SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: NOVEMBER 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 November 2023 and November 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 November 2023 and 2022 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2023	2022	%	Division	2023	2022	%
Misc. Retail	474,062,788	431,027,682	10.0	Agriculture, Forestry, & Fishing	52,274,290	55,230,023	-5.4
General Merchandise Stores	272,203,763	264,978,522	2.7	Mining	9,071,346	10,967,110	-17.3
Wholesale Trade - Durable Goods	212,462,889	197,080,601	7.8	Construction	3,035,193	2,902,709	4.6
Building Materials & Garden Supplies	206,718,383	213,251,329	-3.1	Manufacturing	180,374,542	164,996,327	9.3
Eating & Drinking Places	173,286,396	172,379,425	0.5	Transportation & Public Utilities	223,351,973	232,981,828	-4.1
Food Stores	160,039,079	160,937,771	-0.6	Wholesale Trade	270,200,509	257,590,644	4.9
Business Services	134,081,757	128,589,102	4.3	Retail Trade	1,521,022,696	1,471,812,306	3.3
Automotive Dealers & Service Stations	130,454,667	122,619,249	6.4	Finance, Insurance, & Real Estate	57,813,447	58,157,982	-0.6
Electric, Gas, & Sanitary Services	126,863,962	137,020,564	-7.4	Services	493,812,608	466,801,830	5.8
Auto Repair, Services, & Parking	71,926,592	67,521,184	6.5	Public Administration	222,161	391,302	-43.2
Major Group	2023	2022	%	Major Group	2023	2022	%
Agricultural Production - Crops	1,511,901	2,381,476	-36.5	Wholesale Trade - Durable Goods	212,462,889	197,080,601	7.8
Agricultural Production - Livestock	3,220,121	5,478,004	-41.2	Wholesale Trade - Nondurable Goods	57,737,620	60,510,043	-4.6
Agricultural Services	44,087,849	42,203,047	4.5	Building Materials & Garden Supplies	206,718,383	213,251,329	-3.1
Forestry	154,004	164,104	-6.2	General Merchandise Stores	272,203,763	264,978,522	2.7
Fishing, Hunting, & Trapping	3,300,415	5,003,393	-34.0	Food Stores	160,039,079	160,937,771	-0.6
Metal Mining	2,215,795	2,002,504	10.7	Automotive Dealers & Service Stations	130,454,667	122,619,249	6.4
Coal Mining	3,075	854	260.1	Apparel & Accessory Stores	42,177,589	43,172,104	-2.3
Oil & Gas Extraction	1,854,745	2,624,101	-29.3	Furniture & Homefurnishings Stores	62,080,031	63,446,223	-2.2
Nonmetallic Minerals, Except Fuels	4,997,731	6,339,651	-21.2	Eating & Drinking Places	173,286,396	172,379,425	0.5
General Building Contractors	-	173,598	-	Misc. Retail	474,062,788	431,027,682	10.0
Heavy Construction, except Building	-	·	-	Depository Institutions	7,013,613	6,077,839	15.4
Special Trade Contractors	3,035,193	2,729,111	11.2	Nondepository Institutions	6,935,628	7,757,798	-10.6
Food & Kindred Products	13,568,669	14,379,000	-5.6	Security & Commodity Brokers	1,839,050	1,437,771	27.9
Tobacco Products	217,391	257,379	-15.5	Insurance Carriers	1,399,953	1,795,591	-22.0
Textile Mill Products	233,822	190,056	23.0	Insurance Agents, Brokers, & Service	3,631,455	2,739,272	32.6
Apparel & Other Textile Products	1,393,725	1,980,211	-29.6	Real Estate	33,916,184	35,731,673	-5.1
Lumber & Wood Products	12,474,005	13,143,108	-5.1	Holding & Other Investment Offices	3,077,564	2,618,037	17.6
Furniture & Fixtures	471,101	447,875	5.2	Hotels & Other Lodging Places	71,648,676	72,088,279	-0.6
Paper & Allied Products	1,182,455	2,531,256	-53.3	Personal Services	33,378,000	30,872,894	8.1
Printing & Publishing	8,557,362	7,189,005	19.0	Business Services	134,081,757	128,589,102	4.3
Chemicals & Allied Products	12,028,398	12,156,601	-1.1	Auto Repair, Services, & Parking	71,926,592	67,521,184	6.5
Petroleum & Coal Products	7,292,276	2,050,986	255.5	Misc. Repair Services	25,593,329	22,155,778	15.5
Rubber & Misc. Plastics Products	4,218,914	4,829,674	-12.6	Motion Pictures	2,905,559	2,271,473	27.9
Leather & Leather Products	15,291	11,460	33.4	Amusement & Recreation Services	36,587,949	33,658,040	8.7
Stone, Clay, & Glass Products	47,864,964	41,840,127	14.4	Health Services	11,907,667	11,606,514	2.6
Primary Metal Industries	1,513,963	1,420,826	6.6	Legal Services	22,077,658	24,029,627	-8.1
Fabricated Metal Products	13,810,458	9,666,095	42.9	Educational Services	2,286,215	1,519,177	50.5
Industrial Machinery & Equipment	36,720,812	32,855,298	11.8	Social Services	276,317	275,927	0.1
Electronic & Other Electrical Equipment	4,730,888	5,463,100	-13.4	Museums, Botanical, Zoological Gardens	311,336	423,135	-26.4
Transportation Equipment	4,001,451	3,107,024	28.8	Membership Organizations	996,456	935,886	6.5
Instruments & Related Products	2,817,212	3,222,939	-12.6	Engineering & Management Services	70,047,833	63,176,645	10.9
Misc. Manufacturing Industries	7,261,385	8,254,306	-12.0	Private Households	173,303	114,934	50.8
Railroad Transportation	1,578,875	2,660,776	-40.7	Services, NEC	9,613,960	7,563,235	27.1
Local & Interurban Passenger Transportati	1,306,708	1,526,360	-14.4	Executive, Legislative, & General	151,421	76,087	99.0
Trucking & Warehousing	20,291,065	17,290,089	17.4	Justice, Public Order, & Safety	6,062	15,856	-61.8
U.S. Postal Service	-		-	Finance, Taxation, & Monetary Policy	-		-
Water Transportation	547,031	538,702	1.5	Administration of Human Resources	135	64,055	-99.8
Transportation by Air	1,745,068	1,388,818	25.7	Environmental Quality & Housing	19,139	190,484	-90.0
Pipelines, Except Natural Gas	419,682	823,283	-49.0	Administration of Economic Programs	722	0	-
Transportation Services	2,502,392	1,453,161	72.2	National Security & Intl. Affairs	44,682	44,821	-0.3
Communications	68,097,189	70,280,076	-3.1	Nonclassifiable Establishments	-		-
Electric, Gas, & Sanitary Services	126,863,962	137,020,564	-7.4				

STATE TOTAL: \$2,811,178,766 (2023) - \$2,721,832,060 (2022) = 3.28% increase

Figures compiled by SD Dept of Revenue

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.