SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: OCTOBER 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	52,412.81	786.20
Other	N/A	N/A
Beadle County		
7011 Hotels & Motels	475,134.70	7,127.03
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
999 Misc. Retail Stores, NEC	3,814.93	57.23
7011 Hotels & Motels	26,270.41	394.05
Other	N/A	N/A
Brookings County		
5947 Gift, Novelty, & Souvenir Shops	15,721.96	235.84
5999 Misc. Retail Stores, NEC	158,436.84	2,376.58
7011 Hotels & Motels	1,348,616.18	20,229.24
Other	N/A	N/A
Brown County		
5812 Eating Places	24,496.44	367.44
5813 Drinking Places	12,445.22	186.68
5999 Misc. Retail Stores, NEC	9,389.13	140.84
7011 Hotels & Motels	1,767,680.84	26,515.22
7999 Amusement and Recreation Services, NEC	262,856.85	3,942.86
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	72,596.48	1,088.95
7011 Hotels & Motels	1,137,004.33	17,055.07
7032 Sporting & Recreational Camps	233,561.77	3,503.43
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	3,237.73	48.56
7011 Hotels & Motels	340,231.14	5,103.47
Other	N/A	N/A
Campbell County		
Other	N/A	N/A
Charles Mix County		
7011 Hotels & Motels	96,877.83	1,453.18
'032 Sporting & Recreational Camps	460,404.75	6,906.07
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
5999 Misc. Retail Stores, NEC	3,229.30	48.45
7011 Hotels & Motels	305,961.59	4,589.43
Other	N/A	N/A
Codington County		
5812 Eating Places	21,429.46	321.45
5999 Misc. Retail Stores, NEC	6,303.21	94.57
7011 Hotels & Motels	1,025,097.27	15,376.46

	Taxable Sales	Tax Due
Custer County		
5947 Gift, Novelty, & Souvenir Shops	633,795.15	9,506.92
5999 Misc. Retail Stores, NEC	25,651.36	384.78
7011 Hotels & Motels	4,245,021.99	63,675.35
7033 Trailer Parks & Campsites	625,654.80	9,384.86
999 Amusement and Recreation Services, NEC	1,136,663.46	17,049.96
Other	N/A	N/A
Pavison County		
812 Eating Places	116,941.75	1,754.13
999 Misc. Retail Stores, NEC	5,193.68	77.92
011 Hotels & Motels	1,893,594.13	28,403.92
033 Trailer Parks & Campsites	28,954.48	434.32
ther	N/A	N/A
ay County		
999 Misc. Retail Stores, NEC	23,428.82	351.44
011 Hotels & Motels	220,726.77	3,310.91
ther	N/A	N/A
euel County		
ther	N/A	N/A
ewey County		
ther	N/A	N/A
dmunds County		
ther	N/A	N/A
all Biver County		
all River County 999 Misc. Retail Stores, NEC	6,470.68	97.07
011 Hotels & Motels	639,793.87	9,596.93
033 Trailer Parks & Campsites	79,055.60	1,185.83
999 Amusement and Recreation Services, NEC	79,055.00 221,562.72	3,323.44
on ther	221,302.72 N/A	3,323.44 N/A
	N/A	IV/A
aulk County 812 Eating Places	43,916.14	658.75
011 Hotels & Motels	48,098.81	721.48
ther	40,090.01 N/A	N/A
	14//	14/73
rant County 999 Misc. Retail Stores, NEC	11 021 09	165.33
011 Hotels & Motels	11,021.08	4,465.96
ther	297,730.82	•
	N/A	N/A
regory County		
011 Hotels & Motels	65,055.28	975.84
032 Sporting & Recreational Camps	808,038.18	12,120.56
ther	N/A	N/A
aakon County		
011 Hotels & Motels	54,055.45	810.83
ther	N/A	N/A
amlin County		
ther	N/A	N/A
and County		
O11 Hotels & Motels	56,411.30	846.17
Other State of Material	N/A	N/A
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	Taxable Sales	Tax Due
Hanson County		
Other	N/A	N/A
Harding County		
7999 Amusement and Recreation Services, NEC	110,273.97	1,654.12
Other	N/A	N/A
lughes County		
812 Eating Places	43,114.39	646.72
999 Misc. Retail Stores, NEC	7,839.96	117.61
011 Hotels & Motels	1,168,371.43	17,525.58
999 Amusement and Recreation Services, NEC	78,634.46	1,179.52
ther	N/A	N/A
utchinson County		
999 Misc. Retail Stores, NEC	1,002.60	15.04
011 Hotels & Motels	74,741.21	1,121.12
ther	N/A	N/A
yde County		
ther	N/A	N/A
	1477	14// (
ackson County 011 Hotels & Motels	044 470 05	40 470 00
ther	811,472.65 N/A	12,172.08 N/A
	N/A	IN/A
erauld County		
999 Misc. Retail Stores, NEC	704.00	10.56
ther	N/A	N/A
ones County		
011 Hotels & Motels	349,432.36	5,241.49
ther	N/A	N/A
ingsbury County		
011 Hotels & Motels	75,387.08	1,130.81
ther	N/A	N/A
ake County		
999 Misc. Retail Stores, NEC	5,354.28	80.33
011 Hotels & Motels	178,335.81	2,675.04
ther	N/A	N/A
awrence County		
812 Eating Places	153,796.54	2,306.97
944 Jewelry Stores	235,779.25	3,536.69
947 Gift, Novelty, & Souvenir Shops	485,630.98	7,284.47
999 Misc. Retail Stores, NEC	14,996.25	224.96
531 Real Estate Agents & Managers	98,895.67	1,483.45
011 Hotels & Motels	8,152,899.04	122,293.56
032 Sporting & Recreational Camps	172,389.42	2,585.84
033 Trailer Parks & Campsites	722,350.82	10,835.28
519 Utility Trailer Rental	136,392.82	2,045.90
999 Amusement and Recreation Services, NEC	440,880.05	6,613.21
412 Museums & Art Galleries	185,529.24	2,782.94
Other	N/A	N/A

	Taxable Sales	Tax Due
Lincoln County		
5812 Eating Places	32,249.87	483.75
5999 Misc. Retail Stores, NEC	19,826.18	297.40
7011 Hotels & Motels	431,870.08	6,478.06
7999 Amusement and Recreation Services, NEC	222,972.58	3,344.60
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	836,124.15	12,541.88
7033 Trailer Parks & Campsites	68,140.84	1,022.12
7999 Amusement and Recreation Services, NEC	59,779.56	896.69
Other	N/A	N/A
Marshall County		
5999 Misc. Retail Stores, NEC	1,609.00	24.15
7011 Hotels & Motels	53,162.21	797.43
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	12,044.53	180.68
7011 Hotels & Motels	43,399.74	651.01
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County		
5699 Misc. Apparel & Accessory Stores	386,444.76	5,796.67
5812 Eating Places	89,733.24	1,346.00
5947 Gift, Novelty, & Souvenir Shops	89,435.18	1,341.53
5999 Misc. Retail Stores, NEC	122,874.02	1,843.14
7011 Hotels & Motels	670,761.29	10,061.43
7033 Trailer Parks & Campsites	902,006.97	13,530.13
7999 Amusement and Recreation Services, NEC	177,704.47	2,665.56
8999 Services, NEC	6,183.30	92.75
Other	N/A	N/A
Mellette County		
7011 Hotels & Motels	60,448.59	906.72
Other	N/A	N/A
Miner County		
Other	N/A	N/A

	Taxable Sales	Tax Due
Minnehaha County		
5461 Retail Bakeries	8,824.68	132.37
5812 Eating Places	385,502.52	5,782.55
5813 Drinking Places	59,086.08	886.29
5941 Sporting Goods & Bicycle Shops	117,986.92	1,769.81
5945 Hobby, Toy, & Game Shops	8,371.52	125.58
5947 Gift, Novelty, & Souvenir Shops	13,038.56	195.59
5949 Sewing, Needlework, & Piece Goods	2,862.48	42.94
5963 Direct Selling Establishments	39,433.55	591.52
5999 Misc. Retail Stores, NEC	103,211.88	1,548.23
7011 Hotels & Motels	12,687,150.36	190,307.28
7033 Trailer Parks & Campsites	-263,489.47	-3,952.33
7922 Theatrical Producers & Services	35,221.53	528.32
7941 Sports Clubs, Managers, & Promoters	176,376.72	2,645.65
7991 Physical Fitness Facilities	40,676.88	610.16
7992 Public Golf Courses	28,158.20	422.37
7997 Membership Sports & Recreation Clubs	45,835.85	687.54
7999 Amusement and Recreation Services, NEC	1,515,809.68	22,737.15
8422 Botanical and Zoological Gardens	89,592.66	1,343.89
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Pennington County		
4119 Local Passenger Transportation, NEC	192,909.40	2,893.64
4725 Tour Operators	81,404.03	1,221.06
5441 Candy, Nut, & Confectionery Stores	162,733.31	2,441.00
5499 Misc. Food Stores	77,468.79	1,162.03
6611 Men's & Boys' Clothing Stores	176,016.40	2,640.26
5632 Women's Accessory & Specialty Stores	196,432.94	2,946.49
5699 Misc. Apparel & Accessory Stores	154,626.22	2,319.39
5812 Eating Places	807,161.80	12,107.43
5813 Drinking Places	104,247.74	1,563.73
5932 Used Merchandise Stores	90,341.55	1,355.12
5941 Sporting Goods & Bicycle Shops	32,660.32	489.91
5944 Jewelry Stores	1,013,748.27	15,206.23
5947 Gift, Novelty, & Souvenir Shops	4,579,635.37	68,694.53
5963 Direct Selling Establishments	53,727.87	805.92
5999 Misc. Retail Stores, NEC	240,528.35	3,607.96
7011 Hotels & Motels	20,240,051.77	303,600.84
7033 Trailer Parks & Campsites	1,828,632.61	27,429.48
7514 Passenger Car Rental	1,214,686.58	18,220.31
7993 Coin-Operated Amusement Devices	264,214.64	3,963.22
7996 Amusement Parks	461,022.52	6,915.34
7997 Membership Sports & Recreation Clubs	12,401.28	186.02
7999 Amusement and Recreation Services, NEC	2,700,858.99	40,512.90
3412 Museums & Art Galleries	113,114.99	1,696.72
Other	N/A	N/A
Perkins County		
7011 Hotels & Motels	135,651.25	2,034.78
Other	N/A	N/A

	Taxable Sales	Tax Due
Potter County		
7011 Hotels & Motels	57,111.45	856.67
7999 Amusement and Recreation Services, NEC	36,268.29	544.03
Other	50,200.29 N/A	N/A
	IN/A	IN/A
Roberts County		
7011 Hotels & Motels	164,429.85	2,466.45
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
5999 Misc. Retail Stores, NEC	1,705.61	25.59
7011 Hotels & Motels	102,562.47	1,538.45
Other	N/A	N/A
	IV/A	14/74
Stanley County		
7011 Hotels & Motels	423,065.41	6,345.98
7999 Amusement and Recreation Services, NEC	72,476.35	1,087.14
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	13,590.31	203.85
Other	N/A	N/A
Todd County		
Other	N/A	N/A
	IN/A	IN/A
Tripp County		
7011 Hotels & Motels	222,772.94	3,341.59
Other	N/A	N/A
Turner County		
5999 Misc. Retail Stores, NEC	7,739.10	116.09
Other	N/A	N/A
Union County		
5999 Misc. Retail Stores, NEC	569.00	8.55
7011 Hotels & Motels	688,652.52	10,329.78
Other	066,032.32 N/A	10,329.76 N/A
	N/A	IN/A
Walworth County		
5999 Misc. Retail Stores, NEC	1,667.13	25.01
7011 Hotels & Motels	317,194.11	4,757.92
7999 Amusement and Recreation Services, NEC	14,446.20	216.69
Other	N/A	N/A
Yankton County		
5812 Eating Places	10,581.70	158.72
5999 Misc. Retail Stores, NEC	3,777.25	56.67
7011 Hotels & Motels	863,194.09	12,947.92
Other	N/A	N/A
	. 47.1	13// 1
Ziebach County		
Other	N/A	N/A

	Taxable Sales	Tax Due
Out of State County		
5812 Eating Places	499,555.09	7,493.33
5961 Catalog & Mail-Order Houses	5,517,958.63	82,769.38
5999 Misc. Retail Stores, NEC	319,582.25	4,793.96
7011 Hotels & Motels	3,163,428.30	47,451.43
7514 Passenger Car Rental	5,511,131.22	82,666.97
Other	N/A	N/A
Total for State	126,304,970.75	1,894,576.15

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