

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: JANUARY 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.
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.
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
Aurora County		
7011 Hotels & Motels	91,520.54	1,372.83
7032 Sporting & Recreational Camps	81,646.56	1,224.70
7999 Amusement & Recreation, NEC	149,993.21	2,249.90
Other	N/A	N/A
Beadle County		
5999 Misc. Retail Stores, NEC	2,252.38	33.79
7011 Hotels & Motels	212,847.07	3,192.71
7032 Sporting & Recreational Camps	106,599.49	1,598.99
7999 Amusement & Recreation, NEC	65,670.32	985.06
Other	N/A	N/A
Bennett County		
5999 Misc. Retail Stores, NEC	1,978.27	29.68
Other	N/A	N/A
Bon Homme County		
7011 Hotels & Motels	19,501.13	292.52
Other	N/A	N/A
Brookings County		
5947 Gift, Novelty, & Souvenir Shops	10,142.73	152.14
5999 Misc. Retail Stores, NEC	15,679.97	235.21
7011 Hotels & Motels	537,060.13	8,055.91
Other	N/A	N/A
Brown County		
5632 Women's Accessory & Specialty Stores	4,652.50	69.79
5812 Eating Places	10,866.78	163.01
5813 Drinking Places	11,174.33	167.62
5947 Gift, Novelty, & Souvenir Shops	6,052.03	90.78
5999 Misc. Retail Stores, NEC	7,412.50	111.20
7011 Hotels & Motels	1,017,371.55	15,260.57
7032 Sporting & Recreational Camps	619,838.40	9,297.58
971 Hunting, Trapping, Game Propagation	316,352.82	4,745.29
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	13,226.28	198.40
7011 Hotels & Motels	575,951.80	8,639.29
7032 Sporting & Recreational Camps	541,004.18	8,115.09
7999 Amusement & Recreation, NEC	336,716.21	5,050.74
Other	N/A	N/A
Buffalo County		
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	4,343.93	65.17
7011 Hotels & Motels	93,282.40	1,399.24
Other	N/A	N/A
Campbell County		
7011 Hotels & Motels	4,423.89	66.36
Other	N/A	N/A

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Charles Mix County		
7011 Hotels & Motels	72,665.65	1,090.00
7032 Sporting & Recreational Camps	196,813.88	2,952.22
7041 Membership Basis Organization Hotels	29,199.50	438.00
7999 Amusement & Recreation, NEC	39,761.75	596.43
Other	N/A	N/A
Clark County		
7011 Hotels & Motels	15,744.98	236.18
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	99,956.88	1,499.37
Other	N/A	N/A
Codington County		
5812 Eating Places	1,737.93	26.07
5947 Gift, Novelty, & Souvenir Shops	50,295.61	754.44
5999 Misc. Retail Stores, NEC	7,007.67	105.12
7011 Hotels & Motels	281,067.43	4,216.01
Other	N/A	N/A
Custer County		
7011 Hotels & Motels	139,664.01	2,094.98
7033 Trailer Parks & Campsites	3,017.78	45.27
7999 Amusement & Recreation, NEC	120,469.61	1,807.05
Other	N/A	N/A
Davison County		
5999 Misc. Retail Stores, NEC	5,167.15	77.51
7011 Hotels & Motels	574,007.82	8,610.12
7999 Amusement & Recreation, NEC	84,862.67	1,272.94
8412 Museums & Art Galleries	6,169.83	92.55
Other	N/A	N/A
Day County		
7011 Hotels & Motels	90,742.88	1,361.15
7021 Rooming & Boarding Houses	12,465.76	186.99
7999 Amusement & Recreation, NEC	121,608.99	1,824.13
Other	N/A	N/A
Deuel County		
7011 Hotels & Motels	53,202.87	798.05
Other	N/A	N/A
Douglas County		
Other	N/A	N/A
Edmunds County		
7011 Hotels & Motels	49,034.16	735.51
7032 Sporting & Recreational Camps	168,446.16	2,526.70
7999 Amusement & Recreation, NEC	34,438.76	516.58
Other	N/A	N/A
Fall River County		
5999 Misc. Retail Stores, NEC	843.50	12.66
7011 Hotels & Motels	145,799.50	2,187.01
7999 Amusement & Recreation, NEC	35,167.62	527.51
Other	N/A	N/A

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Faulk County		
7011 Hotels & Motels	66,872.45	1,003.09
7032 Sporting & Recreational Camps	172,233.13	2,583.49
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	96,691.57	1,450.38
7999 Amusement & Recreation, NEC	65,897.00	988.46
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	271,396.05	4,070.94
7032 Sporting & Recreational Camps	1,937,251.11	29,058.77
7999 Amusement & Recreation, NEC	95,604.93	1,434.08
Other	N/A	N/A
Haakon County		
7011 Hotels & Motels	62,590.94	938.87
Other	N/A	N/A
Hamlin County		
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	39,768.86	596.55
7032 Sporting & Recreational Camps	127,441.69	1,911.62
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
7011 Hotels & Motels	13,741.64	206.13
7999 Amusement & Recreation, NEC	102,765.38	1,541.49
Other	N/A	N/A
Hughes County		
5999 Misc. Retail Stores, NEC	1,814.97	27.23
7011 Hotels & Motels	471,119.19	7,066.79
7514 Passenger Car Rental	17,003.54	255.05
7999 Amusement & Recreation, NEC	381,595.94	5,723.94
971 Hunting, Trapping, Game Propagation	339,474.78	5,092.11
Other	N/A	N/A
Hutchinson County		
5999 Misc. Retail Stores, NEC	3,094.88	46.43
7011 Hotels & Motels	31,724.44	475.86
Other	N/A	N/A
Hyde County		
7999 Amusement & Recreation, NEC	110,838.42	1,662.58
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	67,631.39	1,014.46
Other	N/A	N/A
Jerauld County		
7032 Sporting & Recreational Camps	68,512.24	1,027.68
Other	N/A	N/A

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Jones County		
7011 Hotels & Motels	112,644.96	1,689.68
7999 Amusement & Recreation, NEC	53,236.70	798.55
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	44,524.91	667.88
Other	N/A	N/A
Lake County		
7011 Hotels & Motels	48,167.36	722.51
Other	N/A	N/A
Lawrence County		
5699 Misc. Apparel & Accessory Stores	7,210.58	108.17
5813 Drinking Places	78,062.42	1,170.93
5999 Misc. Retail Stores, NEC	36,499.66	547.50
6531 Real Estate Agents & Managers	229,097.18	3,436.46
7011 Hotels & Motels	2,254,996.67	33,825.02
7032 Sporting & Recreational Camps	118,338.84	1,775.08
7033 Trailer Parks & Campsites	22,555.77	338.33
7999 Amusement & Recreation, NEC	930,164.19	13,952.47
8412 Museums & Art Galleries	16,683.22	250.24
Other	N/A	N/A
Lincoln County		
5999 Misc. Retail Stores, NEC	12,270.22	184.05
7011 Hotels & Motels	368,815.83	5,532.23
7999 Amusement & Recreation, NEC	212,033.53	3,180.51
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	418,695.67	6,280.45
7999 Amusement & Recreation, NEC	1,214,225.55	18,213.39
971 Hunting, Trapping, Game Propagation	87,813.00	1,317.20
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	28,826.64	432.42
Other	N/A	N/A
McCook County		
7011 Hotels & Motels	74,091.74	1,111.37
Other	N/A	N/A
McPherson County		
7011 Hotels & Motels	12,533.00	188.01
7021 Rooming & Boarding Houses	7,305.00	109.58
Other	N/A	N/A
Meade County		
5947 Gift, Novelty, & Souvenir Shops	87,332.57	1,309.99
5999 Misc. Retail Stores, NEC	22,741.19	341.16
7011 Hotels & Motels	158,846.52	2,382.70
7032 Sporting & Recreational Camps	173,090.88	2,596.37
7033 Trailer Parks & Campsites	731,114.34	10,966.71
7999 Amusement & Recreation, NEC	32,927.00	493.91
Other	N/A	N/A
Mellette County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Miner County		
7011 Hotels & Motels	13,578.09	203.67
Other	N/A	N/A
Minnehaha County		
5812 Eating Places	103,072.74	1,546.10
5932 Used Merchandise Stores	2,150.00	32.26
5941 Sporting Goods & Bicycle Shops	30,360.09	455.40
5947 Gift, Novelty, & Souvenir Shops	58,395.78	875.95
5999 Misc. Retail Stores, NEC	101,267.19	1,519.05
6513 Apartment Building Operators	4,359.75	65.40
7011 Hotels & Motels	4,318,035.40	64,770.54
7389 Business Services, NEC	6,881.33	103.22
7941 Sports Clubs, Managers, & Promoters	148,688.00	2,230.32
7991 Physical Fitness Facilities	44,528.69	667.95
7999 Amusement & Recreation, NEC	935,747.02	14,036.21
8422 Botanical and Zoological Gardens	41,146.24	617.19
Other	N/A	N/A
Moody County		
5999 Misc. Retail Stores, NEC	12,155.28	182.33
Other	N/A	N/A
Pennington County		
5511 New & Used Car Dealers	7,583.60	113.75
5812 Eating Places	142,777.45	2,141.65
5941 Sporting Goods & Bicycle Shops	30,115.67	451.74
5947 Gift, Novelty, & Souvenir Shops	498,602.88	7,479.05
5963 Direct Selling Establishments	6,844.68	102.68
5999 Misc. Retail Stores, NEC	61,334.85	920.08
7011 Hotels & Motels	3,376,264.68	50,644.02
7033 Trailer Parks & Campsites	39,989.29	599.83
7514 Passenger Car Rental	186,070.58	2,791.06
7997 Membership Sports & Recreation Clubs	1,212.87	18.19
7999 Amusement & Recreation, NEC	649,097.78	9,736.47
Other	N/A	N/A
Perkins County		
7011 Hotels & Motels	41,654.14	624.82
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	66,238.73	993.59
7999 Amusement & Recreation, NEC	179,265.41	2,688.99
Other	N/A	N/A
Roberts County		
7011 Hotels & Motels	80,645.87	1,209.69
Other	N/A	N/A
Sanborn County		
7032 Sporting & Recreational Camps	59,994.00	899.92
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	466,267.07	6,994.03
7032 Sporting & Recreational Camps	208,499.59	3,127.50
7999 Amusement & Recreation, NEC	397,585.19	5,963.78
Other	N/A	N/A

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	Taxable Sales	Tax Due
Stanley County		
7011 Hotels & Motels	189,485.01	2,842.27
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	24,328.00	364.93
7999 Amusement & Recreation, NEC	124,891.13	1,873.38
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	162,779.54	2,441.70
7999 Amusement & Recreation, NEC	243,031.24	3,645.48
971 Hunting, Trapping, Game Propagation	327,017.52	4,905.26
Other	N/A	N/A
Turner County		
Other	N/A	N/A
Union County		
7011 Hotels & Motels	283,842.47	4,257.64
Other	N/A	N/A
Walworth County		
5999 Misc. Retail Stores, NEC	899.90	13.50
7011 Hotels & Motels	170,266.71	2,554.01
Other	N/A	N/A
Yankton County		
5947 Gift, Novelty, & Souvenir Shops	14,382.78	215.74
5999 Misc. Retail Stores, NEC	2,667.17	40.02
7011 Hotels & Motels	285,794.69	4,286.93
7033 Trailer Parks & Campsites	19,499.68	292.50
Other	N/A	N/A
Out of State County		
5947 Gift, Novelty, & Souvenir Shops	4,066.93	61.01
5999 Misc. Retail Stores, NEC	75,851.14	1,137.84
7011 Hotels & Motels	1,436,488.02	21,547.33
7032 Sporting & Recreational Camps	615,858.39	9,237.88
7514 Passenger Car Rental	1,580,604.96	23,709.07
7999 Amusement & Recreation, NEC	210,918.70	3,163.78
971 Hunting, Trapping, Game Propagation	109,876.00	1,648.15
Other	N/A	N/A

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Total for State	45,690,747.88	685,362.62

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