#### SOUTH DAKOTA SALES and USE TAX REPORT



#### **RETURNS FILED: AUGUST 2023**

#### 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

	Taxable Sales	Tax Due
Aurora County		
7011 Hotels & Motels	19,704.98	295.58
Other	N/A	N/A
Beadle County		
5999 Misc. Retail Stores, NEC	122,457.57	1,836.88
7011 Hotels & Motels	521,414.55	7,821.22
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
5999 Misc. Retail Stores, NEC	728.00	10.92
Other	N/A	N/A
Brookings County		
5999 Misc. Retail Stores, NEC	216,756.65	3,251.36
7011 Hotels & Motels	1,334,770.29	20,021.57
Other	N/A	N/A
Brown County		
5812 Eating Places	70,554.36	1,058.32
5999 Misc. Retail Stores, NEC	652.00	9.79
7011 Hotels & Motels	1,937,333.51	29,060.02
7999 Amusement and Recreation Services, NEC	397,074.64	5,956.12
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	51,701.95	775.53
7011 Hotels & Motels	758,085.43	11,371.30
7032 Sporting & Recreational Camps	216,581.33	3,248.72
Other	N/A	N/A
Butte County		
5813 Drinking Places	292,536.23	4,388.04
7011 Hotels & Motels	476,039.82	7,140.61
Other	N/A	N/A
Campbell County		
7011 Hotels & Motels	8,735.00	131.03
Other	N/A	N/A
Charles Mix County		
7011 Hotels & Motels	157,269.73	2,359.06
7032 Sporting & Recreational Camps	110,242.20	1,653.64
Other	N/A	N/A
Clark County		
Other	N/A	N/A
	14/1	1477
Clay County	250 705 40	E 0E4 70
7011 Hotels & Motels	356,785.48	5,351.79 N/A
Other	N/A	N/A
Codington County		
5812 Eating Places	50,883.21	763.25
5947 Gift, Novelty, & Souvenir Shops	214,328.03	3,214.92
5999 Misc. Retail Stores, NEC	319.50	4.80
7011 Hotels & Motels	1,169,917.75	17,548.77
Other	N/A	N/A

	Taxable Sales	Tax Due
Custom Country		
Custer County	201 020 45	4,378.80
5699 Misc. Apparel & Accessory Stores 5812 Eating Places	291,920.45 -14,049.17	-210.74
5947 Gift, Novelty, & Souvenir Shops	1,027,670.30	15,415.04
5999 Misc. Retail Stores, NEC	178,420.17	2,676.34
7011 Hotels & Motels	6,969,738.18	104,546.09
7033 Trailer Parks & Campsites	1,551,426.66	23,271.41
7999 Amusement and Recreation Services, NEC	1,657,408.24	24,861.13
Other	N/A	N/A
Davison County		
7011 Hotels & Motels	2,220,432.05	33,306.47
7033 Trailer Parks & Campsites	34,601.77	519.02
Other	N/A	N/A
Day County 7011 Hotels & Motels	457 572 20	2,363.61
7999 Amusement and Recreation Services, NEC	157,573.38 88,839.23	1,332.59
Other	00,039.23 N/A	1,332.39 N/A
	N/A	IN/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		
5812 Eating Places	93,065.82	1,395.99
5999 Misc. Retail Stores, NEC	22,229.05	333.45
7011 Hotels & Motels	672,587.89	10,088.83
7033 Trailer Parks & Campsites	147,301.21	2,209.52
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
		147.
Grant County	0.044.00	10.10
5999 Misc. Retail Stores, NEC	2,811.00	42.18
7011 Hotels & Motels Other	286,585.69 N/A	4,298.79 N/A
	N/A	IN/A
Gregory County		
7011 Hotels & Motels	56,747.82	851.22
7032 Sporting & Recreational Camps	95,371.94	1,430.57
Other	N/A	N/A
Haakon County		
Other	N/A	N/A
Hamlin County		
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	70,084.14	1,051.26
7032 Sporting & Recreational Camps	44,624.21	669.36
Other	N/A	N/A
Hanson County Other	N/A	N/A
Outo	IN/A	IN/A

	Taxable Sales	Tax Due
Harding County		
Other	N/A	N/A
Hughes County		4= 000 4=
7011 Hotels & Motels	1,195,544.43	17,933.17
7999 Amusement and Recreation Services, NEC 971 Hunting, Trapping, Game Propagation	34,338.71 557,778.94	515.08 8,366.69
Other	337,778.94 N/A	8,300.09 N/A
	14/7	14// (
Hutchinson County 7011 Hotels & Motels	71,402.26	1,071.03
Other	71,402.20 N/A	1,07 1.03 N/A
	1471	14/71
Hyde County 7011 Hotels & Motels	20,855.52	312.84
Other	20,033.92 N/A	N/A
	1471	14/71
Jackson County 7011 Hotels & Motels	1,019,498.80	15,292.49
Other	1,019,498.80 N/A	15,292.49 N/A
	14/7	14// (
Jerauld County Other	N/A	N/A
	IVA	IN/A
Jones County	040 740 40	0.054.44
7011 Hotels & Motels	616,740.49	9,251.11 786.95
7999 Amusement and Recreation Services, NEC Other	52,463.17 N/A	766.95 N/A
	IN/A	19/74
Kingsbury County	06 635 39	1 440 52
7011 Hotels & Motels Other	96,635.38 N/A	1,449.53 N/A
	IVA	IN/A
Lake County	N/A	NI/A
Other	N/A	N/A
Lawrence County	170 540 40	0.000.00
5699 Misc. Apparel & Accessory Stores	179,548.16 293,167.93	2,693.23
5812 Eating Places 5944 Jewelry Stores	293, 167.93 386,706.26	4,397.55 5,800.60
5947 Gift, Novelty, & Souvenir Shops	1,374,566.38	20,618.50
5999 Misc. Retail Stores, NEC	116,058.93	1,740.91
6531 Real Estate Agents & Managers	817,842.50	12,267.64
7011 Hotels & Motels	11,507,823.53	172,617.42
7032 Sporting & Recreational Camps	242,475.18	3,637.12
7033 Trailer Parks & Campsites	1,395,517.91	20,932.77
7999 Amusement and Recreation Services, NEC	1,147,095.53	17,206.43
8412 Museums & Art Galleries	199,745.18	2,996.18
Other	N/A	N/A
Lincoln County		
5999 Misc. Retail Stores, NEC	9,035.94	135.55
7011 Hotels & Motels	735,033.70	11,025.50
7999 Amusement and Recreation Services, NEC Other	319,335.47 N/A	4,790.05 N/A
	IVA	IN/A
Lyman County	4 000 000 40	40 400 05
7011 Hotels & Motels 7033 Trailor Parks & Compaitos	1,208,623.13	18,129.35
7033 Trailer Parks & Campsites Other	132,448.68 N/A	1,986.73 N/A
Ouici	IV/A	IN/A

	Taxable Sales	Tax Due
Marshall County		
7011 Hotels & Motels	44,045.51	660.69
Other	N/A	N/A
AcCook County	71 211 06	1 060 60
7011 Hotels & Motels	71,311.86	1,069.68
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County		
5531 Auto & Home Supply Stores	1,668,605.06	25,029.08
5571 Motorcycle Dealers	960,754.21	14,411.32
611 Men's & Boys' Clothing Stores	319,549.51	4,793.23
621 Women's Clothing Stores	57,366.46	860.50
6699 Misc. Apparel & Accessory Stores	4,058,411.83	60,876.21
812 Eating Places	1,803,528.89	27,052.98
813 Drinking Places	56,225.68	843.40
944 Jewelry Stores	418,944.77	6,284.24
947 Gift, Novelty, & Souvenir Shops	529,393.62	7,940.91
961 Catalog & Mail-Order Houses	149,824.59	2,247.37
963 Direct Selling Establishments	151,718.18	2,275.78
999 Misc. Retail Stores, NEC	3,338,160.82	50,072.61
011 Hotels & Motels	993,967.86	14,909.53
033 Trailer Parks & Campsites	2,071,725.13	31,075.90
299 Misc. Personal Services, NEC	500,817.17	7,512.35
'389 Business Services, NEC	23,448.88	351.74
7521 Automobile Parking	21,647.19	324.70
532 Top & Body Repair & Paint Shops	104,445.54	1,566.70
539 Automotive Repair Shops, NEC	318,539.14	4,778.09
699 Repair Services, NEC	104,255.52	1,563.83
999 Amusement and Recreation Services, NEC	362,812.74	5,442.19
Other	N/A	N/A
		14// (
Mellette County	N/A	N1/A
Other	N/A	N/A
liner County		
Other	N/A	N/A
linnehaha County		
461 Retail Bakeries	5,353.88	80.31
812 Eating Places	907,406.85	13,611.11
941 Sporting Goods & Bicycle Shops	94,551.75	1,418.29
5947 Gift, Novelty, & Souvenir Shops	45,754.34	686.31
963 Direct Selling Establishments	28,708.30	430.63
999 Misc. Retail Stores, NEC	166,011.88	2,490.22
011 Hotels & Motels	15,198,487.38	227,977.33
033 Trailer Parks & Campsites	561,741.87	8,426.13
514 Passenger Car Rental	582,511.88	8,737.69
941 Sports Clubs, Managers, & Promoters	605,505.20	9,082.58
•	57,334.47	860.02
991 Physical Fitness Facilities		
•	62 646 76	939 / 0
992 Public Golf Courses	62,646.76 -14.131.93	939.70 -211.98
7991 Physical Fitness Facilities 7992 Public Golf Courses 7997 Membership Sports & Recreation Clubs 7999 Amusement and Recreation Services, NEC	62,646.76 -14,131.93 1,245,673.85	-211.98 18,685.10

	Taxable Sales	Tax Due
loody County		
Other	N/A	N/A
ennington County		
119 Local Passenger Transportation, NEC	195,040.47	2,925.61
725 Tour Operators	86,858.31	1,302.88
311 Department Stores	199,980.90	2,999.71
331 Variety Stores	3,662,728.65	54,940.93
399 Misc. General Merchandise Stores	84,036.93	1,260.55
441 Candy, Nut, & Confectionery Stores	403,327.77	6,049.92
531 Auto & Home Supply Stores	2,336,683.05	35,050.25
632 Women's Accessory & Specialty Stores	216,056.06	3,240.84
699 Misc. Apparel & Accessory Stores	699,781.31	10,496.74
312 Eating Places	1,690,640.61	25,359.63
813 Drinking Places	249,854.38	3,747.81
932 Used Merchandise Stores	150,770.65	2,261.56
944 Jewelry Stores	1,399,104.44	20,986.56
947 Gift, Novelty, & Souvenir Shops	6,894,737.56	103,421.08
999 Misc. Retail Stores, NEC	1,594,339.48	23,915.13
011 Hotels & Motels	28,978,578.18	434,678.70
033 Trailer Parks & Campsites	5,607,281.59	84,109.24
299 Misc. Personal Services, NEC	83,720.23	1,255.81
389 Business Services, NEC	8,370.91	125.57
514 Passenger Car Rental	1,508,604.92	22,629.08
993 Coin-Operated Amusement Devices	704,278.25	10,564.18
996 Amusement Parks	1,739,289.85	26,089.34
997 Membership Sports & Recreation Clubs	25,734.90	386.03
999 Amusement and Recreation Services, NEC	8,611,659.01	129,174.89
412 Museums & Art Galleries	216,405.24	3,246.08
ther	N/A	N/A
erkins County		
011 Hotels & Motels	100,119.34	1,501.80
ther	N/A	N/A
otter County		
011 Hotels & Motels	76,744.27	1,151.18
Other	N/A	N/A
oberts County 011 Hotels & Motels	100 271 07	2 705 57
off moters & Moters Other	180,371.07 N/A	2,705.57 N/A
	IV/A	IN/A
anborn County		
ther	N/A	N/A
pink County		
011 Hotels & Motels	163,955.61	2,459.34
ther	N/A	N/A
tanley County		
011 Hotels & Motels	560,302.14	8,404.53
999 Amusement and Recreation Services, NEC	115,714.00	1,735.71
other	N/A	N/A
		. 47.1
ully County	NI/A	<b>11</b>
ther	N/A	N/A

	Taxable Sales	Tax Due
ripp County		
011 Hotels & Motels	251,682.73	3,775.24
Other	N/A	N/A
urner County		
999 Misc. Retail Stores, NEC	865.00	12.99
Other	N/A	N/A
Inion County		
011 Hotels & Motels	919,544.26	13,793.15
Other	N/A	N/A
Valworth County		
011 Hotels & Motels	422,244.72	6,333.68
Other	N/A	N/A
ankton County		
999 Misc. Retail Stores, NEC	56,158.67	842.39
011 Hotels & Motels	1,313,346.36	19,700.21
Other	N/A	N/A
out of State County		
812 Eating Places	22,017.97	330.28
961 Catalog & Mail-Order Houses	869,144.85	13,037.17
999 Misc. Retail Stores, NEC	624,395.08	9,366.16
011 Hotels & Motels	10,289,667.56	154,345.01
514 Passenger Car Rental	6,198,880.91	92,983.22
999 Amusement and Recreation Services, NEC	533,746.10	8,006.19
ther	N/A	N/A
otal for State	197,827,607.54	2,967,416.04

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