

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: JUNE 2026

STATE Statistics
by Standard Industrial Classification (SIC), Major Group, and Division

ITEMS OF NOTE:

- 1. Report is NOT based on City tax collections or remittances. Report shows state 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 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

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: June 2026

	Gross Sales	Use Taxable	Taxable Sales
DIVISION: A Agriculture, Forestry, & Fishing			
MAJOR GROUP: 1 Agricultural Production - Crops			
115 Corn	5,256,535.47	0.00	87,682.79
119 Cash Grains, NEC	257,439.36	12,496.08	15,611.08
139 Field Crops, Except Cash Grains, NEC	12,935,911.75	0.00	131,168.60
161 Vegetables & Melons	14,174.22	355.20	12,041.92
181 Ornamental Nursery Products	1,480,601.91	0.00	756,754.60
182 Food Crops Grown Under Cover	431,968.90	595.00	60,964.23
Other	N/A	N/A	N/A
Total for MAJOR GROUP 1	20,376,635.11	13,446.28	1,064,226.72
MAJOR GROUP: 2 Agricultural Production - Livestock			
211 Beef Cattle Feedlots	163,405.00	47,383.69	55,158.00
212 Beef Cattle, Except Feedlots	7,099,045.97	0.00	28,255.99
213 Hogs	2,235,502.49	156,444.55	377,218.43
219 General Livestock, NEC	1,631,784.11	9,460.00	14,934.63
241 Dairy Farms	8,829,213.78	3,242,058.20	3,290,374.05
259 Poultry & Eggs, NEC	237,634.85	1,456.00	88,523.07
272 Horses & Other Equines	112,214.67	0.00	93,030.63
279 Animal Specialties, NEC	784,937.79	3,872.64	450,194.22
291 General Farms, Primarily Animal	212,592.54	5,590.46	145,338.72
Other	2,325,224.44	571,267.24	621,215.67
Total for MAJOR GROUP 2	23,631,555.64	4,037,532.78	5,164,243.41
MAJOR GROUP: 7 Agricultural Services			
711 Soil Preparation Services	73,211,804.50	13,424.15	452,312.96
721 Crop Planting & Protecting	856,714.04	149.99	131,571.48
723 Crop Preparation Services for Market	5,412,771.71	77,174.77	130,221.51
741 Veterinary Services for Livestock	16,761,810.07	65,150.01	15,658,946.18
742 Veterinary Services, Specialties	12,265,925.06	27,825.72	11,919,946.95
751 Livestock Services, Except Veterinary	3,327,389.52	47,201.88	743,935.17
752 Animal Specialty Services	3,884,820.82	56,024.31	3,337,302.16
762 Farm Management Services	1,081,123.74	0.00	699,172.38
781 Landscape Counseling & Planning	1,513,236.27	39,505.38	1,079,793.77
782 Lawn & Garden Services	19,418,998.65	241,539.93	16,097,705.84
783 Ornamental Shrub & Tree Services	4,115,186.43	16,339.52	3,208,720.08
Total for MAJOR GROUP 7	141,849,780.81	584,335.66	53,459,628.48
MAJOR GROUP: 8 Forestry			
811 Timber tracts	63,881.28	0.00	54,546.28
851 Forestry Services	44,984.99	0.00	43,941.49
Other	N/A	N/A	N/A
Total for MAJOR GROUP 8	147,959.36	0.00	137,496.86
MAJOR GROUP: 9 Fishing, Hunting, & Trapping			
919 Misc. Marine Products	127,188.04	0.00	17,952.98
971 Hunting, Trapping, Game Propagation	564,975.12	-19,832.75	429,898.72
Other	10,528.05	0.00	10,528.05
Total for MAJOR GROUP 9	702,691.21	-19,832.75	458,379.75
Total for DIVISION A	186,708,622.13	4,615,481.97	60,283,975.22
DIVISION: B Mining			
MAJOR GROUP: 10 Metal Mining			
1041 Gold Ores	364,135.90	0.00	364,135.90
1081 Metal Mining Services	1,688,412.25	131,734.78	1,820,147.03
Other	N/A	N/A	N/A
Total for MAJOR GROUP 10	2,052,548.15	131,734.78	2,184,282.93
MAJOR GROUP: 12 Coal Mining			
Other	N/A	N/A	N/A

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	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 12	N/A	N/A	N/A
MAJOR GROUP: 13 Oil & Gas Extraction			
1321 Natural Gas Liquids	20,101,659.11	2,198,899.20	2,198,899.20
1381 Drilling Oil & Gas Wells	4,131.00	0.00	4,131.00
1382 Oil & Gas Exploration Services	1,510,187.25	0.00	1,510,035.78
1389 Oil & Gas Field Services, NEC	760,145.70	105,155.09	750,955.54
Other	N/A	N/A	N/A
Total for MAJOR GROUP 13	22,386,332.17	2,323,705.08	4,493,881.42
MAJOR GROUP: 14 Nonmetallic Minerals, Except Fuels			
1442 Construction Sand & Gravel	5,661,880.93	227,731.51	5,037,314.41
Other	2,805,219.60	347,758.24	1,111,397.53
Total for MAJOR GROUP 14	8,467,100.53	575,489.75	6,148,711.94
Total for DIVISION B	32,905,980.85	3,030,929.61	12,826,876.29
DIVISION: C Construction			
MAJOR GROUP: 17 Special Trade Contractors			
1752 Floor Laying & Floor Work, NEC	3,938,364.72	26,458.87	3,118,852.74
Total for MAJOR GROUP 17	3,938,364.72	26,458.87	3,118,852.74
Total for DIVISION C	3,938,364.72	26,458.87	3,118,852.74
DIVISION: D Manufacturing			
MAJOR GROUP: 20 Food & Kindred Products			
2011 Meat Packing Plants	96,623,387.11	1,048,740.23	1,335,883.39
2013 Sausages & Other Prepared Meats	551,367.44	472,199.20	881,095.74
2015 Poultry Slaughtering & Processing	21,155,915.21	1,220,720.00	1,220,800.98
2022 Cheese, Natural & Processed	117,498,781.76	623,743.41	657,841.65
2023 Dry, Condensed, Evaporated Products	61,308.42	0.00	61,308.42
2024 Ice Cream & Frozen Desserts	80,956.45	0.00	77,334.67
2043 Cereal Breakfast Foods	21,689.06	0.00	20,236.59
2047 Dog & Cat Food	4,238,196.06	335,565.61	466,492.39
2048 Prepared Feeds, NEC	21,729,024.99	217,772.17	2,424,445.00
2051 Bread, Cake, & Related Products	856,729.58	471.50	847,451.61
2052 Cookies & Crackers	15,085.04	4,816.67	7,652.36
2064 Candy & Other Confectionery Products	20,912.73	0.00	4,332.30
2066 Chocolate & Cocoa Products	13,162.99	0.00	11,195.58
2075 Soybean Oil Mills	114,824,470.39	723,248.98	723,248.98
2082 Malt Beverages	1,161,280.50	5,676.51	920,802.84
2084 Wines, Brandy, & Brandy Spirits	85,629.33	0.00	52,151.03
2085 Distilled & Blended Liquors	261,519.19	144.00	246,733.29
2086 Bottled & Canned Soft Drinks	27,702,082.71	431,599.25	1,699,522.19
2095 Roasted Coffee	97,941.03	0.00	89,149.48
2099 Food Preparations, NEC	369,803.86	0.00	91,767.02
Other	5,162,903.62	133,015.27	237,035.50
Total for MAJOR GROUP 20	412,532,147.47	5,217,712.80	12,076,481.01
MAJOR GROUP: 21 Tobacco Products			
2131 Chewing & Smoking Tobacco	468,433.86	1,083.37	469,066.89
Other	N/A	N/A	N/A
Total for MAJOR GROUP 21	468,650.29	1,083.37	469,283.32
MAJOR GROUP: 22 Textile Mill Products			
2273 Carpets & Rugs	167,972.97	0.00	38,399.14
2298 Cordage & Twine	153,683.49	0.00	10,942.50
2299 Textile Goods, NEC	108,175.00	0.00	36,563.33
Other	128,094.89	58.55	101,738.40
Total for MAJOR GROUP 22	557,926.35	58.55	187,643.37
MAJOR GROUP: 23 Apparel & Other Textile Products			

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	Gross Sales	Use Taxable	Taxable Sales
2311 Men's & Boys' Suits & Coats	183,004.31	0.00	70,139.92
2326 Men's & Boys' Work Clothing	11,639.12	0.00	11,639.12
2329 Men's & Boys' Clothing, NEC	70,183.00	0.00	41,537.58
2389 Apparel & Accessories, NEC	638,817.33	576.89	522,375.65
2392 Housefurnishings, NEC	401.64	0.00	203.00
2394 Canvas & Related Products	2,073,492.28	380,910.00	827,962.15
2396 Automotive & Apparel Trimmings	136,540.01	0.00	96,117.74
2399 Fabricated Textile Products, NEC	8,214.51	0.00	2,512.51
Other	242,574.17	0.00	74,605.14
Total for MAJOR GROUP 23	3,364,866.37	381,486.89	1,647,092.81
MAJOR GROUP: 24 Lumber & Wood Products			
2421 Sawmills & Planing Mills, General	4,908,085.55	47,893.53	294,916.75
2426 Hardwood Dimension & Flooring Mills	362,719.07	0.00	26,421.94
2431 Millwork	1,969,046.41	0.00	177,774.53
2434 Wood Kitchen Cabinets	18,408,996.60	123,697.58	1,637,374.31
2439 Structural Wood Members, NEC	5,649,866.42	22,494.18	4,624,979.66
2448 Wood Pallets & Skids	295,960.27	0.00	0.00
2452 Prefabricated Wood Buildings	17,534,332.07	547,909.40	3,208,221.96
2499 Wood Products, NEC	1,509,876.37	127,148.16	346,224.28
Other	1,032,162.66	1,887.40	45,664.62
Total for MAJOR GROUP 24	51,671,045.42	871,030.25	10,361,578.05
MAJOR GROUP: 25 Furniture & Fixtures			
2511 Wood Household Furniture	732,077.34	225.00	160,803.22
2515 Mattresses & Bedsprings	2,174,916.56	0.00	82,869.34
2519 Household Furniture, NEC	0.00	0.00	0.00
2521 Wood Office Furniture	205,833.89	0.00	11,313.75
2522 Office Furniture, Except Wood	98,899.06	0.00	77,345.47
2531 Public Building & Related Furniture	63,622.11	0.00	24,131.49
2541 Wood Partitions & Fixtures	3,420,165.66	24,458.36	140,930.81
2542 Partitions & Fixtures, Except Wood	186,405.83	0.00	3,036.08
2599 Furniture & Fixtures, NEC	15,056.99	0.00	0.00
Other	705,557.20	4,068.03	18,811.08
Total for MAJOR GROUP 25	7,602,534.64	28,751.39	519,241.24
MAJOR GROUP: 26 Paper & Allied Products			
2653 Corrugated & Solid Fiber Boxes	1,068,737.05	19,512.35	51,007.28
2671 Paper Coated & Laminated, Packaging	61,118,218.53	387,689.76	846,150.70
2672 Paper Coated & Laminated, NEC	26,513.63	0.00	4,608.40
2675 Die-Cut Paper & Board	99,468.64	0.00	5,177.77
2678 Stationary Products	57,460.52	0.00	4,592.99
2679 Converted Paper Products, NEC	2,418,470.09	18,099.62	48,370.19
Other	3,955,488.73	369,888.82	431,594.04
Total for MAJOR GROUP 26	68,744,357.19	795,190.55	1,391,501.37
MAJOR GROUP: 27 Printing & Publishing			
2711 Newspapers	4,115,159.85	33,563.19	1,098,300.09
2721 Periodicals	873,791.88	8,382.36	447,775.62
2731 Book Publishing	779,794.36	5,629.63	287,637.79
2732 Book Printing	59,096.69	0.00	41,222.55
2741 Misc. Publishing	7,401,442.23	54,250.25	410,153.19
2752 Commercial Printing, Lithographic	1,731,296.84	8,697.77	785,734.01
2754 Commercial Printing, Gravure	13,756,992.96	0.00	828,530.08
2759 Commercial Printing, NEC	21,398,870.49	687,677.28	2,551,966.14
2771 Greeting Cards	85,792.72	0.00	73,611.29
Other	N/A	N/A	N/A
Total for MAJOR GROUP 27	50,335,281.31	798,200.48	6,657,974.05
MAJOR GROUP: 28 Chemicals & Allied Products			

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	Gross Sales	Use Taxable	Taxable Sales
2813 Industrial Gases	4,564,400.06	1,625.95	3,160,380.16
2819 Industrial Inorganic Chemicals, NEC	1,823,426.61	3,501.67	466,617.25
2821 Plastics Materials & Resins	490,994.92	0.00	7,556.85
2833 Medicinals & Botanicals	140,692.47	0.00	85,490.96
2834 Pharmaceutical Preparations	14,528,425.61	148,363.87	1,026,266.60
2835 Diagnostic Substances	671,125.88	0.00	10,519.40
2836 Biological Products, Except Diagnostic	177,206.79	0.00	5,845.79
2841 Soap & Other Detergents	363,298.40	2,747.00	157,026.94
2842 Polishes & Sanitation Goods	4,781.49	0.00	2,176.89
2844 Toilet Preparations	145,404.72	0.00	129,006.84
2851 Paints & Allied Products	675,069.49	5,122.15	70,461.54
2869 Industrial Organic Chemicals, NEC	161,590,933.00	4,578,195.90	4,754,618.21
2879 Agricultural Chemicals, NEC	11,752,104.64	0.00	13,567.47
2891 Adhesives & Sealants	613,247.18	1,424.29	407,236.01
2892 Explosives	88,530.03	0.00	88,530.03
2899 Chemical Preparations, NEC	1,078,700.03	0.00	404,446.52
Other	2,850,696.83	60,851.37	1,756,294.68
Total for MAJOR GROUP 28	201,559,038.15	4,801,832.20	12,546,042.14
MAJOR GROUP: 29 Petroleum & Coal Products			
2911 Petroleum Refining	753,947.15	443,074.96	774,058.99
2951 Asphalt Paving Mixtures & Blocks	2,836,173.78	49,015.25	1,940,712.25
2992 Lubricating Oils & Greases	289,942.36	0.00	17,907.14
Other	N/A	N/A	N/A
Total for MAJOR GROUP 29	3,949,291.24	492,090.21	2,743,429.33
MAJOR GROUP: 30 Rubber & Misc. Plastics Products			
3052 Rubber & Plastics Hose & Belting	36,511.29	0.00	17,888.88
3069 Fabricated Rubber Products, NEC	838,792.19	628.76	126,224.06
3084 Plastics Pipe	3,169,966.30	25,619.16	1,381,990.43
3085 Plastics Bottles	3,937,752.65	788,340.16	792,406.97
3086 Plastics Foam Products	747,473.39	25,408.88	219,243.00
3088 Plastics Plumbing Fixtures	718,978.47	0.00	180,854.07
3089 Plastics Products, NEC	7,542,426.85	2,150,290.46	2,952,843.55
Other	6,432,836.12	58,650.18	407,717.96
Total for MAJOR GROUP 30	23,424,737.26	3,048,937.60	6,079,168.92
MAJOR GROUP: 31 Leather & Leather Products			
3131 Footwear Cut Stock	57,474.77	0.00	8,270.06
3199 Leather Goods, NEC	125,392.65	0.00	46,726.14
Other	29,120.77	0.00	28,703.21
Total for MAJOR GROUP 31	211,988.19	0.00	83,699.41
MAJOR GROUP: 32 Stone, Clay, & Glass Products			
3231 Products of Purchased Glass	17,772.39	0.00	15,290.09
3241 Cement, Hydraulic	10,367,918.28	143.49	1,037,659.91
3271 Concrete Block & Brick	315,080.25	0.00	79,740.27
3272 Concrete Products, NEC	3,993,162.06	286,562.05	2,710,606.24
3273 Ready-Mixed Concrete	39,416,960.72	1,017,595.72	33,962,837.77
3281 Cut Stone & Stone Products	2,255,029.10	1,124.69	1,160,975.94
3291 Abrasive Products	2,360,486.34	105.01	123,839.05
3295 Minerals, Ground or Treated	450.00	9.80	9.80
Other	8,165,610.52	2,556.29	1,039,313.95
Total for MAJOR GROUP 32	66,892,469.66	1,308,097.05	40,130,273.02
MAJOR GROUP: 33 Primary Metal Industries			
3312 Blast Furnaces & Steel Mills	2,398,545.97	186,729.60	243,969.76
3315 Steel Wire & Related Products	13,660.60	0.00	8,234.47
3317 Steel Pipe & Tubes	2,573,518.66	5,720.25	651,000.56
3357 Nonferrous Wiredrawing & Insulating	1,639.44	0.00	1,201.47

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3363 Aluminum Die-Castings	743,506.04	19,364.35	125,773.16
3399 Primary Metal Products, NEC	24,077.41	0.00	5,088.77
Other	9,387,144.64	817,562.10	861,032.74
Total for MAJOR GROUP 33	15,142,092.76	1,029,376.30	1,896,300.93
MAJOR GROUP: 34 Fabricated Metal Products			
3412 Metal Barrels, Drums, & Pails	28,376.61	0.00	8,721.31
3423 Hand & Edge Tools, NEC	4,188,034.33	22,514.58	102,033.08
3429 Hardware, NEC	3,910,536.20	766.00	347,093.40
3432 Plumbing Fixture Fittings & Trim	651,055.56	0.00	138,296.42
3433 Heating Equipment, Except Electric	282,220.61	142.96	61,933.08
3441 Fabricated Structural Metal	4,589,526.25	31,067.12	1,775,689.53
3442 Metal Doors, Sash, & Trim	8,285,667.51	91,327.53	339,472.60
3443 Fabricated Plate Work (Boiler Shops)	22,146,901.56	73,714.90	1,553,522.77
3444 Sheet Metal Work	6,628,466.32	56,696.72	894,174.14
3446 Architectural Metal Work	870,983.39	1,221.52	485,091.70
3448 Prefabricated Metal Buildings	1,334,542.26	0.00	1,005,384.03
3449 Misc. Metal Work	4,100,575.47	84,881.25	954,847.90
3451 Screw Machine Products	6,568.88	0.00	4,917.70
3479 Metal Coating & Allied Services	499,557.73	8,159.35	91,560.54
3482 Small Arms Ammunition	1,642,427.02	19,232.39	23,483.11
3484 Small Arms	805,738.54	1,988.07	111,751.88
3491 Industrial Valves	80,419.52	0.00	8,170.16
3492 Fluid Power Valves & Hose Fittings	334,185.81	0.00	9,764.52
3494 Valves & Pipe Fittings, NEC	6,798,690.35	7,240.58	39,328.01
3496 Misc. Fabricated Wire Products	6,103,878.20	112,862.42	156,526.37
3498 Fabricated Pipe & Pipe Fittings	420,397.96	0.00	420,297.96
3499 Fabricated Metal Products, NEC	4,304,097.49	118,293.60	737,735.58
Other	1,218,088.51	72,601.91	209,480.16
Total for MAJOR GROUP 34	79,230,936.08	702,710.90	9,479,275.95
MAJOR GROUP: 35 Industrial Machinery & Equipment			
3511 Turbines, & Turbine Generator Sets	17,304,971.65	598,430.73	672,569.48
3519 Internal Combustion Engines, NEC	37,412,454.73	44,850.00	15,076,316.18
3523 Farm Machinery & Equipment	31,769,333.25	401,529.08	3,510,129.96
3524 Lawn & Garden Equipment	264,670.87	272,569.16	368,522.78
3531 Construction Machinery	10,520,185.89	462,522.23	3,030,966.08
3532 Mining Machinery	6,625,048.80	142,415.88	201,029.56
3533 Oil & Gas Field Machinery	0.00	0.00	0.00
3534 Elevators & Moving Stairways	0.00	0.00	0.00
3535 Conveyors & Conveying Equipment	4,285,842.76	33.00	779,016.15
3536 Hoists, Cranes, & Monorails	672,488.69	1,092,715.65	1,127,160.43
3537 Industrial Trucks & Tractors	185,494.61	0.00	16,414.75
3541 Machine Tools, Metal Cutting Types	259,687.70	0.00	8,191.48
3544 Special Dies, Tools, Jigs & Fixtures	7,530.05	0.00	5,591.07
3545 Machine Tool Accessories	1,008,787.08	22,760.07	106,463.98
3548 Welding Apparatus	609,913.96	0.00	282,622.00
3549 Metalworking Machinery, NEC	2,857,851.65	107,668.87	296,215.00
3553 Woodworking Machinery	533,943.83	0.00	7,734.86
3555 Printing Trades Machinery	363,307.43	0.00	203,383.76
3556 Food Products Machinery	402,806.54	306.18	224,358.04
3559 Special Industry Machinery, NEC	2,808,636.65	41,476.50	671,026.69
3561 Pumps & Pumping Equipment	1,690,004.01	0.00	945,954.51
3563 Air & Gas Compressors	23,681,326.62	0.00	23,527,510.42
3564 Blowers & Fans	16,508,699.81	141,137.88	145,495.77
3565 Packaging Machinery	193,626.29	0.00	166,565.11
3569 General Industrial Machinery, NEC	2,798,452.28	12,171.00	490,872.46
3571 Electronic Computers	222.41	0.00	222.41

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3572 Computer Storage Devices	49,456.64	11,701.31	31,676.28
3577 Computer Peripheral Equipment, NEC	147,903.12	0.00	78,512.64
3578 Calculating & Accounting Equipment	642,821.07	4,605.25	550,980.25
3579 Office Machines, NEC	11,965.50	0.00	7,239.53
3581 Automatic Vending Machines	63,139.39	100.00	63,239.39
3585 Refrigeration & Heating Equipment	717,961.59	0.00	106,464.36
3589 Service Industry Machinery, NEC	4,337,406.96	20,887.82	468,566.56
3593 Fluid Power Cylinders & Actuators	11,472.18	39,416.27	39,416.27
3599 Industrial Machinery, NEC	13,894,265.52	299,051.27	2,930,383.69
Other	435,692.23	2,489.71	165,883.44
Total for MAJOR GROUP 35	183,077,371.76	3,718,837.86	56,306,695.34
MAJOR GROUP: 36 Electronic & Other Electrical Equipment			
3612 Transformers, Except Electronic	3,251,360.13	1,707.62	951,522.94
3613 Switchgear & Switchboard Apparatus	165,694.46	0.00	20,564.51
3621 Motors & Generators	1,320,180.35	0.00	133,327.22
3625 Relays & Industrial Controls	9,558.28	0.00	549.86
3629 Electrical Industrial Apparatus, NEC	583,858.51	341,420.48	415,437.50
3631 Household Cooking Equipment	87,332.52	0.00	85,828.97
3634 Electric Housewares & Fans	721,369.68	22,890.82	37,862.92
3639 Household Appliances, NEC	651,798.70	0.00	12,654.22
3641 Electric Lamps	140,099.24	0.00	14,772.61
3643 Current-Carrying Wiring Devices	208,751.56	0.00	2,117.97
3645 Residential Lighting Fixtures	674,789.49	1,266.70	27,605.96
3646 Commercial Lighting Fixtures	298,275.46	0.00	30,609.59
3648 Lighting Equipment, NEC	418,253.71	0.00	10,326.95
3651 Household Audio & Video Equipment	1,147,525.34	0.00	854,040.93
3661 Telephone & Telegraph Apparatus	4,814,253.15	0.00	4,759,840.44
3663 Radio & TV Communications Equipment	588,414.44	0.00	123,495.19
3669 Communications Equipment, NEC	228,156.54	0.00	21,589.79
3674 Semiconductors & Related Devices	8,229,515.80	189,994.66	383,728.58
3677 Electronic Coils & Transformers	1,574,815.81	28,573.13	143,180.62
3679 Electronic Components, NEC	22,505,151.92	299,848.36	557,463.83
3691 Storage Batteries	6,111,854.84	350,000.00	6,412,654.94
3699 Electrical Equipment & Supplies, NEC	192,183.94	1,363.17	46,466.82
Other	5,524,569.47	77,869.03	92,558.27
Total for MAJOR GROUP 36	59,447,763.34	1,314,933.97	15,138,200.63
MAJOR GROUP: 37 Transportation Equipment			
3711 Motor Vehicles & Car Bodies	52,072,352.24	0.00	512,396.74
3713 Truck & Bus Bodies	155,096.42	63.00	20,879.89
3714 Motor Vehicle Parts & Accessories	10,472,835.40	495,506.68	1,185,505.57
3715 Truck Trailers	4,672,340.08	142,678.75	501,069.19
3721 Aircraft	59,739,473.41	316,701.13	322,205.19
3728 Aircraft Parts & Equipment, NEC	2,718,495.70	284,925.84	347,806.30
3732 Boat Building & Repairing	53,063.60	5.34	53,068.94
3751 Motorcycles, Bicycles, & Parts	1,686,370.68	4,718.45	198,048.62
3792 Travel Trailers & Campers	220,773.60	0.00	3,621.44
3795 Tanks & Tank Components	36,845.97	0.00	30,290.93
3799 Transportation Equipment, NEC	730,119.30	1,272.78	283,751.30
Other	4,269,247.38	1,028,972.77	1,032,618.74
Total for MAJOR GROUP 37	136,827,013.78	2,274,844.74	4,491,262.85
MAJOR GROUP: 38 Instruments & Related Products			
3812 Search & Navigation Equipment	2,574,963.26	34,687.51	220,607.65
3821 Laboratory Apparatus & Furniture	1,444,012.73	0.00	4,348.77
3822 Environmental Controls	672,091.24	107,771.17	223,587.55
3823 Process Control Instruments	1,883,533.49	3,481.54	644,334.49
3824 Fluid Meters & Counting Devices	276,504.27	0.00	23,566.16

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	Gross Sales	Use Taxable	Taxable Sales
3825 Instruments to Measure Electricity	3,479,928.16	40,510.91	1,242,168.47
3826 Analytical Instruments	22,148.77	0.00	6,525.20
3827 Optical Instruments & Lenses	55,932.93	0.00	11,842.66
3829 Measuring & Controlling Devices, NEC	1,983,707.51	0.00	318,513.15
3841 Surgical & Medical Instruments	4,401,842.24	3,354.52	90,931.82
3842 Surgical Appliances & Supplies	3,656,899.63	558,860.98	582,731.33
3843 Dental Equipment & Supplies	673,747.77	458.34	170,498.16
3845 Electromedical Equipment	376,912.47	19,581.13	66,685.95
3851 Ophthalmic Goods	16,475.15	0.00	2,246.19
3861 Photographic Equipment & Supplies	104,767.25	0.00	19,282.74
Other	N/A	N/A	N/A
Total for MAJOR GROUP 38	21,623,466.87	768,706.10	3,627,870.29
MAJOR GROUP: 39 Misc. Manufacturing Industries			
3911 Jewelry, Precious Metal	218,361.44	599.18	15,973.17
3914 Silverware & Plated Ware	8,763,738.02	0.00	207,220.83
3931 Musical Instruments	21,263.26	0.00	2,951.82
3942 Dolls & Stuffed Toys	26,018.84	0.00	23,711.06
3944 Games, Toys, & Children's Vehicles	30,049.44	0.00	10,430.44
3949 Sporting & Athletic Goods, NEC	1,668,856.74	38,290.88	418,300.15
3952 Lead Pencils & Art Goods	92,835.21	0.00	89,429.82
3961 Costume Jewelry	3,789.24	0.00	3,567.24
3993 Signs & Advertising Specialties	2,466,605.02	1,962,907.16	3,259,305.86
3999 Manufacturing Industries, NEC	13,959,805.41	579,905.89	4,278,200.60
Other	N/A	N/A	N/A
Total for MAJOR GROUP 39	27,391,596.40	2,581,703.11	8,314,250.75
Total for DIVISION D	1,414,054,574.53	30,135,584.32	194,147,264.78
DIVISION: E Transportation & Public Utilities			
MAJOR GROUP: 40 Railroad Transportation			
4011 Railroads, Line-Haul Operating	995,405.58	1,265,691.35	1,265,691.35
4013 Switching & Terminal Services	115,530.49	19,045.95	116,849.94
Total for MAJOR GROUP 40	1,110,936.07	1,284,737.30	1,382,541.29
MAJOR GROUP: 41 Local & Interurban Passenger Transportation			
4111 Local & Suburban Transit	377,998.91	0.00	149,958.21
4119 Local Passenger Transportation, NEC	971,261.62	1,108.41	718,519.84
4121 Taxicabs	478,112.20	0.00	383,771.28
4142 Bus Charter Service, Except Local	1,387,968.68	6,747.64	58,941.61
Other	20,154.17	0.00	5,073.44
Total for MAJOR GROUP 41	3,235,495.58	7,856.05	1,316,264.38
MAJOR GROUP: 42 Trucking & Warehousing			
4212 Local Trucking Without Storage	23,285,113.41	69,858.48	13,047,370.22
4213 Trucking, Except Local	1,686,076.81	196,130.39	314,043.56
4214 Local Trucking With Storage	437,195.74	0.00	110,771.37
4215 Courier Services, Except by Air	430,506.30	294,275.24	700,373.08
4221 Farm Product Warehousing & Storage	6,319,292.29	0.00	14,040.08
4222 Refrigerated Warehousing & Storage	3,031,616.67	16,929.03	2,021,666.45
4225 General Warehousing & Storage	1,867,223.01	237,911.36	1,094,589.61
4226 Special Warehousing & Storage, NEC	1,392,901.70	15,242.38	883,852.86
Total for MAJOR GROUP 42	38,449,925.93	830,346.88	18,186,707.23
MAJOR GROUP: 44 Water Transportation			
4493 Marinas	149,248.29	0.00	137,895.90
4499 Water Transportation Services, NEC	887,246.01	0.00	669,423.18
Other	N/A	N/A	N/A
Total for MAJOR GROUP 44	1,111,716.41	0.00	877,267.09
MAJOR GROUP: 45 Transportation by Air			

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	Gross Sales	Use Taxable	Taxable Sales
4512 Air Transportation, Scheduled	0.00	216,855.65	216,855.65
4522 Air Transportation, Nonscheduled	20,524,802.91	731,446.54	1,041,409.29
4581 Airports, Flying Fields, & Services	2,153,501.48	665,558.59	1,849,340.75
Other	N/A	N/A	N/A
Total for MAJOR GROUP 45	22,720,391.01	1,632,030.43	3,157,737.76
MAJOR GROUP: 46 Pipelines, Except Natural Gas			
4613 Refined Petroleum Pipelines	0.00	39,055.91	39,055.91
4619 Pipelines, NEC	0.00	104,566.67	104,566.67
Other	N/A	N/A	N/A
Total for MAJOR GROUP 46	0.00	193,355.67	193,355.67
MAJOR GROUP: 47 Transportation Services			
4724 Travel Agencies	3,082.83	29,191.91	32,274.74
4725 Tour Operators	323,024.90	109.00	102,132.68
4729 Passenger Transportation Arrangement, NEC	34,381.25	0.00	216.61
4731 Freight Transportation Arrangement	1,359,372.00	0.00	1,030,360.05
4785 Inspection & Fixed Facilities	368,057.69	0.00	152,027.37
4789 Transportation Services, NEC	5,596,131.74	26,687.10	838,261.19
Other	N/A	N/A	N/A
Total for MAJOR GROUP 47	7,748,131.65	55,988.01	2,158,257.57
MAJOR GROUP: 48 Communications			
4812 Radiotelephone Communications	20,402,721.65	569,774.92	19,958,984.90
4813 Telephone Communications, Except Radio	33,629,902.10	1,153,195.49	21,621,828.46
4832 Radio Broadcasting Stations	924,577.17	28,819.39	58,702.62
4833 Television Broadcasting Stations	1,155,162.22	197,155.11	216,901.85
4841 Cable & Other Pay TV Services	22,939,894.52	1,429,430.73	23,546,722.18
4899 Communications Services, NEC	10,429,627.36	4,859.54	9,297,568.68
Other	N/A	N/A	N/A
Total for MAJOR GROUP 48	89,483,753.12	3,383,235.18	74,702,576.79
MAJOR GROUP: 49 Electric, Gas, & Sanitary Services			
4911 Electric Services	105,263,220.16	3,676,041.59	68,940,957.58
4922 Natural Gas Transmission	1,180,264.43	126,592.25	126,592.25
4923 Gas Transmission & Distribution	832,872.43	310,330.55	648,235.78
4924 Natural Gas Distribution	4,136,248.27	120,023.81	1,659,926.33
4925 Gas Production &/or Distribution	1,900,684.27	471,904.91	1,356,280.11
4931 Electric & Other Services Combined	48,750,239.51	6,824,228.19	48,080,866.19
4932 Gas & Other Services Combined	12,067,902.79	1,979,402.17	12,412,295.57
4939 Combination Utilities, NEC	11,499,472.43	0.00	7,685,711.08
4941 Water Supply	804,321.55	11,197.96	456,907.43
4952 Sewerage Systems	196,131.83	0.00	82,068.21
4953 Refuse Systems	4,631,325.95	23,218.43	2,291,348.38
4959 Sanitary Services, NEC	1,741,542.52	51,404.92	1,052,170.50
4971 Irrigation Systems	877,463.63	0.00	696,456.02
Other	N/A	N/A	N/A
Total for MAJOR GROUP 49	193,881,689.77	13,994,045.15	145,889,515.80
Total for DIVISION E	357,742,039.54	21,381,594.67	247,864,223.58
DIVISION: F Wholesale Trade			
MAJOR GROUP: 50 Wholesale Trade - Durable Goods			
5012 Automobiles & Other Motor Vehicles	25,904,199.27	21,729.21	2,540,532.01
5013 Motor Vehicle Supplies & New Parts	52,170,314.64	51,935.79	2,229,898.00
5014 Tires & Tubes	8,517,846.96	22,364.81	1,747,471.87
5015 Motor Vehicle Parts, Used	2,979,731.08	24,854.47	567,469.35
5021 Furniture	1,929,674.31	76,054.18	844,761.07
5023 Homefurnishings	3,033,225.60	7,966.29	505,187.13
5031 Lumber, Plywood, & Millwork	22,499,838.84	186,307.91	5,313,617.22

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	Gross Sales	Use Taxable	Taxable Sales
5032 Brick, Stone, & Related Materials	15,825,961.23	835,219.03	12,026,174.54
5033 Roofing, Siding, & Insulation	8,897,331.43	10.00	4,359,134.19
5039 Construction Materials, NEC	10,616,849.30	48,908.92	6,624,379.65
5043 Photographic Equipment & Supplies	496,020.47	0.00	185,826.51
5044 Office Supplies	5,892,045.34	30,758.11	3,099,760.53
5045 Computers, Peripherals & Software	38,628,611.56	125,474.94	7,989,288.03
5046 Commercial Equipment, NEC	8,425,249.49	229,520.10	3,355,524.90
5047 Medical & Hospital Equipment	74,522,761.62	451,501.74	5,958,610.40
5048 Ophthalmic Goods	403,405.57	0.00	72,992.11
5049 Professional Equipment, NEC	4,410,841.84	124,507.99	1,081,972.25
5051 Metals Service Centers & Offices	36,574,338.77	49,219.16	2,922,285.62
5063 Electrical Apparatus & Equipment	78,539,272.85	137,088.36	27,253,337.07
5064 Electrical Appliances, TV & Radios	5,388,882.07	5,614.40	299,567.32
5065 Electronic Parts & Equipment, NEC	12,543,873.07	30.00	6,819,634.86
5072 Hardware	14,431,988.41	1,921.38	1,365,386.01
5074 Plumbing & Hydronic Heating Supplies	41,909,561.37	246,000.22	28,757,090.12
5075 Warm Air Heating & Air-Conditioning	22,187,783.81	526,414.71	11,978,304.26
5078 Refrigeration Equipment & Supplies	11,554,212.39	24,165.35	757,684.40
5082 Construction & Mining Machinery	19,053,838.75	62,740.77	9,611,019.62
5083 Farm & Garden Machinery	29,465,767.91	22,623.72	7,527,417.11
5084 Industrial Machinery & Equipment	66,706,476.16	498,381.00	26,485,174.69
5085 Industrial Supplies	13,775,981.95	169,543.33	4,936,418.66
5087 Service Establishment Equipment	23,128,323.07	0.00	1,682,808.86
5088 Transportation Equipment & Supplies	138,932.52	0.00	138,615.10
5091 Sporting & Recreational Goods	6,019,882.00	109,633.45	2,434,243.36
5092 Toys & Hobby Goods & Supplies	3,939,787.19	0.00	3,281,379.36
5093 Scrap & Waste Materials	10,229,734.62	191,635.66	1,242,527.94
5094 Jewelry & Precious Stones	1,347,264.16	0.00	520,033.40
5099 Durable Goods, NEC	8,574,725.81	123,217.26	4,421,655.98
Other	N/A	N/A	N/A
Total for MAJOR GROUP 50	690,670,207.59	4,405,342.26	200,942,855.66
MAJOR GROUP: 51 Wholesale Trade - Nondurable Goods			
5111 Printing & Writing Paper	324,278.24	3,334.90	114,215.24
5112 Stationery & Office Supplies	1,062,810.72	1,566.91	252,071.89
5113 Industrial & Personal Service Paper	3,542,582.82	6,721.71	942,120.42
5122 Drugs, Proprietarys, & Sundries	152,001,641.92	27,399.71	3,109,795.54
5131 Piece Goods & Notions	601,270.53	0.00	146,111.44
5136 Men's & Boys' Clothing	1,361,780.29	12,188.10	653,848.83
5137 Women's & Children's Clothing	1,581,246.68	1,254.77	1,254,566.78
5139 Footwear	879,688.11	0.00	558,031.67
5141 Groceries, General Line	92,351,892.13	281,582.05	6,920,223.24
5142 Packaged Frozen Foods	1,839,845.53	0.00	1,137,004.27
5143 Dairy Products, Except Dried or Canned	911,489.54	2,708.75	8,151.40
5144 Poultry & Poultry Products	22,738,507.27	24,300.00	1,066,972.51
5145 Confectionery	10,245,481.33	12,242.75	409,653.56
5147 Meats & Meat Products	13,290,767.21	502,683.60	1,193,150.11
5148 Fresh Fruits & Vegetables	101,573.21	0.00	101,573.21
5149 Groceries & Related Products, NEC	9,294,335.73	2,280.25	1,088,546.56
5153 Grain & Field Beans	112,199,200.90	201,350.59	1,581,039.48
5154 Livestock	103,871.36	0.00	103,871.36
5159 Farm-Product Raw Materials, NEC	4,421,610.80	45,422.64	67,210.11
5162 Plastics Materials & Basic Shapes	2,585,334.36	21,088.76	350,432.67
5169 Chemicals & Allied Products, NEC	33,808,592.07	287,111.97	7,109,788.05
5171 Petroleum Bulk Stations & Terminals	15,565,893.13	13,276.72	1,228,972.29
5172 Petroleum Products, NEC	37,178,137.41	38,389.73	6,227,230.11
5181 Beer & Ale	16,652,645.07	9,226.82	119,051.94
5182 Wine & Distilled Beverages	14,742,151.47	52,115.58	266,949.67

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	Gross Sales	Use Taxable	Taxable Sales
5191 Farm Supplies	788,651,597.32	1,339,841.34	12,771,727.85
5192 Books, Periodicals, & Newspapers	319,227.77	1,404.68	28,565.15
5193 Flowers & Florists' Supplies	11,107,694.87	27,374.76	196,203.52
5194 Tobacco & Tobacco Products	2,779,253.18	2,790.00	759,125.82
5198 Paints, Varnishes, & Supplies	181,606.74	0.00	50,564.86
5199 Nondurable Goods, NEC	26,789,229.74	1,238,444.65	4,653,655.42
Other	N/A	N/A	N/A
Total for MAJOR GROUP 51	1,379,257,935.43	4,156,101.74	54,488,352.01
Total for DIVISION F	2,069,928,143.02	8,561,444.00	255,431,207.67
DIVISION: G Retail Trade			
MAJOR GROUP: 52 Building Materials & Garden Supplies			
5211 Lumber & Other Building Materials	229,298,616.54	3,374,541.47	166,996,734.14
5231 Paint, Glass, & Wallpaper Stores	15,604,412.69	52,217.88	9,291,107.12
5251 Hardware Stores	38,279,489.35	722,953.50	30,495,287.18
5261 Retail Nurseries & Garden Stores	27,588,345.79	146,518.92	12,085,848.96
5271 Mobile Home Dealers	4,482,744.75	27,697.84	181,283.67
Total for MAJOR GROUP 52	315,253,609.12	4,323,929.61	219,050,261.07
MAJOR GROUP: 53 General Merchandise Stores			
5311 Department Stores	303,374,835.45	1,159,595.79	251,363,598.18
5331 Variety Stores	27,559,730.40	92,561.49	23,686,335.66
5399 Misc. General Merchandise Stores	81,916,757.55	394,463.52	40,061,303.30
Total for MAJOR GROUP 53	412,851,323.40	1,646,620.80	315,111,237.14
MAJOR GROUP: 54 Food Stores			
5411 Grocery Stores	268,607,235.09	417,686.17	143,982,506.26
5421 Meat & Fish Markets	5,603,629.48	35,812.68	5,000,347.42
5431 Fruit & Vegetable Markets	442,026.66	221,357.89	510,822.89
5441 Candy, Nut, & Confectionery Stores	535,650.84	2,581.87	425,186.17
5451 Dairy Products Stores	5,210,941.83	1,966.67	395,230.80
5461 Retail Bakeries	2,910,805.23	6,410.30	2,596,403.81
5499 Misc. Food Stores	12,811,885.21	253,068.80	6,640,749.16
Total for MAJOR GROUP 54	296,122,174.34	938,884.38	159,551,246.51
MAJOR GROUP: 55 Automotive Dealers & Service Stations			
5511 New & Used Car Dealers	333,254,484.92	835,324.12	24,848,031.11
5521 Used Car Dealers	17,081,969.44	25,219.74	1,379,305.99
5531 Auto & Home Supply Stores	81,782,780.26	249,366.81	33,910,401.42
5541 Gasoline Service Stations	326,308,538.98	758,118.62	64,001,296.29
5551 Boat Dealers	10,310,626.45	6,858.42	2,625,570.44
5561 Recreational Vehicle Dealers	17,647,705.34	17,446.57	1,971,368.00
5571 Motorcycle Dealers	42,952,655.34	52,507.10	3,318,586.39
5599 Automotive Dealers, NEC	15,749,556.98	44,876.20	4,754,763.46
Total for MAJOR GROUP 55	845,088,317.71	1,989,717.58	136,809,323.10
MAJOR GROUP: 56 Apparel & Accessory Stores			
5611 Men's & Boys' Clothing Stores	1,931,625.67	34,712.64	1,803,203.20
5621 Women's Clothing Stores	6,264,481.00	27,262.32	5,613,577.15
5632 Women's Accessory & Specialty Stores	3,503,144.48	26,020.09	3,373,802.06
5641 Children's & Infants' Wear Stores	605,747.84	112.86	589,001.37
5651 Family Clothing Stores	19,513,445.81	22,679.11	19,208,202.92
5661 Shoe Stores	6,147,340.73	17,569.03	5,586,118.60
5699 Misc. Apparel & Accessory Stores	3,924,392.75	39,106.78	2,745,374.21
Total for MAJOR GROUP 56	41,890,178.28	167,462.83	38,919,279.51
MAJOR GROUP: 57 Furniture & Homefurnishings Stores			
5712 Furniture Stores	26,705,180.20	430,507.14	22,881,520.81
5713 Floor Covering Stores	14,469,760.75	16,055.91	7,385,590.23
5714 Drapery & Upholstery Stores	2,037,094.05	101.80	1,695,762.28

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	Gross Sales	Use Taxable	Taxable Sales
5719 Misc. Homefurnishings Stores	7,090,543.63	144,627.65	4,707,223.34
5722 Household Appliance Stores	12,729,695.81	540,157.51	9,019,823.54
5731 Radio, TV, & Electronic Stores	16,048,612.33	164,733.58	10,288,749.84
5734 Computer & Software Stores	22,038,073.68	85,022.07	9,544,901.78
5736 Musical Instrument Stores	2,077,529.36	535.28	1,107,887.71
Other	N/A	N/A	N/A
Total for MAJOR GROUP 57	103,334,254.53	1,381,740.94	66,751,842.55
MAJOR GROUP: 58 Eating & Drinking Places			
5812 Eating Places	191,355,647.48	1,457,035.89	176,870,299.52
5813 Drinking Places	35,363,751.10	307,720.27	25,748,646.84
Total for MAJOR GROUP 58	226,719,398.58	1,764,756.16	202,618,946.36
MAJOR GROUP: 59 Misc. Retail			
5912 Drug Stores & Proprietary Stores	71,909,806.84	163,393.51	15,432,246.51
5921 Liquor Stores	11,090,100.69	12,021.24	10,693,777.22
5932 Used Merchandise Stores	18,330,483.36	92,928.73	6,929,553.46
5941 Sporting Goods & Bicycle Shops	39,850,032.83	337,026.65	32,858,347.91
5942 Book Stores	3,125,603.99	28,784.47	2,407,944.95
5943 Stationery Stores	13,377,386.05	14,755.72	3,385,262.64
5944 Jewelry Stores	7,708,860.90	669.69	6,403,493.61
5945 Hobby, Toy, & Game Shops	7,487,414.67	149,336.32	6,596,594.09
5946 Camera & Photographic Supply Stores	68,285.48	0.00	54,777.47
5947 Gift, Novelty, & Souvenir Shops	8,278,352.26	129,840.98	6,555,854.08
5948 Luggage & Leather Goods Stores	100,102.96	135.00	91,556.35
5949 Sewing, Needlework, & Piece Goods	775,497.18	5,184.49	596,156.58
5961 Catalog & Mail-Order Houses	330,493,181.84	589,838.37	207,685,668.59
5962 Merchandising Machine Operators	5,876,389.74	91,341.59	2,571,239.22
5963 Direct Selling Establishments	8,771,371.37	43,191.72	5,982,702.39
5983 Fuel Oil Dealers	27,816,572.08	130,322.46	2,200,506.96
5984 Liquefied Petroleum Gas Dealers	4,913,234.14	2,956.95	1,546,360.78
5989 Fuel Dealers, NEC	34,598,704.08	45,848.10	1,539,730.68
5992 Florists	2,729,693.02	3,909.54	2,550,531.14
5993 Tobacco Stores & Stands	6,159,766.17	437.84	6,132,780.11
5995 Optical Goods Stores	1,347,438.37	3,079.65	134,249.51
5999 Misc. Retail Stores, NEC	496,975,380.14	7,319,211.31	154,977,451.90
Other	N/A	N/A	N/A
Total for MAJOR GROUP 59	1,101,785,231.25	9,164,214.33	477,328,359.24
Total for DIVISION G	3,343,044,487.21	21,377,326.63	1,616,140,495.48
DIVISION: H Finance, Insurance, & Real Estate			
MAJOR GROUP: 60 Depository Institutions			
6011 Federal Reserve Banks	264,843.09	200,836.99	465,680.08
6021 National Commercial Banks	424,319.62	197,307.72	499,291.04
6022 State Commercial Banks	10,679.99	249,486.04	260,166.03
6029 Commercial Banks, NEC	9,314.87	0.00	9,314.87
6081 Foreign Bank & Branches & Agencies	13,425.55	50,847.42	64,272.97
6099 Functions Related to Deposit Banking	361,352.87	30.65	287,045.85
Other	N/A	N/A	N/A
Total for MAJOR GROUP 60	1,084,074.26	704,719.06	1,591,981.08
MAJOR GROUP: 61 Nondepository Institutions			
6141 Personal Credit Institutions	445,555.47	905.95	426,532.63
6153 Short-Term Business Credit	17,031,373.34	240,421.45	2,888,222.19
6159 Misc. Business Credit Institutions	6,366,398.85	288,722.03	4,649,427.32
Other	N/A	N/A	N/A
Total for MAJOR GROUP 61	23,843,327.66	530,049.43	7,964,182.14
MAJOR GROUP: 62 Security & Commodity Brokers			

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: June 2026

	Gross Sales	Use Taxable	Taxable Sales
6211 Security Brokers & Dealers	0.00	56,560.81	56,560.81
6221 Commodity Contracts Brokers & Dealers	116,682.68	0.00	50,062.64
6282 Investment Advice	285,631.07	38,949.63	293,645.67
Other	532,038.51	28.16	532,066.67
Total for MAJOR GROUP 62	934,352.26	95,538.60	932,335.79
MAJOR GROUP: 63 Insurance Carriers			
6311 Life Insurance	0.00	105,514.17	105,514.17
6321 Accident & Health Insurance	73,589.57	73,207.69	146,797.26
6324 Hospital & Medical Service Plans	9,690.82	0.00	4,939.65
6331 Fire, Marine, & Casualty Insurance	195,749.10	246,899.25	286,533.97
6351 Surety Insurance	163,743.74	171,965.11	335,708.85
6371 Pension, Health, & Welfare Funds	11,267.98	133,710.60	144,978.58
6399 Insurance Carriers, NEC	457,760.96	0.00	457,760.96
Other	N/A	N/A	N/A
Total for MAJOR GROUP 63	1,261,708.65	731,296.82	1,651,402.04
MAJOR GROUP: 64 Insurance Agents, Brokers, & Service			
6411 Insurance Agents, Brokers, & Service	1,972,200.68	1,445,368.19	2,414,257.85
Total for MAJOR GROUP 64	1,972,200.68	1,445,368.19	2,414,257.85
MAJOR GROUP: 65 Real Estate			
6512 Nonresidential Building Operators	699,190.27	19,709.19	614,962.04
6513 Apartment Building Operators	636,436.17	63,176.89	455,781.72
6514 Dwelling Operators, Except Apartments	28,227.53	0.00	8,027.47
6519 Real Property Lessors, NEC	1,427,315.48	15,454.64	130,627.52
6531 Real Estate Agents & Managers	36,779,499.58	92,210.58	32,599,388.07
6541 Title Abstract Offices	3,728,600.66	3,681.67	1,898,958.83
6553 Cemetery Subdividers & Developers	450,143.67	0.00	243,208.39
Other	22,923.04	7,874.05	30,797.09
Total for MAJOR GROUP 65	43,772,336.40	202,107.02	35,981,751.13
MAJOR GROUP: 67 Holding & Other Investment Offices			
6719 Holding Companies, NEC	782,833.85	320,975.51	778,428.11
6732 Educational, Religious, etc. Trusts	366,812.27	56,900.47	62,182.51
6733 Trusts, NEC	83,488.79	66,666.68	127,230.48
6792 Oil Royalty Traders	387.51	2,985.62	3,373.13
6794 Patent Owners & Lessors	3,580,599.25	632,532.00	1,586,849.71
6798 Real Estate Investment Trusts	400.00	0.00	400.00
Other	59,084.98	574,181.74	633,266.72
Total for MAJOR GROUP 67	4,873,606.65	1,654,242.02	3,191,730.66
Total for DIVISION H	77,741,606.56	5,363,321.14	53,727,640.69
DIVISION: I Services			
MAJOR GROUP: 70 Hotels & Other Lodging Places			
7011 Hotels & Motels	87,806,382.40	809,840.35	73,550,599.73
7021 Rooming & Boarding Houses	157,204.82	0.00	123,688.01
7032 Sporting & Recreational Camps	1,405,196.82	1,126.60	1,266,677.34
7033 Trailer Parks & Campsites	9,669,699.62	437,324.52	9,144,800.61
Total for MAJOR GROUP 70	99,038,483.66	1,248,291.47	84,085,765.69
MAJOR GROUP: 72 Personal Services			
7211 Power Laundries, Family & Commercial	432,497.30	0.00	361,112.65
7213 Linen Supply	957,006.93	0.00	503,545.88
7215 Coin-Operated Laundries & Cleaning	438,274.48	1,487.49	238,305.80
7216 Dry-cleaning Plants, Except Rug	206,480.17	0.00	169,026.12
7217 Carpet & Upholstery Cleaning	1,717,935.58	6,027.46	1,357,798.20
7218 Industrial Launderers	576,134.11	0.00	510,107.00
7219 Laundry & Garment Services, NEC	309,270.20	127.38	289,056.45
7221 Photographic Studios, Portrait	1,078,861.24	7,471.62	962,093.01

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
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	Gross Sales	Use Taxable	Taxable Sales
7231 Beauty Shops	13,218,530.82	147,238.40	13,133,294.31
7241 Barber Shops	848,301.75	444.42	837,349.38
7251 Shoe Repair & Shoeshine Parlors	210,598.87	50.00	173,043.29
7261 Funeral Service & Crematories	6,027,433.28	2,976.56	4,890,375.93
7291 Tax Return Preparation Services	1,121,126.56	0.00	1,116,678.51
7299 Misc. Personal Services, NEC	10,113,800.21	345,087.93	8,579,276.24
Other	N/A	N/A	N/A
Total for MAJOR GROUP 72	37,263,798.95	510,911.26	33,128,610.22
MAJOR GROUP: 73 Business Services			
7311 Advertising Agencies	8,997,189.64	127,795.38	1,819,856.45
7312 Outdoor Advertising Services	174,970.17	22,284.67	65,100.68
7313 Radio, TV, Publisher Representatives	104,794.75	0.00	16,504.48
7319 Advertising, NEC	245,805.27	9,283.41	140,217.20
7322 Adjustment & Collection Services	2,524,011.37	27,339.56	855,297.40
7323 Credit Reporting Services	2,178,100.58	2,155.95	1,164,679.31
7331 Direct Mail Advertising Services	3,476,491.03	9,668.35	703,371.47
7334 Photocopying & Duplicating Services	3,656,213.19	99,134.34	996,088.62
7335 Commercial Photography	260,927.85	0.00	242,703.87
7336 Commercial Art & Graphic Design	1,286,301.78	6,051.07	515,136.04
7338 Secretarial & Court Reporting	136,615.97	0.00	83,411.31
7342 Disinfecting & Pest Control Services	6,707,283.82	94,703.44	4,813,451.69
7349 Building Maintenance Services, NEC	15,324,835.92	346,330.42	10,695,400.99
7352 Medical Equipment Rental	5,028,207.57	13,156.33	479,078.35
7353 Heavy Construction Equipment Rental	7,582,451.12	514,119.99	6,081,263.56
7359 Equipment Rental & Leasing, NEC	32,567,347.93	423,050.30	23,496,106.30
7361 Employment Agencies	11,215,362.93	22,618.54	4,539,269.21
7363 Help Supply Services	4,239,305.79	31,937.17	3,338,619.87
7371 Computer Programming Services	10,835,656.38	50,684.21	6,894,438.02
7372 Prepackaged Software	52,378,349.59	773,562.67	25,256,819.00
7373 Computer Integrated Systems Design	8,888,400.52	44.56	5,938,488.36
7374 Data Processing & Preparation	12,793,966.83	12,247.77	10,743,463.28
7375 Information Retrieval Services	1,604,031.49	96.00	801,613.34
7376 Computer Facilities Management	1,292,876.74	23,311.33	436,752.49
7377 Computer Rental & Leasing	8,309,145.93	4,138.10	3,797,621.52
7378 Computer Maintenance & Repair	752,251.39	1,850.78	598,147.22
7379 Computer Related Services, NEC	13,509,473.27	17,619.29	7,615,227.54
7381 Detective & Armored Car Services	2,871,754.10	10,368.64	2,069,317.82
7382 Security Systems Services	4,633,580.63	270,265.93	3,510,645.78
7383 News Syndicates	67,353.09	0.00	21,704.65
7384 Photofinishing Laboratories	410,023.07	9,398.14	407,236.88
7389 Business Services, NEC	115,849,273.34	750,401.70	27,732,170.48
Total for MAJOR GROUP 73	339,902,353.05	3,673,618.04	155,869,203.18
MAJOR GROUP: 75 Auto Repair, Services, & Parking			
7513 Truck Rental & Leasing, No Drivers	794,584.82	112,020.05	589,052.19
7514 Passenger Car Rental	7,689,425.05	81,448.42	7,559,753.65
7515 Passenger Car Leasing	1,123,944.46	0.00	270,125.31
7519 Utility Trailer Rental	3,487,132.53	6,148.95	2,123,742.88
7521 Automobile Parking	179,018.56	0.00	74,001.98
7532 Top & Body Repair & Paint Shops	19,795,982.08	27,686.10	10,534,412.33
7533 Auto Exhaust System Repair Shops	252,574.52	0.00	147,011.23
7534 Tire Retreading & Repair Shops	4,218,348.51	9,862.68	3,556,528.23
7536 Automotive Glass Replacement Shops	3,579,090.08	8,385.11	2,081,441.62
7537 Automotive Transmission Repair Shops	1,770,168.66	713.23	1,070,838.51
7538 General Automotive Repair Shops	48,887,929.34	636,117.79	25,621,162.26
7539 Automotive Repair Shops, NEC	7,035,696.86	33,190.72	5,738,698.43
7542 Carwashes	8,412,377.88	8,873.38	7,528,493.67

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: June 2026

	Gross Sales	Use Taxable	Taxable Sales
7549 Automotive Services, NEC	7,535,494.60	35,410.25	6,187,684.05
Total for MAJOR GROUP 75	114,761,767.95	959,856.68	73,082,946.34
MAJOR GROUP: 76 Misc. Repair Services			
7622 Radio & Television Repair	552,496.45	9,926.28	403,167.47
7623 Refrigeration Service & Repair	1,169,934.37	139,962.44	1,053,363.80
7629 Electrical Repair Shops, NEC	1,192,315.39	2,413.36	493,938.74
7631 Watch, Clock, & Jewelry Repair	3,042.31	0.00	3,042.31
7641 Reupholstery & Furniture Repair	177,597.45	0.00	62,749.36
7692 Welding Repair	11,690,442.42	174,167.76	2,418,980.29
7694 Armature Rewinding Shops	2,732,920.40	77,115.27	1,629,973.92
7699 Repair Services, NEC	23,081,947.41	441,072.20	12,361,270.94
Total for MAJOR GROUP 76	40,600,696.20	844,657.31	18,426,486.83
MAJOR GROUP: 78 Motion Pictures			
7812 Motion Picture & Video Production	433,571.00	9,245.34	256,055.82
7819 Services Allied to Motion Pictures	211,445.73	182,317.37	245,843.68
7822 Motion Picture & Tape Distribution	376,379.32	153.35	307,536.25
7829 Motion Picture Distribution Services	44,977.14	0.00	36,407.14
7832 Motion Picture Theaters, Except Drive-In	2,857,280.18	4,203.72	2,841,332.09
7833 Drive-In Motion Picture Theaters	18,546.91	0.00	18,546.91
Total for MAJOR GROUP 78	3,942,200.28	195,919.78	3,705,721.89
MAJOR GROUP: 79 Amusement & Recreation Services			
7911 Dance Studios, Schools, & Halls	822,735.06	6,218.00	634,823.97
7922 Theatrical Producers & Services	1,592,355.98	52,349.65	1,452,352.31
7929 Entertainers & Entertainment Groups	279,328.69	7.90	175,828.35
7933 Bowling Centers	980,030.27	6,297.55	929,170.51
7941 Sports Clubs, Managers, & Promoters	1,899,485.38	111,317.55	1,244,325.35
7948 Racing, Including Track Operation	1,066,038.15	0.00	731,241.11
7991 Physical Fitness Facilities	5,840,469.76	80,358.52	4,506,404.56
7992 Public Golf Courses	7,963,871.44	44,766.66	7,711,699.83
7993 Coin-Operated Amusement Devices	19,902,414.47	140,709.30	3,375,338.80
7996 Amusement Parks	1,548,580.71	17,939.26	1,486,594.93
7997 Membership Sports & Recreation Clubs	11,808,719.12	391,934.11	11,921,365.58
7999 Amusement & Recreation, NEC	20,905,577.43	280,458.01	13,172,158.03
Total for MAJOR GROUP 79	74,609,606.46	1,132,356.51	47,341,303.33
MAJOR GROUP: 80 Health Services			
8011 Offices & Clinics of Medical Doctors	80,915,670.11	1,356,595.99	3,085,672.81
8021 Offices & Clinics of Dentists	2,659,571.78	65,831.97	94,366.02
8031 Offices & Clinics of Osteopathic Physicians	897,956.47	13,453.32	64,238.20
8041 Offices & Clinics of Chiropractors	1,121,190.44	20,222.11	297,692.19
8042 Offices & Clinics of Optometrists	28,568,179.19	91,289.12	554,892.36
8049 Offices of Health Practitioners, NEC	1,288,946.09	10,473.60	264,564.43
8051 Skilled Nursing Care Facilities	1,259,134.58	984,970.65	1,338,624.39
8052 Intermediate Care Facilities	603,907.00	22,994.52	99,664.38
8059 Nursing & Personal Care, NEC	39,446.87	96,303.01	135,749.88
8062 General Medical & Surgical Hospitals	517,801,268.22	2,560,119.29	5,569,634.54
8069 Specialty Hospitals, Except Psychiatric	6,004,124.60	261,405.39	399,648.80
8071 Medical Laboratories	2,004,331.56	698,687.57	712,161.00
8072 Dental Laboratories	62,885.54	0.00	11,562.38
8082 Home Health Care Services	4,419,158.65	48,244.60	129,786.85
8092 Kidney Dialysis Centers	1,322,262.74	91,076.62	91,076.62
8093 Specialty Outpatient Facilities, NEC	459,210.71	6,573.22	155,388.38
8099 Health & Allied Services, NEC	2,782,664.34	50,088.79	372,228.11
Other	N/A	N/A	N/A
Total for MAJOR GROUP 80	652,210,422.29	6,378,329.77	13,377,434.74
MAJOR GROUP: 81 Legal Services			

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
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	Gross Sales	Use Taxable	Taxable Sales
8111 Legal Services	31,191,458.16	544,014.28	27,214,639.33
Total for MAJOR GROUP 81	31,191,458.16	544,014.28	27,214,639.33
MAJOR GROUP: 82 Educational Services			
8211 Elementary & Secondary Schools	325,126.95	0.00	319,126.95
8221 Colleges & Universities	715,139.00	345.40	489,150.27
8243 Data Processing Schools	2,894.95	0.00	2,774.95
8249 Vocational Schools, NEC	159,404.65	50.00	72,901.44
8299 Schools & Educational Services, NEC	1,450,503.65	6,876.07	897,479.91
Other	N/A	N/A	N/A
Total for MAJOR GROUP 82	2,677,019.51	7,271.47	1,798,570.81
MAJOR GROUP: 83 Social Services			
8322 Individual & Family Services	1,177,228.62	12,836.40	364,254.72
8351 Child Day Care Services	0.00	927.38	927.38
8361 Residential Care	8,964,796.88	65,275.52	87,732.70
8399 Social Services, NEC	72,898.05	17,982.36	63,795.41
Total for MAJOR GROUP 83	10,214,923.55	97,021.66	516,710.21
MAJOR GROUP: 84 Museums, Botanical, Zoological Gardens			
8412 Museums & Art Galleries	478,598.05	6,750.61	365,773.53
8422 Botanical and Zoological Gardens	63,271.19	14,896.51	70,339.88
Total for MAJOR GROUP 84	541,869.24	21,647.12	436,113.41
MAJOR GROUP: 86 Membership Organizations			
8611 Business Associations	376,008.14	14,034.38	80,645.23
8621 Professional Organizations	131,765.94	6,499.39	99,433.38
8641 Civic & Social Associations	135,279.75	101,233.58	141,963.36
8651 Political Organizations	0.00	61,205.46	61,205.46
8661 Religious Organizations	125,281.53	223,599.10	345,249.23
8699 Membership Organizations, NEC	922,742.46	7,279.12	179,764.67
Other	N/A	N/A	N/A
Total for MAJOR GROUP 86	1,695,629.43	413,851.03	912,812.94
MAJOR GROUP: 87 Engineering & Management Services			
8711 Engineering Services	63,019,359.90	4,491,783.40	14,975,490.91
8712 Architectural Services	5,869,040.47	14,652.16	1,946,285.65
8713 Surveying Services	1,257,024.40	2,004.60	1,104,428.12
8721 Accounting, Auditing, & Bookkeeping	33,235,086.70	6,656,799.06	32,327,977.65
8731 Commercial Physical Research	867,240.84	249,940.95	279,049.32
8732 Commercial Nonphysical Research	737,621.69	32,635.97	767,819.36
8733 Noncommercial Research Organizations	28,382.78	177,027.36	177,914.66
8734 Testing Laboratories	7,117,971.37	51,787.17	3,453,203.65
8741 Management Services	14,544,911.63	1,888,908.42	5,394,978.70
8742 Management Consulting Services	237,423,168.59	4,913,850.44	11,783,745.02
8743 Public Relations Services	11,000.00	0.00	11,000.00
8744 Facilities Support Services	3,516,032.82	2,675.95	2,986,170.55
8748 Business Consulting, NEC	10,406,948.11	625,882.04	3,585,151.41
Total for MAJOR GROUP 87	378,033,789.30	19,107,947.52	78,793,215.00
MAJOR GROUP: 88 Private Households			
8811 Private Households	52,801.99	0.00	52,801.99
Total for MAJOR GROUP 88	52,801.99	0.00	52,801.99
MAJOR GROUP: 89 Services, NEC			
8999 Services, NEC	27,593,241.98	75,465.43	12,909,547.73
Total for MAJOR GROUP 89	27,593,241.98	75,465.43	12,909,547.73
Total for DIVISION I	1,814,330,062.00	35,211,159.33	551,651,883.64

DIVISION: J Public Administration

MAJOR GROUP: 91 Executive, Legislative, & General

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
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		Gross Sales	Use Taxable	Taxable Sales
9111 Executive Offices		391,230.64	0.00	272,976.91
Other		N/A	N/A	N/A
Total for MAJOR GROUP 91		410,095.84	0.00	291,842.11
MAJOR GROUP: 92	Justice, Public Order, & Safety			
9222 Legal Counsel & Prosecution		91,346.00	0.00	81,160.19
9224 Fire Protection		29,360.69	0.00	23,151.47
Total for MAJOR GROUP 92		120,706.69	0.00	104,311.66
MAJOR GROUP: 94	Administration of Human Resources			
Other		N/A	N/A	N/A
Total for MAJOR GROUP 94		N/A	N/A	N/A
MAJOR GROUP: 95	Environmental Quality & Housing			
Other		19,809.29	0.00	3,447.18
Total for MAJOR GROUP 95		19,809.29	0.00	3,447.18
MAJOR GROUP: 96	Administration of Economic Programs			
Other		N/A	N/A	N/A
Total for MAJOR GROUP 96		N/A	N/A	N/A
MAJOR GROUP: 97	National Security & Intl. Affairs			
Other		N/A	N/A	N/A
Total for MAJOR GROUP 97		N/A	N/A	N/A
Total for DIVISION J		746,066.09	7.00	552,187.18
STATE-WIDE TOTALS:		9,301,139,946.65	129,703,307.54	2,995,744,607.27

***** STATE-WIDE RECAP *****

A	Agriculture, Forestry, & Fishing	186,708,622.13	4,615,481.97	60,283,975.22
B	Mining	32,905,980.85	3,030,929.61	12,826,876.29
C	Construction	3,938,364.72	26,458.87	3,118,852.74
D	Manufacturing	1,414,054,574.53	30,135,584.32	194,147,264.78
E	Transportation & Public Utilities	357,742,039.54	21,381,594.67	247,864,223.58
F	Wholesale Trade	2,069,928,143.02	8,561,444.00	255,431,207.67
G	Retail Trade	3,343,044,487.21	21,377,326.63	1,616,140,495.48
H	Finance, Insurance, & Real Estate	77,741,606.56	5,363,321.14	53,727,640.69
I	Services	1,814,330,062.00	35,211,159.33	551,651,883.64
J	Public Administration	746,066.09	7.00	552,187.18
STATE-WIDE TOTALS:		9,301,139,946.65	129,703,307.54	2,995,744,607.27

ITEMS OF NOTE:

1. Report is NOT based on City tax collections or remittances. Report shows state 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 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.