

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: AUGUST 2025

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 August 2025 and August 2024. 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 August 2025 and 2024

Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2025	2024	%	Division	2025	2024	%
Misc. Retail	472,714,823	462,585,841	2.2	Agriculture, Forestry, & Fishing	53,346,694	48,643,340	9.7
General Merchandise Stores	302,008,028	287,653,800	5.0	Mining	8,175,518	10,137,999	-19.4
Building Materials & Garden Supplies	209,931,195	199,256,924	5.4	Construction	3,360,007	3,565,820	-5.8
Eating & Drinking Places	203,700,723	197,758,954	3.0	Manufacturing	173,457,886	164,575,908	5.4
Wholesale Trade - Durable Goods	195,779,354	209,382,040	-6.5	Transportation & Public Utilities	252,459,525	241,012,897	4.7
Food Stores	176,116,528	176,481,776	-0.2	Wholesale Trade	250,234,405	266,782,816	-6.2
Electric, Gas, & Sanitary Services	160,747,510	149,231,327	7.7	Retail Trade	1,626,223,966	1,576,045,257	3.2
Automotive Dealers & Service Stations	150,212,692	144,769,321	3.8	Finance, Insurance, & Real Estate	56,984,546	53,325,239	6.9
Business Services	147,370,054	145,272,939	1.4	Services	598,562,627	568,630,245	5.3
Hotels & Other Lodging Places	126,594,186	116,911,473	8.3	Public Administration	549,693	424,238	29.6
Major Group	2025	2024	%	Major Group	2025	2024	%
Agricultural Production - Crops	1,312,953	678,610	93.5	Wholesale Trade - Durable Goods	195,779,354	209,382,040	-6.5
Agricultural Production - Livestock	2,254,782	1,855,746	21.5	Wholesale Trade - Nondurable Goods	54,455,051	57,400,777	-5.1
Agricultural Services	48,264,600	44,572,216	8.3	Building Materials & Garden Supplies	209,931,195	199,256,924	5.4
Forestry	398,143	129,303	207.9	General Merchandise Stores	302,008,028	287,653,800	5.0
Fishing, Hunting, & Trapping	1,116,216	1,407,465	-20.7	Food Stores	176,116,528	176,481,776	-0.2
Metal Mining	2,469,163	2,326,288	6.1	Automotive Dealers & Service Stations	150,212,692	144,769,321	3.8
Coal Mining	0	0	-	Apparel & Accessory Stores	45,800,195	45,387,391	0.9
Oil & Gas Extraction	1,964,472	2,854,649	-31.2	Furniture & Homefurnishings Stores	65,739,783	62,151,249	5.8
Nonmetallic Minerals, Except Fuels	3,741,883	4,957,062	-24.5	Eating & Drinking Places	203,700,723	197,758,954	3.0
General Building Contractors	-	-	-	Misc. Retail	472,714,823	462,585,841	2.2
Heavy Construction, except Building	-	-	-	Depository Institutions	2,264,801	3,056,551	-25.9
Special Trade Contractors	3,360,007	3,565,820	-5.8	Nondepository Institutions	7,689,064	4,639,489	65.7
Food & Kindred Products	13,539,687	14,698,441	-7.9	Security & Commodity Brokers	2,974,801	2,369,659	25.5
Tobacco Products	501,595	106,769	369.8	Insurance Carriers	3,098,285	1,651,006	87.7
Textile Mill Products	191,424	138,256	38.5	Insurance Agents, Brokers, & Service	2,252,700	2,874,220	-21.6
Apparel & Other Textile Products	1,268,994	1,566,429	-19.0	Real Estate	35,909,804	36,036,342	-0.4
Lumber & Wood Products	10,518,567	8,108,636	29.7	Holding & Other Investment Offices	2,795,091	2,697,971	3.6
Furniture & Fixtures	1,662,267	440,718	277.2	Hotels & Other Lodging Places	126,594,186	116,911,473	8.3
Paper & Allied Products	1,813,586	1,321,957	37.2	Personal Services	34,607,122	33,174,005	4.3
Printing & Publishing	7,144,579	6,859,119	4.2	Business Services	147,370,054	145,272,939	1.4
Chemicals & Allied Products	12,029,408	5,365,293	124.2	Auto Repair, Services, & Parking	80,335,523	74,767,953	7.4
Petroleum & Coal Products	3,808,791	5,898,495	-35.4	Misc. Repair Services	23,786,928	23,044,087	3.2
Rubber & Misc. Plastics Products	7,761,108	3,372,783	130.1	Motion Pictures	2,941,291	5,038,928	-41.6
Leather & Leather Products	50,865	13,473	277.5	Amusement & Recreation Services	52,779,850	49,440,827	6.8
Stone, Clay, & Glass Products	53,308,903	54,839,377	-2.8	Health Services	15,667,688	12,741,180	23.0
Primary Metal Industries	1,530,674	1,486,857	2.9	Legal Services	26,844,904	28,521,553	-5.9
Fabricated Metal Products	11,574,874	15,267,881	-24.2	Educational Services	1,895,392	2,213,634	-14.4
Industrial Machinery & Equipment	19,992,346	23,746,935	-15.8	Social Services	291,883	328,337	-11.1
Electronic & Other Electrical Equipment	9,983,449	3,027,724	229.7	Museums, Botanical, Zoological Gardens	738,163	791,992	-6.8
Transportation Equipment	5,671,221	5,749,042	-1.4	Membership Organizations	1,057,206	1,033,706	2.3
Instruments & Related Products	2,302,329	1,927,041	19.5	Engineering & Management Services	71,282,349	62,549,457	14.0
Misc. Manufacturing Industries	8,803,218	10,640,684	-17.3	Private Households	75,486	60,323	25.1
Railroad Transportation	2,182,031	1,709,702	27.6	Services, NEC	12,294,601	12,739,851	-3.5
Local & Interurban Passenger Transportati	1,186,414	1,373,125	-13.6	Executive, Legislative, & General	304,924	319,370	-4.5
Trucking & Warehousing	18,879,389	17,300,508	9.1	Justice, Public Order, & Safety	161,172	14,423	1017.5
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	856,599	928,158	-7.7	Administration of Human Resources	0	5,913	-100.0
Transportation by Air	1,936,632	2,302,250	-15.9	Environmental Quality & Housing	38,176	1,221	3026.5
Pipelines, Except Natural Gas	501,761	762,706	-34.2	Administration of Economic Programs	849	37,991	-97.8
Transportation Services	1,849,881	2,475,658	-25.3	National Security & Intl. Affairs	44,572	45,320	-1.7
Communications	64,319,308	64,929,462	-0.9	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	160,747,510	149,231,327	7.7				

STATE TOTAL: \$3,023,354,868 (2025) - \$2,933,143,758 (2024) = 3.08% increase

Figures compiled by SD Dept of Revenue

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