

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: DECEMBER 2025

STATE Statistics
by Standard Industrial Classification (SIC), Major Group, and Division

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.

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

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: December 2025

	Gross Sales	Use Taxable	Taxable Sales
DIVISION: A Agriculture, Forestry, & Fishing			
MAJOR GROUP: 1 Agricultural Production - Crops			
115 Corn	2,539,938.98	115,679.75	697,214.98
119 Cash Grains, NEC	79,058.31	6,445.99	6,445.99
139 Field Crops, Except Cash Grains, NEC	3,818,087.75	3,888.33	225,540.53
161 Vegetables & Melons	39,450.20	0.00	37,116.70
181 Ornamental Nursery Products	677,681.71	15,345.34	298,835.97
182 Food Crops Grown Under Cover	487,851.38	30,454.35	40,431.77
Other	39,765.70	79,490.00	117,580.60
Total for MAJOR GROUP 1	7,681,834.03	251,303.76	1,423,166.54
MAJOR GROUP: 2 Agricultural Production - Livestock			
211 Beef Cattle Feedlots	260,632.83	250,241.27	269,764.29
212 Beef Cattle, Except Feedlots	320,375.02	0.00	320,375.02
213 Hogs	6,109,850.56	181,222.08	1,853,355.35
219 General Livestock, NEC	1,669,143.18	11,090.94	25,263.43
241 Dairy Farms	6,539,928.52	305,735.24	869,360.93
252 Chicken Eggs	5,667,732.17	78,866.09	172,565.45
254 Poultry Hatcheries	7,937.90	0.00	5,154.75
259 Poultry & Eggs, NEC	3,909,653.66	0.00	523,180.50
272 Horses & Other Equines	53,226.29	0.00	43,275.13
279 Animal Specialties, NEC	189,795.92	1,100.50	45,931.89
291 General Farms, Primarily Animal	129,585.20	1,283.85	49,493.33
Other	111,031.71	0.00	52,418.71
Total for MAJOR GROUP 2	24,968,892.96	829,539.97	4,230,138.78
MAJOR GROUP: 7 Agricultural Services			
711 Soil Preparation Services	4,855,809.63	10,606.17	299,456.34
721 Crop Planting & Protecting	395,100.55	3,553.92	140,058.76
723 Crop Preparation Services for Market	3,967,455.72	48,953.08	111,562.33
741 Veterinary Services for Livestock	14,830,465.09	85,106.71	12,437,266.89
742 Veterinary Services, Specialties	9,558,598.43	22,263.20	9,192,400.69
751 Livestock Services, Except Veterinary	3,827,418.83	19,645.18	1,128,711.59
752 Animal Specialty Services	3,978,126.89	73,432.75	3,164,235.87
762 Farm Management Services	1,657,466.70	0.00	1,230,862.55
781 Landscape Counseling & Planning	1,489,215.00	52,755.72	619,063.61
782 Lawn & Garden Services	13,445,358.94	146,154.85	11,075,748.27
783 Ornamental Shrub & Tree Services	3,447,192.66	1,574.00	2,870,510.48
Total for MAJOR GROUP 7	61,452,208.44	464,045.58	42,269,877.38
MAJOR GROUP: 8 Forestry			
811 Timber tracts	3,796.02	0.00	3,796.02
851 Forestry Services	119,655.80	0.00	76,287.80
Other	N/A	N/A	N/A
Total for MAJOR GROUP 8	165,447.57	11,202.10	132,978.67
MAJOR GROUP: 9 Fishing, Hunting, & Trapping			
919 Misc. Marine Products	227,930.49	0.00	16,377.26
971 Hunting, Trapping, Game Propagation	5,277,814.55	5,200.00	4,984,394.40
Other	66,438.83	69,788.00	136,226.83
Total for MAJOR GROUP 9	5,572,183.87	74,988.00	5,136,998.49
Total for DIVISION A	99,840,566.87	1,631,079.41	53,193,159.86
DIVISION: B Mining			
MAJOR GROUP: 10 Metal Mining			
1041 Gold Ores	230,936.14	0.00	230,936.14
1081 Metal Mining Services	890,597.82	88,073.40	978,671.22
Other	N/A	N/A	N/A
Total for MAJOR GROUP 10	1,121,533.96	88,073.40	1,209,607.36

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: December 2025

	Gross Sales	Use Taxable	Taxable Sales
MAJOR GROUP: 12 Coal Mining			
Other	N/A	N/A	N/A
Total for MAJOR GROUP 12	N/A	N/A	N/A
MAJOR GROUP: 13 Oil & Gas Extraction			
1321 Natural Gas Liquids	21,159,043.64	999,209.15	999,209.15
1381 Drilling Oil & Gas Wells	20,828.00	0.00	20,828.00
1382 Oil & Gas Exploration Services	665,757.23	0.00	665,149.50
1389 Oil & Gas Field Services, NEC	652,016.08	123,978.34	644,407.07
Other	N/A	N/A	N/A
Total for MAJOR GROUP 13	22,497,903.49	1,293,788.18	2,500,452.95
MAJOR GROUP: 14 Nonmetallic Minerals, Except Fuels			
1442 Construction Sand & Gravel	4,236,961.43	358,047.62	1,341,440.39
Other	2,739,477.92	135,476.49	866,824.72
Total for MAJOR GROUP 14	6,976,439.35	493,524.11	2,208,265.11
Total for DIVISION B	30,595,876.80	1,875,385.69	5,918,325.42
DIVISION: C Construction			
MAJOR GROUP: 17 Special Trade Contractors			
1752 Floor Laying & Floor Work, NEC	3,838,815.76	22,138.20	2,975,111.59
Total for MAJOR GROUP 17	3,838,815.76	22,138.20	2,975,111.59
Total for DIVISION C	3,838,815.76	22,138.20	2,975,111.59
DIVISION: D Manufacturing			
MAJOR GROUP: 20 Food & Kindred Products			
2011 Meat Packing Plants	103,026,372.28	991,254.46	1,226,254.15
2013 Sausages & Other Prepared Meats	2,011,773.14	352,747.77	681,380.82
2015 Poultry Slaughtering & Processing	22,809,954.06	1,090,198.10	1,090,273.00
2022 Cheese, Natural & Processed	115,828,010.43	710,277.22	750,397.06
2023 Dry, Condensed, Evaporated Products	67,295.30	0.00	67,295.30
2024 Ice Cream & Frozen Desserts	35,095.25	0.00	40,365.12
2043 Cereal Breakfast Foods	37,210.69	0.00	20,267.48
2047 Dog & Cat Food	4,039,852.21	546,784.94	660,991.76
2048 Prepared Feeds, NEC	19,915,487.74	342,997.67	746,597.24
2051 Bread, Cake, & Related Products	879,000.35	740.00	872,544.19
2052 Cookies & Crackers	25,740.89	8,977.39	17,306.27
2064 Candy & Other Confectionery Products	8,173.81	0.00	1,898.82
2066 Chocolate & Cocoa Products	13,895.35	0.00	13,691.46
2075 Soybean Oil Mills	41,519,557.07	1,075,332.87	1,175,332.87
2082 Malt Beverages	687,646.36	2,837.63	545,094.86
2084 Wines, Brandy, & Brandy Spirits	52,931.40	591.36	25,209.35
2085 Distilled & Blended Liquors	42,932.34	36.00	40,823.14
2086 Bottled & Canned Soft Drinks	54,535,980.36	244,770.27	1,140,701.64
2095 Roasted Coffee	59,416.73	460.08	59,033.34
2097 Manufactured Ice	798,596.25	0.00	12,562.41
2099 Food Preparations, NEC	658,512.89	38,066.43	200,990.77
Other	16,573,639.77	278,959.82	317,748.62
Total for MAJOR GROUP 20	383,627,074.67	5,685,032.01	9,706,759.67
MAJOR GROUP: 21 Tobacco Products			
2131 Chewing & Smoking Tobacco	429,980.95	75.00	426,778.01
Total for MAJOR GROUP 21	429,980.95	75.00	426,778.01
MAJOR GROUP: 22 Textile Mill Products			
2273 Carpets & Rugs	87,068.17	0.00	32,011.25
2298 Cordage & Twine	93,536.74	0.00	2,535.00
2299 Textile Goods, NEC	123,105.81	0.00	39,986.77
Other	136,056.27	0.00	112,472.69

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: December 2025

	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 22	439,766.99	0.00	187,005.71
MAJOR GROUP: 23 Apparel & Other Textile Products			
2311 Men's & Boys' Suits & Coats	105,898.09	0.00	76,181.28
2326 Men's & Boys' Work Clothing	25,662.38	0.00	24,501.15
2329 Men's & Boys' Clothing, NEC	180,637.93	0.00	90,332.47
2389 Apparel & Accessories, NEC	934,410.32	4,405.55	856,931.37
2392 Housefurnishings, NEC	675.00	0.00	675.00
2394 Canvas & Related Products	1,320,742.31	6,106.19	252,009.00
2396 Automotive & Apparel Trimmings	101,134.14	0.00	84,744.12
2399 Fabricated Textile Products, NEC	17,585.77	0.00	3,111.27
Other	553,742.95	64.04	237,020.15
Total for MAJOR GROUP 23	3,240,488.89	10,575.78	1,625,505.81
MAJOR GROUP: 24 Lumber & Wood Products			
2421 Sawmills & Planing Mills, General	4,224,150.45	39,552.18	165,193.55
2426 Hardwood Dimension & Flooring Mills	28,412.51	0.00	20,614.05
2431 Millwork	2,445,982.77	83,300.00	417,278.08
2434 Wood Kitchen Cabinets	21,864,439.84	398,113.30	1,782,237.63
2439 Structural Wood Members, NEC	4,163,133.99	29,486.20	3,282,878.08
2452 Prefabricated Wood Buildings	25,598,117.35	428,547.10	1,131,965.13
2499 Wood Products, NEC	1,597,713.60	20,367.38	224,440.51
Other	258,291.23	2,043.02	47,925.86
Total for MAJOR GROUP 24	60,180,241.74	1,001,409.18	7,072,532.89
MAJOR GROUP: 25 Furniture & Fixtures			
2511 Wood Household Furniture	807,715.24	92,759.68	144,603.74
2515 Mattresses & Bedsprings	1,314,225.74	0.00	70,989.95
2521 Wood Office Furniture	172,669.64	0.00	46,749.47
2522 Office Furniture, Except Wood	150,465.35	0.00	3,421.29
2531 Public Building & Related Furniture	42,115.50	0.00	2,907.20
2541 Wood Partitions & Fixtures	3,040,697.02	192,587.32	549,382.85
2542 Partitions & Fixtures, Except Wood	4,520.77	0.00	1,584.92
2599 Furniture & Fixtures, NEC	23,303.07	0.00	1,211.00
Other	472,206.77	2,888.37	45,825.85
Total for MAJOR GROUP 25	6,027,919.10	288,235.37	866,676.27
MAJOR GROUP: 26 Paper & Allied Products			
2653 Corrugated & Solid Fiber Boxes	766,857.96	7,053.16	43,679.31
2671 Paper Coated & Laminated, Packaging	57,275,589.13	0.00	28,758.42
2672 Paper Coated & Laminated, NEC	15,704.03	0.00	278.15
2675 Die-Cut Paper & Board	108,458.24	0.00	6,433.74
2678 Stationary Products	30,055.36	0.00	17,686.65
2679 Converted Paper Products, NEC	2,234,873.47	13,793.22	47,290.68
Other	3,219,570.01	356,876.90	410,038.43
Total for MAJOR GROUP 26	63,651,108.20	377,723.28	554,165.38
MAJOR GROUP: 27 Printing & Publishing			
2711 Newspapers	3,272,020.54	36,865.55	1,184,056.76
2721 Periodicals	1,783,412.35	7,226.79	391,683.93
2731 Book Publishing	671,262.16	9,669.38	302,426.40
2732 Book Printing	50,659.94	0.00	39,038.83
2741 Misc. Publishing	5,929,704.77	163,811.70	689,282.67
2752 Commercial Printing, Lithographic	1,644,239.61	2,275.86	908,313.53
2754 Commercial Printing, Gravure	12,555,097.39	0.00	770,669.00
2759 Commercial Printing, NEC	17,436,074.80	833,553.60	2,715,390.95
2771 Greeting Cards	67,600.94	0.00	62,259.16
Other	N/A	N/A	N/A
Total for MAJOR GROUP 27	43,534,384.12	1,053,402.88	7,177,299.85

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: December 2025

	Gross Sales	Use Taxable	Taxable Sales
MAJOR GROUP: 28 Chemicals & Allied Products			
2813 Industrial Gases	3,617,852.09	5,038.34	2,550,805.15
2819 Industrial Inorganic Chemicals, NEC	2,246,823.49	0.00	735,352.51
2821 Plastics Materials & Resins	507,060.59	0.00	10,027.01
2833 Medicinals & Botanicals	155,617.29	0.00	102,828.45
2834 Pharmaceutical Preparations	12,093,584.63	178,890.85	946,192.73
2835 Diagnostic Substances	602,932.79	0.00	39,844.19
2836 Biological Products, Except Diagnostic	196,001.75	0.00	310.99
2841 Soap & Other Detergents	303,515.76	3,543.28	192,429.70
2842 Polishes & Sanitation Goods	4,193.87	0.00	3,263.27
2844 Toilet Preparations	135,126.51	0.00	102,378.70
2851 Paints & Allied Products	268,505.78	0.00	26,069.99
2869 Industrial Organic Chemicals, NEC	127,484,828.50	4,370,652.25	4,917,949.13
2875 Fertilizers, Mixing Only	5,583,709.33	13,640.87	13,640.87
2879 Agricultural Chemicals, NEC	59,450,469.46	157.42	7,905.92
2891 Adhesives & Sealants	186,667.44	1,023.81	82,129.74
2892 Explosives	30,316.67	0.00	30,316.67
2899 Chemical Preparations, NEC	653,206.34	0.00	188,765.01
Other	1,860,217.79	0.00	1,762,176.55
Total for MAJOR GROUP 28	215,380,630.08	4,572,946.82	11,712,386.58
MAJOR GROUP: 29 Petroleum & Coal Products			
2911 Petroleum Refining	321,836.74	438,020.40	516,981.40
2951 Asphalt Paving Mixtures & Blocks	2,392,107.35	125,092.90	2,507,917.35
2992 Lubricating Oils & Greases	218,750.56	0.00	15,564.29
Other	N/A	N/A	N/A
Total for MAJOR GROUP 29	2,964,851.27	563,113.30	3,048,800.66
MAJOR GROUP: 30 Rubber & Misc. Plastics Products			
3052 Rubber & Plastics Hose & Belting	72,082.83	0.00	21,057.55
3069 Fabricated Rubber Products, NEC	794,127.88	753.65	310,446.14
3084 Plastics Pipe	2,772,804.26	5,464.00	1,928,098.97
3085 Plastics Bottles	3,805,252.17	144,876.24	145,146.16
3086 Plastics Foam Products	579,116.58	22,422.90	212,795.42
3088 Plastics Plumbing Fixtures	527,757.76	0.00	116,571.45
3089 Plastics Products, NEC	9,402,997.00	1,595,620.77	2,217,689.18
Other	8,630,474.52	29,623.52	270,638.43
Total for MAJOR GROUP 30	26,584,613.00	1,798,761.08	5,222,443.30
MAJOR GROUP: 31 Leather & Leather Products			
3149 Footwear, Except Rubber, NEC	40,463.56	0.00	36,451.86
3199 Leather Goods, NEC	132,615.04	0.00	92,553.34
Other	82,770.50	0.00	3,541.00
Total for MAJOR GROUP 31	255,849.10	0.00	132,546.20
MAJOR GROUP: 32 Stone, Clay, & Glass Products			
3231 Products of Purchased Glass	4,994.93	0.00	2,929.12
3241 Cement, Hydraulic	7,184,458.00	27,793.81	635,648.81
3271 Concrete Block & Brick	164,688.95	0.00	30,109.64
3272 Concrete Products, NEC	7,018,762.09	180,507.88	5,286,874.44
3273 Ready-Mixed Concrete	40,664,266.03	546,674.86	36,418,055.90
3281 Cut Stone & Stone Products	1,032,913.73	38,026.12	512,417.17
3291 Abrasive Products	2,333,008.40	1,677.56	100,393.65
Other	1,268,177.92	8,912.80	108,463.28
Total for MAJOR GROUP 32	59,671,270.05	803,593.03	43,094,892.01
MAJOR GROUP: 33 Primary Metal Industries			
3312 Blast Furnaces & Steel Mills	1,867,937.40	8,521.27	119,660.60
3315 Steel Wire & Related Products	26,135.98	0.00	1,952.38
3317 Steel Pipe & Tubes	1,427,713.06	25,764.41	56,030.02

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: December 2025

	Gross Sales	Use Taxable	Taxable Sales
3357 Nonferrous Wiredrawing & Insulating	0.00	0.00	0.00
3363 Aluminum Die-Castings	773,479.94	75,000.32	196,874.61
3399 Primary Metal Products, NEC	768,906.11	0.00	765,268.11
Other	6,178,401.72	914,689.62	944,442.17
Total for MAJOR GROUP 33	11,042,574.21	1,023,975.62	2,084,227.89
MAJOR GROUP: 34 Fabricated Metal Products			
3412 Metal Barrels, Drums, & Pails	13,790.60	0.00	0.00
3421 Cutlery	410,335.63	0.00	409,423.83
3423 Hand & Edge Tools, NEC	607,167.62	257.14	133,933.28
3429 Hardware, NEC	3,340,994.88	388.11	710,851.41
3432 Plumbing Fixture Fittings & Trim	935,386.93	0.00	332,813.86
3433 Heating Equipment, Except Electric	221,987.86	746.33	90,834.71
3441 Fabricated Structural Metal	3,711,521.58	21,302.04	976,070.03
3442 Metal Doors, Sash, & Trim	6,266,549.28	25,470.40	268,084.24
3443 Fabricated Plate Work (Boiler Shops)	17,851,979.69	55,785.24	1,386,763.09
3444 Sheet Metal Work	5,132,921.68	40,233.50	851,715.38
3446 Architectural Metal Work	424,271.96	0.00	287,239.88
3448 Prefabricated Metal Buildings	1,662,742.21	0.00	581,937.19
3449 Misc. Metal Work	2,110,305.27	61,304.12	788,935.15
3451 Screw Machine Products	12,335.85	179.52	10,154.52
3479 Metal Coating & Allied Services	500,748.39	5,272.54	67,025.07
3482 Small Arms Ammunition	2,576,869.35	206,973.51	221,425.49
3484 Small Arms	925,456.49	13,177.43	356,047.55
3491 Industrial Valves	185,252.88	0.00	57,482.98
3492 Fluid Power Valves & Hose Fittings	168,990.44	0.00	4,256.60
3494 Valves & Pipe Fittings, NEC	5,880,905.18	8,779.90	143,143.40
3496 Misc. Fabricated Wire Products	4,955,058.45	247,393.23	248,914.48
3498 Fabricated Pipe & Pipe Fittings	988,473.93	215.81	988,689.74
3499 Fabricated Metal Products, NEC	4,927,444.79	94,767.34	503,405.09
Other	718,386.46	90,956.67	178,494.22
Total for MAJOR GROUP 34	64,529,877.40	873,202.83	9,597,641.19
MAJOR GROUP: 35 Industrial Machinery & Equipment			
3511 Turbines, & Turbine Generator Sets	29,609,604.14	275,753.75	14,723,903.75
3519 Internal Combustion Engines, NEC	14,276,706.18	8,059.04	705,712.62
3523 Farm Machinery & Equipment	22,230,869.48	197,374.85	4,372,749.98
3524 Lawn & Garden Equipment	41,020.15	75,991.79	84,394.54
3531 Construction Machinery	13,791,307.58	635,368.25	3,025,470.05
3532 Mining Machinery	6,564,652.01	79,734.87	123,808.72
3534 Elevators & Moving Stairways	0.00	0.00	0.00
3535 Conveyors & Conveying Equipment	5,328,709.28	733.35	26,649.53
3536 Hoists, Cranes, & Monorails	1,456,043.89	697,888.23	697,888.23
3537 Industrial Trucks & Tractors	212,484.76	0.00	172.41
3541 Machine Tools, Metal Cutting Types	533,702.35	0.00	16,694.98
3542 Machine Tools, Metal Forming Types	700,428.79	0.00	314,678.32
3544 Special Dies, Tools, Jigs & Fixtures	4,778.86	0.00	0.00
3545 Machine Tool Accessories	117,134.99	28,883.11	92,040.74
3548 Welding Apparatus	127,499.00	0.00	0.00
3549 Metalworking Machinery, NEC	4,638,571.45	27,763.39	36,766.48
3553 Woodworking Machinery	1,730,745.13	327.74	3,510.76
3555 Printing Trades Machinery	396,945.20	0.00	186,647.84
3556 Food Products Machinery	897,478.37	-2,567.59	616,263.77
3559 Special Industry Machinery, NEC	1,517,408.13	16,296.66	173,957.27
3561 Pumps & Pumping Equipment	1,847,558.79	0.00	1,031,674.37
3563 Air & Gas Compressors	245,303.53	0.00	145,230.93
3564 Blowers & Fans	89,381.70	0.00	72,573.35
3565 Packaging Machinery	281,793.17	0.00	132,812.04

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: December 2025

	Gross Sales	Use Taxable	Taxable Sales
3567 Industrial Furnaces & Ovens	0.00	0.00	0.00
3569 General Industrial Machinery, NEC	2,166,634.34	8,252.80	485,253.15
3571 Electronic Computers	3,075.34	0.00	2,982.34
3572 Computer Storage Devices	45,061.55	97,448.46	107,444.09
3577 Computer Peripheral Equipment, NEC	345,548.74	0.00	218,964.74
3578 Calculating & Accounting Equipment	376,531.07	7,806.66	229,535.45
3579 Office Machines, NEC	8,980.43	0.00	7,155.71
3581 Automatic Vending Machines	17,492.66	0.00	17,492.66
3585 Refrigeration & Heating Equipment	3,171,228.17	0.00	136,602.75
3589 Service Industry Machinery, NEC	3,454,662.33	14,751.82	735,828.14
3593 Fluid Power Cylinders & Actuators	15,122.71	22,892.59	22,892.59
3599 Industrial Machinery, NEC	8,955,206.72	407,121.49	1,458,278.09
Other	443,015.73	0.00	431,364.97
Total for MAJOR GROUP 35	125,642,686.72	2,599,881.26	30,437,395.36
MAJOR GROUP: 36 Electronic & Other Electrical Equipment			
3612 Transformers, Except Electronic	6,259,636.18	155.54	3,345,973.28
3613 Switchgear & Switchboard Apparatus	27,501.00	0.00	0.00
3621 Motors & Generators	777,231.93	215.00	35,453.67
3625 Relays & Industrial Controls	12,276.46	0.00	11,006.34
3629 Electrical Industrial Apparatus, NEC	925,418.76	296,431.29	323,250.48
3634 Electric Housewares & Fans	874,972.24	7,170.24	10,662.29
3639 Household Appliances, NEC	940,218.73	0.00	14,867.02
3641 Electric Lamps	154,960.75	0.00	17,463.20
3643 Current-Carrying Wiring Devices	264,844.43	0.00	1,840.97
3645 Residential Lighting Fixtures	372,200.09	3,488.98	20,971.80
3646 Commercial Lighting Fixtures	156,927.98	0.00	17,777.76
3648 Lighting Equipment, NEC	183,415.59	0.00	27,150.37
3651 Household Audio & Video Equipment	837,941.58	0.00	835,054.80
3661 Telephone & Telegraph Apparatus	1,345,116.36	0.00	803,571.54
3663 Radio & TV Communications Equipment	480,918.56	0.00	53,200.50
3669 Communications Equipment, NEC	109,187.34	0.00	14,035.25
3674 Semiconductors & Related Devices	7,484,061.71	277,409.58	326,862.16
3677 Electronic Coils & Transformers	4,550,285.79	11,333.91	3,593,946.91
3679 Electronic Components, NEC	12,714,463.05	852,024.68	1,149,496.47
3691 Storage Batteries	3,151,349.30	0.00	3,013,404.98
3699 Electrical Equipment & Supplies, NEC	211,174.56	53.18	93,429.85
Other	3,747,536.27	32,644.68	40,627.19
Total for MAJOR GROUP 36	45,581,638.66	1,480,927.08	13,750,046.83
MAJOR GROUP: 37 Transportation Equipment			
3711 Motor Vehicles & Car Bodies	47,031,087.88	0.00	528,347.74
3713 Truck & Bus Bodies	225,968.92	1,463.00	3,504.48
3714 Motor Vehicle Parts & Accessories	7,529,324.97	410,142.40	1,127,374.78
3715 Truck Trailers	3,754,275.30	421,713.71	678,126.82
3721 Aircraft	11,639,595.21	329,837.42	333,901.01
3728 Aircraft Parts & Equipment, NEC	2,046,425.76	277,501.30	318,141.26
3732 Boat Building & Repairing	4,398.00	0.00	4,398.00
3751 Motorcycles, Bicycles, & Parts	490,723.06	1,256.25	76,282.74
3792 Travel Trailers & Campers	134,294.83	0.00	10,521.76
3795 Tanks & Tank Components	34,569.51	0.00	26,446.20
3799 Transportation Equipment, NEC	450,242.88	0.00	53,064.35
Other	3,260,545.57	131,846.60	132,282.67
Total for MAJOR GROUP 37	76,601,451.89	1,573,760.68	3,292,391.81
MAJOR GROUP: 38 Instruments & Related Products			
3812 Search & Navigation Equipment	1,750,214.56	17,266.60	220,369.96
3821 Laboratory Apparatus & Furniture	1,831,809.32	0.00	681.90
3822 Environmental Controls	474,680.98	2,088.17	5,330.15

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: December 2025

	Gross Sales	Use Taxable	Taxable Sales
3823 Process Control Instruments	1,160,513.59	2,030.40	306,441.65
3824 Fluid Meters & Counting Devices	166,150.27	0.00	76,802.67
3825 Instruments to Measure Electricity	3,834,622.14	11,031.53	148,084.14
3826 Analytical Instruments	181,950.42	0.00	20,663.00
3827 Optical Instruments & Lenses	68,807.34	0.00	28,890.42
3829 Measuring & Controlling Devices, NEC	2,212,145.18	0.00	323,387.62
3841 Surgical & Medical Instruments	4,321,230.75	26,150.47	128,123.39
3842 Surgical Appliances & Supplies	2,686,516.52	88,407.48	106,518.05
3843 Dental Equipment & Supplies	596,856.02	1,398.32	179,617.00
3845 Electromedical Equipment	606,551.33	15,248.00	100,973.00
3851 Ophthalmic Goods	5,371.64	0.00	653.00
3861 Photographic Equipment & Supplies	90,092.27	0.00	72,824.93
Other	N/A	N/A	N/A
Total for MAJOR GROUP 38	19,987,512.33	163,620.97	1,719,360.88
MAJOR GROUP: 39 Misc. Manufacturing Industries			
3911 Jewelry, Precious Metal	221,012.01	3,299.20	27,371.88
3914 Silverware & Plated Ware	371,888.47	0.00	141,244.06
3931 Musical Instruments	20,951.88	0.00	3,637.30
3942 Dolls & Stuffed Toys	44,074.74	0.00	44,047.18
3944 Games, Toys, & Children's Vehicles	66,364.17	0.00	46,907.70
3949 Sporting & Athletic Goods, NEC	516,420.08	40,569.05	324,481.90
3952 Lead Pencils & Art Goods	98,731.22	0.00	92,566.82
3993 Signs & Advertising Specialties	1,933,558.31	1,209,922.86	2,506,144.62
3999 Manufacturing Industries, NEC	9,795,760.10	181,172.65	2,503,114.72
Other	180,250.23	0.00	12,739.07
Total for MAJOR GROUP 39	13,249,011.21	1,434,963.76	5,702,255.25
Total for DIVISION D	1,222,622,930.58	25,305,199.93	157,411,111.55
DIVISION: E Transportation & Public Utilities			
MAJOR GROUP: 40 Railroad Transportation			
4011 Railroads, Line-Haul Operating	0.00	598,156.75	598,156.75
4013 Switching & Terminal Services	292,816.58	93,798.34	279,426.77
Total for MAJOR GROUP 40	292,816.58	691,955.09	877,583.52
MAJOR GROUP: 41 Local & Interurban Passenger Transportation			
4111 Local & Suburban Transit	484,533.54	1,883.24	227,734.23
4119 Local Passenger Transportation, NEC	467,802.60	1,584.47	379,795.50
4121 Taxicabs	340,044.07	0.00	283,303.57
4142 Bus Charter Service, Except Local	1,311,593.56	987.69	46,457.53
Other	33,798.82	2,053.01	22,017.83
Total for MAJOR GROUP 41	2,637,772.59	6,508.41	959,308.66
MAJOR GROUP: 42 Trucking & Warehousing			
4212 Local Trucking Without Storage	22,896,451.98	77,322.62	14,429,321.88
4213 Trucking, Except Local	93,611.09	55,776.52	123,857.61
4214 Local Trucking With Storage	505,220.86	0.00	154,775.02
4215 Courier Services, Except by Air	432,623.58	75,089.28	486,125.61
4221 Farm Product Warehousing & Storage	2,735,890.31	0.00	37,163.38
4222 Refrigerated Warehousing & Storage	1,830,410.99	6,004.80	1,415,121.09
4225 General Warehousing & Storage	1,677,084.77	696,521.64	1,974,819.71
4226 Special Warehousing & Storage, NEC	1,266,701.86	8,461.43	828,800.16
Total for MAJOR GROUP 42	31,437,995.44	919,176.29	19,449,984.46
MAJOR GROUP: 44 Water Transportation			
4493 Marinas	466.50	0.00	466.50
4499 Water Transportation Services, NEC	564,898.48	0.00	466,259.83
Other	N/A	N/A	N/A
Total for MAJOR GROUP 44	754,314.69	0.00	556,072.45

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: December 2025

	Gross Sales	Use Taxable	Taxable Sales
MAJOR GROUP: 45 Transportation by Air			
4512 Air Transportation, Scheduled	0.00	207,007.74	207,007.74
4522 Air Transportation, Nonscheduled	14,064,117.01	111,368.08	605,306.64
4581 Airports, Flying Fields, & Services	920,947.17	3,194.16	543,596.51
Other	N/A	N/A	N/A
Total for MAJOR GROUP 45	15,048,529.02	325,259.14	1,409,949.54
MAJOR GROUP: 46 Pipelines, Except Natural Gas			
4613 Refined Petroleum Pipelines	0.00	139,469.08	139,469.08
4619 Pipelines, NEC	0.00	222,943.34	222,943.34
Other	N/A	N/A	N/A
Total for MAJOR GROUP 46	0.00	446,720.03	446,720.03
MAJOR GROUP: 47 Transportation Services			
4724 Travel Agencies	67,879.74	36,852.38	38,782.12
4725 Tour Operators	90,433.04	0.00	7,457.04
4729 Passenger Transportation Arrangement, NEC	43,403.92	0.00	100.00
4731 Freight Transportation Arrangement	1,489,911.60	46.40	940,540.90
4785 Inspection & Fixed Facilities	420,497.54	0.00	314,825.04
4789 Transportation Services, NEC	3,537,924.38	35,274.26	625,623.29
Other	N/A	N/A	N/A
Total for MAJOR GROUP 47	5,712,306.80	72,173.04	1,930,175.61
MAJOR GROUP: 48 Communications			
4812 Radiotelephone Communications	26,825,873.36	495,397.52	25,909,913.81
4813 Telephone Communications, Except Radio	25,424,527.41	2,376,017.72	14,554,244.97
4832 Radio Broadcasting Stations	914,580.92	23,437.16	109,145.15
4833 Television Broadcasting Stations	994,881.41	238,835.24	255,700.06
4841 Cable & Other Pay TV Services	24,976,210.81	2,770,225.76	27,055,486.75
4899 Communications Services, NEC	3,882,562.04	9,605.84	2,402,542.37
Other	N/A	N/A	N/A
Total for MAJOR GROUP 48	83,021,075.95	5,913,519.24	70,289,473.11
MAJOR GROUP: 49 Electric, Gas, & Sanitary Services			
4911 Electric Services	101,011,087.43	3,185,345.87	68,265,056.82
4922 Natural Gas Transmission	1,219,226.40	921.27	921.27
4923 Gas Transmission & Distribution	765,965.32	346,255.95	592,578.48
4924 Natural Gas Distribution	2,583,155.70	0.00	1,429,097.89
4925 Gas Production &/or Distribution	2,775,999.69	221,420.63	1,231,794.64
4931 Electric & Other Services Combined	40,363,736.42	8,711,400.78	43,130,379.30
4932 Gas & Other Services Combined	12,788,831.68	1,058,349.12	12,137,018.24
4939 Combination Utilities, NEC	8,663,139.68	0.00	7,134,428.49
4941 Water Supply	678,038.69	126,191.38	493,939.03
4952 Sewerage Systems	213,004.79	0.00	93,526.85
4953 Refuse Systems	3,775,966.91	75,656.18	1,815,310.48
4959 Sanitary Services, NEC	1,422,310.22	29,056.36	1,000,929.72
4971 Irrigation Systems	1,100,617.15	0.00	884,413.80
Other	N/A	N/A	N/A
Total for MAJOR GROUP 49	177,361,080.08	14,380,450.64	138,835,248.11
Total for DIVISION E	316,265,891.15	22,755,761.88	234,754,515.49
DIVISION: F Wholesale Trade			
MAJOR GROUP: 50 Wholesale Trade - Durable Goods			
5012 Automobiles & Other Motor Vehicles	20,885,718.69	21,092.11	2,773,193.83
5013 Motor Vehicle Supplies & New Parts	45,939,054.42	29,115.98	2,672,990.51
5014 Tires & Tubes	9,772,880.25	37,976.23	2,472,861.02
5015 Motor Vehicle Parts, Used	2,559,450.90	12,936.54	550,702.19
5021 Furniture	1,416,018.94	40,688.57	975,441.75
5023 Homefurnishings	2,353,703.11	2,230.95	634,907.67

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: December 2025

	Gross Sales	Use Taxable	Taxable Sales
5031 Lumber, Plywood, & Millwork	21,211,983.58	154,019.22	5,890,952.95
5032 Brick, Stone, & Related Materials	13,373,265.92	427,519.71	8,843,231.97
5033 Roofing, Siding, & Insulation	4,445,291.10	7,192.17	2,136,052.44
5039 Construction Materials, NEC	11,149,199.86	50,870.17	9,050,219.60
5043 Photographic Equipment & Supplies	468,649.66	0.00	114,754.03
5044 Office Supplies	6,043,184.93	47,847.38	3,090,896.07
5045 Computers, Peripherals & Software	32,468,950.00	196,859.97	5,840,224.01
5046 Commercial Equipment, NEC	9,288,367.84	66,962.59	2,810,757.55
5047 Medical & Hospital Equipment	71,202,078.54	109,732.83	4,678,204.42
5048 Ophthalmic Goods	499,817.58	0.00	47,709.97
5049 Professional Equipment, NEC	3,683,927.42	3,495.24	904,186.55
5051 Metals Service Centers & Offices	27,285,170.48	100,559.19	2,238,886.33
5063 Electrical Apparatus & Equipment	51,586,985.39	68,447.45	21,210,444.10
5064 Electrical Appliances, TV & Radios	5,232,826.78	1,080.50	409,919.09
5065 Electronic Parts & Equipment, NEC	13,605,224.26	220.09	7,406,504.02
5072 Hardware	11,615,749.53	2,564.83	971,782.18
5074 Plumbing & Hydronic Heating Supplies	32,570,360.87	226,595.13	22,794,123.68
5075 Warm Air Heating & Air-Conditioning	23,396,703.05	361,358.84	12,350,391.19
5078 Refrigeration Equipment & Supplies	5,776,056.15	208,012.29	1,314,369.82
5082 Construction & Mining Machinery	18,818,076.21	68,852.99	10,998,791.92
5083 Farm & Garden Machinery	17,427,529.12	181,313.90	5,507,912.87
5084 Industrial Machinery & Equipment	49,061,285.55	444,480.22	11,943,310.97
5085 Industrial Supplies	12,050,494.97	119,561.85	4,223,332.22
5087 Service Establishment Equipment	43,264,950.61	3,290.00	1,632,669.30
5088 Transportation Equipment & Supplies	733,099.23	0.00	732,599.23
5091 Sporting & Recreational Goods	9,206,746.95	176,428.82	2,877,479.82
5092 Toys & Hobby Goods & Supplies	3,134,476.89	0.00	2,482,411.25
5093 Scrap & Waste Materials	9,295,311.07	74,440.85	1,099,194.72
5094 Jewelry & Precious Stones	949,648.71	0.00	327,317.25
5099 Durable Goods, NEC	8,734,295.49	76,303.80	3,238,294.46
Total for MAJOR GROUP 50	600,506,534.05	3,322,050.41	167,247,020.95
MAJOR GROUP: 51 Wholesale Trade - Nondurable Goods			
5111 Printing & Writing Paper	143,089.81	11,876.07	58,942.76
5112 Stationery & Office Supplies	1,187,218.25	151.91	323,285.65
5113 Industrial & Personal Service Paper	3,152,664.81	6,857.73	912,573.56
5122 Drugs, Proprietarys, & Sundries	146,032,379.35	24,994.22	3,266,342.54
5131 Piece Goods & Notions	633,805.15	0.00	254,389.79
5136 Men's & Boys' Clothing	1,614,074.55	0.00	1,101,665.55
5137 Women's & Children's Clothing	2,485,212.20	617.62	2,025,238.09
5139 Footwear	842,453.88	4,108.06	683,058.53
5141 Groceries, General Line	95,785,997.77	227,951.05	6,402,243.79
5142 Packaged Frozen Foods	2,514,483.72	0.00	1,506,531.73
5143 Dairy Products, Except Dried or Canned	1,058,075.41	15,260.62	35,063.75
5144 Poultry & Poultry Products	29,973,431.53	2,377.00	1,017,422.60
5145 Confectionery	9,124,599.54	8,935.91	241,446.23
5147 Meats & Meat Products	11,031,768.39	193,290.42	895,954.57
5148 Fresh Fruits & Vegetables	115,667.60	0.00	115,667.60
5149 Groceries & Related Products, NEC	8,769,780.56	3,873.46	1,108,899.23
5153 Grain & Field Beans	46,572,399.31	299,370.22	1,593,576.10
5154 Livestock	5,705.00	2,484.01	8,189.01
5159 Farm-Product Raw Materials, NEC	2,214,990.08	29,445.88	80,285.60
5162 Plastics Materials & Basic Shapes	3,486,910.12	22,194.00	399,598.77
5169 Chemicals & Allied Products, NEC	20,142,072.85	84,571.20	2,121,215.33
5171 Petroleum Bulk Stations & Terminals	12,610,903.09	5,636.32	1,064,556.27
5172 Petroleum Products, NEC	24,227,445.42	1,610.32	5,568,072.07
5181 Beer & Ale	16,257,533.13	16,117.99	95,050.29
5182 Wine & Distilled Beverages	18,876,119.78	71,119.27	254,427.31

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: December 2025

	Gross Sales	Use Taxable	Taxable Sales
5191 Farm Supplies	297,484,803.71	1,327,150.34	11,645,425.95
5192 Books, Periodicals, & Newspapers	475,039.36	1,132.70	50,757.65
5193 Flowers & Florists' Supplies	3,273,627.19	113,414.11	257,426.92
5194 Tobacco & Tobacco Products	1,894,843.89	993.18	697,718.61
5198 Paints, Varnishes, & Supplies	304,664.00	0.00	32,938.43
5199 Nondurable Goods, NEC	21,020,190.30	760,216.90	4,156,980.17
Other	N/A	N/A	N/A
Total for MAJOR GROUP 51	783,354,192.32	3,235,750.51	47,979,048.52
Total for DIVISION F	1,383,860,726.37	6,557,800.92	215,226,069.47
DIVISION: G Retail Trade			
MAJOR GROUP: 52 Building Materials & Garden Supplies			
5211 Lumber & Other Building Materials	195,861,973.75	3,534,976.63	146,428,343.61
5231 Paint, Glass, & Wallpaper Stores	9,250,622.54	77,575.96	5,073,455.52
5251 Hardware Stores	32,743,472.54	161,776.66	19,618,086.40
5261 Retail Nurseries & Garden Stores	10,106,475.05	12,672.94	4,067,013.43
5271 Mobile Home Dealers	3,899,416.38	2,854.94	118,289.33
Total for MAJOR GROUP 52	251,861,960.26	3,789,857.13	175,305,188.29
MAJOR GROUP: 53 General Merchandise Stores			
5311 Department Stores	321,427,255.82	1,086,589.36	251,853,920.91
5331 Variety Stores	26,472,123.44	31,860.04	21,878,617.91
5399 Misc. General Merchandise Stores	80,944,610.79	237,965.45	39,408,862.24
Total for MAJOR GROUP 53	428,843,990.05	1,356,414.85	313,141,401.06
MAJOR GROUP: 54 Food Stores			
5411 Grocery Stores	235,489,954.95	820,116.17	139,393,044.00
5421 Meat & Fish Markets	6,737,390.27	54,150.45	4,245,671.34
5431 Fruit & Vegetable Markets	1,138,727.62	66,714.90	1,055,275.39
5441 Candy, Nut, & Confectionery Stores	466,648.95	1,734.40	378,629.67
5451 Dairy Products Stores	2,116,629.42	2,133.77	345,044.01
5461 Retail Bakeries	2,624,353.89	4,338.36	2,297,838.30
5499 Misc. Food Stores	14,473,728.28	333,888.17	6,397,250.17
Total for MAJOR GROUP 54	263,047,433.38	1,283,076.22	154,112,752.88
MAJOR GROUP: 55 Automotive Dealers & Service Stations			
5511 New & Used Car Dealers	290,978,338.28	712,724.15	24,096,156.77
5521 Used Car Dealers	23,039,265.57	20,908.99	1,402,617.31
5531 Auto & Home Supply Stores	85,168,040.00	232,370.75	35,057,205.37
5541 Gasoline Service Stations	214,531,709.59	972,189.60	54,224,701.93
5551 Boat Dealers	3,008,524.74	2,885.18	1,185,107.19
5561 Recreational Vehicle Dealers	5,370,352.26	19,491.34	1,094,874.09
5571 Motorcycle Dealers	17,065,590.30	50,419.57	2,487,220.12
5599 Automotive Dealers, NEC	17,530,926.58	19,789.44	4,408,453.68
Total for MAJOR GROUP 55	656,692,747.32	2,030,779.02	123,956,336.46
MAJOR GROUP: 56 Apparel & Accessory Stores			
5611 Men's & Boys' Clothing Stores	1,709,822.22	7,542.95	1,551,076.89
5621 Women's Clothing Stores	6,964,892.91	13,290.24	6,437,385.37
5632 Women's Accessory & Specialty Stores	4,846,331.06	27,034.94	4,737,667.54
5641 Children's & Infants' Wear Stores	1,127,127.31	0.00	1,108,803.24
5651 Family Clothing Stores	26,035,886.21	51,300.69	25,513,830.98
5661 Shoe Stores	7,054,964.76	68,257.26	6,530,899.51
5699 Misc. Apparel & Accessory Stores	4,559,044.73	33,661.18	3,524,721.32
Total for MAJOR GROUP 56	52,298,069.20	201,087.26	49,404,384.85
MAJOR GROUP: 57 Furniture & Homefurnishings Stores			
5712 Furniture Stores	24,985,982.07	239,360.42	20,431,570.87
5713 Floor Covering Stores	11,307,619.05	8,344.48	7,034,391.01
5714 Drapery & Upholstery Stores	1,307,359.99	208.64	1,079,019.47

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: December 2025

	Gross Sales	Use Taxable	Taxable Sales
5719 Misc. Homefurnishings Stores	7,674,419.44	124,712.68	5,458,949.71
5722 Household Appliance Stores	12,979,790.50	418,533.78	8,387,596.98
5731 Radio, TV, & Electronic Stores	19,777,939.26	156,704.72	14,784,921.45
5734 Computer & Software Stores	17,444,749.61	123,538.44	7,881,691.65
5736 Musical Instrument Stores	1,899,003.83	5,172.59	1,303,939.74
Other	N/A	N/A	N/A
Total for MAJOR GROUP 57	97,492,887.18	1,076,575.75	66,472,080.84
MAJOR GROUP: 58 Eating & Drinking Places			
5812 Eating Places	157,545,885.72	1,135,857.13	145,911,421.37
5813 Drinking Places	31,202,894.10	259,141.34	22,683,497.25
Total for MAJOR GROUP 58	188,748,779.82	1,394,998.47	168,594,918.62
MAJOR GROUP: 59 Misc. Retail			
5912 Drug Stores & Proprietary Stores	47,895,911.93	78,387.01	5,579,127.28
5921 Liquor Stores	11,229,027.26	10,366.73	10,006,005.18
5932 Used Merchandise Stores	8,071,357.08	45,646.93	6,787,780.98
5941 Sporting Goods & Bicycle Shops	45,285,780.96	224,432.99	38,118,336.07
5942 Book Stores	3,068,469.60	6,876.62	2,471,486.47
5943 Stationery Stores	13,592,450.67	20,608.19	3,902,104.90
5944 Jewelry Stores	8,800,241.03	84,972.79	5,952,251.65
5945 Hobby, Toy, & Game Shops	10,521,999.64	389,577.98	9,758,343.50
5946 Camera & Photographic Supply Stores	57,497.65	0.00	39,986.71
5947 Gift, Novelty, & Souvenir Shops	5,992,663.53	109,914.28	4,034,494.26
5948 Luggage & Leather Goods Stores	170,121.53	20.00	133,058.40
5949 Sewing, Needlework, & Piece Goods	896,152.69	3,622.30	773,539.27
5961 Catalog & Mail-Order Houses	378,811,045.16	823,936.77	220,595,912.05
5962 Merchandising Machine Operators	5,620,735.92	54,963.30	2,417,496.45
5963 Direct Selling Establishments	8,801,562.74	39,981.06	6,422,833.43
5983 Fuel Oil Dealers	21,816,004.58	40,255.12	2,535,692.13
5984 Liquefied Petroleum Gas Dealers	9,451,297.18	68,847.82	3,581,383.73
5989 Fuel Dealers, NEC	29,690,296.78	0.00	1,264,102.85
5992 Florists	1,507,613.44	2,662.90	1,380,497.40
5993 Tobacco Stores & Stands	5,654,629.06	1,420.57	5,615,827.68
5995 Optical Goods Stores	1,236,574.16	740.30	209,648.47
5999 Misc. Retail Stores, NEC	394,698,397.56	3,726,006.51	128,450,519.33
Other	N/A	N/A	N/A
Total for MAJOR GROUP 59	1,012,871,881.55	5,733,240.17	460,032,479.59
Total for DIVISION G	2,951,857,748.76	16,866,028.87	1,511,019,542.59
DIVISION: H Finance, Insurance, & Real Estate			
MAJOR GROUP: 60 Depository Institutions			
6011 Federal Reserve Banks	28,753.26	479,577.88	508,331.14
6021 National Commercial Banks	2,890,106.55	256,847.28	503,404.66
6022 State Commercial Banks	9,762.90	308,749.72	318,512.62
6029 Commercial Banks, NEC	22,086.77	462.09	22,516.36
6081 Foreign Bank & Branches & Agencies	14,957.22	207,701.91	222,659.13
6099 Functions Related to Deposit Banking	447,724.61	64.32	301,801.53
Other	307.27	137,350.72	137,350.72
Total for MAJOR GROUP 60	3,413,698.58	1,390,753.92	2,014,576.16
MAJOR GROUP: 61 Nondepository Institutions			
6141 Personal Credit Institutions	422,729.86	4,182.86	410,343.94
6153 Short-Term Business Credit	9,797,045.28	4,297,891.35	4,316,825.28
6159 Misc. Business Credit Institutions	5,333,310.03	801,324.09	5,145,824.33
Other	N/A	N/A	N/A
Total for MAJOR GROUP 61	15,560,135.17	5,103,398.30	9,880,043.55
MAJOR GROUP: 62 Security & Commodity Brokers			

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: December 2025

	Gross Sales	Use Taxable	Taxable Sales
6211 Security Brokers & Dealers	0.00	0.00	0.00
6282 Investment Advice	355,967.62	4,803.40	338,998.80
Other	1,690,843.22	6.59	770,322.29
Total for MAJOR GROUP 62	2,046,810.84	4,809.99	1,109,321.09
MAJOR GROUP: 63 Insurance Carriers			
6311 Life Insurance	0.00	261,108.83	261,108.83
6321 Accident & Health Insurance	67,615.26	35,056.74	102,672.00
6331 Fire, Marine, & Casualty Insurance	0.00	271,800.50	271,800.50
6351 Surety Insurance	125,696.85	83,247.12	208,943.97
6371 Pension, Health, & Welfare Funds	5,032.70	98,576.33	102,349.03
6399 Insurance Carriers, NEC	430,704.94	0.00	430,704.94
Other	291,758.68	0.00	136,169.93
Total for MAJOR GROUP 63	920,808.43	749,789.52	1,513,749.20
MAJOR GROUP: 64 Insurance Agents, Brokers, & Service			
6411 Insurance Agents, Brokers, & Service	2,440,464.59	1,914,136.73	3,358,854.62
Total for MAJOR GROUP 64	2,440,464.59	1,914,136.73	3,358,854.62
MAJOR GROUP: 65 Real Estate			
6512 Nonresidential Building Operators	321,811.27	3,866.45	226,041.43
6513 Apartment Building Operators	381,870.85	31,346.54	424,286.52
6514 Dwelling Operators, Except Apartments	11,399.50	0.00	9,399.50
6519 Real Property Lessors, NEC	755,925.51	12,025.59	97,151.01
6531 Real Estate Agents & Managers	29,301,499.36	88,824.67	24,833,126.72
6541 Title Abstract Offices	2,441,402.02	7,843.30	1,531,900.27
6553 Cemetery Subdividers & Developers	232,036.61	0.00	184,395.17
Other	12,925.97	10,867.85	23,793.82
Total for MAJOR GROUP 65	33,458,871.09	154,774.40	27,330,094.44
MAJOR GROUP: 67 Holding & Other Investment Offices			
6719 Holding Companies, NEC	573,194.24	13,631.94	578,647.10
6732 Educational, Religious, etc. Trusts	141,708.16	83,265.24	86,195.40
6733 Trusts, NEC	32,153.28	68,536.68	78,793.97
6792 Oil Royalty Traders	1,836.98	2,783.92	4,153.85
6794 Patent Owners & Lessors	4,100,691.26	349,714.62	1,470,213.76
6798 Real Estate Investment Trusts	95,044.00	0.00	95,044.00
Other	47,534.92	499,340.20	546,725.12
Total for MAJOR GROUP 67	4,992,162.84	1,017,272.60	2,859,773.20
Total for DIVISION H	62,832,951.54	10,334,935.46	48,066,412.26
DIVISION: I Services			
MAJOR GROUP: 70 Hotels & Other Lodging Places			
7011 Hotels & Motels	59,468,686.78	1,228,311.97	48,819,684.96
7021 Rooming & Boarding Houses	116,416.28	0.00	92,676.05
7032 Sporting & Recreational Camps	5,092,237.38	125.00	4,640,574.43
7033 Trailer Parks & Campsites	1,878,430.24	46,383.29	1,647,170.61
Total for MAJOR GROUP 70	66,555,770.68	1,274,820.26	55,200,106.05
MAJOR GROUP: 72 Personal Services			
7211 Power Laundries, Family & Commercial	418,204.96	0.00	358,392.49
7213 Linen Supply	1,019,627.84	0.00	507,023.41
7215 Coin-Operated Laundries & Cleaning	391,435.23	140.80	201,382.00
7216 Dry-cleaning Plants, Except Rug	303,720.54	0.00	263,151.78
7217 Carpet & Upholstery Cleaning	1,847,044.97	6,327.10	1,530,773.22
7218 Industrial Launderers	548,630.84	0.00	490,973.04
7219 Laundry & Garment Services, NEC	301,992.74	0.00	274,031.99
7221 Photographic Studios, Portrait	1,278,488.13	2,706.16	1,066,045.46
7231 Beauty Shops	12,824,374.19	180,064.99	12,742,526.80
7241 Barber Shops	782,620.85	80.90	771,833.29

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: December 2025

	Gross Sales	Use Taxable	Taxable Sales
7251 Shoe Repair & Shoeshine Parlors	171,349.00	50.00	163,558.60
7261 Funeral Service & Crematories	5,683,200.10	5,945.74	4,513,467.95
7291 Tax Return Preparation Services	419,776.01	0.00	406,921.21
7299 Misc. Personal Services, NEC	10,066,933.87	265,471.40	7,556,613.68
Other	N/A	N/A	N/A
Total for MAJOR GROUP 72	36,062,557.20	460,787.09	30,851,852.85
MAJOR GROUP: 73 Business Services			
7311 Advertising Agencies	9,092,982.13	147,551.57	1,841,380.41
7312 Outdoor Advertising Services	78,194.13	17,628.62	35,115.42
7313 Radio, TV, Publisher Representatives	131,661.89	0.00	7,599.02
7319 Advertising, NEC	312,375.00	12,090.96	162,626.36
7322 Adjustment & Collection Services	2,948,060.84	42,637.24	856,070.71
7323 Credit Reporting Services	2,434,111.66	0.00	1,115,747.18
7331 Direct Mail Advertising Services	3,155,548.47	20,241.06	780,533.58
7334 Photocopying & Duplicating Services	3,466,933.57	87,320.32	777,218.04
7335 Commercial Photography	218,886.15	310.00	192,275.27
7336 Commercial Art & Graphic Design	1,140,456.69	28,470.32	568,572.22
7338 Secretarial & Court Reporting	154,035.49	0.00	117,568.15
7342 Disinfecting & Pest Control Services	5,212,559.17	121,640.98	4,188,048.48
7349 Building Maintenance Services, NEC	10,869,402.59	108,953.63	8,159,936.21
7352 Medical Equipment Rental	5,208,150.99	261,480.21	1,071,232.97
7353 Heavy Construction Equipment Rental	6,060,341.27	56,655.75	4,684,379.80
7359 Equipment Rental & Leasing, NEC	26,741,439.08	214,968.04	18,932,540.79
7361 Employment Agencies	8,270,023.94	12,439.00	3,471,612.62
7363 Help Supply Services	3,402,000.77	40,665.44	2,631,374.92
7371 Computer Programming Services	16,647,895.98	37,971.98	10,286,168.51
7372 Prepackaged Software	36,989,221.52	41,493.30	24,625,860.43
7373 Computer Integrated Systems Design	4,764,224.51	3,347.72	2,715,654.77
7374 Data Processing & Preparation	10,858,637.01	94,675.06	9,156,588.11
7375 Information Retrieval Services	938,126.53	968.85	698,204.11
7376 Computer Facilities Management	1,322,560.08	15,216.24	593,135.90
7377 Computer Rental & Leasing	5,372,209.98	161.43	2,001,377.51
7378 Computer Maintenance & Repair	1,075,686.39	368.91	932,629.06
7379 Computer Related Services, NEC	30,560,843.91	58,946.30	11,195,602.50
7381 Detective & Armored Car Services	2,395,038.77	7,908.75	1,980,862.80
7382 Security Systems Services	2,526,424.67	109,392.16	1,765,667.97
7383 News Syndicates	40,353.06	0.00	8,923.34
7384 Photofinishing Laboratories	1,226,643.02	14,187.84	1,207,992.31
7389 Business Services, NEC	96,717,753.42	797,938.38	22,490,289.66
Total for MAJOR GROUP 73	300,332,782.68	2,355,630.06	139,252,789.13
MAJOR GROUP: 75 Auto Repair, Services, & Parking			
7513 Truck Rental & Leasing, No Drivers	657,270.84	108,608.47	620,553.31
7514 Passenger Car Rental	4,949,519.62	153,211.36	4,997,939.60
7515 Passenger Car Leasing	1,119,729.77	0.00	187,599.41
7519 Utility Trailer Rental	1,581,197.00	15,578.87	1,092,178.26
7521 Automobile Parking	166,434.55	0.00	60,415.42
7532 Top & Body Repair & Paint Shops	17,426,869.27	46,636.26	10,455,106.87
7533 Auto Exhaust System Repair Shops	321,317.64	0.00	123,363.63
7534 Tire Retreading & Repair Shops	4,468,204.15	25,465.67	3,619,852.08
7536 Automotive Glass Replacement Shops	3,069,693.12	85,703.50	1,703,137.17
7537 Automotive Transmission Repair Shops	1,695,891.06	817.82	1,107,107.60
7538 General Automotive Repair Shops	44,249,455.19	745,979.31	23,941,146.11
7539 Automotive Repair Shops, NEC	6,876,204.42	34,604.18	5,450,518.75
7542 Carwashes	5,457,122.41	21,866.00	4,638,420.83
7549 Automotive Services, NEC	6,690,951.02	41,803.04	5,646,716.62
Total for MAJOR GROUP 75	98,729,860.06	1,280,274.48	63,644,055.66

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: December 2025

	Gross Sales	Use Taxable	Taxable Sales
MAJOR GROUP: 76 Misc. Repair Services			
7622 Radio & Television Repair	388,467.73	178,481.67	411,048.56
7623 Refrigeration Service & Repair	836,225.15	118,004.63	854,146.00
7629 Electrical Repair Shops, NEC	845,319.04	1,261.32	439,371.32
7631 Watch, Clock, & Jewelry Repair	7,626.30	0.00	6,757.55
7641 Reupholstery & Furniture Repair	135,053.01	0.00	55,463.82
7692 Welding Repair	9,236,957.14	127,153.30	2,812,362.09
7694 Armature Rewinding Shops	3,699,924.43	45,267.28	1,747,388.29
7699 Repair Services, NEC	19,868,956.70	2,240,941.18	12,227,645.39
Total for MAJOR GROUP 76	35,018,529.50	2,711,109.38	18,554,183.02
MAJOR GROUP: 78 Motion Pictures			
7812 Motion Picture & Video Production	448,145.06	12,484.07	137,427.31
7819 Services Allied to Motion Pictures	307,637.80	154,019.76	350,250.02
7822 Motion Picture & Tape Distribution	189,535.38	222.58	139,310.14
7829 Motion Picture Distribution Services	45,686.68	0.00	39,621.68
7832 Motion Picture Theaters, Except Drive-In	2,980,810.66	37,217.27	2,916,576.24
Total for MAJOR GROUP 78	3,971,815.58	203,943.68	3,583,185.39
MAJOR GROUP: 79 Amusement & Recreation Services			
7911 Dance Studios, Schools, & Halls	1,102,893.52	8,285.50	865,821.87
7922 Theatrical Producers & Services	1,530,689.94	17,112.42	1,250,562.04
7929 Entertainers & Entertainment Groups	227,148.76	0.00	142,068.99
7933 Bowling Centers	1,653,239.45	10,950.11	1,581,981.68
7941 Sports Clubs, Managers, & Promoters	4,725,503.35	109,317.39	1,212,911.37
7948 Racing, Including Track Operation	743.06	0.00	728.48
7991 Physical Fitness Facilities	4,959,629.91	51,879.82	3,779,411.92
7992 Public Golf Courses	2,324,596.64	18,127.47	2,301,434.75
7993 Coin-Operated Amusement Devices	17,328,207.51	122,123.70	2,523,614.62
7996 Amusement Parks	422,146.25	15,540.82	432,142.64
7997 Membership Sports & Recreation Clubs	5,468,763.78	93,299.50	5,311,266.59
7999 Amusement & Recreation, NEC	22,823,161.95	268,578.02	16,212,749.55
Total for MAJOR GROUP 79	62,566,724.12	715,214.75	35,614,694.50
MAJOR GROUP: 80 Health Services			
8011 Offices & Clinics of Medical Doctors	74,769,016.41	1,348,274.76	2,863,021.97
8021 Offices & Clinics of Dentists	2,498,678.74	44,969.59	71,889.37
8031 Offices & Clinics of Osteopathic Physicians	814,234.01	22,118.19	54,271.90
8041 Offices & Clinics of Chiropractors	882,509.70	26,144.35	309,981.48
8042 Offices & Clinics of Optometrists	23,198,764.08	54,634.71	497,242.35
8049 Offices of Health Practitioners, NEC	1,402,572.45	12,839.71	251,489.38
8051 Skilled Nursing Care Facilities	1,316,249.92	570,000.88	956,726.24
8052 Intermediate Care Facilities	78,359.37	24,888.97	103,248.34
8059 Nursing & Personal Care, NEC	73,292.07	123,325.51	196,617.58
8062 General Medical & Surgical Hospitals	480,929,658.45	2,117,668.78	4,881,273.70
8069 Specialty Hospitals, Except Psychiatric	4,475,455.31	572,826.43	642,170.94
8071 Medical Laboratories	1,834,650.08	637,362.17	643,072.17
8082 Home Health Care Services	4,155,239.50	45,907.10	133,946.25
8092 Kidney Dialysis Centers	1,467,509.32	79,762.40	79,762.40
8093 Specialty Outpatient Facilities, NEC	369,850.17	15,821.24	77,184.58
8099 Health & Allied Services, NEC	2,184,134.45	53,287.55	351,425.57
Other	38,362.62	0.00	9,800.77
Total for MAJOR GROUP 80	600,488,536.65	5,749,832.34	12,123,124.99
MAJOR GROUP: 81 Legal Services			
8111 Legal Services	29,886,706.48	430,494.75	25,997,158.16
Total for MAJOR GROUP 81	29,886,706.48	430,494.75	25,997,158.16
MAJOR GROUP: 82 Educational Services			
8211 Elementary & Secondary Schools	270,826.99	13,634.01	276,811.00

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: December 2025

	Gross Sales	Use Taxable	Taxable Sales
8221 Colleges & Universities	612,389.29	0.00	386,384.22
8243 Data Processing Schools	97,645.80	0.00	97,645.80
8249 Vocational Schools, NEC	133,695.13	50.00	111,794.65
8299 Schools & Educational Services, NEC	977,604.18	29,671.39	756,755.59
Other	N/A	N/A	N/A
Total for MAJOR GROUP 82	2,125,854.32	43,355.40	1,656,232.92
MAJOR GROUP: 83 Social Services			
8322 Individual & Family Services	294,512.84	3,210.44	209,666.08
8351 Child Day Care Services	0.00	2,725.71	2,725.71
8361 Residential Care	8,663,395.95	23,277.27	36,759.01
8399 Social Services, NEC	58,984.00	0.00	22,784.00
Total for MAJOR GROUP 83	9,016,892.79	29,213.42	271,934.80
MAJOR GROUP: 84 Museums, Botanical, Zoological Gardens			
8412 Museums & Art Galleries	209,068.91	151,289.01	274,096.20
8422 Botanical and Zoological Gardens	16,240.30	10,419.29	18,742.09
Total for MAJOR GROUP 84	225,309.21	161,708.30	292,838.29
MAJOR GROUP: 86 Membership Organizations			
8611 Business Associations	679,707.48	45,922.72	87,373.49
8621 Professional Organizations	53,118.50	5,061.79	54,417.07
8641 Civic & Social Associations	338,205.05	175,608.31	231,116.53
8651 Political Organizations	0.00	99,686.57	99,686.57
8661 Religious Organizations	113,719.07	121,187.49	226,155.27
8699 Membership Organizations, NEC	1,414,746.86	29,490.34	187,563.60
Other	N/A	N/A	N/A
Total for MAJOR GROUP 86	2,603,533.57	476,957.22	890,349.14
MAJOR GROUP: 87 Engineering & Management Services			
8711 Engineering Services	64,690,591.12	713,465.32	11,781,837.13
8712 Architectural Services	6,567,864.74	30,591.23	2,411,716.70
8713 Surveying Services	1,100,111.22	638.97	973,571.04
8721 Accounting, Auditing, & Bookkeeping	24,303,465.13	2,611,138.70	20,941,057.54
8731 Commercial Physical Research	339,107.66	131,072.15	185,450.17
8732 Commercial Nonphysical Research	82,806.07	31,081.94	89,932.71
8733 Noncommercial Research Organizations	20,882.09	257,079.96	258,064.35
8734 Testing Laboratories	7,479,615.77	558,204.94	4,225,392.92
8741 Management Services	8,933,153.51	1,775,015.21	6,258,261.22
8742 Management Consulting Services	177,818,965.22	4,186,274.18	12,686,900.61
8744 Facilities Support Services	3,039,780.05	7,987.99	2,570,971.57
8748 Business Consulting, NEC	7,998,256.00	440,216.24	3,579,865.03
Other	N/A	N/A	N/A
Total for MAJOR GROUP 87	302,384,598.58	10,742,766.83	65,973,020.99
MAJOR GROUP: 88 Private Households			
8811 Private Households	52,899.76	0.00	52,899.76
Total for MAJOR GROUP 88	52,899.76	0.00	52,899.76
MAJOR GROUP: 89 Services, NEC			
8999 Services, NEC	21,294,163.88	103,969.56	13,102,743.17
Total for MAJOR GROUP 89	21,294,163.88	103,969.56	13,102,743.17
Total for DIVISION I	1,571,316,535.06	26,740,077.52	467,061,168.82
DIVISION: J Public Administration			
MAJOR GROUP: 91 Executive, Legislative, & General			
9111 Executive Offices	242,579.40	0.00	134,763.82
Other	N/A	N/A	N/A
Total for MAJOR GROUP 91	261,211.33	0.00	153,395.75
MAJOR GROUP: 92 Justice, Public Order, & Safety			

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: December 2025

		Gross Sales	Use Taxable	Taxable Sales
	9222 Legal Counsel & Prosecution	319,736.10	0.00	319,162.28
	Other	N/A	N/A	N/A
	Total for MAJOR GROUP 92	344,855.99	0.00	334,722.67
MAJOR GROUP:	94 Administration of Human Resources			
	Other	N/A	N/A	N/A
	Total for MAJOR GROUP 94	N/A	N/A	N/A
MAJOR GROUP:	95 Environmental Quality & Housing			
	9511 Air, Water & Solid Waste Management	163,598.21	0.00	163,598.21
	Other	N/A	N/A	N/A
	Total for MAJOR GROUP 95	163,598.21	0.00	163,598.21
MAJOR GROUP:	96 Administration of Economic Programs			
	Other	N/A	N/A	N/A
	Total for MAJOR GROUP 96	N/A	N/A	N/A
MAJOR GROUP:	97 National Security & Intl. Affairs			
	Other	N/A	N/A	N/A
	Total for MAJOR GROUP 97	N/A	N/A	N/A
	Total for DIVISION J	841,879.61	7.00	699,252.52
STATE-WIDE TOTALS:		7,643,873,922.50	112,088,414.88	2,696,324,669.57

***** STATE-WIDE RECAP *****

A	Agriculture, Forestry, & Fishing	99,840,566.87	1,631,079.41	53,193,159.86
B	Mining	30,595,876.80	1,875,385.69	5,918,325.42
C	Construction	3,838,815.76	22,138.20	2,975,111.59
D	Manufacturing	1,222,622,930.58	25,305,199.93	157,411,111.55
E	Transportation & Public Utilities	316,265,891.15	22,755,761.88	234,754,515.49
F	Wholesale Trade	1,383,860,726.37	6,557,800.92	215,226,069.47
G	Retail Trade	2,951,857,748.76	16,866,028.87	1,511,019,542.59
H	Finance, Insurance, & Real Estate	62,832,951.54	10,334,935.46	48,066,412.26
I	Services	1,571,316,535.06	26,740,077.52	467,061,168.82
J	Public Administration	841,879.61	7.00	699,252.52
STATE-WIDE TOTALS:		7,643,873,922.50	112,088,414.88	2,696,324,669.57

ITEMS OF NOTE:

- 1. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.**
- 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.