

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: MAY 2024

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.**
- GROSS SALES: This is the amount reported on Line 1 of the South Dakota Sales and Use Tax Return.
- USE TAXABLE: This is the amount reported on Line 2 of the South Dakota Sales and Use Tax Return.
- 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!**
- Some cities may fall into more than one county.
- Whenever there are less than 3 licenses in any one classification, the information is combined into an 'Other' category.
- State Totals include 'Other' categories.
- No Contractors Excise taxes are included.
- 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
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	Taxable Sales	Tax Due
Aurora County		
7011 Hotels & Motels	6,454.47	96.82
Other	N/A	N/A
Beadle County		
5999 Misc. Retail Stores, NEC	22,669.27	340.04
7011 Hotels & Motels	366,028.76	5,490.43
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
Other	N/A	N/A
Brookings County		
5999 Misc. Retail Stores, NEC	128,510.62	1,927.66
7011 Hotels & Motels	1,156,625.71	17,349.41
7999 Amusement and Recreation Services, NEC	48,038.01	720.58
Other	N/A	N/A
Brown County		
5999 Misc. Retail Stores, NEC	11,991.16	179.87
7011 Hotels & Motels	1,555,314.00	23,329.71
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	10,977.63	164.66
7011 Hotels & Motels	764,223.27	11,463.36
7032 Sporting & Recreational Camps	122,964.17	1,844.46
Other	N/A	N/A
Butte County		
7011 Hotels & Motels	165,747.35	2,486.22
Other	N/A	N/A
Campbell County		
7011 Hotels & Motels	5,354.63	80.32
Other	N/A	N/A
Charles Mix County		
7011 Hotels & Motels	80,137.33	1,202.06
7032 Sporting & Recreational Camps	119,996.17	1,799.94
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	242,710.95	3,640.67
Other	N/A	N/A
Codington County		
5812 Eating Places	20,659.06	309.89
5947 Gift, Novelty, & Souvenir Shops	114,451.78	1,716.78
5999 Misc. Retail Stores, NEC	263.50	3.97
7011 Hotels & Motels	858,648.37	12,879.73
Other	N/A	N/A
Corson County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Custer County		
7011 Hotels & Motels	445,955.23	6,689.37
7033 Trailer Parks & Campsites	28,780.04	431.70
Other	N/A	N/A
Davison County		
5999 Misc. Retail Stores, NEC	1,690.50	25.36
7011 Hotels & Motels	1,181,160.10	17,717.39
Other	N/A	N/A
Day County		
7011 Hotels & Motels	61,598.54	923.99
Other	N/A	N/A
Deuel County		
7011 Hotels & Motels	20,418.38	306.28
Other	N/A	N/A
Dewey County		
Other	N/A	N/A
Douglas County		
Other	N/A	N/A
Edmunds County		
Other	N/A	N/A
Fall River County		
5999 Misc. Retail Stores, NEC	8,745.27	131.17
7011 Hotels & Motels	194,908.35	2,923.63
7033 Trailer Parks & Campsites	21,768.50	326.52
7999 Amusement and Recreation Services, NEC	100,808.23	1,512.12
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	206,783.97	3,101.76
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	41,124.24	616.87
7032 Sporting & Recreational Camps	162,899.87	2,443.50
Other	N/A	N/A
Haakon County		
Other	N/A	N/A
Hamlin County		
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	29,347.61	440.22
Other	N/A	N/A
Hanson County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Hughes County		
5999 Misc. Retail Stores, NEC	1,382.48	20.73
7011 Hotels & Motels	1,038,173.41	15,572.58
7514 Passenger Car Rental	42,009.30	630.14
971 Hunting, Trapping, Game Propagation	210,183.77	3,152.76
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	44,082.65	661.24
Other	N/A	N/A
Hyde County		
7011 Hotels & Motels	11,219.02	168.29
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	106,412.82	1,596.20
7033 Trailer Parks & Campsites	8,226.00	123.40
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	146,239.53	2,193.60
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	77,383.42	1,160.76
Other	N/A	N/A
Lake County		
7011 Hotels & Motels	204,742.36	3,071.13
Other	N/A	N/A
Lawrence County		
5812 Eating Places	46,023.58	690.36
5947 Gift, Novelty, & Souvenir Shops	197,425.76	2,961.39
5999 Misc. Retail Stores, NEC	9,279.61	139.20
6531 Real Estate Agents & Managers	181,604.34	2,724.06
7011 Hotels & Motels	2,837,890.02	42,568.38
7032 Sporting & Recreational Camps	35,476.29	532.15
7033 Trailer Parks & Campsites	110,120.22	1,651.79
7999 Amusement and Recreation Services, NEC	46,626.54	699.40
8412 Museums & Art Galleries	34,208.10	513.12
Other	N/A	N/A
Lincoln County		
5999 Misc. Retail Stores, NEC	622.00	9.34
7011 Hotels & Motels	528,897.03	7,933.47
7999 Amusement and Recreation Services, NEC	201,727.04	3,025.91
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	408,907.09	6,133.62
7999 Amusement and Recreation Services, NEC	47,473.04	712.10
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	38,041.25	570.62
Other	N/A	N/A

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	Taxable Sales	Tax Due
McCook County		
7011 Hotels & Motels	29,240.40	438.61
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County		
5999 Misc. Retail Stores, NEC	18,164.50	272.47
7011 Hotels & Motels	216,668.55	3,250.05
7033 Trailer Parks & Campsites	776,486.24	11,647.31
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
Other	N/A	N/A
Minnehaha County		
5812 Eating Places	366,970.20	5,504.55
5813 Drinking Places	28,458.78	426.89
5941 Sporting Goods & Bicycle Shops	37,173.52	557.60
5999 Misc. Retail Stores, NEC	71,445.60	1,071.72
6531 Real Estate Agents & Managers	25,618.56	384.28
7011 Hotels & Motels	10,160,399.35	152,406.03
7033 Trailer Parks & Campsites	152,481.24	2,287.22
7514 Passenger Car Rental	376,680.97	5,650.22
7929 Entertainers & Entertainment Groups	5,328.42	79.92
7941 Sports Clubs, Managers, & Promoters	459,123.79	6,886.86
7991 Physical Fitness Facilities	68,710.24	1,030.66
7992 Public Golf Courses	76,287.84	1,144.32
7999 Amusement and Recreation Services, NEC	1,888,397.86	28,325.96
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Oglala Lakota County		
Other	N/A	N/A
Pennington County		
4725 Tour Operators	85,709.77	1,285.64
5812 Eating Places	37,551.72	563.28
5947 Gift, Novelty, & Souvenir Shops	767,697.12	11,515.45
5999 Misc. Retail Stores, NEC	25,725.86	385.93
7011 Hotels & Motels	5,996,009.21	89,940.21
7033 Trailer Parks & Campsites	300,958.75	4,514.37
7514 Passenger Car Rental	327,994.20	4,919.91
7993 Coin-Operated Amusement Devices	148,218.45	2,223.28
7997 Membership Sports & Recreation Clubs	19,870.14	298.05
7999 Amusement and Recreation Services, NEC	1,549,011.01	23,235.16
Other	N/A	N/A
Perkins County		
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	39,774.90	596.63
Other	N/A	N/A

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Roberts County		
7011 Hotels & Motels	49,665.04	744.99
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	62,723.49	940.85
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	390,512.82	5,857.69
Other	N/A	N/A
Sully County		
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	134,805.85	2,022.10
Other	N/A	N/A
Turner County		
Other	N/A	N/A
Union County		
7011 Hotels & Motels	614,043.60	9,210.65
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	187,566.40	2,813.49
Other	N/A	N/A
Yankton County		
7011 Hotels & Motels	739,329.49	11,089.96
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5961 Catalog & Mail-Order Houses	120,930.49	1,813.96
5999 Misc. Retail Stores, NEC	58,201.24	873.13
7011 Hotels & Motels	5,819,827.95	87,297.42
7514 Passenger Car Rental	3,006,942.89	45,104.14
971 Hunting, Trapping, Game Propagation	61,908.44	928.64
Other	N/A	N/A

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	Taxable Sales	Tax Due
Total for State	61,435,235.40	921,529.31

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