55	8,564.87
7033 Trailer Parks & Campsites	112,353.59	1,685.30
Other	N/A	N/A
Campbell County		
Other	N/A	N/A
Charles Mix County		
5812 Eating Places	132,256.88	1,983.85
5999 Misc. Retail Stores, NEC	1,445.00	21.68
7011 Hotels & Motels	135,668.76	2,035.05
Other	N/A	N/A
Clark County		
7011 Hotels & Motels	11,681.09	175.22
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	299,372.55	4,490.60
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
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	Taxable Sales	Tax Due
Codington County		
5812 Eating Places	19,408.01	291.12
5947 Gift, Novelty, & Souvenir Shops	209,658.85	3,144.88
5999 Misc. Retail Stores, NEC	10,906.92	163.62
7011 Hotels & Motels	994,881.10	14,923.23
7999 Amusement & Recreation, NEC	16,820.21	252.31
Other	N/A	N/A
Corson County		
Other	N/A	N/A
Custer County		
5812 Eating Places	18,456.97	276.85
5932 Used Merchandise Stores	78,020.33	1,170.30
5947 Gift, Novelty, & Souvenir Shops	730,149.16	10,952.25
5999 Misc. Retail Stores, NEC	33,755.25	506.33
7011 Hotels & Motels	6,645,267.54	99,679.06
7033 Trailer Parks & Campsites	925,456.72	13,881.85
7929 Entertainers & Entertainment Groups	3,762.27	56.44
7999 Amusement & Recreation, NEC	1,458,789.91	21,881.85
Other	N/A	N/A
Davison County		
5812 Eating Places	77,664.13	1,164.97
5947 Gift, Novelty, & Souvenir Shops	253,822.67	3,807.34
5999 Misc. Retail Stores, NEC	19,049.43	285.76
7011 Hotels & Motels	2,359,456.04	35,391.84
7033 Trailer Parks & Campsites	71,118.23	1,066.78
Other	N/A	N/A
Day County		
7011 Hotels & Motels	157,338.98	2,360.11
7033 Trailer Parks & Campsites	11,189.14	167.85
Other	N/A	N/A
Deuel County		
Other	N/A	N/A
Douglas County		
Other	N/A	N/A
Edmunds County		
Other	N/A	N/A
Fall River County		
5947 Gift, Novelty, & Souvenir Shops	54,662.25	819.93
7011 Hotels & Motels	753,789.40	11,306.89
7033 Trailer Parks & Campsites	160,820.14	2,412.30
7999 Amusement & Recreation, NEC	377,467.31	5,662.01
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	231,425.71	3,471.39
Other	N/A	N/A

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	Taxable Sales	Tax Due
Gregory County		
7011 Hotels & Motels	38,903.28	583.55
7032 Sporting & Recreational Camps	81,742.20	1,226.14
Other	N/A	N/A
Haakon County		
7011 Hotels & Motels	34,148.14	512.22
Other	N/A	N/A
Hamlin County		
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	41,025.58	615.39
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
Other	N/A	N/A
Hughes County		
5812 Eating Places	63,190.83	947.86
5999 Misc. Retail Stores, NEC	5,495.62	82.44
7011 Hotels & Motels	897,515.15	13,462.72
7514 Passenger Car Rental	39,663.98	594.96
7999 Amusement & Recreation, NEC	95,080.12	1,426.23
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	61,735.60	926.04
Other	N/A	N/A
Hyde County		
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	1,085,295.80	16,279.45
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	400,137.83	6,002.07
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	66,058.74	990.88
7033 Trailer Parks & Campsites	6,170.86	92.57
7999 Amusement & Recreation, NEC	57,580.71	863.71
Other	N/A	N/A
Lake County		
5999 Misc. Retail Stores, NEC	4,445.70	66.69
7011 Hotels & Motels	197,482.27	2,962.24
Other	N/A	N/A

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	Taxable Sales	Tax Due
Lawrence County		
5699 Misc. Apparel & Accessory Stores	1,452,883.54	21,793.26
5812 Eating Places	706,054.46	10,590.83
5944 Jewelry Stores	322,363.52	4,835.46
5947 Gift, Novelty, & Souvenir Shops	1,902,442.06	28,536.61
5999 Misc. Retail Stores, NEC	43,869.44	658.06
6531 Real Estate Agents & Managers	458,249.52	6,873.75
7011 Hotels & Motels	13,216,110.35	198,241.65
7032 Sporting & Recreational Camps	394,233.43	5,913.51
7033 Trailer Parks & Campsites	1,591,825.76	23,877.39
7999 Amusement & Recreation, NEC	577,212.01	8,658.17
8412 Museums & Art Galleries	127,743.13	1,916.15
Other	N/A	N/A
Lincoln County		
5812 Eating Places	23,873.68	358.11
5999 Misc. Retail Stores, NEC	10,712.30	160.69
7011 Hotels & Motels	499,469.61	7,492.06
7999 Amusement & Recreation, NEC	461,469.66	6,922.05
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	1,087,623.47	16,314.35
7033 Trailer Parks & Campsites	109,786.50	1,646.80
7999 Amusement & Recreation, NEC	61,079.58	916.19
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	41,138.19	617.07
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	11,141.72	167.14
7011 Hotels & Motels	81,663.92	1,224.97
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County		
5699 Misc. Apparel & Accessory Stores	762,915.80	11,443.74
5812 Eating Places	1,678,365.44	25,175.48
5813 Drinking Places	117,958.79	1,769.39
5947 Gift, Novelty, & Souvenir Shops	623,383.37	9,350.75
5963 Direct Selling Establishments	42,046.00	630.70
5999 Misc. Retail Stores, NEC	145,697.36	2,185.48
7011 Hotels & Motels	1,755,729.93	26,335.95
7033 Trailer Parks & Campsites	8,679,017.33	130,185.28
7299 Misc. Personal Services, NEC	338,382.88	5,075.75
7521 Automobile Parking	13,039.33	195.59
7999 Amusement & Recreation, NEC	223,112.56	3,346.69
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
7011 Hotels & Motels	19,831.34	297.48
Other	N/A	N/A

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	Taxable Sales	Tax Due
Minnehaha County		
5812 Eating Places	697,398.70	10,461.00
5941 Sporting Goods & Bicycle Shops	72,239.13	1,083.59
5963 Direct Selling Establishments	52,073.50	781.11
5999 Misc. Retail Stores, NEC	124,084.23	1,861.28
7011 Hotels & Motels	12,862,045.02	192,930.66
7514 Passenger Car Rental	467,999.43	7,019.99
7922 Theatrical Producers & Services	75,619.12	1,134.29
7929 Entertainers & Entertainment Groups	39,668.62	595.03
7941 Sports Clubs, Managers, & Promoters	269,904.81	4,048.57
7991 Physical Fitness Facilities	38,979.65	584.70
7992 Public Golf Courses	35,454.51	531.81
7997 Membership Sports & Recreation Clubs	20,085.21	301.28
7999 Amusement & Recreation, NEC	1,248,999.15	18,734.98
8422 Botanical and Zoological Gardens	228,765.61	3,431.48
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Pennington County		
4119 Local Passenger Transportation, NEC	266,260.49	3,993.92
4725 Tour Operators	894.40	13.42
5331 Variety Stores	3,162,523.02	47,437.85
5441 Candy, Nut, & Confectionery Stores	289,051.60	4,335.78
5531 Auto & Home Supply Stores	241,588.13	3,623.84
5611 Men's & Boys' Clothing Stores	958,661.20	14,379.91
5632 Women's Accessory & Specialty Stores	419,886.14	6,298.28
5699 Misc. Apparel & Accessory Stores	1,018,909.96	15,283.67
5812 Eating Places	1,045,042.28	15,675.62
5813 Drinking Places	526,314.65	7,894.73
5932 Used Merchandise Stores	141,305.56	2,119.59
5941 Sporting Goods & Bicycle Shops	42,175.89	632.63
5944 Jewelry Stores	1,588,617.79	23,829.26
5947 Gift, Novelty, & Souvenir Shops	6,617,499.68	99,262.53
5963 Direct Selling Establishments	19,388.66	290.83
5999 Misc. Retail Stores, NEC	249,890.97	3,748.39
6531 Real Estate Agents & Managers	434,426.74	6,516.40
7011 Hotels & Motels	31,758,870.06	476,383.20
7033 Trailer Parks & Campsites	4,537,338.22	68,060.08
7299 Misc. Personal Services, NEC	14,499.80	217.50
7514 Passenger Car Rental	1,444,287.60	21,664.32
7519 Utility Trailer Rental	215,998.24	3,239.97
7993 Coin-Operated Amusement Devices	330,595.83	4,958.93
7996 Amusement Parks	1,070,270.39	16,054.05
7997 Membership Sports & Recreation Clubs	35,837.00	537.56
7999 Amusement & Recreation, NEC	5,582,680.08	83,740.21
8412 Museums & Art Galleries	173,115.03	2,596.72
Other	N/A	N/A
Perkins County		
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	54,648.79	819.75
Other	N/A	N/A

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	Taxable Sales	Tax Due
Roberts County		
7011 Hotels & Motels	296,758.50	4,451.39
7033 Trailer Parks & Campsites	15,570.84	233.56
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	58,587.37	878.81
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	439,500.84	6,592.52
7999 Amusement & Recreation, NEC	88,514.76	1,327.73
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	10,581.97	158.73
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	226,812.01	3,402.18
Other	N/A	N/A
Turner County		
5999 Misc. Retail Stores, NEC	129,287.34	1,939.31
Other	N/A	N/A
Union County		
7011 Hotels & Motels	787,613.62	11,814.20
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	254,854.32	3,822.83
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	82,088.18	1,231.33
7011 Hotels & Motels	911,021.66	13,665.32
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5812 Eating Places	562,934.48	8,444.04
5961 Catalog & Mail-Order Houses	5,406,935.10	81,104.03
5999 Misc. Retail Stores, NEC	1,907,396.27	28,611.31
7011 Hotels & Motels	3,176,363.58	47,645.46
7299 Misc. Personal Services, NEC	24,775.24	371.62
7514 Passenger Car Rental	5,702,192.04	85,532.88
7999 Amusement & Recreation, NEC	1,039,530.44	15,592.96
Other	N/A	N/A

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Total for State	185,253,109.32	2,778,798.15

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- 10. The name of Shannon County, South Dakota, was changed to Oglala Lakota County, South Dakota, effective May 1, 2015.**