

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: MAY 2021

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.
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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

South Dakota Sales and Use Tax Reporting System  
Returns Filed: May 2021

	Taxable Sales	Tax Due
<b>Aurora County</b>		
7011 Hotels & Motels	11,381.15	170.72
Other	N/A	N/A
<b>Beadle County</b>		
7011 Hotels & Motels	278,708.89	4,180.63
Other	N/A	N/A
<b>Bennett County</b>		
Other	N/A	N/A
<b>Bon Homme County</b>		
Other	N/A	N/A
<b>Brookings County</b>		
5999 Misc. Retail Stores, NEC	6,247.65	93.72
7011 Hotels & Motels	709,797.08	10,646.97
Other	N/A	N/A
<b>Brown County</b>		
5812 Eating Places	18,329.35	274.94
5813 Drinking Places	4,647.50	69.72
7011 Hotels & Motels	1,383,573.11	20,753.62
Other	N/A	N/A
<b>Brule County</b>		
5947 Gift, Novelty, & Souvenir Shops	15,223.53	228.36
7011 Hotels & Motels	253,344.45	3,800.19
7032 Sporting & Recreational Camps	155,584.74	2,333.77
Other	N/A	N/A
<b>Butte County</b>		
5999 Misc. Retail Stores, NEC	2,069.60	31.04
7011 Hotels & Motels	139,814.85	2,097.23
Other	N/A	N/A
<b>Campbell County</b>		
Other	N/A	N/A
<b>Charles Mix County</b>		
7011 Hotels & Motels	76,044.27	1,140.67
7032 Sporting & Recreational Camps	122,080.48	1,831.21
Other	N/A	N/A
<b>Clark County</b>		
Other	N/A	N/A
<b>Clay County</b>		
7011 Hotels & Motels	175,970.68	2,639.57
Other	N/A	N/A
<b>Codington County</b>		
5947 Gift, Novelty, & Souvenir Shops	111,770.30	1,676.56
7011 Hotels & Motels	498,635.30	7,479.54
Other	N/A	N/A
<b>Corson County</b>		
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Custer County</b>		
7011 Hotels & Motels	428,256.25	6,423.85
7033 Trailer Parks & Campsites	25,769.91	386.54
7999 Amusement & Recreation, NEC	292,796.31	4,391.95
Other	N/A	N/A
<b>Davison County</b>		
5947 Gift, Novelty, & Souvenir Shops	44,364.60	665.47
5999 Misc. Retail Stores, NEC	6,637.24	99.57
7011 Hotels & Motels	804,088.02	12,061.33
Other	N/A	N/A
<b>Day County</b>		
7011 Hotels & Motels	26,271.63	394.08
Other	N/A	N/A
<b>Deuel County</b>		
Other	N/A	N/A
<b>Douglas County</b>		
Other	N/A	N/A
<b>Edmunds County</b>		
Other	N/A	N/A
<b>Fall River County</b>		
7011 Hotels & Motels	170,412.53	2,556.19
7999 Amusement & Recreation, NEC	105,896.55	1,588.45
Other	N/A	N/A
<b>Faulk County</b>		
Other	N/A	N/A
<b>Grant County</b>		
7011 Hotels & Motels	149,132.15	2,236.98
Other	N/A	N/A
<b>Gregory County</b>		
7011 Hotels & Motels	22,638.46	339.58
7032 Sporting & Recreational Camps	98,035.22	1,470.54
Other	N/A	N/A
<b>Haakon County</b>		
Other	N/A	N/A
<b>Hamlin County</b>		
Other	N/A	N/A
<b>Hand County</b>		
7011 Hotels & Motels	16,636.17	249.54
Other	N/A	N/A
<b>Hanson County</b>		
Other	N/A	N/A
<b>Harding County</b>		
Other	N/A	N/A
<b>Hughes County</b>		
7011 Hotels & Motels	661,945.89	9,929.18
7514 Passenger Car Rental	18,411.90	276.18
7999 Amusement & Recreation, NEC	20,620.00	309.30
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Hutchinson County</b>		
Other	N/A	N/A
<b>Hyde County</b>		
Other	N/A	N/A
<b>Jackson County</b>		
7011 Hotels & Motels	79,087.94	1,186.32
Other	N/A	N/A
<b>Jerauld County</b>		
Other	N/A	N/A
<b>Jones County</b>		
7011 Hotels & Motels	122,822.65	1,842.34
7999 Amusement & Recreation, NEC	43,811.74	657.18
Other	N/A	N/A
<b>Kingsbury County</b>		
7011 Hotels & Motels	28,583.83	428.76
Other	N/A	N/A
<b>Lake County</b>		
7011 Hotels & Motels	81,426.24	1,221.40
Other	N/A	N/A
<b>Lawrence County</b>		
5812 Eating Places	28,903.26	433.56
5947 Gift, Novelty, & Souvenir Shops	48,540.62	728.11
5999 Misc. Retail Stores, NEC	15,390.34	230.87
6531 Real Estate Agents & Managers	311,839.78	4,677.60
7011 Hotels & Motels	2,742,236.03	41,133.57
7032 Sporting & Recreational Camps	88,789.99	1,331.85
7033 Trailer Parks & Campsites	75,292.14	1,129.39
7999 Amusement & Recreation, NEC	192,226.17	2,883.40
8412 Museums & Art Galleries	23,073.95	346.11
Other	N/A	N/A
<b>Lincoln County</b>		
7011 Hotels & Motels	459,909.54	6,898.65
7999 Amusement & Recreation, NEC	421,466.19	6,322.00
Other	N/A	N/A
<b>Lyman County</b>		
7011 Hotels & Motels	428,306.43	6,424.59
Other	N/A	N/A
<b>Marshall County</b>		
7011 Hotels & Motels	15,322.43	229.84
Other	N/A	N/A
<b>McCook County</b>		
7011 Hotels & Motels	23,574.91	353.63
Other	N/A	N/A
<b>McPherson County</b>		
Other	N/A	N/A
<b>Meade County</b>		
5999 Misc. Retail Stores, NEC	8,618.87	129.29
7011 Hotels & Motels	261,963.26	3,929.45
7033 Trailer Parks & Campsites	1,952,793.55	29,291.90
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Mellette County</b>		
Other	N/A	N/A
<b>Miner County</b>		
7011 Hotels & Motels	13,173.29	197.59
Other	N/A	N/A
<b>Minnehaha County</b>		
5812 Eating Places	278,308.31	4,174.62
5813 Drinking Places	11,651.72	174.78
5941 Sporting Goods & Bicycle Shops	42,428.85	636.45
5999 Misc. Retail Stores, NEC	58,526.61	877.92
7011 Hotels & Motels	7,419,158.72	111,287.38
7922 Theatrical Producers & Services	91,340.75	1,370.13
7941 Sports Clubs, Managers, & Promoters	533,896.87	8,008.46
7991 Physical Fitness Facilities	82,544.58	1,238.18
7992 Public Golf Courses	47,860.61	717.91
7999 Amusement & Recreation, NEC	1,417,537.17	21,263.07
8422 Botanical and Zoological Gardens	149,105.06	2,236.57
Other	N/A	N/A
<b>Moody County</b>		
Other	N/A	N/A
<b>Oglala Lakota County</b>		
Other	N/A	N/A
<b>Pennington County</b>		
5812 Eating Places	19,405.18	291.07
5941 Sporting Goods & Bicycle Shops	17,814.15	267.22
5947 Gift, Novelty, & Souvenir Shops	955,226.46	14,328.39
5963 Direct Selling Establishments	24,424.36	366.38
5999 Misc. Retail Stores, NEC	31,344.61	470.23
6531 Real Estate Agents & Managers	52,830.00	792.45
7011 Hotels & Motels	6,904,129.73	103,561.98
7033 Trailer Parks & Campsites	287,422.22	4,311.34
7514 Passenger Car Rental	333,479.59	5,002.19
7997 Membership Sports & Recreation Clubs	16,485.04	247.28
7999 Amusement & Recreation, NEC	1,244,998.39	18,674.98
Other	N/A	N/A
<b>Perkins County</b>		
Other	N/A	N/A
<b>Potter County</b>		
7011 Hotels & Motels	26,295.95	394.45
Other	N/A	N/A
<b>Roberts County</b>		
7011 Hotels & Motels	101,694.79	1,525.43
Other	N/A	N/A
<b>Sanborn County</b>		
Other	N/A	N/A
<b>Spink County</b>		
7011 Hotels & Motels	36,426.39	546.40
Other	N/A	N/A

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<b>Stanley County</b>		
7011 Hotels & Motels	293,983.79	4,409.76
Other	N/A	N/A
<b>Sully County</b>		
Other	N/A	N/A
<b>Todd County</b>		
Other	N/A	N/A
<b>Tripp County</b>		
7011 Hotels & Motels	137,058.50	2,055.88
Other	N/A	N/A
<b>Turner County</b>		
Other	N/A	N/A
<b>Union County</b>		
7011 Hotels & Motels	418,441.87	6,276.63
Other	N/A	N/A
<b>Walworth County</b>		
7011 Hotels & Motels	124,930.19	1,873.97
Other	N/A	N/A
<b>Yankton County</b>		
5999 Misc. Retail Stores, NEC	2,811.07	42.17
7011 Hotels & Motels	488,070.05	7,321.06
Other	N/A	N/A
<b>Out of State County</b>		
5961 Catalog & Mail-Order Houses	636,589.80	9,548.85
5999 Misc. Retail Stores, NEC	46,735.45	701.12
7011 Hotels & Motels	3,973,654.97	59,604.83
7514 Passenger Car Rental	2,306,736.18	34,601.05
Other	N/A	N/A
<b>Total for State</b>	<b>51,251,045.67</b>	<b>768,766.60</b>

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