

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: OCTOBER 2023

Taxable Sales Filed for previous Month
Comparison of Industry Divisions and Major Groups

ITEMS OF NOTE:

1. This report is a comparison between state taxable receipts for October 2023 and October 2022. It is not a cumulative total.
2. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.
3. 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!
4. No Contractors Excise taxes are included.
5. The dollar amounts in this report are a result of the gross sales plus use taxable items less the deductions that are allowed on the SD sales and use tax return.
6. Some large differences can be explained by amended returns in future months and late filers. Late filers can include more than one return in the same month.

Figures compiled by
The South Dakota
Department of Revenue
Pierre, SD

Taxable Sales for Returns Filed in October 2023 and 2022 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2023	2022	%	Division	2023	2022	%
Misc. Retail	481,217,063	469,956,839	2.4	Agriculture, Forestry, & Fishing	54,447,598	55,084,035	-1.2
General Merchandise Stores	268,943,083	258,078,084	4.2	Mining	9,997,614	12,886,849	-22.4
Building Materials & Garden Supplies	211,802,933	231,296,019	-8.4	Construction	5,001,555	5,327,580	-6.1
Wholesale Trade - Durable Goods	207,587,681	210,841,056	-1.5	Manufacturing	197,132,985	317,457,766	-37.9
Eating & Drinking Places	185,921,691	175,479,822	6.0	Transportation & Public Utilities	247,966,207	253,979,803	-2.4
Food Stores	169,762,521	169,262,759	0.3	Wholesale Trade	267,828,459	273,123,075	-1.9
Business Services	152,200,593	150,006,984	1.5	Retail Trade	1,559,445,685	1,542,583,119	1.1
Electric, Gas, & Sanitary Services	149,907,474	151,892,492	-1.3	Finance, Insurance, & Real Estate	55,563,345	61,835,023	-10.1
Automotive Dealers & Service Stations	125,843,065	121,660,145	3.4	Services	542,436,923	515,011,161	5.3
Hotels & Other Lodging Places	96,179,618	85,466,794	12.5	Public Administration	370,199	174,775	111.8
Major Group	2023	2022	%	Major Group	2023	2022	%
Agricultural Production - Crops	2,674,518	2,189,905	22.1	Wholesale Trade - Durable Goods	207,587,681	210,841,056	-1.5
Agricultural Production - Livestock	3,052,519	7,398,077	-58.7	Wholesale Trade - Nondurable Goods	60,240,778	62,282,020	-3.3
Agricultural Services	46,687,221	43,230,087	8.0	Building Materials & Garden Supplies	211,802,933	231,296,019	-8.4
Forestry	224,333	445,331	-49.6	General Merchandise Stores	268,943,083	258,078,084	4.2
Fishing, Hunting, & Trapping	1,809,007	1,820,634	-0.6	Food Stores	169,762,521	169,262,759	0.3
Metal Mining	1,341,318	2,518,642	-46.7	Automotive Dealers & Service Stations	125,843,065	121,660,145	3.4
Coal Mining	4,502	4,068	10.7	Apparel & Accessory Stores	45,206,581	45,851,526	-1.4
Oil & Gas Extraction	1,866,105	3,453,436	-46.0	Furniture & Homefurnishings Stores	70,748,750	70,997,923	-0.4
Nonmetallic Minerals, Except Fuels	6,785,690	6,910,703	-1.8	Eating & Drinking Places	185,921,691	175,479,822	6.0
General Building Contractors	961,222	781,437	23.0	Misc. Retail	481,217,063	469,956,839	2.4
Heavy Construction, except Building	-	-	-	Depository Institutions	4,292,410	4,701,187	-8.7
Special Trade Contractors	4,040,333	4,546,143	-11.1	Nondepository Institutions	6,662,454	9,218,262	-27.7
Food & Kindred Products	21,657,788	13,596,457	59.3	Security & Commodity Brokers	722,012	488,950	47.7
Tobacco Products	386,509	373,278	3.5	Insurance Carriers	1,278,766	1,418,816	-9.9
Textile Mill Products	846,889	519,124	63.1	Insurance Agents, Brokers, & Service	3,273,957	2,004,213	63.4
Apparel & Other Textile Products	1,221,331	1,520,054	-19.7	Real Estate	36,269,722	40,653,357	-10.8
Lumber & Wood Products	11,368,847	13,634,844	-16.6	Holding & Other Investment Offices	3,064,025	3,350,239	-8.5
Furniture & Fixtures	706,999	383,005	84.6	Hotels & Other Lodging Places	96,179,618	85,466,794	12.5
Paper & Allied Products	1,789,908	2,093,117	-14.5	Personal Services	36,501,923	34,731,632	5.1
Printing & Publishing	8,113,435	8,163,331	-0.6	Business Services	152,200,593	150,006,984	1.5
Chemicals & Allied Products	11,827,117	13,625,298	-13.2	Auto Repair, Services, & Parking	75,034,264	70,685,760	6.2
Petroleum & Coal Products	4,791,848	6,114,107	-21.6	Misc. Repair Services	23,526,932	20,313,120	15.8
Rubber & Misc. Plastics Products	4,214,701	4,705,889	-10.4	Motion Pictures	2,287,428	2,186,148	4.6
Leather & Leather Products	30,626	31,708	-3.4	Amusement & Recreation Services	39,904,313	37,954,232	5.1
Stone, Clay, & Glass Products	52,188,646	48,399,664	7.8	Health Services	6,739,416	12,273,935	-45.1
Primary Metal Industries	2,258,782	1,761,575	28.2	Legal Services	25,814,750	23,646,705	9.2
Fabricated Metal Products	12,035,791	14,521,359	-17.1	Educational Services	2,129,671	3,020,205	-29.5
Industrial Machinery & Equipment	35,286,226	161,290,860	-78.1	Social Services	425,628	384,891	10.6
Electronic & Other Electrical Equipment	5,542,121	8,938,331	-38.0	Museums, Botanical, Zoological Gardens	697,217	615,704	13.2
Transportation Equipment	4,710,499	3,079,041	53.0	Membership Organizations	786,957	1,306,713	-39.8
Instruments & Related Products	7,077,865	3,760,068	88.2	Engineering & Management Services	68,049,140	63,147,187	7.8
Misc. Manufacturing Industries	11,077,057	10,946,657	1.2	Private Households	286,873	225,705	27.1
Railroad Transportation	1,688,995	5,558,251	-69.6	Services, NEC	11,872,199	9,045,446	31.3
Local & Interurban Passenger Transportati	1,395,434	1,736,796	-19.7	Executive, Legislative, & General	147,709	111,837	32.1
Trucking & Warehousing	18,206,431	17,427,317	4.5	Justice, Public Order, & Safety	12,978	12,867	0.9
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	660,471	732,017	-9.8	Administration of Human Resources	0	700	-100.0
Transportation by Air	2,194,653	1,696,663	29.4	Environmental Quality & Housing	152,629	1,640	9205.5
Pipelines, Except Natural Gas	732,136	543,322	34.8	Administration of Economic Programs	22,278	6,810	227.1
Transportation Services	1,938,047	1,449,571	33.7	National Security & Intl. Affairs	34,606	40,920	-15.4
Communications	71,242,567	72,943,373	-2.3	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	149,907,474	151,892,492	-1.3				

STATE TOTAL: \$2,940,190,571 (2023) - \$3,037,463,186 (2022) = -3.2% decrease

Figures compiled by SD Dept of Revenue

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