

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: FISCAL YEAR 2018  
(JULY 2017 - JUNE 2018)

## 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.**
- GROSS SALES: This is the amount reported on Line 1 of the South Dakota Sales and Use Tax Return.
- USE TAXABLE: This is the amount reported on Line 2 of the South Dakota Sales and Use Tax Return.
- 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!**
- Some cities may fall into more than one county.
- Whenever there are less than 3 licenses in any one classification, the information is combined into an 'Other' category.
- State Totals include 'Other' categories.
- No Contractors Excise taxes are included.
- 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: Fiscal Year 2018

	Taxable Sales	Tax Due
<b>Aurora County</b>		
5932 Used Merchandise Stores	2,091.10	31.37
5999 Misc. Retail Stores, NEC	5,460.22	81.93
7011 Hotels & Motels	302,434.56	4,536.50
7032 Sporting & Recreational Camps	1,204,856.87	18,072.86
7033 Trailer Parks & Campsites	75,328.94	1,129.95
7999 Amusement & Recreation, NEC	209,495.76	3,142.43
Other	N/A	N/A
<b>Beadle County</b>		
5632 Women's Accessory & Specialty Stores	10,412.69	156.19
5812 Eating Places	231,264.08	3,468.98
5932 Used Merchandise Stores	5,211.56	78.18
5947 Gift, Novelty, & Souvenir Shops	5,891.48	88.38
5999 Misc. Retail Stores, NEC	1,093,437.29	16,401.61
7011 Hotels & Motels	3,597,650.64	53,964.81
7032 Sporting & Recreational Camps	493,770.89	7,406.57
7999 Amusement & Recreation, NEC	1,114,710.67	16,720.67
Other	N/A	N/A
<b>Bennett County</b>		
5999 Misc. Retail Stores, NEC	2,759.30	41.40
Other	N/A	N/A
<b>Bon Homme County</b>		
5999 Misc. Retail Stores, NEC	14,636.65	219.56
7011 Hotels & Motels	110,932.56	1,664.00
7999 Amusement & Recreation, NEC	53,660.15	804.90
Other	N/A	N/A
<b>Brookings County</b>		
5699 Misc. Apparel & Accessory Stores	53,859.76	807.90
5812 Eating Places	104,668.28	1,570.02
5942 Book Stores	88,783.08	1,331.74
5944 Jewelry Stores	6,890.17	103.36
5945 Hobby, Toy, & Game Shops	4,187.16	62.82
5947 Gift, Novelty, & Souvenir Shops	77,606.21	1,164.10
5999 Misc. Retail Stores, NEC	785,219.27	11,778.41
7011 Hotels & Motels	10,726,604.80	160,899.10
7389 Business Services, NEC	43,569.12	653.54
7997 Membership Sports & Recreation Clubs	24,021.76	360.34
7999 Amusement & Recreation, NEC	128,200.22	1,923.00
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
Returns Filed: Fiscal Year 2018

	Taxable Sales	Tax Due
<b>Brown County</b>		
5511 New & Used Car Dealers	83,003.13	1,245.09
5621 Women's Clothing Stores	3,603.70	54.06
5632 Women's Accessory & Specialty Stores	6,600.56	99.01
5812 Eating Places	685,029.56	10,275.54
5813 Drinking Places	77,645.33	1,164.68
5932 Used Merchandise Stores	3,744.25	56.17
5941 Sporting Goods & Bicycle Shops	9,852.87	147.80
5947 Gift, Novelty, & Souvenir Shops	43,420.74	651.33
5949 Sewing, Needlework, & Piece Goods	13,642.50	204.65
5963 Direct Selling Establishments	36,420.80	546.32
5999 Misc. Retail Stores, NEC	137,618.64	2,064.36
7011 Hotels & Motels	15,656,355.08	234,845.46
7032 Sporting & Recreational Camps	739,768.65	11,096.55
7299 Misc. Personal Services, NEC	812.65	12.19
7389 Business Services, NEC	2,330.55	34.97
7999 Amusement & Recreation, NEC	1,104,628.64	16,569.46
971 Hunting, Trapping, Game Propagation	520,098.72	7,801.47
Other	N/A	N/A
<b>Brule County</b>		
5947 Gift, Novelty, & Souvenir Shops	277,139.16	4,157.10
5999 Misc. Retail Stores, NEC	8,777.02	131.67
7011 Hotels & Motels	3,359,733.94	50,396.19
7032 Sporting & Recreational Camps	5,271,800.74	79,077.09
7033 Trailer Parks & Campsites	202,256.52	3,033.85
7999 Amusement & Recreation, NEC	970,467.58	14,557.03
Other	N/A	N/A
<b>Buffalo County</b>		
7999 Amusement & Recreation, NEC	13,520.00	202.80
<b>Butte County</b>		
5999 Misc. Retail Stores, NEC	32,877.12	493.28
7011 Hotels & Motels	2,552,437.99	38,286.61
7033 Trailer Parks & Campsites	59,813.66	897.20
7999 Amusement & Recreation, NEC	249,869.18	3,748.05
Other	N/A	N/A
<b>Campbell County</b>		
5812 Eating Places	46,472.00	697.09
5999 Misc. Retail Stores, NEC	3,007.33	45.13
7011 Hotels & Motels	44,069.70	661.05
7033 Trailer Parks & Campsites	10,330.33	154.96
Other	N/A	N/A
<b>Charles Mix County</b>		
5812 Eating Places	483,945.19	7,259.19
5999 Misc. Retail Stores, NEC	16,525.53	247.95
7011 Hotels & Motels	1,166,937.27	17,504.11
7032 Sporting & Recreational Camps	1,659,690.91	24,895.41
7041 Membership Basis Organization Hotels	59,831.98	897.49
7999 Amusement & Recreation, NEC	226,843.96	3,402.66
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
Returns Filed: Fiscal Year 2018

	Taxable Sales	Tax Due
<b>Clark County</b>		
5947 Gift, Novelty, & Souvenir Shops	6,153.46	92.31
5999 Misc. Retail Stores, NEC	9,376.36	140.67
7011 Hotels & Motels	184,981.68	2,774.76
7999 Amusement & Recreation, NEC	150,438.45	2,256.58
Other	N/A	N/A
<b>Clay County</b>		
5947 Gift, Novelty, & Souvenir Shops	70,097.41	1,051.46
5999 Misc. Retail Stores, NEC	13,260.69	198.95
7011 Hotels & Motels	2,583,101.73	38,746.54
Other	N/A	N/A
<b>Codington County</b>		
5399 Misc. General Merchandise Stores	6,911.31	103.66
5812 Eating Places	187,097.19	2,806.47
5932 Used Merchandise Stores	4,615.66	69.25
5945 Hobby, Toy, & Game Shops	7,768.58	116.54
5947 Gift, Novelty, & Souvenir Shops	1,444,762.27	21,671.42
5999 Misc. Retail Stores, NEC	55,248.86	828.87
7011 Hotels & Motels	8,982,629.80	134,739.52
7999 Amusement & Recreation, NEC	98,115.99	1,471.75
Other	N/A	N/A
<b>Corson County</b>		
Other	N/A	N/A
<b>Custer County</b>		
5632 Women's Accessory & Specialty Stores	7,023.74	105.37
5699 Misc. Apparel & Accessory Stores	392,207.15	5,883.12
5812 Eating Places	119,083.40	1,786.27
5932 Used Merchandise Stores	209,257.65	3,138.87
5941 Sporting Goods & Bicycle Shops	39,063.27	585.96
5942 Book Stores	892,170.27	13,382.56
5947 Gift, Novelty, & Souvenir Shops	3,396,970.79	50,954.59
5999 Misc. Retail Stores, NEC	178,087.69	2,671.42
7011 Hotels & Motels	23,519,668.50	352,795.54
7021 Rooming & Boarding Houses	43,380.11	650.70
7032 Sporting & Recreational Camps	83,299.36	1,249.50
7033 Trailer Parks & Campsites	3,971,309.22	59,569.69
7221 Photographic Studios, Portrait	36,175.65	542.63
7929 Entertainers & Entertainment Groups	10,024.71	150.39
7999 Amusement & Recreation, NEC	5,475,473.28	82,132.12
Other	N/A	N/A
<b>Davison County</b>		
5812 Eating Places	215,538.06	3,233.08
5932 Used Merchandise Stores	2,140.21	32.10
5945 Hobby, Toy, & Game Shops	31,353.62	470.31
5947 Gift, Novelty, & Souvenir Shops	1,149,501.37	17,242.56
5999 Misc. Retail Stores, NEC	95,867.64	1,438.08
7011 Hotels & Motels	14,448,505.40	216,727.68
7032 Sporting & Recreational Camps	735,897.03	11,038.51
7033 Trailer Parks & Campsites	225,744.85	3,386.18
7999 Amusement & Recreation, NEC	878,734.71	13,181.02
8412 Museums & Art Galleries	64,781.21	971.73
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
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	Taxable Sales	Tax Due
<b>Day County</b>		
5941 Sporting Goods & Bicycle Shops	137,585.33	2,063.80
5999 Misc. Retail Stores, NEC	30,728.51	460.95
7011 Hotels & Motels	1,570,870.20	23,563.12
7021 Rooming & Boarding Houses	63,422.59	951.35
7033 Trailer Parks & Campsites	61,592.58	923.89
7999 Amusement & Recreation, NEC	257,202.58	3,858.05
Other	N/A	N/A
<b>Deuel County</b>		
5999 Misc. Retail Stores, NEC	11,858.00	177.90
7011 Hotels & Motels	476,513.52	7,147.68
7999 Amusement & Recreation, NEC	424,110.23	6,361.66
Other	N/A	N/A
<b>Dewey County</b>		
5999 Misc. Retail Stores, NEC	1,993.60	29.92
Other	N/A	N/A
<b>Douglas County</b>		
5947 Gift, Novelty, & Souvenir Shops	5,491.22	82.37
5999 Misc. Retail Stores, NEC	14,185.75	212.80
7011 Hotels & Motels	158,593.52	2,378.91
7032 Sporting & Recreational Camps	56,940.04	854.11
Other	N/A	N/A
<b>Edmunds County</b>		
5999 Misc. Retail Stores, NEC	23,136.11	347.08
7011 Hotels & Motels	376,805.76	5,652.07
7032 Sporting & Recreational Camps	196,372.06	2,945.59
7999 Amusement & Recreation, NEC	38,436.27	576.55
Other	N/A	N/A
<b>Fall River County</b>		
5812 Eating Places	189,750.25	2,846.27
5941 Sporting Goods & Bicycle Shops	18,284.11	274.26
5947 Gift, Novelty, & Souvenir Shops	287,916.44	4,318.76
5999 Misc. Retail Stores, NEC	18,239.61	273.62
7011 Hotels & Motels	4,143,986.09	62,159.99
7033 Trailer Parks & Campsites	421,042.23	6,315.65
7999 Amusement & Recreation, NEC	2,078,454.71	31,176.83
971 Hunting, Trapping, Game Propagation	193,917.11	2,908.75
Other	N/A	N/A
<b>Faulk County</b>		
5999 Misc. Retail Stores, NEC	49,232.47	738.50
7011 Hotels & Motels	356,581.39	5,348.73
7032 Sporting & Recreational Camps	1,006,893.96	15,103.38
7999 Amusement & Recreation, NEC	48,645.02	729.69
Other	N/A	N/A
<b>Grant County</b>		
5999 Misc. Retail Stores, NEC	5,924.86	88.92
7011 Hotels & Motels	1,281,980.96	19,229.76
7999 Amusement & Recreation, NEC	134,054.75	2,010.83
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Gregory County</b>		
5932 Used Merchandise Stores	11,666.25	175.00
5947 Gift, Novelty, & Souvenir Shops	9,642.44	144.63
5999 Misc. Retail Stores, NEC	14,770.49	221.57
7011 Hotels & Motels	814,710.03	12,220.71
7032 Sporting & Recreational Camps	6,296,050.17	94,440.86
7033 Trailer Parks & Campsites	5,305.16	79.59
7999 Amusement & Recreation, NEC	151,464.66	2,271.98
Other	N/A	N/A
<b>Haakon County</b>		
5999 Misc. Retail Stores, NEC	6,871.00	103.07
7011 Hotels & Motels	301,218.50	4,518.27
Other	N/A	N/A
<b>Hamlin County</b>		
5999 Misc. Retail Stores, NEC	67,181.23	1,007.80
7011 Hotels & Motels	116,286.00	1,744.32
7999 Amusement & Recreation, NEC	537,465.48	8,061.99
Other	N/A	N/A
<b>Hand County</b>		
5999 Misc. Retail Stores, NEC	5,724.40	85.88
7011 Hotels & Motels	384,415.62	5,766.25
7032 Sporting & Recreational Camps	1,016,011.48	15,240.16
7999 Amusement & Recreation, NEC	40,633.99	609.51
Other	N/A	N/A
<b>Hanson County</b>		
5999 Misc. Retail Stores, NEC	1,460.18	21.91
Other	N/A	N/A
<b>Harding County</b>		
7011 Hotels & Motels	197,572.22	2,963.60
7999 Amusement & Recreation, NEC	155,630.33	2,334.46
Other	N/A	N/A
<b>Hughes County</b>		
5632 Women's Accessory & Specialty Stores	36,694.25	550.41
5812 Eating Places	132,942.37	1,994.13
5941 Sporting Goods & Bicycle Shops	91,780.00	1,376.70
5947 Gift, Novelty, & Souvenir Shops	101,477.44	1,522.17
5999 Misc. Retail Stores, NEC	148,560.54	2,228.48
7011 Hotels & Motels	9,256,310.37	138,844.72
7032 Sporting & Recreational Camps	600,040.65	9,000.63
7033 Trailer Parks & Campsites	8,251,588.17	123,773.83
7221 Photographic Studios, Portrait	2,181.00	32.72
7514 Passenger Car Rental	266,879.52	4,003.22
7999 Amusement & Recreation, NEC	1,163,584.61	17,453.84
971 Hunting, Trapping, Game Propagation	2,687,888.77	40,318.35
Other	N/A	N/A
<b>Hutchinson County</b>		
5947 Gift, Novelty, & Souvenir Shops	2,225.78	33.38
5999 Misc. Retail Stores, NEC	13,058.22	195.91
7011 Hotels & Motels	564,113.18	8,461.71
7032 Sporting & Recreational Camps	483,681.73	7,255.22
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
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	Taxable Sales	Tax Due
<b>Hyde County</b>		
5999 Misc. Retail Stores, NEC	25,434.64	381.53
7999 Amusement & Recreation, NEC	384,601.93	5,769.03
Other	N/A	N/A
<b>Jackson County</b>		
5999 Misc. Retail Stores, NEC	2,086.12	31.29
7011 Hotels & Motels	4,333,031.43	64,995.54
7999 Amusement & Recreation, NEC	1,092,891.90	16,393.37
Other	N/A	N/A
<b>Jerauld County</b>		
5999 Misc. Retail Stores, NEC	8,170.40	122.57
7011 Hotels & Motels	71,306.17	1,069.57
7032 Sporting & Recreational Camps	398,616.89	5,979.25
Other	N/A	N/A
<b>Jones County</b>		
5949 Sewing, Needlework, & Piece Goods	2,879.82	43.19
7011 Hotels & Motels	2,952,355.65	44,285.36
7999 Amusement & Recreation, NEC	613,388.07	9,200.86
Other	N/A	N/A
<b>Kingsbury County</b>		
5812 Eating Places	90,944.47	1,364.20
5999 Misc. Retail Stores, NEC	12,768.35	191.54
7011 Hotels & Motels	907,666.58	13,615.08
7033 Trailer Parks & Campsites	54,941.31	824.13
7999 Amusement & Recreation, NEC	194,641.75	2,919.62
Other	N/A	N/A
<b>Lake County</b>		
5632 Women's Accessory & Specialty Stores	2,132.75	31.99
5812 Eating Places	15,478.07	232.17
5999 Misc. Retail Stores, NEC	46,646.06	699.72
7011 Hotels & Motels	862,189.33	12,932.88
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
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	Taxable Sales	Tax Due
<b>Lawrence County</b>		
4119 Local Passenger Transportation, NEC	265,639.78	3,984.59
5331 Variety Stores	286,876.15	4,303.16
5541 Gasoline Service Stations	7,655.00	114.84
5621 Women's Clothing Stores	156,031.92	2,340.50
5699 Misc. Apparel & Accessory Stores	1,857,117.21	27,856.82
5812 Eating Places	377,546.28	5,663.24
5813 Drinking Places	2,815,455.30	42,231.84
5932 Used Merchandise Stores	117,295.81	1,759.45
5944 Jewelry Stores	633,194.67	9,497.93
5947 Gift, Novelty, & Souvenir Shops	2,204,863.40	33,072.96
5963 Direct Selling Establishments	12,674.37	190.12
5999 Misc. Retail Stores, NEC	591,754.79	8,876.53
6514 Dwelling Operators, Except Apartments	71,276.00	1,069.16
6531 Real Estate Agents & Managers	3,436,574.74	51,548.70
7011 Hotels & Motels	52,797,158.68	791,958.09
7021 Rooming & Boarding Houses	561,261.40	8,418.98
7032 Sporting & Recreational Camps	1,696,095.75	25,441.47
7033 Trailer Parks & Campsites	3,492,816.22	52,392.27
7221 Photographic Studios, Portrait	7,168.50	107.53
7231 Beauty Shops	4,848.00	72.72
7299 Misc. Personal Services, NEC	16,799.00	251.99
7389 Business Services, NEC	199,601.94	2,994.04
7532 Top & Body Repair & Paint Shops	8,914.00	133.71
7699 Repair Services, NEC	97,833.37	1,467.50
7999 Amusement & Recreation, NEC	7,409,547.14	111,143.26
8412 Museums & Art Galleries	611,276.56	9,169.18
8999 Services, NEC	5,176.99	77.66
Other	N/A	N/A
<b>Lincoln County</b>		
5399 Misc. General Merchandise Stores	1,568.00	23.52
5812 Eating Places	108,578.55	1,628.70
5932 Used Merchandise Stores	6,798.67	101.98
5941 Sporting Goods & Bicycle Shops	6,328.36	94.93
5944 Jewelry Stores	11,437.87	171.56
5947 Gift, Novelty, & Souvenir Shops	47,759.79	716.42
5999 Misc. Retail Stores, NEC	38,966.04	584.53
7011 Hotels & Motels	6,909,736.34	103,646.10
7999 Amusement & Recreation, NEC	1,357,180.84	20,357.72
Other	N/A	N/A
<b>Lyman County</b>		
5999 Misc. Retail Stores, NEC	816.67	12.25
7011 Hotels & Motels	6,104,007.04	91,560.24
7033 Trailer Parks & Campsites	359,504.34	5,392.56
7999 Amusement & Recreation, NEC	2,099,205.45	31,488.14
971 Hunting, Trapping, Game Propagation	946,562.61	14,198.46
Other	N/A	N/A
<b>Marshall County</b>		
5999 Misc. Retail Stores, NEC	1,300.00	19.51
7011 Hotels & Motels	370,421.90	5,556.36
7999 Amusement & Recreation, NEC	54,846.84	822.72
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
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	Taxable Sales	Tax Due
<b>McCook County</b>		
5999 Misc. Retail Stores, NEC	12,499.62	187.54
7011 Hotels & Motels	922,081.31	13,831.32
7033 Trailer Parks & Campsites	176,068.53	2,641.05
Other	N/A	N/A
<b>McPherson County</b>		
5999 Misc. Retail Stores, NEC	2,586.46	38.81
7011 Hotels & Motels	161,912.75	2,428.72
7021 Rooming & Boarding Houses	13,054.00	195.81
Other	N/A	N/A
<b>Meade County</b>		
5531 Auto & Home Supply Stores	1,404,266.83	21,064.04
5571 Motorcycle Dealers	2,186,588.76	32,798.84
5651 Family Clothing Stores	300,815.86	4,512.24
5699 Misc. Apparel & Accessory Stores	6,356,300.65	95,344.61
5812 Eating Places	2,838,870.44	42,583.27
5813 Drinking Places	1,339,332.83	20,090.02
5921 Liquor Stores	12,266.26	183.99
5932 Used Merchandise Stores	15,236.21	228.54
5944 Jewelry Stores	728,717.84	10,930.84
5947 Gift, Novelty, & Souvenir Shops	1,106,353.10	16,595.34
5963 Direct Selling Establishments	63,104.32	946.58
5993 Tobacco Stores & Stands	31,189.48	467.85
5999 Misc. Retail Stores, NEC	1,750,342.38	26,255.56
6531 Real Estate Agents & Managers	65,949.75	989.26
7011 Hotels & Motels	5,692,042.42	85,380.71
7032 Sporting & Recreational Camps	714,114.74	10,711.74
7033 Trailer Parks & Campsites	14,216,709.43	213,250.72
7221 Photographic Studios, Portrait	28,766.85	431.50
7231 Beauty Shops	11,500.03	172.50
7299 Misc. Personal Services, NEC	531,559.20	7,973.54
7389 Business Services, NEC	172,494.17	2,587.42
7519 Utility Trailer Rental	388,256.26	5,823.85
7521 Automobile Parking	43,759.29	656.39
7532 Top & Body Repair & Paint Shops	74,899.86	1,123.52
7539 Automotive Repair Shops, NEC	295,731.75	4,435.98
7699 Repair Services, NEC	69,084.19	1,036.26
7993 Coin-Operated Amusement Devices	21,195.85	317.95
7999 Amusement & Recreation, NEC	426,033.78	6,390.54
8999 Services, NEC	15,830.18	237.46
971 Hunting, Trapping, Game Propagation	54,390.53	815.86
Other	N/A	N/A
<b>Mellette County</b>		
7011 Hotels & Motels	55,912.00	838.71
7999 Amusement & Recreation, NEC	22,899.00	343.49
971 Hunting, Trapping, Game Propagation	218,476.09	3,277.15
Other	N/A	N/A
<b>Miner County</b>		
5999 Misc. Retail Stores, NEC	5,679.40	85.18
7011 Hotels & Motels	430,454.81	6,456.84
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
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	Taxable Sales	Tax Due
<b>Minnehaha County</b>		
5331 Variety Stores	57,878.01	868.19
5431 Fruit & Vegetable Markets	7,905.24	118.58
5611 Men's & Boys' Clothing Stores	6,543.85	98.18
5621 Women's Clothing Stores	45,979.68	689.69
5632 Women's Accessory & Specialty Stores	4,142.08	62.13
5651 Family Clothing Stores	16,259.24	243.90
5719 Misc. Homefurnishings Stores	13,655.21	204.83
5812 Eating Places	14,427,062.02	216,405.98
5813 Drinking Places	779,180.76	11,687.75
5932 Used Merchandise Stores	23,837.75	357.59
5941 Sporting Goods & Bicycle Shops	961,831.74	14,427.56
5942 Book Stores	2,076.35	31.14
5944 Jewelry Stores	15,912.21	238.70
5945 Hobby, Toy, & Game Shops	75,288.96	1,129.34
5947 Gift, Novelty, & Souvenir Shops	157,652.26	2,364.85
5949 Sewing, Needlework, & Piece Goods	8,337.38	125.07
5961 Catalog & Mail-Order Houses	5,614.48	84.22
5963 Direct Selling Establishments	340,844.07	5,112.73
5999 Misc. Retail Stores, NEC	1,673,096.07	25,096.90
6513 Apartment Building Operators	40,173.92	602.64
6531 Real Estate Agents & Managers	21,657.15	324.86
7011 Hotels & Motels	87,094,358.45	1,306,415.51
7021 Rooming & Boarding Houses	134,473.49	2,017.11
7221 Photographic Studios, Portrait	19,050.28	285.78
7231 Beauty Shops	8,061.80	120.93
7299 Misc. Personal Services, NEC	7,500.93	112.51
7336 Commercial Art & Graphic Design	30,108.59	451.63
7389 Business Services, NEC	311,338.93	4,670.11
7699 Repair Services, NEC	5,042.73	75.64
7911 Dance Studios, Schools, & Halls	48,804.50	732.08
7922 Theatrical Producers & Services	1,285,526.63	19,282.90
7929 Entertainers & Entertainment Groups	47,074.97	706.12
7941 Sports Clubs, Managers, & Promoters	4,379,706.40	65,695.61
7991 Physical Fitness Facilities	102,336.45	1,535.03
7992 Public Golf Courses	1,164,096.63	17,461.47
7997 Membership Sports & Recreation Clubs	100,485.66	1,507.30
7999 Amusement & Recreation, NEC	3,082,658.75	46,239.91
8412 Museums & Art Galleries	5,308,977.42	79,634.70
8699 Membership Organizations, NEC	18,995.49	284.94
8999 Services, NEC	52,304.81	784.59
Other	N/A	N/A
<b>Moody County</b>		
5999 Misc. Retail Stores, NEC	11,192.08	167.89
Other	N/A	N/A
<b>Oglala Lakota County</b>		
5999 Misc. Retail Stores, NEC	1,764.10	26.47

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	Taxable Sales	Tax Due
<b>Pennington County</b>		
4119 Local Passenger Transportation, NEC	382,523.67	5,737.85
4725 Tour Operators	451,138.70	6,767.06
5331 Variety Stores	8,774,600.28	131,619.01
5399 Misc. General Merchandise Stores	145,692.19	2,185.39
5441 Candy, Nut, & Confectionery Stores	674,063.66	10,110.96
5499 Misc. Food Stores	278,451.99	4,176.79
5511 New & Used Car Dealers	79,623.29	1,194.37
5531 Auto & Home Supply Stores	2,044,065.13	30,661.00
5571 Motorcycle Dealers	1,418,823.25	21,282.35
5611 Men's & Boys' Clothing Stores	1,714,402.17	25,716.01
5632 Women's Accessory & Specialty Stores	84,935.78	1,274.04
5699 Misc. Apparel & Accessory Stores	1,283,000.42	19,245.00
5812 Eating Places	5,927,813.52	88,917.26
5813 Drinking Places	1,401,575.33	21,023.66
5932 Used Merchandise Stores	374,465.31	5,616.99
5941 Sporting Goods & Bicycle Shops	347,387.31	5,210.84
5942 Book Stores	1,487,121.81	22,306.86
5944 Jewelry Stores	4,789,448.38	71,841.80
5945 Hobby, Toy, & Game Shops	2,037.80	30.57
5947 Gift, Novelty, & Souvenir Shops	26,572,975.08	398,594.63
5961 Catalog & Mail-Order Houses	9,364.23	140.47
5963 Direct Selling Establishments	373,702.39	5,605.60
5992 Florists	59,918.76	898.77
5999 Misc. Retail Stores, NEC	1,323,384.33	19,851.36
6514 Dwelling Operators, Except Apartments	16,400.00	246.00
6531 Real Estate Agents & Managers	2,261,398.12	33,920.99
7011 Hotels & Motels	125,478,978.67	1,882,186.08
7021 Rooming & Boarding Houses	50,958.37	764.40
7032 Sporting & Recreational Camps	89,814.41	1,347.22
7033 Trailer Parks & Campsites	15,261,536.33	228,923.08
7041 Membership Basis Organization Hotels	355,444.34	5,331.67
7221 Photographic Studios, Portrait	178,298.75	2,674.46
7231 Beauty Shops	793.41	11.91
7299 Misc. Personal Services, NEC	180,173.72	2,702.62
7335 Commercial Photography	9,816.28	147.25
7389 Business Services, NEC	139,601.88	2,094.03
7514 Passenger Car Rental	9,204,391.67	138,065.91
7538 General Automotive Repair Shops	2,065.39	30.99
7539 Automotive Repair Shops, NEC	69,460.48	1,041.90
7929 Entertainers & Entertainment Groups	20,158.54	302.38
7992 Public Golf Courses	5,069.01	76.05
7993 Coin-Operated Amusement Devices	878,429.81	13,176.46
7997 Membership Sports & Recreation Clubs	82,962.49	1,244.45
7999 Amusement & Recreation, NEC	28,533,826.57	428,007.51
8412 Museums & Art Galleries	933,944.70	14,009.18
8641 Civic & Social Associations	58,566.51	878.50
8742 Management Consulting Services	13,245.75	198.71
8999 Services, NEC	29,006.28	435.11
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Perkins County</b>		
5947 Gift, Novelty, & Souvenir Shops	64,227.52	963.42
5999 Misc. Retail Stores, NEC	3,578.23	53.70
7011 Hotels & Motels	898,076.66	13,471.19
7999 Amusement & Recreation, NEC	30,343.58	455.15
Other	N/A	N/A
<b>Potter County</b>		
7011 Hotels & Motels	655,274.09	9,829.16
7999 Amusement & Recreation, NEC	708,662.06	10,629.97
Other	N/A	N/A
<b>Roberts County</b>		
5812 Eating Places	13,993.41	209.91
5999 Misc. Retail Stores, NEC	22,167.43	332.56
7011 Hotels & Motels	857,687.36	12,865.36
7999 Amusement & Recreation, NEC	10,158.02	152.37
Other	N/A	N/A
<b>Sanborn County</b>		
5947 Gift, Novelty, & Souvenir Shops	1,510.68	22.67
5999 Misc. Retail Stores, NEC	5,038.35	75.60
7032 Sporting & Recreational Camps	199,956.00	2,999.35
7999 Amusement & Recreation, NEC	156,849.00	2,352.75
Other	N/A	N/A
<b>Spink County</b>		
5941 Sporting Goods & Bicycle Shops	36,742.55	551.14
5947 Gift, Novelty, & Souvenir Shops	9,171.63	137.57
5999 Misc. Retail Stores, NEC	46,150.76	692.31
7011 Hotels & Motels	1,010,625.21	15,159.42
7032 Sporting & Recreational Camps	265,807.40	3,987.11
7999 Amusement & Recreation, NEC	415,546.25	6,233.21
971 Hunting, Trapping, Game Propagation	178,315.71	2,674.74
Other	N/A	N/A
<b>Stanley County</b>		
5947 Gift, Novelty, & Souvenir Shops	37,157.88	557.38
5999 Misc. Retail Stores, NEC	6,978.83	104.69
7011 Hotels & Motels	3,742,340.64	56,135.15
7033 Trailer Parks & Campsites	3,570.00	53.55
7999 Amusement & Recreation, NEC	437,372.68	6,560.59
Other	N/A	N/A
<b>Sully County</b>		
7011 Hotels & Motels	98,013.59	1,470.19
7999 Amusement & Recreation, NEC	934,039.64	14,010.64
Other	N/A	N/A
<b>Todd County</b>		
5999 Misc. Retail Stores, NEC	12,164.00	182.49
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Tripp County</b>		
5947 Gift, Novelty, & Souvenir Shops	19,596.96	293.96
5999 Misc. Retail Stores, NEC	45,131.05	676.97
7011 Hotels & Motels	2,257,218.05	33,858.35
7032 Sporting & Recreational Camps	229,240.97	3,438.62
7999 Amusement & Recreation, NEC	623,137.62	9,347.11
971 Hunting, Trapping, Game Propagation	1,332,765.97	19,991.51
Other	N/A	N/A
<b>Turner County</b>		
5932 Used Merchandise Stores	6,545.51	98.19
5947 Gift, Novelty, & Souvenir Shops	15,749.63	236.26
5963 Direct Selling Establishments	111,846.76	1,677.72
5999 Misc. Retail Stores, NEC	144,287.25	2,164.34
7032 Sporting & Recreational Camps	404,193.97	6,062.90
Other	N/A	N/A
<b>Union County</b>		
5812 Eating Places	31,078.52	466.18
5947 Gift, Novelty, & Souvenir Shops	8,413.50	126.21
5963 Direct Selling Establishments	14,502.71	217.55
5999 Misc. Retail Stores, NEC	11,349.49	170.27
7011 Hotels & Motels	4,851,039.38	72,765.59
Other	N/A	N/A
<b>Walworth County</b>		
5812 Eating Places	176,811.79	2,652.20
5999 Misc. Retail Stores, NEC	11,775.16	176.70
7011 Hotels & Motels	2,425,850.07	36,387.79
7032 Sporting & Recreational Camps	403,520.20	6,052.80
7033 Trailer Parks & Campsites	101,199.36	1,518.00
7999 Amusement & Recreation, NEC	183,648.00	2,754.72
971 Hunting, Trapping, Game Propagation	160,438.01	2,406.58
Other	N/A	N/A
<b>Yankton County</b>		
5812 Eating Places	107,719.73	1,615.81
5945 Hobby, Toy, & Game Shops	4,480.10	67.21
5947 Gift, Novelty, & Souvenir Shops	12,737.72	191.09
5963 Direct Selling Establishments	8,955.78	134.35
5999 Misc. Retail Stores, NEC	77,901.78	1,168.59
7011 Hotels & Motels	7,699,221.50	115,488.31
7033 Trailer Parks & Campsites	285,797.55	4,286.96
7335 Commercial Photography	543.62	8.16
7922 Theatrical Producers & Services	26,719.62	400.80
7997 Membership Sports & Recreation Clubs	1,669.80	25.06
7999 Amusement & Recreation, NEC	440,921.43	6,613.84
8999 Services, NEC	4,777.19	71.66
Other	N/A	N/A
<b>Ziebach County</b>		
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Out of State County</b>		
5085 Industrial Supplies	4,666.67	70.01
5399 Misc. General Merchandise Stores	389,501.25	5,842.52
5441 Candy, Nut, & Confectionery Stores	16,427.31	246.42
5531 Auto & Home Supply Stores	36,848.08	552.72
5621 Women's Clothing Stores	44,443.15	666.65
5632 Women's Accessory & Specialty Stores	39,709.31	595.64
5651 Family Clothing Stores	70,726.84	1,060.89
5661 Shoe Stores	83,187.66	1,247.81
5712 Furniture Stores	138,553.50	2,078.31
5714 Drapery & Upholstery Stores	7,629.84	114.45
5719 Misc. Homefurnishings Stores	10,042.00	150.65
5812 Eating Places	998,430.73	14,976.48
5941 Sporting Goods & Bicycle Shops	143,881.48	2,158.22
5944 Jewelry Stores	7,615.69	114.24
5945 Hobby, Toy, & Game Shops	4,331.21	64.97
5947 Gift, Novelty, & Souvenir Shops	137,311.71	2,059.76
5963 Direct Selling Establishments	79,206.87	1,188.11
5999 Misc. Retail Stores, NEC	5,481,702.43	82,227.73
7011 Hotels & Motels	4,781,284.14	71,719.26
7032 Sporting & Recreational Camps	40,195.00	602.93
7299 Misc. Personal Services, NEC	30,633.33	459.50
7514 Passenger Car Rental	27,858,133.64	417,872.05
7922 Theatrical Producers & Services	3,440,995.95	51,614.94
7929 Entertainers & Entertainment Groups	73,246.38	1,098.71
7999 Amusement & Recreation, NEC	1,565,304.59	23,479.64
8999 Services, NEC	50,558.14	758.39
971 Hunting, Trapping, Game Propagation	95,365.51	1,430.48
Other	N/A	N/A
<b>Total for State</b>	<b>861,157,991.43</b>	<b>12,917,388.08</b>

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.