

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: APRIL 2021

Taxable Sales Filed for previous Month  
Comparison of Industry Divisions and Major Groups

## ITEMS OF NOTE:

1. This report is a comparison between state taxable receipts for April 2021 and April 2020. It is not a cumulative total.
2. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.
3. 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!
4. No Contractors Excise taxes are included.
5. The dollar amounts in this report are a result of the gross sales plus use taxable items less the deductions that are allowed on the SD sales and use tax return.
6. Some large differences can be explained by amended returns in future months and late filers. Late filers can include more than one return in the same month.

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

## Taxable Sales for Returns Filed in April 2021 and 2020

### Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2021	2020	%	Division	2021	2020	%
Misc. Retail	377,578,093	258,940,308	45.8	Agriculture, Forestry, & Fishing	32,714,701	28,797,475	13.6
General Merchandise Stores	236,817,164	204,128,798	16.0	Mining	4,299,995	4,240,229	1.4
Building Materials & Garden Supplies	164,171,201	107,520,476	52.7	Construction	2,691,027	2,852,585	-5.7
Wholesale Trade - Durable Goods	153,196,525	107,467,565	42.6	Manufacturing	97,551,615	86,028,372	13.4
Electric, Gas, & Sanitary Services	148,902,780	197,004,080	-24.4	Transportation & Public Utilities	243,527,210	322,678,143	-24.5
Eating & Drinking Places	145,055,823	97,684,369	48.5	Wholesale Trade	202,227,003	141,732,305	42.7
Food Stores	135,814,638	145,350,819	-6.6	Retail Trade	1,274,711,663	964,102,009	32.2
Business Services	119,469,007	103,159,559	15.8	Finance, Insurance, & Real Estate	49,817,602	40,096,081	24.2
Automotive Dealers & Service Stations	99,541,839	76,872,602	29.5	Services	413,076,594	341,654,126	20.9
Communications	74,384,769	106,379,995	-30.1	Public Administration	337,089	223,192	51.0
Major Group	2021	2020	%	Major Group	2021	2020	%
Agricultural Production - Crops	-82,310	879,231	-109.4	Wholesale Trade - Durable Goods	153,196,525	107,467,565	42.6
Agricultural Production - Livestock	1,992,503	1,646,186	21.0	Wholesale Trade - Nondurable Goods	49,030,478	34,264,740	43.1
Agricultural Services	29,739,748	25,384,217	17.2	Building Materials & Garden Supplies	164,171,201	107,520,476	52.7
Forestry	144,859	46,733	210.0	General Merchandise Stores	236,817,164	204,128,798	16.0
Fishing, Hunting, & Trapping	919,900	841,109	9.4	Food Stores	135,814,638	145,350,819	-6.6
Metal Mining	436,142	265,639	64.2	Automotive Dealers & Service Stations	99,541,839	76,872,602	29.5
Coal Mining	429,850	-	-	Apparel & Accessory Stores	45,209,323	21,326,983	112.0
Oil & Gas Extraction	1,086,755	1,638,577	-33.7	Furniture & Homefurnishings Stores	70,523,582	52,277,654	34.9
Nonmetallic Minerals, Except Fuels	2,347,248	2,336,013	0.5	Eating & Drinking Places	145,055,823	97,684,369	48.5
General Building Contractors	-	-	-	Misc. Retail	377,578,093	258,940,308	45.8
Heavy Construction, except Building	-	-	-	Depository Institutions	8,662,473	6,364,512	36.1
Special Trade Contractors	2,691,027	2,852,585	-5.7	Nondepository Institutions	4,608,843	3,267,452	41.1
Food & Kindred Products	9,079,875	10,779,809	-15.8	Security & Commodity Brokers	471,503	627,862	-24.9
Tobacco Products	181,255	2,400	7452.1	Insurance Carriers	1,110,717	873,328	27.2
Textile Mill Products	115,939	153,803	-24.6	Insurance Agents, Brokers, & Service	2,167,830	4,683,858	-53.7
Apparel & Other Textile Products	1,063,018	534,151	99.0	Real Estate	30,704,013	22,694,505	35.3
Lumber & Wood Products	6,334,772	4,311,172	46.9	Holding & Other Investment Offices	2,092,224	1,584,565	32.0
Furniture & Fixtures	570,856	879,566	-35.1	Hotels & Other Lodging Places	42,315,832	22,914,146	84.7
Paper & Allied Products	890,539	1,059,311	-15.9	Personal Services	30,538,197	25,267,937	20.9
Printing & Publishing	7,804,113	8,289,931	-5.9	Business Services	119,469,007	103,159,559	15.8
Chemicals & Allied Products	9,422,607	11,119,863	-15.3	Auto Repair, Services, & Parking	56,528,772	45,742,810	23.6
Petroleum & Coal Products	1,457,679	593,029	145.8	Misc. Repair Services	18,971,569	16,534,638	14.7
Rubber & Misc. Plastics Products	3,517,756	2,013,369	74.7	Motion Pictures	4,094,594	3,330,251	23.0
Leather & Leather Products	11,160	7,109	57.0	Amusement & Recreation Services	26,250,355	19,338,433	35.7
Stone, Clay, & Glass Products	8,911,054	9,662,828	-7.8	Health Services	12,345,451	9,933,509	24.3
Primary Metal Industries	1,063,953	1,134,159	-6.2	Legal Services	21,724,722	22,209,194	-2.2
Fabricated Metal Products	5,947,995	4,694,180	26.7	Educational Services	1,173,641	1,080,727	8.6
Industrial Machinery & Equipment	20,484,933	13,685,826	49.7	Social Services	222,198	122,843	80.9
Electronic & Other Electrical Equipment	4,386,475	2,632,926	66.6	Museums, Botanical, Zoological Gardens	234,027	162,556	44.0
Transportation Equipment	2,306,041	2,223,156	3.7	Membership Organizations	1,361,430	1,194,004	14.0
Instruments & Related Products	8,239,314	8,145,095	1.2	Engineering & Management Services	70,274,040	66,430,987	5.8
Misc. Manufacturing Industries	5,762,281	4,106,689	40.3	Private Households	137,841	66,758	106.5
Railroad Transportation	1,532,057	1,190,183	28.7	Services, NEC	7,434,918	4,165,772	78.5
Local & Interurban Passenger Transportati	937,871	738,324	27.0	Executive, Legislative, & General	298,894	104,630	185.7
Trucking & Warehousing	14,245,301	13,439,795	6.0	Justice, Public Order, & Safety	21,093	66,392	-68.2
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	419,228	344,259	21.8	Administration of Human Resources	1,700	1,700	0.0
Transportation by Air	1,065,625	956,896	11.4	Environmental Quality & Housing	2,222	2,613	-15.0
Pipelines, Except Natural Gas	1,089,784	1,245,281	-12.5	Administration of Economic Programs	1,630	-	-
Transportation Services	949,795	1,379,329	-31.1	National Security & Intl. Affairs	11,550	47,857	-75.9
Communications	74,384,769	106,379,995	-30.1	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	148,902,780	197,004,080	-24.4				

**STATE TOTAL:** \$2,320,954,499 (2021) - \$1,932,404,517 (2020) = 20.11% increase

*Figures compiled by SD Dept of Revenue*

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