

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: MAY 2026

Taxable Sales Filed for previous Month
Comparison of Industry Divisions and Major Groups

ITEMS OF NOTE:

1. **This report is a comparison between state taxable receipts for May 2026 and May 2025. It is not a cumulative total.**
2. **Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.**
3. **All figures are compiled by location zip code within a county. Some businesses may not be within City limits. These are State taxable figures only!**
4. No Contractors Excise taxes are included.
5. The dollar amounts in this report are a result of the gross sales plus use taxable items less the deductions that are allowed on the SD sales and use tax return.
6. Some large differences can be explained by amended returns in future months and late filers. Late filers can include more than one return in the same month.

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

Taxable Sales for Returns Filed in May 2026 and 2025 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2026	2025	%	Division	2026	2025	%
Misc. Retail	471,182,465	441,232,063	6.8	Agriculture, Forestry, & Fishing	54,340,325	50,943,777	6.7
General Merchandise Stores	283,938,407	275,049,585	3.2	Mining	10,295,285	6,799,013	51.4
Wholesale Trade - Durable Goods	208,395,366	204,715,119	1.8	Construction	3,221,115	2,944,020	9.4
Building Materials & Garden Supplies	192,020,890	181,332,550	5.9	Manufacturing	211,033,199	110,689,058	90.7
Business Services	178,729,349	151,716,014	17.8	Transportation & Public Utilities	256,365,071	231,124,279	10.9
Eating & Drinking Places	176,123,403	170,965,590	3.0	Wholesale Trade	261,124,316	254,475,360	2.6
Electric, Gas, & Sanitary Services	165,291,321	137,178,744	20.5	Retail Trade	1,502,364,190	1,442,500,382	4.2
Food Stores	144,692,711	145,714,949	-0.7	Finance, Insurance, & Real Estate	58,778,440	53,268,298	10.3
Automotive Dealers & Service Stations	131,366,363	126,037,332	4.2	Services	576,853,249	512,239,247	12.6
Engineering & Management Services	99,006,938	85,783,235	15.4	Public Administration	846,117	428,233	97.6
Major Group	2026	2025	%	Major Group	2026	2025	%
Agricultural Production - Crops	1,259,884	1,035,643	21.7	Wholesale Trade - Durable Goods	208,395,366	204,715,119	1.8
Agricultural Production - Livestock	4,011,414	4,092,012	-2.0	Wholesale Trade - Nondurable Goods	52,728,950	49,760,241	6.0
Agricultural Services	47,177,960	44,702,752	5.5	Building Materials & Garden Supplies	192,020,890	181,332,550	5.9
Forestry	220,830	143,287	54.1	General Merchandise Stores	283,938,407	275,049,585	3.2
Fishing, Hunting, & Trapping	1,670,238	970,082	72.2	Food Stores	144,692,711	145,714,949	-0.7
Metal Mining	2,767,623	2,267,613	22.1	Automotive Dealers & Service Stations	131,366,363	126,037,332	4.2
Coal Mining	0	0	-	Apparel & Accessory Stores	38,616,012	36,729,894	5.1
Oil & Gas Extraction	2,828,746	2,263,597	25.0	Furniture & Homefurnishings Stores	64,423,940	65,438,418	-1.6
Nonmetallic Minerals, Except Fuels	4,698,916	2,267,803	107.2	Eating & Drinking Places	176,123,403	170,965,590	3.0
General Building Contractors	-	-	-	Misc. Retail	471,182,465	441,232,063	6.8
Heavy Construction, except Building	-	-	-	Depository Institutions	5,013,022	2,289,406	119.0
Special Trade Contractors	3,221,115	2,944,020	9.4	Nondepository Institutions	8,935,470	9,551,405	-6.4
Food & Kindred Products	10,480,433	11,314,342	-7.4	Security & Commodity Brokers	3,294,453	3,034,821	8.6
Tobacco Products	455,434	226,347	101.2	Insurance Carriers	2,245,683	1,779,586	26.2
Textile Mill Products	175,893	195,083	-9.8	Insurance Agents, Brokers, & Service	2,447,001	2,376,058	3.0
Apparel & Other Textile Products	1,275,148	1,267,996	0.6	Real Estate	34,311,718	31,748,129	8.1
Lumber & Wood Products	10,310,518	8,623,246	19.6	Holding & Other Investment Offices	2,531,093	2,488,894	1.7
Furniture & Fixtures	550,301	1,081,383	-49.1	Hotels & Other Lodging Places	54,651,800	51,283,749	6.6
Paper & Allied Products	2,141,866	1,543,325	38.8	Personal Services	39,487,792	35,216,980	12.1
Printing & Publishing	7,685,683	7,278,319	5.6	Business Services	178,729,349	151,716,014	17.8
Chemicals & Allied Products	13,775,093	12,136,479	13.5	Auto Repair, Services, & Parking	72,533,536	69,527,578	4.3
Petroleum & Coal Products	1,774,981	1,469,337	20.8	Misc. Repair Services	31,810,538	22,342,397	42.4
Rubber & Misc. Plastics Products	4,219,396	4,101,391	2.9	Motion Pictures	3,332,350	3,942,781	-15.5
Leather & Leather Products	74,978	43,512	72.3	Amusement & Recreation Services	38,263,796	35,064,454	9.1
Stone, Clay, & Glass Products	28,951,226	29,011,214	-0.2	Health Services	14,849,329	12,258,441	21.1
Primary Metal Industries	1,882,361	1,540,947	22.2	Legal Services	27,583,661	29,792,237	-7.4
Fabricated Metal Products	14,589,833	10,254,664	42.3	Educational Services	2,080,703	2,011,412	3.4
Industrial Machinery & Equipment	59,636,551	-7,750,859	-869.4	Social Services	356,968	416,303	-14.3
Electronic & Other Electrical Equipment	35,702,232	13,987,608	155.2	Museums, Botanical, Zoological Gardens	234,718	191,760	22.4
Transportation Equipment	4,231,680	3,492,213	21.2	Membership Organizations	840,175	742,949	13.1
Instruments & Related Products	3,840,930	3,064,755	25.3	Engineering & Management Services	99,006,938	85,783,235	15.4
Misc. Manufacturing Industries	9,278,662	7,807,755	18.8	Private Households	142,813	160,958	-11.3
Railroad Transportation	2,030,774	1,472,038	38.0	Services, NEC	12,948,783	11,787,999	9.8
Local & Interurban Passenger Transportati	734,233	846,968	-13.3	Executive, Legislative, & General	410,359	224,933	82.4
Trucking & Warehousing	19,033,903	17,051,534	11.6	Justice, Public Order, & Safety	340,635	108,063	215.2
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	1,047,565	1,171,044	-10.5	Administration of Human Resources	0	0	-
Transportation by Air	3,404,643	2,045,215	66.5	Environmental Quality & Housing	58,732	51,181	14.8
Pipelines, Except Natural Gas	510,509	408,564	25.0	Administration of Economic Programs	1,651	377	337.8
Transportation Services	2,345,820	2,054,407	14.2	National Security & Intl. Affairs	34,740	43,679	-20.5
Communications	61,966,304	68,895,766	-10.1	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	165,291,321	137,178,744	20.5				

STATE TOTAL: \$2,935,221,305 (2026) - \$2,665,411,667 (2025) = 10.12% increase

Figures compiled by SD Dept of Revenue

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