

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: FISCAL YEAR 2022  
(JULY 2021 - JUNE 2022)

## 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  
 RETURNS FILED: FISCAL YEAR 2022

	Taxable Sales	Tax Due
<b>Aurora County</b>		
5999 Misc. Retail Stores, NEC	2,934.63	44.02
7011 Hotels & Motels	275,484.27	4,132.28
7032 Sporting & Recreational Camps	704,408.73	10,566.14
7999 Amusement & Recreation, NEC	157,446.23	2,361.69
Other	1,765,771.59	26,486.65
<b>Beadle County</b>		
5812 Eating Places	189,763.04	2,846.45
5947 Gift, Novelty, & Souvenir Shops	1,347.08	20.21
5999 Misc. Retail Stores, NEC	342,025.43	5,130.41
7011 Hotels & Motels	4,874,407.96	73,116.17
7032 Sporting & Recreational Camps	276,558.72	4,148.38
7999 Amusement & Recreation, NEC	205,477.16	3,082.16
Other	2,910,672.57	43,660.12
<b>Bennett County</b>		
5999 Misc. Retail Stores, NEC	2,543.33	38.16
Other	596,431.64	8,946.52
<b>Bon Homme County</b>		
5999 Misc. Retail Stores, NEC	6,075.36	91.14
7011 Hotels & Motels	38,088.95	571.33
7033 Trailer Parks & Campsites	6,387.00	95.81
Other	319,280.19	4,789.30
<b>Brookings County</b>		
5812 Eating Places	84,889.45	1,273.35
5945 Hobby, Toy, & Game Shops	1,570.00	23.55
5999 Misc. Retail Stores, NEC	649,075.15	9,736.20
7011 Hotels & Motels	12,432,504.52	186,487.59
7999 Amusement & Recreation, NEC	347,310.95	5,209.67
Other	2,692,176.33	40,382.77
<b>Brown County</b>		
5511 New & Used Car Dealers	9,776.20	146.65
5812 Eating Places	753,992.53	11,309.92
5813 Drinking Places	114,665.59	1,720.05
5947 Gift, Novelty, & Souvenir Shops	28,452.96	426.81
5999 Misc. Retail Stores, NEC	91,354.52	1,370.46
7011 Hotels & Motels	18,994,196.24	284,913.06
7032 Sporting & Recreational Camps	1,006,554.38	15,098.33
7999 Amusement & Recreation, NEC	1,443,207.28	21,648.10
971 Hunting, Trapping, Game Propagation	293,519.28	4,402.79
Other	5,780,760.05	86,711.50
<b>Brule County</b>		
5947 Gift, Novelty, & Souvenir Shops	308,258.07	4,623.86
7011 Hotels & Motels	8,583,606.48	128,754.25
7032 Sporting & Recreational Camps	5,130,912.96	76,963.77
7033 Trailer Parks & Campsites	163,534.23	2,453.02
7999 Amusement & Recreation, NEC	906,099.06	13,591.49
971 Hunting, Trapping, Game Propagation	745,042.47	11,175.64
Other	1,937,266.48	29,059.10
<b>Buffalo County</b>		
Other	43,770.00	656.55

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	Taxable Sales	Tax Due
<b>Butte County</b>		
5999 Misc. Retail Stores, NEC	43,453.47	651.81
7011 Hotels & Motels	3,144,233.16	47,163.56
7033 Trailer Parks & Campsites	112,353.59	1,685.30
7999 Amusement & Recreation, NEC	98,962.19	1,484.43
Other	2,485,453.67	37,281.84
<b>Campbell County</b>		
5999 Misc. Retail Stores, NEC	1,463.31	21.96
7011 Hotels & Motels	48,318.78	724.83
Other	469,867.40	7,048.08
<b>Charles Mix County</b>		
5812 Eating Places	419,872.03	6,298.07
5999 Misc. Retail Stores, NEC	46,185.60	692.81
7011 Hotels & Motels	1,268,785.43	19,031.84
7032 Sporting & Recreational Camps	2,333,938.61	35,009.08
7041 Membership Basis Organization Hotels	60,455.74	906.84
7999 Amusement & Recreation, NEC	61,465.36	921.98
Other	1,002,203.69	15,033.10
<b>Clark County</b>		
5999 Misc. Retail Stores, NEC	2,190.15	32.86
7011 Hotels & Motels	109,336.72	1,640.08
Other	1,185,843.92	17,787.75
<b>Clay County</b>		
5947 Gift, Novelty, & Souvenir Shops	2,702.18	40.53
5999 Misc. Retail Stores, NEC	8,444.13	126.67
7011 Hotels & Motels	2,822,027.97	42,330.47
Other	907,424.68	13,611.40
<b>Codington County</b>		
5812 Eating Places	289,406.15	4,341.08
5932 Used Merchandise Stores	3,192.73	47.89
5945 Hobby, Toy, & Game Shops	460.75	6.91
5947 Gift, Novelty, & Souvenir Shops	963,359.40	14,450.39
5999 Misc. Retail Stores, NEC	71,287.34	1,069.47
7011 Hotels & Motels	8,960,738.99	134,411.07
7999 Amusement & Recreation, NEC	113,780.27	1,706.72
Other	3,475,300.10	52,129.61
<b>Corson County</b>		
Other	1,826.32	27.41
<b>Custer County</b>		
5699 Misc. Apparel & Accessory Stores	116,910.42	1,753.66
5812 Eating Places	72,169.53	1,082.54
5932 Used Merchandise Stores	140,219.55	2,103.29
5944 Jewelry Stores	84,923.75	1,273.86
5947 Gift, Novelty, & Souvenir Shops	3,288,439.01	49,326.65
5999 Misc. Retail Stores, NEC	170,265.34	2,554.03
7011 Hotels & Motels	28,126,293.76	421,894.63
7033 Trailer Parks & Campsites	5,293,201.57	79,398.04
7929 Entertainers & Entertainment Groups	17,903.44	268.57
7999 Amusement & Recreation, NEC	8,067,693.85	121,015.43
Other	3,321,078.87	49,816.29

South Dakota Sales and Use Tax Reporting System  
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	Taxable Sales	Tax Due
<b>Davison County</b>		
5812 Eating Places	153,881.81	2,308.23
5947 Gift, Novelty, & Souvenir Shops	767,288.08	11,509.33
5999 Misc. Retail Stores, NEC	133,689.17	2,005.46
7011 Hotels & Motels	16,456,101.38	246,841.55
7032 Sporting & Recreational Camps	211,882.31	3,178.24
7033 Trailer Parks & Campsites	309,293.81	4,639.43
7999 Amusement & Recreation, NEC	111,134.08	1,667.01
8412 Museums & Art Galleries	27,377.68	410.66
Other	3,497,312.49	52,459.81
<b>Day County</b>		
5941 Sporting Goods & Bicycle Shops	24,164.96	362.47
5999 Misc. Retail Stores, NEC	78,414.43	1,176.25
7011 Hotels & Motels	1,829,879.65	27,448.29
7021 Rooming & Boarding Houses	22,252.77	333.79
7033 Trailer Parks & Campsites	52,844.16	792.68
7999 Amusement & Recreation, NEC	510,741.36	7,661.12
Other	909,052.68	13,635.92
<b>Deuel County</b>		
7011 Hotels & Motels	176,464.37	2,646.97
Other	931,359.98	13,970.45
<b>Dewey County</b>		
Other	65,025.67	975.40
<b>Douglas County</b>		
5999 Misc. Retail Stores, NEC	12,642.71	189.64
Other	342,761.61	5,141.49
<b>Edmunds County</b>		
5999 Misc. Retail Stores, NEC	850.00	12.76
7011 Hotels & Motels	70,826.08	1,062.39
7032 Sporting & Recreational Camps	130,289.13	1,954.33
7999 Amusement & Recreation, NEC	66,165.19	992.48
Other	645,708.49	9,685.71
<b>Fall River County</b>		
5812 Eating Places	70,091.10	1,051.38
5947 Gift, Novelty, & Souvenir Shops	61,694.83	925.42
5999 Misc. Retail Stores, NEC	52,472.12	787.17
7011 Hotels & Motels	4,267,334.51	64,010.21
7033 Trailer Parks & Campsites	604,272.06	9,064.11
7999 Amusement & Recreation, NEC	1,765,256.52	26,478.87
Other	1,462,171.66	21,932.59
<b>Faulk County</b>		
7011 Hotels & Motels	302,368.49	4,535.53
7032 Sporting & Recreational Camps	367,827.28	5,517.41
7999 Amusement & Recreation, NEC	53,041.27	795.62
Other	1,187,022.85	17,805.37
<b>Grant County</b>		
5999 Misc. Retail Stores, NEC	13,803.65	207.06
7011 Hotels & Motels	2,503,872.28	37,558.14
7999 Amusement & Recreation, NEC	87,226.25	1,308.40
Other	320,380.67	4,805.75

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	Taxable Sales	Tax Due
<b>Gregory County</b>		
5999 Misc. Retail Stores, NEC	2,110.94	31.67
7011 Hotels & Motels	951,080.30	14,266.30
7032 Sporting & Recreational Camps	8,517,899.40	127,768.56
7999 Amusement & Recreation, NEC	265,354.84	3,980.32
Other	610,884.95	9,163.29
<b>Haakon County</b>		
7011 Hotels & Motels	370,770.11	5,561.57
Other	1,049,757.82	15,746.40
<b>Hamlin County</b>		
5999 Misc. Retail Stores, NEC	3,235.22	48.54
7999 Amusement & Recreation, NEC	64,816.60	972.25
Other	690,981.83	10,364.83
<b>Hand County</b>		
5999 Misc. Retail Stores, NEC	1,226.00	18.40
7011 Hotels & Motels	464,764.08	6,971.48
7032 Sporting & Recreational Camps	1,199,672.12	17,995.11
7999 Amusement & Recreation, NEC	12,100.00	181.50
Other	828,447.33	12,426.76
<b>Hanson County</b>		
Other	2,345,241.10	35,178.62
<b>Harding County</b>		
7011 Hotels & Motels	44,142.46	662.14
7999 Amusement & Recreation, NEC	150,814.03	2,262.22
Other	395,569.13	5,933.58
<b>Hughes County</b>		
5812 Eating Places	63,190.83	947.86
5947 Gift, Novelty, & Souvenir Shops	49,726.56	745.90
5999 Misc. Retail Stores, NEC	70,227.19	1,053.50
7011 Hotels & Motels	11,527,658.44	172,914.87
7514 Passenger Car Rental	299,376.45	4,490.63
7941 Sports Clubs, Managers, & Promoters	80,036.81	1,200.55
7999 Amusement & Recreation, NEC	2,027,270.74	30,409.14
971 Hunting, Trapping, Game Propagation	1,367,024.03	20,505.37
Other	16,928,826.05	253,932.45
<b>Hutchinson County</b>		
5999 Misc. Retail Stores, NEC	7,311.11	109.69
7011 Hotels & Motels	589,110.42	8,836.65
7032 Sporting & Recreational Camps	68,180.00	1,022.71
Other	514,646.05	7,719.70
<b>Hyde County</b>		
5999 Misc. Retail Stores, NEC	1,741.75	26.13
7999 Amusement & Recreation, NEC	86,526.40	1,297.90
Other	429,934.83	6,448.97
<b>Jackson County</b>		
7011 Hotels & Motels	4,971,327.36	74,569.92
Other	2,672,393.51	40,085.98
<b>Jerauld County</b>		
7032 Sporting & Recreational Camps	231,205.18	3,468.08
Other	736,084.01	11,041.29

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	Taxable Sales	Tax Due
<b>Jones County</b>		
7011 Hotels & Motels	3,241,838.29	48,627.60
7999 Amusement & Recreation, NEC	192,851.55	2,892.79
Other	2,453,581.00	36,803.77
<b>Kingsbury County</b>		
5999 Misc. Retail Stores, NEC	12,343.66	185.19
7011 Hotels & Motels	737,240.51	11,058.63
7033 Trailer Parks & Campsites	31,185.58	467.79
7999 Amusement & Recreation, NEC	89,745.07	1,346.18
Other	871,779.33	13,076.73
<b>Lake County</b>		
5999 Misc. Retail Stores, NEC	23,968.66	359.55
7011 Hotels & Motels	598,917.65	8,983.79
7999 Amusement & Recreation, NEC	9,839.93	147.60
Other	2,015,816.38	30,237.25
<b>Lawrence County</b>		
5699 Misc. Apparel & Accessory Stores	2,200,962.20	33,014.45
5812 Eating Places	1,281,592.33	19,223.93
5813 Drinking Places	432,333.99	6,485.01
5944 Jewelry Stores	1,081,271.05	16,219.07
5947 Gift, Novelty, & Souvenir Shops	4,660,876.07	69,913.12
5999 Misc. Retail Stores, NEC	336,105.63	5,041.77
6531 Real Estate Agents & Managers	2,498,151.98	37,472.33
7011 Hotels & Motels	68,138,142.00	1,022,072.55
7021 Rooming & Boarding Houses	93,705.77	1,405.60
7032 Sporting & Recreational Camps	1,636,148.26	24,542.24
7033 Trailer Parks & Campsites	6,212,641.50	93,189.66
7519 Utility Trailer Rental	47,423.86	711.36
7999 Amusement & Recreation, NEC	11,295,126.94	169,427.00
8412 Museums & Art Galleries	782,237.85	11,733.57
Other	9,801,318.55	147,019.97
<b>Lincoln County</b>		
5621 Women's Clothing Stores	5,279.67	79.19
5812 Eating Places	41,278.22	619.19
5947 Gift, Novelty, & Souvenir Shops	24,077.63	361.17
5999 Misc. Retail Stores, NEC	77,974.63	1,169.70
7011 Hotels & Motels	5,349,296.81	80,239.52
7999 Amusement & Recreation, NEC	4,384,716.68	65,770.80
Other	2,522,768.47	37,841.66
<b>Lyman County</b>		
7011 Hotels & Motels	7,525,664.66	112,885.03
7033 Trailer Parks & Campsites	449,553.31	6,743.29
7999 Amusement & Recreation, NEC	2,923,980.58	43,859.78
971 Hunting, Trapping, Game Propagation	378,663.40	5,679.96
Other	1,232,948.39	18,494.28
<b>Marshall County</b>		
7011 Hotels & Motels	451,774.51	6,776.67
7999 Amusement & Recreation, NEC	71,375.00	1,070.63
Other	512,057.33	7,680.91

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	Taxable Sales	Tax Due
<b>McCook County</b>		
5999 Misc. Retail Stores, NEC	60,754.29	911.34
7011 Hotels & Motels	637,239.84	9,558.66
Other	380,605.98	5,709.18
<b>McPherson County</b>		
7011 Hotels & Motels	16,926.18	253.90
7021 Rooming & Boarding Houses	7,500.00	112.50
Other	178,404.22	2,676.13
<b>Meade County</b>		
5331 Variety Stores	78,120.67	1,171.83
5531 Auto & Home Supply Stores	1,347,631.67	20,214.48
5651 Family Clothing Stores	105,965.00	1,589.47
5699 Misc. Apparel & Accessory Stores	5,660,701.16	84,910.52
5812 Eating Places	2,891,390.27	43,370.92
5813 Drinking Places	117,958.79	1,769.39
5932 Used Merchandise Stores	17,330.45	259.96
5944 Jewelry Stores	822,802.71	12,342.08
5947 Gift, Novelty, & Souvenir Shops	1,685,777.16	25,286.64
5963 Direct Selling Establishments	80,712.77	1,210.71
5999 Misc. Retail Stores, NEC	2,628,439.75	39,427.04
7011 Hotels & Motels	6,350,314.44	95,254.78
7032 Sporting & Recreational Camps	274,500.00	4,117.50
7033 Trailer Parks & Campsites	20,496,501.12	307,447.61
7299 Misc. Personal Services, NEC	982,143.21	14,732.33
7389 Business Services, NEC	9,115.90	136.74
7521 Automobile Parking	13,039.33	195.59
7532 Top & Body Repair & Paint Shops	109,779.59	1,646.71
7539 Automotive Repair Shops, NEC	374,440.41	5,616.61
7999 Amusement & Recreation, NEC	893,427.92	13,401.43
8999 Services, NEC	1,014.48	15.21
Other	8,400,084.45	126,001.52
<b>Mellette County</b>		
Other	540,346.49	8,105.24
<b>Miner County</b>		
7011 Hotels & Motels	450,045.17	6,750.70
Other	789,252.18	11,838.82

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	Taxable Sales	Tax Due
<b>Minnehaha County</b>		
5621 Women's Clothing Stores	12,498.48	187.48
5812 Eating Places	3,444,630.53	51,669.49
5813 Drinking Places	230,323.08	3,454.85
5932 Used Merchandise Stores	23,387.32	350.81
5941 Sporting Goods & Bicycle Shops	1,221,236.66	18,318.61
5945 Hobby, Toy, & Game Shops	18,637.39	279.56
5947 Gift, Novelty, & Souvenir Shops	146,097.82	2,191.54
5963 Direct Selling Establishments	277,462.61	4,162.02
5999 Misc. Retail Stores, NEC	1,386,470.99	20,797.49
6513 Apartment Building Operators	12,457.08	186.87
7011 Hotels & Motels	114,921,520.75	1,723,822.94
7033 Trailer Parks & Campsites	446,102.76	6,691.54
7389 Business Services, NEC	73,277.14	1,099.16
7514 Passenger Car Rental	2,012,666.49	30,189.99
7922 Theatrical Producers & Services	784,778.03	11,771.70
7929 Entertainers & Entertainment Groups	57,514.87	862.72
7941 Sports Clubs, Managers, & Promoters	4,011,905.20	60,178.61
7991 Physical Fitness Facilities	705,071.48	10,576.10
7992 Public Golf Courses	299,105.28	4,486.59
7997 Membership Sports & Recreation Clubs	242,686.02	3,640.30
7999 Amusement & Recreation, NEC	18,262,761.62	273,941.53
8422 Botanical and Zoological Gardens	724,642.17	10,869.63
8699 Membership Organizations, NEC	9,014.19	135.21
Other	32,627,105.57	489,406.92
<b>Moody County</b>		
5999 Misc. Retail Stores, NEC	22,502.53	337.55
Other	516,288.93	7,744.40
<b>Oglala Lakota County</b>		
Other	12,907.00	193.61

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	Taxable Sales	Tax Due
<b>Pennington County</b>		
4119 Local Passenger Transportation, NEC	546,330.91	8,194.96
4725 Tour Operators	234,206.33	3,513.10
5331 Variety Stores	6,795,706.59	101,935.61
5399 Misc. General Merchandise Stores	997.42	14.96
5441 Candy, Nut, & Confectionery Stores	955,573.11	14,333.62
5499 Misc. Food Stores	191,712.04	2,875.68
5511 New & Used Car Dealers	5,238.14	78.57
5531 Auto & Home Supply Stores	2,859,002.83	42,885.10
5611 Men's & Boys' Clothing Stores	2,092,355.93	31,385.34
5632 Women's Accessory & Specialty Stores	1,010,453.15	15,156.80
5699 Misc. Apparel & Accessory Stores	2,190,987.61	32,864.83
5812 Eating Places	5,056,526.69	75,847.90
5813 Drinking Places	1,148,632.95	17,229.54
5932 Used Merchandise Stores	531,602.30	7,974.05
5941 Sporting Goods & Bicycle Shops	350,964.79	5,264.49
5942 Book Stores	12,534.56	188.02
5944 Jewelry Stores	5,715,462.58	85,731.93
5947 Gift, Novelty, & Souvenir Shops	32,941,762.03	494,126.57
5949 Sewing, Needlework, & Piece Goods	5,366.39	80.49
5963 Direct Selling Establishments	94,086.23	1,411.31
5999 Misc. Retail Stores, NEC	1,820,021.75	27,300.87
6531 Real Estate Agents & Managers	801,242.74	12,018.65
7011 Hotels & Motels	164,482,860.25	2,467,243.63
7033 Trailer Parks & Campsites	20,351,424.75	305,271.41
7299 Misc. Personal Services, NEC	45,951.82	689.29
7514 Passenger Car Rental	9,007,500.32	135,112.54
7519 Utility Trailer Rental	356,560.57	5,348.40
7993 Coin-Operated Amusement Devices	679,338.16	10,190.06
7996 Amusement Parks	4,088,659.70	61,329.90
7997 Membership Sports & Recreation Clubs	183,587.66	2,753.85
7999 Amusement & Recreation, NEC	42,366,802.10	635,502.14
8412 Museums & Art Galleries	944,600.36	14,169.00
Other	19,112,186.82	286,683.05
<b>Perkins County</b>		
5999 Misc. Retail Stores, NEC	3,406.73	51.11
7011 Hotels & Motels	636,503.73	9,547.58
Other	590,061.03	8,850.99
<b>Potter County</b>		
7011 Hotels & Motels	746,847.26	11,202.81
7999 Amusement & Recreation, NEC	532,409.03	7,986.16
Other	4,842,892.12	72,643.40
<b>Roberts County</b>		
7011 Hotels & Motels	1,343,957.10	20,159.41
7033 Trailer Parks & Campsites	50,556.46	758.34
Other	247,675.50	3,715.20
<b>Sanborn County</b>		
7032 Sporting & Recreational Camps	179,212.50	2,688.20
Other	262,559.46	3,938.41

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	Taxable Sales	Tax Due
<b>Spink County</b>		
5999 Misc. Retail Stores, NEC	1,294.43	19.42
7011 Hotels & Motels	1,296,066.29	19,441.06
7032 Sporting & Recreational Camps	437,220.74	6,558.31
7999 Amusement & Recreation, NEC	437,730.92	6,565.97
Other	1,080,161.18	16,202.51
<b>Stanley County</b>		
5947 Gift, Novelty, & Souvenir Shops	8,360.27	125.41
7011 Hotels & Motels	4,762,215.04	71,433.20
7999 Amusement & Recreation, NEC	577,618.47	8,664.31
Other	666,042.99	9,990.72
<b>Sully County</b>		
7011 Hotels & Motels	116,418.67	1,746.30
7999 Amusement & Recreation, NEC	505,705.18	7,585.61
Other	4,372,881.50	65,593.28
<b>Todd County</b>		
Other	21,103.01	316.55
<b>Tripp County</b>		
5999 Misc. Retail Stores, NEC	4,737.33	71.06
7011 Hotels & Motels	2,601,100.58	39,016.53
7999 Amusement & Recreation, NEC	409,769.51	6,146.54
971 Hunting, Trapping, Game Propagation	1,112,856.69	16,692.87
Other	1,774,730.43	26,621.00
<b>Turner County</b>		
5947 Gift, Novelty, & Souvenir Shops	1,997.40	29.97
5963 Direct Selling Establishments	74,296.27	1,114.45
5999 Misc. Retail Stores, NEC	167,731.84	2,516.03
7033 Trailer Parks & Campsites	17,372.51	260.59
Other	981,324.69	14,719.94
<b>Union County</b>		
5999 Misc. Retail Stores, NEC	8,220.00	123.32
7011 Hotels & Motels	7,271,558.06	109,073.39
Other	1,386,930.14	20,804.07
<b>Walworth County</b>		
5999 Misc. Retail Stores, NEC	6,284.80	94.31
7011 Hotels & Motels	2,767,297.45	41,509.52
7033 Trailer Parks & Campsites	51,582.73	773.77
7999 Amusement & Recreation, NEC	93,086.00	1,396.30
Other	1,777,593.67	26,663.98
<b>Yankton County</b>		
5945 Hobby, Toy, & Game Shops	5,183.95	77.77
5947 Gift, Novelty, & Souvenir Shops	40,680.59	610.21
5999 Misc. Retail Stores, NEC	214,418.98	3,216.38
7011 Hotels & Motels	8,055,389.35	120,830.95
7033 Trailer Parks & Campsites	91,365.66	1,370.48
7999 Amusement & Recreation, NEC	357,464.27	5,361.98
Other	1,538,099.65	23,071.59
<b>Ziebach County</b>		
Other	57,086.00	856.30

South Dakota Sales and Use Tax Reporting System  
 RETURNS FILED: FISCAL YEAR 2022

	Taxable Sales	Tax Due
<b>Out of State County</b>		
5812 Eating Places	1,027,943.31	15,419.20
5945 Hobby, Toy, & Game Shops	12,572.00	188.59
5947 Gift, Novelty, & Souvenir Shops	21,825.32	327.39
5961 Catalog & Mail-Order Houses	23,609,769.33	354,146.54
5963 Direct Selling Establishments	27,125.39	406.88
5999 Misc. Retail Stores, NEC	5,814,990.23	87,226.88
7011 Hotels & Motels	38,930,962.48	583,964.51
7032 Sporting & Recreational Camps	394,868.70	5,923.04
7299 Misc. Personal Services, NEC	24,775.24	371.62
7514 Passenger Car Rental	42,295,593.20	634,433.96
7999 Amusement & Recreation, NEC	2,587,044.75	38,805.68
8999 Services, NEC	8,080.00	121.21
Other	6,122,961.49	91,844.67
<b>Total for State</b>	<b>1,143,857,619.20</b>	<b>17,157,880.40</b>

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.