

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: MAY 2026

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: May 2026

	Taxable Sales	Tax Due
Aurora County		
Other	N/A	N/A
Beadle County		
5999 Misc. Retail Stores, NEC	55,236.10	828.55
7011 Hotels & Motels	490,112.34	7,351.71
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
Other	N/A	N/A
Brookings County		
5999 Misc. Retail Stores, NEC	99,413.28	1,491.20
7011 Hotels & Motels	964,597.28	14,468.96
7999 Amusement and Recreation Services, NEC	25,487.93	382.33
Other	N/A	N/A
Brown County		
5812 Eating Places	17,947.04	269.21
7011 Hotels & Motels	2,047,396.47	30,710.95
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	11,875.12	178.13
7011 Hotels & Motels	611,471.25	9,172.08
7032 Sporting & Recreational Camps	194,679.96	2,920.20
Other	N/A	N/A
Butte County		
7011 Hotels & Motels	141,795.70	2,126.95
Other	N/A	N/A
Campbell County		
Other	N/A	N/A
Charles Mix County		
7011 Hotels & Motels	95,841.11	1,437.63
7032 Sporting & Recreational Camps	219,879.73	3,298.20
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	226,472.26	3,397.09
Other	N/A	N/A
Codington County		
5812 Eating Places	48,508.36	727.62
5947 Gift, Novelty, & Souvenir Shops	73,119.87	1,096.80
5999 Misc. Retail Stores, NEC	4,486.70	67.33
7011 Hotels & Motels	1,041,297.83	15,619.47
Other	N/A	N/A
Custer County		
7011 Hotels & Motels	414,107.35	6,211.61
7033 Trailer Parks & Campsites	67,000.60	1,005.01
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: May 2026

	Taxable Sales	Tax Due
Davison County		
7011 Hotels & Motels	1,115,251.96	16,728.80
7033 Trailer Parks & Campsites	37,410.10	561.16
Other	N/A	N/A
Day County		
7011 Hotels & Motels	47,194.99	707.93
7999 Amusement and Recreation Services, NEC	29,496.41	442.45
Other	N/A	N/A
Deuel County		
7011 Hotels & Motels	25,055.42	375.84
Other	N/A	N/A
Dewey County		
Other	N/A	N/A
Douglas County		
Other	N/A	N/A
Edmunds County		
Other	N/A	N/A
Fall River County		
5999 Misc. Retail Stores, NEC	6,189.98	92.86
7011 Hotels & Motels	169,364.94	2,540.49
7033 Trailer Parks & Campsites	46,495.46	697.44
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	254,227.84	3,813.42
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	64,740.27	971.10
7032 Sporting & Recreational Camps	125,119.30	1,876.79
Other	N/A	N/A
Haakon County		
7011 Hotels & Motels	40,887.52	613.31
Other	N/A	N/A
Hamlin County		
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	36,418.67	546.28
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
Other	N/A	N/A
Hughes County		
5999 Misc. Retail Stores, NEC	3,649.83	54.76
7011 Hotels & Motels	756,223.44	11,343.36
7514 Passenger Car Rental	51,550.72	773.26
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: May 2026

	Taxable Sales	Tax Due
Hutchinson County		
7011 Hotels & Motels	32,282.31	484.23
Other	N/A	N/A
Hyde County		
Other	N/A	N/A
Jackson County		
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	116,980.30	1,754.71
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	27,918.69	418.79
Other	N/A	N/A
Lake County		
7011 Hotels & Motels	223,807.53	3,357.11
Other	N/A	N/A
Lawrence County		
5812 Eating Places	15,606.11	234.09
5999 Misc. Retail Stores, NEC	44,913.63	673.71
6531 Real Estate Agents & Managers	88,679.50	1,330.21
7011 Hotels & Motels	3,138,867.69	47,083.06
7032 Sporting & Recreational Camps	174,985.25	2,624.78
7033 Trailer Parks & Campsites	72,002.74	1,080.04
7519 Utility Trailer Rental	43,023.28	645.34
7999 Amusement and Recreation Services, NEC	65,840.20	987.60
8412 Museums & Art Galleries	23,307.58	349.61
Other	N/A	N/A
Lincoln County		
5999 Misc. Retail Stores, NEC	746.50	11.20
7011 Hotels & Motels	351,873.18	5,278.10
7999 Amusement and Recreation Services, NEC	440,560.57	6,608.40
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	398,928.48	5,983.94
7999 Amusement and Recreation Services, NEC	27,676.90	415.15
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	52,596.85	788.96
Other	N/A	N/A
McCook County		
7011 Hotels & Motels	52,207.04	783.10
Other	N/A	N/A
McPherson County		
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: May 2026

	Taxable Sales	Tax Due
Meade County		
5999 Misc. Retail Stores, NEC	13,423.88	201.36
7011 Hotels & Motels	202,163.64	3,032.47
7033 Trailer Parks & Campsites	1,441,238.49	21,618.57
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
Other	N/A	N/A
Minnehaha County		
5812 Eating Places	1,503,035.99	22,545.54
5941 Sporting Goods & Bicycle Shops	22,770.73	341.56
5999 Misc. Retail Stores, NEC	10,404.76	156.13
7011 Hotels & Motels	10,977,776.98	164,666.67
7033 Trailer Parks & Campsites	195,250.05	2,928.76
7514 Passenger Car Rental	388,160.27	5,822.40
7941 Sports Clubs, Managers, & Promoters	855,378.96	12,830.69
7991 Physical Fitness Facilities	12,951.34	194.27
7992 Public Golf Courses	73,953.25	1,109.30
7997 Membership Sports & Recreation Clubs	52,348.62	785.23
7999 Amusement and Recreation Services, NEC	1,258,544.49	18,878.17
8422 Botanical and Zoological Gardens	48,832.52	732.49
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Pennington County		
4119 Local Passenger Transportation, NEC	95,691.28	1,435.37
4725 Tour Operators	82,354.36	1,235.31
5812 Eating Places	24,024.65	360.38
5947 Gift, Novelty, & Souvenir Shops	757,341.04	11,360.11
5999 Misc. Retail Stores, NEC	48,165.35	722.53
7011 Hotels & Motels	6,850,322.56	102,754.86
7033 Trailer Parks & Campsites	522,172.88	7,832.60
7514 Passenger Car Rental	392,212.91	5,883.20
7993 Coin-Operated Amusement Devices	178,888.97	2,683.34
7997 Membership Sports & Recreation Clubs	26,057.53	390.86
7999 Amusement and Recreation Services, NEC	1,777,597.08	26,663.95
Other	N/A	N/A
Perkins County		
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	80,890.87	1,213.37
Other	N/A	N/A
Roberts County		
7011 Hotels & Motels	61,792.74	926.90
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	78,447.85	1,176.71
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: May 2026

	Taxable Sales	Tax Due
Stanley County		
7011 Hotels & Motels	386,551.49	5,798.28
Other	N/A	N/A
Sully County		
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	58,942.60	884.15
Other	N/A	N/A
Turner County		
Other	N/A	N/A
Union County		
7011 Hotels & Motels	593,921.77	8,908.84
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	216,588.13	3,248.83
Other	N/A	N/A
Yankton County		
7011 Hotels & Motels	640,239.92	9,603.61
Other	N/A	N/A
Out of State County		
5961 Catalog & Mail-Order Houses	232,324.23	3,484.86
5999 Misc. Retail Stores, NEC	39,033.82	585.53
7011 Hotels & Motels	7,184,384.45	107,765.77
7514 Passenger Car Rental	3,541,876.05	53,128.15
7999 Amusement and Recreation Services, NEC	24,723.51	370.85
Other	N/A	N/A
Total for State	69,776,914.12	1,046,654.51

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. 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.**