#### SOUTH DAKOTA SALES and USE TAX REPORT



**RETURNS FILED: JANUARY 2022** 

#### 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	110,371.41	1,655.58
7032 Sporting & Recreational Camps	600,225.96	9,003.39
7999 Amusement & Recreation, NEC	157,446.23	2,361.69
Other	N/A	N/A
Beadle County		
5947 Gift, Novelty, & Souvenir Shops	1,347.08	20.21
5999 Misc. Retail Stores, NEC	4,744.00	71.18
7011 Hotels & Motels	387,102.00	5,806.53
7032 Sporting & Recreational Camps	276,558.72	4,148.38
7999 Amusement & Recreation, NEC	205,477.16	3,082.16
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County	4.005.00	40.00
5999 Misc. Retail Stores, NEC	1,265.00	18.98
7011 Hotels & Motels	17,138.19	257.07
Other	N/A	N/A
Brookings County	00.040.00	200 74
5999 Misc. Retail Stores, NEC	26,046.82	390.71
7000 Amusement & Regrestion, NEC	720,920.32	10,813.81
7999 Amusement & Recreation, NEC Other	116,884.90 N/A	1,753.28 N/A
	N/A	IN/A
Brown County	12 216 71	102.26
5812 Eating Places	12,216.71 3,398.28	183.26 50.98
5813 Drinking Places 5947 Gift, Novelty, & Souvenir Shops	11,094.12	166.42
5999 Misc. Retail Stores, NEC	13,086.41	196.32
7011 Hotels & Motels	1,351,639.29	20,274.60
7032 Sporting & Recreational Camps	1,006,554.38	15,098.33
971 Hunting, Trapping, Game Propagation	293,519.28	4,402.79
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	13,734.18	206.01
7011 Hotels & Motels	828,609.67	12,429.16
7032 Sporting & Recreational Camps	621,466.16	9,322.00
7999 Amusement & Recreation, NEC	491,075.71	7,366.14
971 Hunting, Trapping, Game Propagation	745,042.47	11,175.64
Other	N/A	N/A
Buffalo County		
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	5,355.33	80.33
7011 Hotels & Motels	155,756.67	2,336.37
Other	N/A	N/A
Campbell County	4.400.04	04.00
5999 Misc. Retail Stores, NEC	1,463.31	21.96
7011 Hotels & Motels	17,006.11	255.11
Other	N/A	N/A

	Taxable Sales	Tax Due
Charles Mix County		
5999 Misc. Retail Stores, NEC	2,106.15	31.59
7011 Hotels & Motels	83,524.28	1,252.88
7032 Sporting & Recreational Camps	444,854.42	6,672.82
7999 Amusement & Recreation, NEC	61,465.36	921.98
Other	N/A	N/A
Clark County		
7011 Hotels & Motels	18,847.29	282.72
Other	N/A	N/A
		,, .
Clay County	0.700.40	40.52
947 Gift, Novelty, & Souvenir Shops	2,702.18	40.53
999 Misc. Retail Stores, NEC	6,244.33	93.67
011 Hotels & Motels	151,580.82	2,273.71
ther	N/A	N/A
odington County		
812 Eating Places	53,579.89	803.69
945 Hobby, Toy, & Game Shops	460.75	6.91
947 Gift, Novelty, & Souvenir Shops	78,764.38	1,181.47
999 Misc. Retail Stores, NEC	27,170.85	407.57
011 Hotels & Motels	568,146.41	8,522.20
999 Amusement & Recreation, NEC	78,796.00	1,181.94
ther	N/A	N/A
orson County Other	N/A	N/A
	N/A	IN/A
Custer County		
947 Gift, Novelty, & Souvenir Shops	6,029.66	90.45
999 Misc. Retail Stores, NEC	6,538.20	98.07
011 Hotels & Motels	165,667.23	2,485.02
033 Trailer Parks & Campsites	17,467.94	262.02
999 Amusement & Recreation, NEC	167,020.28	2,505.30
ther	N/A	N/A
avison County		
999 Misc. Retail Stores, NEC	8,173.72	122.62
011 Hotels & Motels	847,527.97	12,712.94
032 Sporting & Recreational Camps	78,085.86	1,171.29
999 Amusement & Recreation, NEC	111,134.08	1,667.01
412 Museums & Art Galleries	15,499.31	232.49
ther	N/A	N/A
ay County		
999 Misc. Retail Stores, NEC	38,964.07	584.47
011 Hotels & Motels	70,870.14	1,063.05
021 Rooming & Boarding Houses	8,694.37	130.42
999 Amusement & Recreation, NEC	186,316.58	2,794.75
Other	N/A	N/A
euel County		
011 Hotels & Motels	56,443.59	846.65
Other	00,440.09 N/A	N/A
	IV/PA	IN/A
Dewey County		
Other	N/A	N/A

	Taxable Sales	Tax Due
Pourles County		
Douglas County 5999 Misc. Retail Stores, NEC	9,411.71	141.17
Other	N/A	N/A
Edmunds County		
7011 Hotels & Motels	67,812.04	1,017.18
7032 Sporting & Recreational Camps	130,289.13	1,954.33
7999 Amusement & Recreation, NEC	66,165.19	992.48
Other	N/A	N/A
Fall River County		
5999 Misc. Retail Stores, NEC	5,392.20	80.89
7011 Hotels & Motels	120,739.77	1,811.10
7999 Amusement & Recreation, NEC	62,240.69	933.61
Other	N/A	N/A
Faulk County		
7011 Hotels & Motels	59,357.69	890.36
7032 Sporting & Recreational Camps	367,827.28	5,517.41
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	178,488.52	2,677.34
7999 Amusement & Recreation, NEC	50,967.00	764.51
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	323,727.89	4,855.93
7032 Sporting & Recreational Camps	2,611,219.54	39,168.30
7999 Amusement & Recreation, NEC Other	55,398.60 N/A	830.98 N/A
	IN/A	IN/A
Haakon County	00.000.00	400.04
7011 Hotels & Motels Other	28,800.00 N/A	432.01 N/A
	N/A	IN/A
Hamlin County	2.025.00	40.54
5999 Misc. Retail Stores, NEC 7999 Amusement & Recreation, NEC	3,235.22 64,816.60	48.54 972.25
Other	04,810.00 N/A	972.25 N/A
	14// (	14// (
Hand County 7011 Hotels & Motels	52,299.50	784.50
7032 Sporting & Recreational Camps	209,118.49	3,136.78
7999 Amusement & Recreation, NEC	12,100.00	181.50
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
7011 Hotels & Motels	19,843.25	297.65
7999 Amusement & Recreation, NEC	115,207.74	1,728.12
Other	N/A	N/A

	Taxable Sales	Tax Due
Hughes County		
5947 Gift, Novelty, & Souvenir Shops	37,935.79	569.03
5999 Misc. Retail Stores, NEC	18,716.71	280.75
7011 Hotels & Motels	696,747.03	10,451.22
7514 Passenger Car Rental	27,653.13	414.80
7999 Amusement & Recreation, NEC	815,917.55	12,238.78
971 Hunting, Trapping, Game Propagation	372,676.66	5,590.16
Other	N/A	N/A
Hutchinson County		
5999 Misc. Retail Stores, NEC	5,131.28	76.97
7011 Hotels & Motels	27,878.48	418.17
Other	N/A	N/A
Hyde County 7999 Amusement & Recreation, NEC	86,526.40	1,297.90
Other	80,320.40 N/A	1,297.90 N/A
	IV/A	IN/A
Jackson County 7011 Hotels & Motels	53,382.57	800.74
Other	N/A	N/A
	1471	14/7
Jerauld County 7032 Sporting & Recreational Camps	185,466.74	2,782.01
Other	N/A	2,762.01 N/A
	IVA	IN/A
Jones County		
7011 Hotels & Motels	115,451.06	1,731.78
7999 Amusement & Recreation, NEC	64,778.50	971.68
Other	N/A	N/A
Kingsbury County	- 440 00	04.4=
5999 Misc. Retail Stores, NEC	5,410.68	81.17
7011 Hotels & Motels	55,420.97	831.33
Other	N/A	N/A
Lake County	44 500 44	470.50
5999 Misc. Retail Stores, NEC	11,566.41	173.50
7011 Hotels & Motels	100,589.49	1,508.85
7999 Amusement & Recreation, NEC	9,839.93	147.60
Other	N/A	N/A
Lawrence County 5812 Eating Places	16,769.26	251.54
5999 Misc. Retail Stores, NEC	36,829.94	552.48
6531 Real Estate Agents & Managers	207,412.75	3,111.20
7011 Hotels & Motels	2,920,595.53	43,808.98
7032 Sporting & Recreational Camps	130,374.59	1,955.62
7033 Trailer Parks & Campsites	31,461.96	471.93
7999 Amusement & Recreation, NEC	1,153,052.26	17,295.78
8412 Museums & Art Galleries	23,737.27	356.06
Other	N/A	N/A
Lincoln County		
5947 Gift, Novelty, & Souvenir Shops	24,077.63	361.17
5999 Misc. Retail Stores, NEC	19,501.00	292.53
7011 Hotels & Motels	326,603.17	4,899.05
7999 Amusement & Recreation, NEC	425,852.67	6,387.80
Other	N/A	N/A

	Taxable Sales	Tax Due
Lyman County		
7011 Hotels & Motels	324,246.94	4,863.70
7999 Amusement & Recreation, NEC	1,480,595.87	22,208.97
971 Hunting, Trapping, Game Propagation	364,075.40	5,461.14
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	49,005.97	735.09
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	4,866.11	72.99
7011 Hotels & Motels	66,933.14	1,004.00
Other	N/A	N/A
McPherson County		
7011 Hotels & Motels	10,779.59	161.70
7021 Rooming & Boarding Houses	7,500.00	112.50
Other	N/A	N/A
Meade County		
5932 Used Merchandise Stores	17,330.45	259.96
5947 Gift, Novelty, & Souvenir Shops	90,942.75	1,364.14
5999 Misc. Retail Stores, NEC	35,353.58	530.34
7011 Hotels & Motels	161,845.84	2,427.69
7032 Sporting & Recreational Camps	170,010.00	2,550.15
7033 Trailer Parks & Campsites	345,835.53	5,187.54
7999 Amusement & Recreation, NEC	25,960.00	389.40
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
7011 Hotels & Motels	31,924.22	478.87
Other	N/A	N/A

	Taxable Sales	Tax Due
linnehaha County		
812 Eating Places	138,403.34	2,076.06
813 Drinking Places	20,765.88	311.50
932 Used Merchandise Stores	5,768.49	86.52
941 Sporting Goods & Bicycle Shops	28,552.51	428.29
945 Hobby, Toy, & Game Shops	10,042.84	150.64
947 Gift, Novelty, & Souvenir Shops	81,461.48	1,221.95
963 Direct Selling Establishments	14,523.00	217.86
999 Misc. Retail Stores, NEC	167,695.87	2,515.50
513 Apartment Building Operators	5,250.00	78.76
011 Hotels & Motels	7,018,583.01	105,278.76
389 Business Services, NEC	52,455.33	786.83
514 Passenger Car Rental	265,646.54	3,984.70
922 Theatrical Producers & Services	143,158.25	2,147.38
929 Entertainers & Entertainment Groups	6,021.09	90.32
941 Sports Clubs, Managers, & Promoters	517,367.99	7,760.51
991 Physical Fitness Facilities	64,724.83	970.87
992 Public Golf Courses	3,243.10	48.66
999 Amusement & Recreation, NEC	1,475,565.17	22,133.50
422 Botanical and Zoological Gardens	60,679.71	910.20
699 Membership Organizations, NEC	9,014.19	135.21
ther	N/A	N/A
loody County		
999 Misc. Retail Stores, NEC	19,969.15	299.55
ther	N/A	N/A
glala Lakota County		
ther	N/A	N/A
ennington County		
331 Variety Stores	4,995.25	74.93
399 Misc. General Merchandise Stores	997.42	14.96
812 Eating Places	147,051.53	2,205.77
941 Sporting Goods & Bicycle Shops	33,271.52	499.07
942 Book Stores	12,534.56	188.02
0.4.4.		
•	9,964.00	149.47
•	355,449.17	5,331.77
947 Gift, Novelty, & Souvenir Shops 999 Misc. Retail Stores, NEC	355,449.17 55,540.52	5,331.77 833.20
947 Gift, Novelty, & Souvenir Shops 999 Misc. Retail Stores, NEC	355,449.17 55,540.52 5,290,947.90	5,331.77 833.20 79,364.30
944 Jewelry Stores 947 Gift, Novelty, & Souvenir Shops 999 Misc. Retail Stores, NEC 011 Hotels & Motels 033 Trailer Parks & Campsites	355,449.17 55,540.52 5,290,947.90 82,963.92	5,331.77 833.20 79,364.30 1,244.45
947 Gift, Novelty, & Souvenir Shops 999 Misc. Retail Stores, NEC 011 Hotels & Motels 033 Trailer Parks & Campsites 514 Passenger Car Rental	355,449.17 55,540.52 5,290,947.90 82,963.92 330,352.96	5,331.77 833.20 79,364.30 1,244.45 4,955.29
947 Gift, Novelty, & Souvenir Shops 999 Misc. Retail Stores, NEC 011 Hotels & Motels 033 Trailer Parks & Campsites 514 Passenger Car Rental 997 Membership Sports & Recreation Clubs	355,449.17 55,540.52 5,290,947.90 82,963.92	5,331.77 833.20 79,364.30 1,244.45 4,955.29
947 Gift, Novelty, & Souvenir Shops 999 Misc. Retail Stores, NEC 011 Hotels & Motels 033 Trailer Parks & Campsites 514 Passenger Car Rental 997 Membership Sports & Recreation Clubs 999 Amusement & Recreation, NEC	355,449.17 55,540.52 5,290,947.90 82,963.92 330,352.96	5,331.77 833.20 79,364.30 1,244.45 4,955.29 49.22
947 Gift, Novelty, & Souvenir Shops 999 Misc. Retail Stores, NEC 011 Hotels & Motels 033 Trailer Parks & Campsites 514 Passenger Car Rental 997 Membership Sports & Recreation Clubs 999 Amusement & Recreation, NEC	355,449.17 55,540.52 5,290,947.90 82,963.92 330,352.96 3,281.08	5,331.77 833.20 79,364.30 1,244.45 4,955.29 49.22 18,547.17
947 Gift, Novelty, & Souvenir Shops 999 Misc. Retail Stores, NEC 011 Hotels & Motels 033 Trailer Parks & Campsites 514 Passenger Car Rental 997 Membership Sports & Recreation Clubs 999 Amusement & Recreation, NEC other	355,449.17 55,540.52 5,290,947.90 82,963.92 330,352.96 3,281.08 1,236,477.50 N/A	5,331.77 833.20 79,364.30 1,244.45 4,955.29 49.22 18,547.17 N/A
947 Gift, Novelty, & Souvenir Shops 999 Misc. Retail Stores, NEC 011 Hotels & Motels 033 Trailer Parks & Campsites 514 Passenger Car Rental 997 Membership Sports & Recreation Clubs 999 Amusement & Recreation, NEC other erkins County 999 Misc. Retail Stores, NEC	355,449.17 55,540.52 5,290,947.90 82,963.92 330,352.96 3,281.08 1,236,477.50 N/A	5,331.77 833.20 79,364.30 1,244.45 4,955.29 49.22 18,547.17 N/A
947 Gift, Novelty, & Souvenir Shops 999 Misc. Retail Stores, NEC 011 Hotels & Motels 033 Trailer Parks & Campsites 514 Passenger Car Rental 997 Membership Sports & Recreation Clubs 999 Amusement & Recreation, NEC 0ther Perkins County 999 Misc. Retail Stores, NEC 011 Hotels & Motels	355,449.17 55,540.52 5,290,947.90 82,963.92 330,352.96 3,281.08 1,236,477.50 N/A	5,331.77 833.20 79,364.30 1,244.45 4,955.29 49.22 18,547.17 N/A
947 Gift, Novelty, & Souvenir Shops 999 Misc. Retail Stores, NEC 011 Hotels & Motels 033 Trailer Parks & Campsites 514 Passenger Car Rental 997 Membership Sports & Recreation Clubs 999 Amusement & Recreation, NEC 0ther 0erkins County 999 Misc. Retail Stores, NEC 011 Hotels & Motels 0ther	355,449.17 55,540.52 5,290,947.90 82,963.92 330,352.96 3,281.08 1,236,477.50 N/A	5,331.77 833.20 79,364.30 1,244.45 4,955.29 49.22 18,547.17 N/A 7.87 1,435.89
947 Gift, Novelty, & Souvenir Shops 999 Misc. Retail Stores, NEC 011 Hotels & Motels 033 Trailer Parks & Campsites 514 Passenger Car Rental 997 Membership Sports & Recreation Clubs 999 Amusement & Recreation, NEC 0ther 0erkins County 999 Misc. Retail Stores, NEC 011 Hotels & Motels 0ther 0otter County	355,449.17 55,540.52 5,290,947.90 82,963.92 330,352.96 3,281.08 1,236,477.50 N/A 524.80 95,725.01 N/A	5,331.77 833.20 79,364.30 1,244.45 4,955.29 49.22 18,547.17 N/A 7.87 1,435.89 N/A
947 Gift, Novelty, & Souvenir Shops 999 Misc. Retail Stores, NEC 011 Hotels & Motels 033 Trailer Parks & Campsites 514 Passenger Car Rental	355,449.17 55,540.52 5,290,947.90 82,963.92 330,352.96 3,281.08 1,236,477.50 N/A	5,331.77 833.20 79,364.30 1,244.45

	Taxable Sales	Tax Due
Roberts County		
7011 Hotels & Motels	67,745.02	1,016.18
Other	N/A	N/A
Sanborn County		
7032 Sporting & Recreational Camps	179,212.50	2,688.20
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	447,579.50	6,713.71
7032 Sporting & Recreational Camps	357,234.42	5,358.52
Other	N/A	N/A
Stanley County		
5947 Gift, Novelty, & Souvenir Shops	8,360.27	125.41
7011 Hotels & Motels	316,666.86	4,750.00
7999 Amusement & Recreation, NEC	16,395.25	245.93
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	28,582.33	428.74
7999 Amusement & Recreation, NEC	186,254.71	2,793.82
Other	N/A	N/A
Todd County		
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	158,720.60	2,380.81
7999 Amusement & Recreation, NEC	242,824.89	3,642.37
971 Hunting, Trapping, Game Propagation	621,599.01	9,324.01
Other	N/A	N/A
Turner County		
5947 Gift, Novelty, & Souvenir Shops	1,997.40	29.97
5963 Direct Selling Establishments	74,296.27	1,114.45
5999 Misc. Retail Stores, NEC	10,363.87	155.47
7033 Trailer Parks & Campsites	17,372.51	260.59
Other	N/A	N/A
Union County		
7011 Hotels & Motels	422,385.53	6,335.79
Other	N/A	N/A
Walworth County		
5999 Misc. Retail Stores, NEC	1,737.84	26.07
7011 Hotels & Motels	182,398.64	2,736.00
7999 Amusement & Recreation, NEC	7,650.00	114.75
Other	N/A	N/A
Yankton County		
5945 Hobby, Toy, & Game Shops	5,183.95	77.77
5947 Gift, Novelty, & Souvenir Shops	27,909.46	418.64
5999 Misc. Retail Stores, NEC	18,738.04	281.08
7011 Hotels & Motels	395,191.08	5,927.87
7033 Trailer Parks & Campsites	18,906.21	283.59
7999 Amusement & Recreation, NEC	106,175.51	1,592.64

	Taxable Sales	Tax Due
Out of State County		
947 Gift, Novelty, & Souvenir Shops	14,105.02	211.58
961 Catalog & Mail-Order Houses	921,503.31	13,822.55
963 Direct Selling Establishments	14,166.67	212.50
999 Misc. Retail Stores, NEC	175,684.00	2,635.39
011 Hotels & Motels	2,257,157.03	33,857.37
032 Sporting & Recreational Camps	97,141.75	1,457.13
514 Passenger Car Rental	2,358,242.75	35,373.65
999 Amusement & Recreation, NEC	339,946.53	5,099.20
Other	N/A	N/A
otal for State	66,628,186.08	999,424.82

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