#### SOUTH DAKOTA SALES and USE TAX REPORT



#### **RETURNS FILED: DECEMBER 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.
- 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

|   | Taxable Sales     | Tax Due         |
|---|-------------------|-----------------|
| Aurora County   |                   |                 |
| Other   | N/A               | N/A             |
| Beadle County   |                   |                 |
| 5999 Misc. Retail Stores, NEC                         | 33,326.82         | 499.90          |
| 7011 Hotels & Motels                                  | 489,858.51        | 7,347.88        |
| Other   | N/A               | N/A             |
| Bennett County  |                   |                 |
| 999 Misc. Retail Stores, NEC                          | 2,063.00          | 30.96           |
| Other   | N/A               | N/A             |
| Bon Homme County                                      |                   |                 |
| 999 Misc. Retail Stores, NEC                          | 1,115.66          | 16.74           |
| Other   | N/A               | N/A             |
| Brookings County                                      |                   |                 |
| 5999 Misc. Retail Stores, NEC                         | 21,307.36         | 319.63          |
| 7011 Hotels & Motels                                  | 1,155,075.43      | 17,326.14       |
| 7999 Amusement and Recreation Services, NEC           | 9,581.17          | 143.72          |
| Other   | N/A               | N/A             |
| Brown County  |                   |                 |
| 5812 Eating Places                                    | 13,859.40         | 207.89          |
| 5999 Misc. Retail Stores, NEC                         | 5,499.55          | 82.52           |
| 7011 Hotels & Motels                                  | 1,803,394.34      | 27,050.92       |
| 7999 Amusement and Recreation Services, NEC           | 91,353.01         | 1,370.30        |
| Other   | N/A               | N/A             |
| Brule County  |                   |                 |
| 7011 Hotels & Motels                                  | 1,451,656.62      | 21,774.86       |
| 7032 Sporting & Recreational Camps                    | 739,954.79        | 11,099.32       |
| 7999 Amusement and Recreation Services, NEC           | 198,728.10        | 2,980.91        |
| Other   | N/A               | N/A             |
| Butte County  |                   |                 |
| 7011 Hotels & Motels                                  | 219,647.03        | 3,294.71        |
| Other   | N/A               | N/A             |
| Campbell County                                       |                   |                 |
| 7011 Hotels & Motels                                  | 16,784.60         | 251.77          |
| Other   | N/A               | N/A             |
| Charles Mix County                                    |                   |                 |
| 5999 Misc. Retail Stores, NEC                         | 5,284.67          | 79.27           |
| 7011 Hotels & Motels                                  | 164,319.22        | 2,464.80        |
| 7032 Sporting & Recreational Camps                    | 585,652.40        | 8,784.80        |
| Other   | N/A               | N/A             |
| Clark County  |                   |                 |
| 5999 Misc. Retail Stores, NEC                         | 2,577.00          | 38.67           |
| Other   | 2,077.00<br>N/A   | N/A             |
|   |                   | ,, .            |
| Clay County<br>7011 Hotels & Motels                   | 254,659.73        | 3,819.91        |
| Oth motels & Motels Other                             | 254,659.75<br>N/A | 3,619.91<br>N/A |
|   | IVA               | IN/A            |
| Codington County                                      | 44 004 00         | 400.00          |
| 5812 Eating Places                                    | 11,321.33         | 169.82          |
| 5999 Misc. Retail Stores, NEC<br>7011 Hotels & Motels | 2,313.00          | 34.72           |
|   | 889,151.26        | 13,337.28       |
| Other   | N/A               | N/A             |

|  | Taxable Sales              | Tax Due               |
|--|----------------------------|-----------------------|
| Custer County  |                            |                       |
| 5999 Misc. Retail Stores, NEC  | 2,010.98                   | 30.18                 |
| 7011 Hotels & Motels   | 215,215.21                 | 3,228.24              |
| 7033 Trailer Parks & Campsites   | 91,848.16                  | 1,377.72              |
| Other  | N/A                        | N/A                   |
| Davison County   |                            |                       |
| 5999 Misc. Retail Stores, NEC  | 25,617.22                  | 384.25                |
| 7011 Hotels & Motels   | 1,442,338.06               | 21,635.08             |
| Other  | N/A                        | N/A                   |
| Day County   |                            |                       |
| 7011 Hotels & Motels   | 195,202.42                 | 2,928.03              |
| Other  | N/A                        | N/A                   |
|  |                            |                       |
| Deuel County Other   | N/A                        | N/A                   |
|  | IV/A                       | IN/A                  |
| Dewey County   |                            |                       |
| 5999 Misc. Retail Stores, NEC  | 310.33                     | 4.66                  |
| Other  | N/A                        | N/A                   |
| Douglas County   |                            |                       |
| 5999 Misc. Retail Stores, NEC  | 1,840.90                   | 27.61                 |
| Other  | N/A                        | N/A                   |
| Edmunds County   |                            |                       |
| 7011 Hotels & Motels   | 115,053.07                 | 1,725.80              |
| Other  | N/A                        | N/A                   |
| Fall River County  |                            |                       |
| 5999 Misc. Retail Stores, NEC  | 4,916.69                   | 73.76                 |
| 7011 Hotels & Motels   | 321,680.25                 | 4,825.22              |
| Other  | N/A                        | N/A                   |
| Faulk County   |                            |                       |
| Other  | N/A                        | N/A                   |
|  |                            |                       |
| Grant County 7011 Hotels & Motels  | 238,047.42                 | 3,570.71              |
| Other  | 238,047.42<br>N/A          | 3,370.71<br>N/A       |
|  | IVA                        | 14/73                 |
| Gregory County   | 405.070.05                 | 0.000.44              |
| 7011 Hotels & Motels   | 135,273.85                 | 2,029.11              |
| 7032 Sporting & Recreational Camps 7999 Amusement and Recreation Services, NEC | 2,055,789.10<br>195,425.69 | 30,836.85<br>2,931.39 |
| Other  | 195,425.69<br>N/A          | 2,931.39<br>N/A       |
|  | IV/A                       | IV/A                  |
| Haakon County  | 4 00 4 00                  | 40.00                 |
| 5999 Misc. Retail Stores, NEC  | 1,201.00                   | 18.02                 |
| Other  | N/A                        | N/A                   |
| Hamlin County  |                            |                       |
| Other  | N/A                        | N/A                   |
| Hand County  |                            |                       |
| 7011 Hotels & Motels   | 60,104.22                  | 901.56                |
| 7032 Sporting & Recreational Camps   | 453,488.77                 | 6,802.34              |
| Other  | N/A                        | N/A                   |
| Hanson County  |                            |                       |
| Other  | N/A                        | N/A                   |
|  |                            |                       |

|  | Taxable Sales    | Tax Due       |
|--|------------------|---------------|
| arding County                              |                  |               |
| Other                                      | N/A              | N/A           |
| lughes County                              |                  |               |
| 999 Misc. Retail Stores, NEC               | 7,319.33         | 109.79        |
| 011 Hotels & Motels                        | 1,770,697.65     | 26,560.47     |
| 999 Amusement and Recreation Services, NEC | 466,642.43       | 6,999.63      |
| ther                                       | N/A              | N/A           |
| utchinson County                           |                  |               |
| 011 Hotels & Motels                        | 52,250.87        | 783.76        |
| ther                                       | N/A              | N/A           |
| yde County                                 |                  |               |
| 011 Hotels & Motels                        | 17,345.31        | 260.18        |
| ther                                       | N/A              | N/A           |
| ackson County                              |                  |               |
| 111 Hotels & Motels                        | 64,481.49        | 967.23        |
| ther                                       | N/A              | 907.23<br>N/A |
|  |                  | 14// (        |
| erauld County<br>ther                      | N/A              | N/A           |
|  | N/A              | IN/A          |
| ones County                                | 400 040 77       | 0.400.05      |
| 011 Hotels & Motels                        | 162,016.77       | 2,430.25      |
| ther                                       | N/A              | N/A           |
| ingsbury County                            |                  |               |
| 999 Misc. Retail Stores, NEC               | 2,386.00         | 35.79         |
| 011 Hotels & Motels                        | 85,431.45        | 1,281.47      |
| ther                                       | N/A              | N/A           |
| ake County                                 |                  |               |
| 999 Misc. Retail Stores, NEC               | 1,062.57         | 15.94         |
| 011 Hotels & Motels                        | 214,795.56       | 3,221.94      |
| ther                                       | N/A              | N/A           |
| awrence County                             |                  |               |
| 947 Gift, Novelty, & Souvenir Shops        | 59,096.16        | 886.44        |
| 999 Misc. Retail Stores, NEC               | 15,903.69        | 238.59        |
| 531 Real Estate Agents & Managers          | 91,837.78        | 1,377.58      |
| O11 Hotels & Motels                        | 2,652,177.95     | 39,782.70     |
| 032 Sporting & Recreational Camps          | 25,788.42        | 386.83        |
| 033 Trailer Parks & Campsites              | 44,826.97        | 672.40        |
| 999 Amusement and Recreation Services, NEC | 84,484.64        | 1,267.27      |
| 412 Museums & Art Galleries                | 21,019.80<br>N/A | 315.30        |
| ther                                       | N/A              | N/A           |
| incoln County                              |                  |               |
| 999 Misc. Retail Stores, NEC               | 2,011.12         | 30.18         |
| 011 Hotels & Motels                        | 456,557.22       | 6,848.36      |
| ther                                       | N/A              | N/A           |
| yman County                                |                  |               |
| 011 Hotels & Motels                        | 877,899.13       | 13,168.48     |
| 999 Amusement and Recreation Services, NEC | 652,342.08       | 9,785.14      |
| ther                                       | N/A              | N/A           |
| arshall County                             |                  |               |
| 011 Hotels & Motels                        | 65,189.79        | 977.85        |
|  |                  |               |

|  | Taxable Sales          | Tax Due            |
|--|------------------------|--------------------|
| McCook County  |                        |                    |
| 999 Misc. Retail Stores, NEC                                 | 764.83                 | 11.49              |
| 7011 Hotels & Motels   | 77,742.36              | 1,166.14           |
| Other  | N/A                    | N/A                |
| IcPherson County   |                        |                    |
| Other  | N/A                    | N/A                |
| leade County   |                        |                    |
| 812 Eating Places  | 88,461.35              | 1,326.92           |
| 999 Misc. Retail Stores, NEC                                 | 29,090.12              | 436.37             |
| 011 Hotels & Motels  | 276,194.35             | 4,142.92           |
| 033 Trailer Parks & Campsites                                | 1,843,745.25           | 27,656.18          |
| ther   | N/A                    | N/A                |
| lellette County  |                        |                    |
| Other  | N/A                    | N/A                |
| liner County   |                        |                    |
| 999 Misc. Retail Stores, NEC                                 | 1,284.00               | 19.26              |
| Other  | N/A                    | N/A                |
| linnehaha County   |                        |                    |
| 812 Eating Places  | 152,109.97             | 2,281.65           |
| 813 Drinking Places  | 31,977.95              | 479.67             |
| 941 Sporting Goods & Bicycle Shops                           | 710,064.81             | 10,650.97          |
| 999 Misc. Retail Stores, NEC                                 | 67,746.25              | 1,016.24           |
| 011 Hotels & Motels  | 9,566,822.83           | 143,502.40         |
| 033 Trailer Parks & Campsites                                | 41,749.01              | 626.23             |
| 514 Passenger Car Rental                                     | 473,524.51             | 7,102.87           |
| 941 Sports Clubs, Managers, & Promoters                      | 642,014.24             | 9,630.22           |
| 991 Physical Fitness Facilities                              | 32,468.53              | 487.03             |
| 992 Public Golf Courses                                      | 4,732.14               | 70.98              |
| 999 Amusement and Recreation Services, NEC                   | 1,326,435.69           | 19,896.54          |
| Other  | N/A                    | N/A                |
| loody County   |                        |                    |
| Other  | N/A                    | N/A                |
| ennington County   |                        |                    |
| 119 Local Passenger Transportation, NEC                      | 38,656.06              | 579.84             |
| 812 Eating Places  | 70,181.56              | 1,052.73           |
| 947 Gift, Novelty, & Souvenir Shops                          | 433,178.39             | 6,497.67           |
| 999 Misc. Retail Stores, NEC                                 | 47,569.63              | 713.70             |
| 011 Hotels & Motels  | 5,350,271.46           | 80,254.08          |
| 033 Trailer Parks & Campsites                                | 72,075.95              | 1,081.15           |
| 231 Beauty Shops   | 4,955.30               | 74.34              |
| 299 Misc. Personal Services, NEC<br>514 Passenger Car Rental | 9,751.83<br>364,442.16 | 146.28<br>5,466.64 |
| 993 Coin-Operated Amusement Devices                          | 137,871.99             | 2,068.09           |
| 997 Membership Sports & Recreation Clubs                     | 6,409.88               | 2,008.09<br>96.15  |
| 999 Amusement and Recreation Services, NEC                   | 2,052,443.76           | 30,786.66          |
| Other  | 2,032,443.70<br>N/A    | 00,700.00<br>N/A   |
|  | 1471                   | 147.               |
| rerkins County<br>Other                                      | N/A                    | N/A                |
|  | IVA                    | IN/A               |
| Potter County 011 Hotels & Motels                            | 150 046 64             | 2 222 74           |
| OTT Hotels & Motels<br>Other                                 | 158,846.61<br>N/A      | 2,382.71<br>N/A    |
| AUICI  | IN/A                   | IN/A               |

|  | Taxable Sales              | Tax Due               |
|--|----------------------------|-----------------------|
| Roberts County   |                            |                       |
| 7011 Hotels & Motels   | 68,794.27                  | 1,031.92              |
| Other  | N/A                        | N/A                   |
| Sanborn County   |                            |                       |
| Other  | N/A                        | N/A                   |
|  | 1471                       | 1471                  |
| Spink County<br>5999 Misc. Retail Stores, NEC                                      | 1,048.00                   | 15.73                 |
| 7011 Hotels & Motels   | 329,492.38                 | 4,942.40              |
| 7999 Amusement and Recreation Services, NEC  | 129,760.94                 | 1,946.42              |
| Other  | N/A                        | N/A                   |
| Stanley County   |                            |                       |
| 7011 Hotels & Motels   | 498,415.73                 | 7,476.24              |
| Other  | N/A                        | N/A                   |
| Sully County   |                            |                       |
| Other  | N/A                        | N/A                   |
|  | 14/7                       | 14/7                  |
| Todd County<br>Other   | N/A                        | N/A                   |
|  | IV/A                       | IN/A                  |
| Tripp County   |                            |                       |
| 5999 Misc. Retail Stores, NEC  | 11,917.79                  | 178.77                |
| 7011 Hotels & Motels   | 311,001.30                 | 4,665.01              |
| Other  | N/A                        | N/A                   |
| Turner County  |                            |                       |
| 5999 Misc. Retail Stores, NEC  | 1,860.67                   | 27.91                 |
| Other  | N/A                        | N/A                   |
| Union County   |                            |                       |
| 5999 Misc. Retail Stores, NEC  | 2,604.66                   | 39.07                 |
| 7011 Hotels & Motels   | 660,031.55                 | 9,900.49              |
| Other  | N/A                        | N/A                   |
| Nalworth County  |                            |                       |
| 5999 Misc. Retail Stores, NEC  | 876.34                     | 13.15                 |
| 7011 Hotels & Motels   | 468,800.22                 | 7,032.00              |
| Other  | N/A                        | N/A                   |
| Yankton County   |                            |                       |
| 5999 Misc. Retail Stores, NEC  | 5,036.52                   | 75.55                 |
| 7011 Hotels & Motels   | 619,162.16                 | 9,287.45              |
| Other  | N/A                        | N/A                   |
| Ziebach County   |                            |                       |
| Other  | N/A                        | N/A                   |
| Out of State County  |                            |                       |
| 5961 Catalog & Mail-Order Houses   | 133,714.58                 | 2,005.72              |
|  |                            |                       |
| 5999 Misc. Retail Stores, NEC  | 333,617.92                 | 5,004.48              |
| •  | 333,617.92<br>3,543,796.77 | 5,004.48<br>53,156.96 |
| 5999 Misc. Retail Stores, NEC<br>7011 Hotels & Motels<br>7514 Passenger Car Rental |                            |                       |

|                 | Taxable Sales | Tax Due      |
|-----------------|---------------|--------------|
| Total for State | 73,108,578.08 | 1,096,630.00 |
|                 |               |              |

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