SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: CALENDAR YEAR 2023 (JANUARY - DECEMBER)

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.

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

	Taxable Sales	Tax Due
Aurora County		
999 Misc. Retail Stores, NEC	4,500.70	67.52
011 Hotels & Motels	313,031.68	4,695.51
032 Sporting & Recreational Camps	1,900,973.17	28,514.61
999 Amusement and Recreation Services, NEC	268,334.63	4,025.03
71 Hunting, Trapping, Game Propagation	554,249.82	8,313.76
Other	N/A	N/A
Beadle County		
812 Eating Places	197,862.32	2,967.94
947 Gift, Novelty, & Souvenir Shops	3,122.02	46.84
999 Misc. Retail Stores, NEC	1,201,249.82	18,018.84
011 Hotels & Motels	5,527,872.35	82,918.11
032 Sporting & Recreational Camps	477,389.31	7,160.84
999 Amusement and Recreation Services, NEC	1,569,732.20	23,546.00
ther	N/A	N/A
ennett County		
999 Misc. Retail Stores, NEC	4,149.75	62.26
999 Amusement and Recreation Services, NEC	483.02	7.25
ther	N/A	N/A
on Homme County		
999 Misc. Retail Stores, NEC	27,847.30	417.74
011 Hotels & Motels	181,879.47	2,728.18
033 Trailer Parks & Campsites	26,221.00	393.33
999 Amusement and Recreation Services, NEC	101,872.13	1,528.09
ther	N/A	N/A
rookings County		
812 Eating Places	184,152.19	2,762.29
941 Sporting Goods & Bicycle Shops	13,516.88	202.76
944 Jewelry Stores	58,104.90	871.57
945 Hobby, Toy, & Game Shops	12,088.00	181.33
047 Gift, Novelty, & Souvenir Shops	53,338.70	800.07
049 Sewing, Needlework, & Piece Goods	3,488.31	52.34
999 Misc. Retail Stores, NEC	1,061,644.56	15,924.83
011 Hotels & Motels	14,527,287.37	217,909.44
999 Amusement and Recreation Services, NEC	520,756.02	7,811.38
999 Services, NEC	23,673.55	355.11
ther	N/A	N/A
rown County		
511 New & Used Car Dealers	25,371.80	380.57
632 Women's Accessory & Specialty Stores	5,280.28	79.20
312 Eating Places	680,464.60	10,207.01
313 Drinking Places	223,259.45	3,348.92
947 Gift, Novelty, & Souvenir Shops	72,451.90	1,086.81
999 Misc. Retail Stores, NEC	127,602.54	1,914.15
011 Hotels & Motels	20,442,461.76	306,636.97
032 Sporting & Recreational Camps	1,033,591.53	15,503.88
999 Amusement and Recreation Services, NEC	2,468,826.25	37,032.40
1 Hunting, Trapping, Game Propagation	456,092.51	6,841.39
ther	N/A	N/A

	Taxable Sales	Tax Due
Brule County		
5947 Gift, Novelty, & Souvenir Shops	319,349.98	4,790.25
5999 Misc. Retail Stores, NEC	13,771.83	206.58
7011 Hotels & Motels	9,173,961.64	137,609.59
'032 Sporting & Recreational Camps	4,342,054.43	65,130.91
033 Trailer Parks & Campsites	257,002.85	3,855.07
999 Amusement and Recreation Services, NEC	966,549.56	14,498.21
71 Hunting, Trapping, Game Propagation	825,820.15	12,387.31
Other	N/A	N/A
uffalo County		
Other	N/A	N/A
sutte County		
813 Drinking Places	2,048,897.39	30,733.46
999 Misc. Retail Stores, NEC	40,116.59	601.82
011 Hotels & Motels	3,148,262.17	47,224.04
033 Trailer Parks & Campsites	182,806.22	2,742.09
999 Amusement and Recreation Services, NEC	405,895.49	6,088.44
Other	N/A	N/A
Campbell County		
812 Eating Places	39,221.50	588.33
999 Misc. Retail Stores, NEC	4,585.73	68.80
011 Hotels & Motels	86,135.61	1,292.08
Other	N/A	N/A
Charles Mix County		
812 Eating Places	1,188,917.98	17,833.77
999 Misc. Retail Stores, NEC	69,532.68	1,043.00
011 Hotels & Motels	1,561,285.14	23,419.36
032 Sporting & Recreational Camps	3,005,500.75	45,082.53
041 Membership Basis Organization Hotels	185,669.06	2,785.04
999 Amusement and Recreation Services, NEC	296,044.43	4,440.67
ther	N/A	N/A
lark County		
999 Misc. Retail Stores, NEC	6,335.83	95.07
011 Hotels & Motels	155,982.13	2,339.75
999 Amusement and Recreation Services, NEC	162,280.78	2,434.22
Other	N/A	N/A
Clay County		
999 Misc. Retail Stores, NEC	21,729.26	325.98
011 Hotels & Motels	3,125,397.96	46,881.05
661 Religious Organizations	630,919.51	9,463.81
Dther	N/A	N/A

	Taxable Sales	Tax Due
codington County		
331 Variety Stores	7,560.72	113.44
699 Misc. Apparel & Accessory Stores	16,883.81	253.26
812 Eating Places	339,248.15	5,088.75
932 Used Merchandise Stores	7,121.10	106.84
945 Hobby, Toy, & Game Shops	732.81	10.99
947 Gift, Novelty, & Souvenir Shops	1,311,595.02	19,673.93
999 Misc. Retail Stores, NEC	58,107.63	871.71
011 Hotels & Motels	10,878,628.03	163,179.41
514 Passenger Car Rental	119,422.79	1,791.35
999 Amusement and Recreation Services, NEC	239,480.87	3,592.22
71 Hunting, Trapping, Game Propagation	229,739.83	3,446.10
her	N/A	N/A
orson County		
ther	N/A	N/A
uster County	EE7 444 40	0 957 40
899 Misc. Apparel & Accessory Stores	557,144.18	8,357.16 628.80
12 Eating Places	41,920.37	
032 Used Merchandise Stores	323,496.11	4,852.46
44 Jewelry Stores	326,860.00	4,902.92
147 Gift, Novelty, & Souvenir Shops	3,749,413.39	56,241.19
999 Misc. Retail Stores, NEC	341,795.03	5,127.06
111 Hotels & Motels	28,215,616.63	423,234.45
133 Trailer Parks & Campsites	6,099,187.35	91,487.93
89 Business Services, NEC	13,003.93	195.05
929 Entertainers & Entertainment Groups 999 Amusement and Recreation Services, NEC	20,189.34 7,898,966.96	302.85 118,484.55
ther	N/A	N/A
avison County		
12 Eating Places	456,915.97	6,853.74
945 Hobby, Toy, & Game Shops	27,165.40	407.49
147 Gift, Novelty, & Souvenir Shops	1,302,568.01	19,538.53
99 Misc. Retail Stores, NEC	89,415.28	1,341.29
011 Hotels & Motels	17,786,907.95	266,803.71
32 Sporting & Recreational Camps	828,507.32	12,427.62
33 Trailer Parks & Campsites	245,172.28	3,677.58
99 Amusement and Recreation Services, NEC	978,983.59	14,684.76
12 Museums & Art Galleries	61,676.47	925.15
her	N/A	N/A
ay County		
99 Misc. Retail Stores, NEC	58,262.73	873.96
011 Hotels & Motels	1,801,488.14	27,022.41
21 Rooming & Boarding Houses	83,260.00	1,248.91
)33 Trailer Parks & Campsites	137,208.62	2,058.14
99 Amusement and Recreation Services, NEC	770,860.49	11,562.93
ther	N/A	N/A
euel County	17 101 01	000.04
099 Misc. Retail Stores, NEC	17,481.01	262.21
11 Hotels & Motels	572,172.81	8,582.62
99 Amusement and Recreation Services, NEC	382,268.18	5,734.03
ther	N/A	N/A

	Taxable Sales	Tax Due
Dewey County		
5999 Misc. Retail Stores, NEC	1,973.53	29.62
Dther	N/A	N/A
ouglas County		
999 Misc. Retail Stores, NEC	22,190.27	332.89
011 Hotels & Motels	81,230.30	1,218.45
032 Sporting & Recreational Camps	55,060.57	825.91
Other	N/A	N/A
dmunds County		
999 Misc. Retail Stores, NEC	9,728.23	145.93
011 Hotels & Motels	339,433.70	5,091.51
032 Sporting & Recreational Camps	327,897.87	4,918.48
999 Amusement and Recreation Services, NEC	82,899.19	1,243.49
71 Hunting, Trapping, Game Propagation	133,738.26	2,006.07
ther	N/A	N/A
all River County		
812 Eating Places	228,775.80	3,431.66
941 Sporting Goods & Bicycle Shops	29,394.22	440.92
947 Gift, Novelty, & Souvenir Shops	99,358.60	1,490.39
999 Misc. Retail Stores, NEC	96,324.33	1,444.95
011 Hotels & Motels	4,266,826.79	64,002.55
033 Trailer Parks & Campsites	810,420.07	12,156.32
999 Amusement and Recreation Services, NEC	2,357,042.54	35,355.64
ther	N/A	N/A
aulk County		
999 Misc. Retail Stores, NEC	3,487.98	52.34
011 Hotels & Motels	367,295.61	5,509.44
021 Rooming & Boarding Houses	62,486.00	937.29
032 Sporting & Recreational Camps	890,740.99	13,361.14
999 Amusement and Recreation Services, NEC	79,698.67	1,195.48
71 Hunting, Trapping, Game Propagation	185,376.41	2,780.65
ther	N/A	N/A
rant County		
812 Eating Places	44,594.36	668.92
999 Misc. Retail Stores, NEC	26,941.60	404.17
011 Hotels & Motels	2,971,008.88	44,565.17
999 Amusement and Recreation Services, NEC	197,711.07	2,965.67
ther	N/A	N/A
regory County		
999 Misc. Retail Stores, NEC	9,432.15	141.48
011 Hotels & Motels	1,043,642.95	15,654.70
021 Rooming & Boarding Houses	26,188.10	392.83
032 Sporting & Recreational Camps	9,444,281.29	141,664.27
999 Amusement and Recreation Services, NEC	769,170.71	11,537.57
71 Hunting, Trapping, Game Propagation	252,756.49	3,791.35
ther	N/A	N/A
aakon County		
999 Misc. Retail Stores, NEC	2,366.33	35.50
011 Hotels & Motels	576,782.15	8,651.74
Other	N/A	N/A

	Taxable Sales	Tax Due
amlin County		
812 Eating Places	60,210.34	903.19
99 Misc. Retail Stores, NEC	129,477.78	1,942.22
99 Amusement and Recreation Services, NEC	791,263.62	11,868.96
her	N/A	N/A
nd County		
99 Misc. Retail Stores, NEC	3,361.00	50.42
11 Hotels & Motels	680,577.26	10,208.70
32 Sporting & Recreational Camps	1,560,794.37	23,411.96
99 Amusement and Recreation Services, NEC	13,075.00	196.13
ner	N/A	N/A
nson County	N//A	N1/A
ner	N/A	N/A
rding County		
11 Hotels & Motels	19,402.10	291.03
09 Amusement and Recreation Services, NEC	257,230.27	3,858.47
1 Hunting, Trapping, Game Propagation	82,910.50	1,243.67
ner	N/A	N/A
ghes County	5 704 00	00 74
99 Misc. General Merchandise Stores	5,781.29	86.71
12 Eating Places	877,520.22	13,162.81
47 Gift, Novelty, & Souvenir Shops	99,342.35	1,490.12
99 Misc. Retail Stores, NEC 11 Hotels & Motels	63,182.98 14,396,764.16	947.88 215,951.56
33 Trailer Parks & Campsites	12,313,945.19	184,709.18
41 Sports Clubs, Managers, & Promoters	148,111.10	2,221.67
99 Amusement and Recreation Services, NEC	2,540,098.54	38,101.49
1 Hunting, Trapping, Game Propagation	2,971,527.71	44,572.94
ner	N/A	N/A
tchinson County		
99 Misc. Retail Stores, NEC	15,497.53	232.49
11 Hotels & Motels	639,888.74	9,598.32
ner	N/A	N/A
de County		
99 Misc. Retail Stores, NEC	4,404.61	66.08
11 Hotels & Motels	168,352.05	2,525.29
99 Amusement and Recreation Services, NEC ner	435,023.72 N/A	6,525.36 N/A
	IN/A	IN/A
ckson County		00 205 40
11 Hotels & Motels 33 Trailer Parks & Campsites	5,355,007.28	80,325.13
99 Amusement and Recreation Services, NEC	257,541.68 2,087,564.25	3,863.13 31,313.47
her	2,067,504.25 N/A	31,313.47 N/A
		N/A
rauld County 99 Misc. Retail Stores, NEC	66,041.82	990.63
32 Sporting & Recreational Camps	501,039.41	7,515.61
her	N/A	N/A
nes County		
11 Hotels & Motels	3,329,014.81	49,935.23
99 Amusement and Recreation Services, NEC	886,696.42	13,300.46
her	N/A	N/A

	Taxable Sales	Tax Due
Kingsbury County		
812 Eating Places	144,591.13	2,168.86
999 Misc. Retail Stores, NEC	35,013.25	525.23
011 Hotels & Motels	1,072,481.45	16,087.26
033 Trailer Parks & Campsites	54,700.16	820.51
999 Amusement and Recreation Services, NEC	312,308.58	4,684.68
ther	N/A	N/A
ake County		
999 Misc. Retail Stores, NEC	20,807.55	312.19
011 Hotels & Motels	2,288,092.09	34,321.42
999 Amusement and Recreation Services, NEC	80,986.39	1,214.81
ther	N/A	N/A
awrence County		
699 Misc. Apparel & Accessory Stores	512,992.94	7,694.91
312 Eating Places	1,257,082.08	18,856.31
032 Used Merchandise Stores	94,188.06	1,412.81
044 Jewelry Stores	1,174,255.79	17,613.86
945 Hobby, Toy, & Game Shops	9,181.74	137.73
047 Gift, Novelty, & Souvenir Shops	5,314,332.06	79,715.01
949 Sewing, Needlework, & Piece Goods	6,251.06	93.77
063 Direct Selling Establishments	45,099.41	676.49
999 Misc. Retail Stores, NEC	431,331.38	6,470.24
531 Real Estate Agents & Managers	4,125,733.03	61,886.03
011 Hotels & Motels	74,186,511.95	1,112,798.13
021 Rooming & Boarding Houses	456,487.95	6,847.33
032 Sporting & Recreational Camps	1,270,078.97	19,051.21
033 Trailer Parks & Campsites	6,269,592.38	94,043.91
21 Photographic Studios, Portrait	3,796.46	56.95
299 Misc. Personal Services, NEC	211,831.78	3,177.48
519 Utility Trailer Rental	1,216,423.89	18,246.36
399 Repair Services, NEC	181,261.91	2,718.93
999 Amusement and Recreation Services, NEC	13,413,275.31	201,199.20
12 Museums & Art Galleries	1,084,063.44	16,260.98
ther	N/A	N/A
ncoln County		
312 Eating Places	507,613.33	7,614.22
045 Hobby, Toy, & Game Shops	11,340.25	170.10
047 Gift, Novelty, & Souvenir Shops	48,997.43	734.97
099 Misc. Retail Stores, NEC	117,582.23	1,763.85
011 Hotels & Motels	7,040,417.80	105,606.27
041 Sports Clubs, Managers, & Promoters	393,147.57	5,897.21
099 Amusement and Recreation Services, NEC	4,302,382.80	64,535.78
her	N/A	N/A
yman County	2 552 00	20.00
999 Misc. Retail Stores, NEC	2,552.00	38.28
011 Hotels & Motels	8,173,533.52	122,603.06
033 Trailer Parks & Campsites	519,875.86	7,798.13
099 Amusement and Recreation Services, NEC	3,595,872.48	53,938.13
71 Hunting, Trapping, Game Propagation	1,189,242.20	17,838.64
ther	N/A	N/A

	Taxable Sales	Tax Due
Marshall County		
5999 Misc. Retail Stores, NEC	3,930.83	59.00
7011 Hotels & Motels	518,684.50	7,780.33
7999 Amusement and Recreation Services, NEC	233,289.54	3,499.36
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	64,158.33	962.44
7011 Hotels & Motels	704,287.45	10,564.39
7033 Trailer Parks & Campsites	99,120.53	1,486.83
Other	N/A	N/A
McPherson County		
5999 Misc. Retail Stores, NEC	15,063.25	225.97
7011 Hotels & Motels	154,077.56	2,311.17
7021 Rooming & Boarding Houses	18,600.14	279.00
Other	N/A	N/A
Meade County	04 004 70	319.82
5399 Misc. General Merchandise Stores	21,321.79	
5531 Auto & Home Supply Stores	1,686,865.06	25,302.98
5571 Motorcycle Dealers	2,884,276.19 710,869.56	43,264.16
5611 Men's & Boys' Clothing Stores		10,663.03
5621 Women's Clothing Stores	512,957.32	7,694.38
5651 Family Clothing Stores	107,518.66	1,612.78
5699 Misc. Apparel & Accessory Stores	4,986,317.66	74,794.81
5812 Eating Places	2,998,995.49	44,985.02 5,753.16
5813 Drinking Places 5944 Jewelry Stores	383,540.72 434,298.51	6,514.56
5944 Jeweiry Stores 5947 Gift, Novelty, & Souvenir Shops	1,348,426.78	20,226.42
5961 Catalog & Mail-Order Houses	149,824.59	2,247.37
5963 Direct Selling Establishments	302,511.22	4,537.68
5999 Misc. Retail Stores, NEC	3,641,070.16	54,616.41
7011 Hotels & Motels	6,573,201.52	98,598.05
7032 Sporting & Recreational Camps	984,305.67	14,764.61
7033 Trailer Parks & Campsites	20,307,930.99	304,619.07
7299 Misc. Personal Services. NEC	874,473.52	13,117.22
7389 Business Services, NEC	66,457.29	996.86
7521 Automobile Parking	38,206.53	573.09
7532 Top & Body Repair & Paint Shops	115,100.54	1,726.53
7539 Automotive Repair Shops, NEC	321,827.09	4,827.41
7699 Repair Services, NEC	223,193.20	3,347.90
7999 Amusement and Recreation Services, NEC	1,457,389.21	21,860.86
8412 Museums & Art Galleries	282,195.40	4,232.95
8999 Services, NEC	9,616.75	144.27
971 Hunting, Trapping, Game Propagation	24,386.71	365.81
Other	N/A	N/A
Mellette County		
5999 Misc. Retail Stores, NEC	4,783.00	71.75
Other	N/A	N/A
Miner County		
5999 Misc. Retail Stores, NEC	12,223.93	183.36
7011 Hotels & Motels	618,502.58	9,277.55
Other	N/A	N/A

	Taxable Sales	Tax Due
linnehaha County		
331 Variety Stores	48,357.26	725.37
399 Misc. General Merchandise Stores	305,368.40	4,580.54
461 Retail Bakeries	38,038.67	570.59
611 Men's & Boys' Clothing Stores	24,646.66	369.72
32 Women's Accessory & Specialty Stores	3,577.00	53.66
719 Misc. Homefurnishings Stores	3,456.50	51.86
12 Eating Places	4,440,698.69	66,610.55
313 Drinking Places	645,261.97	9,678.93
32 Used Merchandise Stores	30,806.84	462.12
41 Sporting Goods & Bicycle Shops	1,472,457.23	22,086.90
42 Book Stores	4,171.62	62.58
44 Jewelry Stores	19,869.92	298.06
45 Hobby, Toy, & Game Shops	86,135.93	1,292.04
47 Gift, Novelty, & Souvenir Shops	215,941.85	3,239.13
49 Sewing, Needlework, & Piece Goods	7,781.33	116.74
61 Catalog & Mail-Order Houses	10,519.16	157.78
63 Direct Selling Establishments	155,629.99	2,334.48
99 Misc. Retail Stores, NEC	1,535,814.56	23,037.79
13 Apartment Building Operators	19,490.07	292.36
31 Real Estate Agents & Managers	559,234.87	8,388.53
11 Hotels & Motels	134,201,656.94	2,013,025.14
33 Trailer Parks & Campsites	2,754,158.68	41,312.41
21 Photographic Studios, Portrait	61,351.74	920.27
99 Misc. Personal Services, NEC	1,700.03	25.50
36 Commercial Art & Graphic Design	48,698.54	730.50
49 Building Maintenance Services, NEC	2,414.72	36.22
59 Equipment Rental & Leasing, NEC	230,420.27	3,456.31
89 Business Services, NEC	29,441.60	441.62
14 Passenger Car Rental	4,850,563.21	72,758.49
2 Animal Specialty Services	13,253.64	198.81
22 Theatrical Producers & Services	888,165.67	13,322.51
29 Entertainers & Entertainment Groups	166,817.74	2,502.28
41 Sports Clubs, Managers, & Promoters	5,412,601.60	81,189.02
91 Physical Fitness Facilities	743,223.61	11,148.38
92 Public Golf Courses	474,278.45	7,114.20
97 Membership Sports & Recreation Clubs	388,730.77	5,830.98
99 Amusement and Recreation Services, NEC	19,154,646.30	287,319.68
22 Botanical and Zoological Gardens	1,034,656.87	15,519.83
99 Services, NEC	10,383.50	155.77
her	N/A	N/A
body County		
99 Misc. Retail Stores, NEC	32,587.81	488.86
ther	N/A	400.00 N/A
glala Lakota County		
99 Misc. Retail Stores, NEC	3,235.02	48.52
iher	N/A	N/A

	Taxable Sales	Tax Due
Pennington County		
119 Local Passenger Transportation, NEC	954,164.48	14,312.48
725 Tour Operators	608,966.79	9,134.52
094 Jewelry & Precious Stones	188,853.56	2,832.80
261 Retail Nurseries & Garden Stores	7,667.51	115.01
11 Department Stores	624,001.68	9,360.01
31 Variety Stores	11,705,269.46	175,579.06
99 Misc. General Merchandise Stores	338,921.00	5,083.81
41 Candy, Nut, & Confectionery Stores	1,370,376.94	20,555.65
61 Retail Bakeries	7,272.41	109.10
99 Misc. Food Stores	418,424.66	6,276.36
31 Auto & Home Supply Stores	3,195,929.70	47,938.95
11 Men's & Boys' Clothing Stores	261,577.29	3,923.67
21 Women's Clothing Stores	171,582.82	2,573.75
32 Women's Accessory & Specialty Stores	968,183.24	14,522.76
99 Misc. Apparel & Accessory Stores	1,951,976.84	29,279.69
12 Eating Places	5,102,123.41	76,531.96
13 Drinking Places	1,463,266.40	21,949.03
32 Used Merchandise Stores	587,665.32	8,815.00
41 Sporting Goods & Bicycle Shops	116,262.88	1,743.98
42 Book Stores	1,312,382.87	19,685.74
44 Jewelry Stores	5,128,702.77	76,930.54
45 Hobby, Toy, & Game Shops	6,446.41	96.70
47 Gift, Novelty, & Souvenir Shops	29,468,010.68	442,020.26
48 Luggage & Leather Goods Stores	256,050.91	3,840.77
49 Sewing, Needlework, & Piece Goods	10,359.48	155.39
61 Catalog & Mail-Order Houses	43,434.77	651.55
63 Direct Selling Establishments	221,357.33	3,320.41
99 Misc. Retail Stores, NEC	2,519,685.37	37,796.03
31 Real Estate Agents & Managers	3,422,755.12	51,341.35
11 Hotels & Motels	160,633,298.80	2,409,500.13
32 Sporting & Recreational Camps	23,332.28	350.00
33 Trailer Parks & Campsites	19,999,010.88	299,985.26
31 Beauty Shops	28,044.11	420.68
99 Misc. Personal Services, NEC	381,158.75	5,717.42
36 Commercial Art & Graphic Design	74,997.00	1,124.96
89 Business Services, NEC	196,095.08	2,941.46
14 Passenger Car Rental	8,118,363.46	121,775.46
11 Dance Studios, Schools, & Halls	50,449.02	756.76
22 Theatrical Producers & Services	387,758.55	5,816.39
29 Entertainers & Entertainment Groups	7,495.60	112.44
93 Coin-Operated Amusement Devices	3,226,268.17	48,394.04
96 Amusement Parks	5,845,820.93	87,687.32
97 Membership Sports & Recreation Clubs	188,723.41	2,830.85
99 Amusement and Recreation Services, NEC	41,772,505.76	626,587.70
12 Museums & Art Galleries	857,180.23	12,857.70
41 Civic & Social Associations	72,839.19	1,092.60
99 Services, NEC	51,146.40	767.19
ther	N/A	N/A

	Taxable Sales	Tax Due
Perkins County		
947 Gift, Novelty, & Souvenir Shops	18,928.00	283.93
999 Misc. Retail Stores, NEC	18,176.32	272.66
11 Hotels & Motels	1,095,036.04	16,425.60
her	N/A	N/A
tter County		
99 Misc. Retail Stores, NEC	5,526.13	82.90
11 Hotels & Motels	890,041.12	13,350.64
99 Amusement and Recreation Services, NEC	662,762.49	9,941.47
her	N/A	N/A
berts County		
47 Gift, Novelty, & Souvenir Shops	10,144.89	152.18
99 Misc. Retail Stores, NEC	30,533.88	458.09
11 Hotels & Motels	1,354,674.11	20,320.21
33 Trailer Parks & Campsites	87,963.27	1,319.45
99 Amusement and Recreation Services, NEC	37,148.76	557.25
her	N/A	N/A
nborn County		
32 Sporting & Recreational Camps	195,430.82	2,931.47
her	N/A	N/A
bink County		_
41 Sporting Goods & Bicycle Shops	41,310.80	619.67
99 Misc. Retail Stores, NEC	53,930.02	808.98
11 Hotels & Motels	1,560,724.91	23,410.98
32 Sporting & Recreational Camps	775,287.13	11,629.33
99 Amusement and Recreation Services, NEC	1,342,155.11	20,132.34
her	N/A	N/A
anley County		
47 Gift, Novelty, & Souvenir Shops	69,849.32	1,047.73
99 Misc. Retail Stores, NEC	12,037.76	180.63
11 Hotels & Motels	5,351,515.92	80,272.72
99 Amusement and Recreation Services, NEC	599,899.73	8,998.52
her	N/A	N/A
Illy County 11 Hotels & Motels	160 600 62	2,542.52
99 Amusement and Recreation Services, NEC	169,500.53 823 907 16	2,542.52
	823,907.16 N/A	12,358.65 N/A
		IN/A
dd County 99 Misc. Retail Stores, NEC	3,424.00	51.37
her	N/A	N/A
ipp County		
47 Gift, Novelty, & Souvenir Shops	16,690.98	250.37
99 Misc. Retail Stores, NEC	16,180.01	242.71
11 Hotels & Motels	2,633,141.24	39,497.13
99 Amusement and Recreation Services, NEC	1,000,755.99	15,011.37
1 Hunting, Trapping, Game Propagation	1,578,887.74	23,683.31
her	N/A	N/A
rner County		
99 Misc. Retail Stores, NEC	30,281.50	454.28
33 Trailer Parks & Campsites	12,838.49	192.58
her	N/A	N/A

	Taxable Sales	Tax Due
Jnion County		
999 Misc. Retail Stores, NEC	108,673.79	1,630.14
011 Hotels & Motels	7,921,872.89	118,828.13
ther	N/A	N/A
/alworth County		
999 Misc. Retail Stores, NEC	11,378.62	170.73
011 Hotels & Motels	3,462,603.82	51,939.15
032 Sporting & Recreational Camps	552,206.45	8,283.10
033 Trailer Parks & Campsites	97,572.88	1,463.61
999 Amusement and Recreation Services, NEC	367,251.17	5,508.78
ther	N/A	N/A
ankton County		
461 Retail Bakeries	4,359.00	65.39
812 Eating Places	572,268.74	8,584.04
945 Hobby, Toy, & Game Shops	5,651.32	84.78
947 Gift, Novelty, & Souvenir Shops	49,555.49	743.35
999 Misc. Retail Stores, NEC	245,664.92	3,685.06
011 Hotels & Motels	9,850,805.66	147,762.12
033 Trailer Parks & Campsites	299,781.44	4,496.72
999 Amusement and Recreation Services, NEC	399,582.91	5,993.75
ther	N/A	N/A
iebach County		
ther	N/A	N/A
ut of State County		
399 Misc. General Merchandise Stores	462,226.38	6,933.40
621 Women's Clothing Stores	16,343.14	245.16
632 Women's Accessory & Specialty Stores	23,209.30	348.14
651 Family Clothing Stores	813,904.02	12,208.56
699 Misc. Apparel & Accessory Stores	59,133.45	887.00
719 Misc. Homefurnishings Stores	34,576.00	518.66
812 Eating Places	2,773,438.84	41,601.63
921 Liquor Stores	1,707.53	25.62
944 Jewelry Stores	29,921.75	448.83
945 Hobby, Toy, & Game Shops	22,351.68	335.28
947 Gift, Novelty, & Souvenir Shops	54,030.02	810.47
961 Catalog & Mail-Order Houses	4,247,487.86	63,712.34
963 Direct Selling Establishments	92,818.69	1,392.28
999 Misc. Retail Stores, NEC	5,339,157.64	80,089.61
011 Hotels & Motels	70,290,984.65	1,054,364.80
032 Sporting & Recreational Camps	301,764.02	4,526.46
299 Misc. Personal Services, NEC	31,598.00	473.97
514 Passenger Car Rental	50,152,258.09	752,283.94
029 Entertainers & Entertainment Groups	92,270.34	1,384.06
999 Amusement and Recreation Services, NEC	4,438,626.78	66,579.43
999 Services, NEC	121,956.86	1,829.38
71 Hunting, Trapping, Game Propagation	324,745.08	4,871.19
other	N/A	N/A

	Taxable Sales	Tax Due	
Total for State	1,240,053,231.26	18,600,815.62	
ITEMS OF NOTE:			
1. Report is NOT based on City tax collections or remittances. Report shows st	ate 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 sta	ate 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.