

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: FEBRUARY 2023

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  
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	Taxable Sales	Tax Due
<b>Aurora County</b>		
7032 Sporting & Recreational Camps	125,122.35	1,876.84
Other	N/A	N/A
<b>Beadle County</b>		
5999 Misc. Retail Stores, NEC	109,214.98	1,638.23
7011 Hotels & Motels	351,263.35	5,268.95
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	46,146.23	692.19
7011 Hotels & Motels	861,472.49	12,922.09
Other	N/A	N/A
<b>Brown County</b>		
5999 Misc. Retail Stores, NEC	1,928.90	28.94
7011 Hotels & Motels	1,070,269.34	16,054.04
7999 Amusement and Recreation Services, NEC	116,628.36	1,749.42
Other	N/A	N/A
<b>Brule County</b>		
7011 Hotels & Motels	357,948.21	5,369.24
7032 Sporting & Recreational Camps	367,117.64	5,506.78
Other	N/A	N/A
<b>Butte County</b>		
7011 Hotels & Motels	134,932.13	2,023.98
Other	N/A	N/A
<b>Campbell County</b>		
Other	N/A	N/A
<b>Charles Mix County</b>		
5999 Misc. Retail Stores, NEC	5,809.58	87.14
7011 Hotels & Motels	46,085.68	691.29
Other	N/A	N/A
<b>Clark County</b>		
Other	N/A	N/A
<b>Clay County</b>		
7011 Hotels & Motels	184,797.34	2,771.97
Other	N/A	N/A
<b>Codington County</b>		
5812 Eating Places	10,190.10	152.85
7011 Hotels & Motels	491,637.69	7,374.58
Other	N/A	N/A
<b>Custer County</b>		
5999 Misc. Retail Stores, NEC	642.55	9.64
7011 Hotels & Motels	79,900.85	1,198.50
7033 Trailer Parks & Campsites	79,917.65	1,198.77
Other	N/A	N/A

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<b>Davison County</b>		
5999 Misc. Retail Stores, NEC	5,835.00	87.53
7011 Hotels & Motels	755,586.45	11,333.81
7032 Sporting & Recreational Camps	75,968.10	1,139.52
Other	N/A	N/A
<b>Day County</b>		
7011 Hotels & Motels	159,022.65	2,385.34
7999 Amusement and Recreation Services, NEC	68,340.09	1,025.10
Other	N/A	N/A
<b>Deuel County</b>		
Other	N/A	N/A
<b>Dewey County</b>		
Other	N/A	N/A
<b>Douglas County</b>		
Other	N/A	N/A
<b>Edmunds County</b>		
5999 Misc. Retail Stores, NEC	1,397.87	20.97
Other	N/A	N/A
<b>Fall River County</b>		
5999 Misc. Retail Stores, NEC	17,401.77	261.03
7011 Hotels & Motels	96,472.25	1,447.10
7999 Amusement and Recreation Services, NEC	39,318.96	589.79
Other	N/A	N/A
<b>Faulk County</b>		
Other	N/A	N/A
<b>Grant County</b>		
7011 Hotels & Motels	149,785.36	2,246.77
Other	N/A	N/A
<b>Gregory County</b>		
7011 Hotels & Motels	99,542.00	1,493.14
7032 Sporting & Recreational Camps	353,758.56	5,306.39
Other	N/A	N/A
<b>Haakon County</b>		
7011 Hotels & Motels	35,005.05	525.08
Other	N/A	N/A
<b>Hamlin County</b>		
Other	N/A	N/A
<b>Hand County</b>		
7011 Hotels & Motels	26,497.35	397.46
7032 Sporting & Recreational Camps	331,689.97	4,975.35
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	698,431.65	10,476.49
7999 Amusement and Recreation Services, NEC	56,895.23	853.43
Other	N/A	N/A

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<b>Hutchinson County</b>		
7011 Hotels & Motels	23,910.71	358.66
Other	N/A	N/A
<b>Hyde County</b>		
Other	N/A	N/A
<b>Jackson County</b>		
7011 Hotels & Motels	121,210.42	1,818.16
Other	N/A	N/A
<b>Jerauld County</b>		
Other	N/A	N/A
<b>Jones County</b>		
7011 Hotels & Motels	58,827.55	882.41
Other	N/A	N/A
<b>Kingsbury County</b>		
7011 Hotels & Motels	77,874.51	1,168.13
7999 Amusement and Recreation Services, NEC	68,202.38	1,023.04
Other	N/A	N/A
<b>Lake County</b>		
7011 Hotels & Motels	102,006.50	1,530.10
Other	N/A	N/A
<b>Lawrence County</b>		
5947 Gift, Novelty, & Souvenir Shops	158,528.23	2,377.93
5999 Misc. Retail Stores, NEC	6,178.78	92.70
6531 Real Estate Agents & Managers	232,678.12	3,490.17
7011 Hotels & Motels	3,145,220.95	47,178.34
7032 Sporting & Recreational Camps	65,366.97	980.50
7033 Trailer Parks & Campsites	268,979.30	4,034.70
7999 Amusement and Recreation Services, NEC	1,774,709.13	26,620.65
8412 Museums & Art Galleries	7,918.54	118.79
Other	N/A	N/A
<b>Lincoln County</b>		
5999 Misc. Retail Stores, NEC	1,022.00	15.33
7011 Hotels & Motels	330,308.55	4,954.63
Other	N/A	N/A
<b>Lyman County</b>		
7011 Hotels & Motels	161,191.93	2,417.88
7999 Amusement and Recreation Services, NEC	222,208.85	3,333.14
Other	N/A	N/A
<b>Marshall County</b>		
7011 Hotels & Motels	29,543.60	443.15
Other	N/A	N/A
<b>McCook County</b>		
7011 Hotels & Motels	48,957.88	734.39
Other	N/A	N/A
<b>McPherson County</b>		
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Meade County</b>		
5999 Misc. Retail Stores, NEC	15,275.29	229.13
7011 Hotels & Motels	152,537.98	2,288.07
7033 Trailer Parks & Campsites	696,398.50	10,445.98
Other	N/A	N/A
<b>Mellette County</b>		
Other	N/A	N/A
<b>Miner County</b>		
7011 Hotels & Motels	15,976.00	239.64
<b>Minnehaha County</b>		
5941 Sporting Goods & Bicycle Shops	34,817.63	522.27
5947 Gift, Novelty, & Souvenir Shops	55,930.34	838.96
5999 Misc. Retail Stores, NEC	59,522.18	892.85
7011 Hotels & Motels	6,805,162.14	102,077.46
7033 Trailer Parks & Campsites	99,289.86	1,489.35
7514 Passenger Car Rental	240,467.90	3,607.02
7941 Sports Clubs, Managers, & Promoters	298,896.73	4,483.45
7991 Physical Fitness Facilities	81,535.34	1,223.04
7992 Public Golf Courses	4,150.50	62.26
7999 Amusement and Recreation Services, NEC	1,791,878.91	26,878.18
8422 Botanical and Zoological Gardens	44,411.78	666.17
Other	N/A	N/A
<b>Moody County</b>		
Other	N/A	N/A
<b>Pennington County</b>		
5699 Misc. Apparel & Accessory Stores	7,411.28	111.18
5812 Eating Places	20,257.55	303.87
5947 Gift, Novelty, & Souvenir Shops	167,060.03	2,505.90
5999 Misc. Retail Stores, NEC	25,339.65	380.11
7011 Hotels & Motels	4,417,382.68	66,260.78
7033 Trailer Parks & Campsites	119,605.28	1,794.10
7514 Passenger Car Rental	222,723.43	3,340.85
7993 Coin-Operated Amusement Devices	149,051.89	2,235.79
7997 Membership Sports & Recreation Clubs	1,661.96	24.93
7999 Amusement and Recreation Services, NEC	853,611.85	12,804.21
Other	N/A	N/A
<b>Perkins County</b>		
Other	N/A	N/A
<b>Potter County</b>		
Other	N/A	N/A
<b>Roberts County</b>		
7011 Hotels & Motels	116,772.06	1,751.59
Other	N/A	N/A
<b>Spink County</b>		
7011 Hotels & Motels	107,634.84	1,614.54
Other	N/A	N/A
<b>Stanley County</b>		
7011 Hotels & Motels	387,974.29	5,819.61
Other	N/A	N/A

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<b>Sully County</b>		
7011 Hotels & Motels	4,220.00	63.30
Other	N/A	N/A
<b>Tripp County</b>		
7011 Hotels & Motels	134,807.84	2,022.11
Other	N/A	N/A
<b>Turner County</b>		
Other	N/A	N/A
<b>Union County</b>		
7011 Hotels & Motels	404,533.99	6,068.01
Other	N/A	N/A
<b>Walworth County</b>		
7011 Hotels & Motels	142,494.07	2,137.43
Other	N/A	N/A
<b>Yankton County</b>		
5999 Misc. Retail Stores, NEC	9,214.30	138.22
7011 Hotels & Motels	437,836.98	6,567.56
Other	N/A	N/A
<b>Ziebach County</b>		
Other	N/A	N/A
<b>Out of State County</b>		
5961 Catalog & Mail-Order Houses	131,111.47	1,966.67
5999 Misc. Retail Stores, NEC	375,223.43	5,628.43
7011 Hotels & Motels	5,171,329.79	77,569.94
7514 Passenger Car Rental	2,625,000.52	39,375.01
Other	N/A	N/A
<b>Total for State</b>	<b>48,749,393.59</b>	<b>731,241.81</b>

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