SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: AUGUST 2024

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 August 2024 and August 2023. 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 August 2024 and 2023 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2024	2023	%	Division	2024	2023	%
Misc. Retail	462,585,841	448,333,403	3.2	Agriculture, Forestry, & Fishing	48,643,340	46,626,458	4.3
General Merchandise Stores	287,653,800	277,829,732	3.5	Mining	10,137,999	11,782,265	-14.0
Wholesale Trade - Durable Goods	209,382,040	193,430,433	8.2	Construction	3,565,820	3,057,521	16.6
Building Materials & Garden Supplies	199,256,924	209,267,786	-4.8	Manufacturing	164,575,908	153,252,787	7.4
Eating & Drinking Places	197,758,954	196,104,413	0.8	Transportation & Public Utilities	241,012,897	216,297,621	11.4
Food Stores	176,481,776	167,851,538	5.1	Wholesale Trade	266,782,816	247,917,993	7.6
Electric, Gas, & Sanitary Services	149,231,327	122,314,947	22.0	Retail Trade	1,576,045,257	1,536,655,764	2.6
Business Services	145,272,939	125,385,851	15.9	Finance, Insurance, & Real Estate	53,325,239	55,095,261	-3.2
Automotive Dealers & Service Stations	144,769,321	133,397,145	8.5	Services	568,630,245	526,197,161	8.1
Hotels & Other Lodging Places	116,911,473	121,489,043	-3.8	Public Administration	424,238	348,023	21.9
Major Group	2024	2023	%	Major Group	2024	2023	%
				,			
Agricultural Production - Crops	678,610	1,195,973	-43.3	Wholesale Trade - Durable Goods	209,382,040	193,430,433	8.2
Agricultural Production - Livestock	1,855,746	2,647,735	-29.9	Wholesale Trade - Nondurable Goods	57,400,777	54,487,559	5.3
Agricultural Services	44,572,216	41,384,287	7.7	Building Materials & Garden Supplies	199,256,924	209,267,786	-4.8
Forestry	129,303	279,900	-53.8	General Merchandise Stores	287,653,800	277,829,732	3.5
Fishing, Hunting, & Trapping	1,407,465	1,118,563	25.8	Food Stores	176,481,776	167,851,538	5.1
Metal Mining	2,326,288	1,348,783	72.5	Automotive Dealers & Service Stations	144,769,321	133,397,145	8.5
Coal Mining	0	64	-100.0	Apparel & Accessory Stores	45,387,391	42,892,116	5.8
Oil & Gas Extraction	2,854,649	1,762,076	62.0	Furniture & Homefurnishings Stores	62,151,249	60,979,630	1.9
Nonmetallic Minerals, Except Fuels	4,957,062	8,671,342	-42.8	Eating & Drinking Places	197,758,954	196,104,413	0.8
General Building Contractors	-		-	Misc. Retail	462,585,841	448,333,403	3.2
Heavy Construction, except Building	-		-	Depository Institutions	3,056,551	4,935,707	-38.1
Special Trade Contractors	3,565,820	3,057,521	16.6	Nondepository Institutions	4,639,489	5,985,338	-22.5
Food & Kindred Products	14,698,441	12,409,507	18.4	Security & Commodity Brokers	2,369,659	1,970,446	20.3
Tobacco Products	106,769	189,245	-43.6	Insurance Carriers	1,651,006	1,525,920	8.2
Textile Mill Products	138,256	85,174	62.3	Insurance Agents, Brokers, & Service	2,874,220	3,373,878	-14.8
Apparel & Other Textile Products	1,566,429	1,178,955	32.9	Real Estate	36,036,342	33,316,864	8.2
Lumber & Wood Products	8,108,636	10,103,357	-19.7	Holding & Other Investment Offices	2,697,971	3,987,108	-32.3
Furniture & Fixtures	440,718	814,265	-45.9	Hotels & Other Lodging Places	116,911,473	121,489,043	-3.8
Paper & Allied Products	1,321,957	1,092,041	21.1	Personal Services	33,174,005	32,058,465	3.5
Printing & Publishing	6,859,119	6,403,354	7.1	Business Services	145,272,939	125,385,851	15.9
Chemicals & Allied Products	5,365,293	10,170,173	-47.2	Auto Repair, Services, & Parking	74,767,953	69,464,198	7.6
Petroleum & Coal Products	5,898,495	4,810,634	22.6	Misc. Repair Services	23,044,087	20,421,219	12.8
Rubber & Misc. Plastics Products	3,372,783	2,687,448	25.5	Motion Pictures	5,038,928	4,078,055	23.6
Leather & Leather Products	13,473	14,878	-9.4	Amusement & Recreation Services	49,440,827	51,360,089	-3.7
Stone, Clay, & Glass Products	54,839,377	49,139,859	11.6	Health Services	12,741,180	8,892,439	43.3
Primary Metal Industries	1,486,857	1,879,231	-20.9	Legal Services	28,521,553	24,000,903	18.8
Fabricated Metal Products	15,267,881	12,764,587	19.6	Educational Services	2,213,634	2,184,650	1.3
Industrial Machinery & Equipment	23,746,935	14,777,353	60.7	Social Services	328,337	274,160	19.8
Electronic & Other Electrical Equipment	3,027,724	6,423,938	-52.9	Museums, Botanical, Zoological Gardens	791,992	997,477	-20.6
Transportation Equipment	5,749,042	2,940,724	95.5	Membership Organizations	1,033,706	923,610	11.9
Instruments & Related Products	1,927,041	6,579,626	-70.7	Engineering & Management Services	62,549,457	56,385,641	10.9
Misc. Manufacturing Industries	10,640,684	8,788,441	21.1	Private Households	60,323	80,587	-25.1
Railroad Transportation	1,709,702	2,238,506	-23.6	Services, NEC	12,739,851	8,200,774	55.3
Local & Interurban Passenger Transportati	1,373,125	1,202,363	14.2	Executive, Legislative, & General	319,370	261,265	22.2
Trucking & Warehousing	17,300,508	17,411,638	-0.6	Justice, Public Order, & Safety	14,423	9,051	59.3
U.S. Postal Service	-	•	-	Finance, Taxation, & Monetary Policy	-		-
Water Transportation	928,158	793,717	16.9	Administration of Human Resources	5,913	5,565	6.2
Transportation by Air	2,302,250	1,268,047	81.6	Environmental Quality & Housing	1,221	25,446	-95.2
Pipelines, Except Natural Gas	762,706	582,829	30.9	Administration of Economic Programs	37,991	358	10517.9
Transportation Services	2,475,658	2,068,934	19.7	National Security & Intl. Affairs	45,320	46,337	-2.2
Communications	64,929,462	68,416,639	-5.1	Nonclassifiable Establishments	-	•	-
Electric, Gas, & Sanitary Services	149,231,327	122,314,947	22.0				

STATE TOTAL: \$2,933,143,758 (2024) - \$2,797,230,855 (2023) = 4.86% increase

Figures compiled by SD Dept of Revenue

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