

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: CALENDAR YEAR 2025 (JANUARY - DECEMBER)

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.

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

South Dakota Sales and Use Tax Reporting System

Returns Filed: Calendar Year 2025

	Taxable Sales	Tax Due
Aurora County		
5947 Gift, Novelty, & Souvenir Shops	8,955.94	134.34
5999 Misc. Retail Stores, NEC	4,028.00	60.42
7011 Hotels & Motels	410,430.11	6,156.46
7032 Sporting & Recreational Camps	2,171,795.67	32,576.95
7999 Amusement and Recreation Services, NEC	631,941.14	9,479.13
971 Hunting, Trapping, Game Propagation	540,684.41	8,110.28
Other	N/A	N/A
Beadle County		
5499 Misc. Food Stores	159,053.05	2,385.80
5812 Eating Places	489,444.99	7,341.67
5999 Misc. Retail Stores, NEC	1,572,210.92	23,583.25
7011 Hotels & Motels	5,347,131.13	80,206.96
7032 Sporting & Recreational Camps	742,465.99	11,136.99
7999 Amusement and Recreation Services, NEC	847,589.73	12,713.86
Other	N/A	N/A
Bennett County		
5999 Misc. Retail Stores, NEC	4,118.35	61.78
Other	N/A	N/A
Bon Homme County		
5963 Direct Selling Establishments	30,618.01	459.27
5999 Misc. Retail Stores, NEC	19,111.98	286.71
7011 Hotels & Motels	184,786.66	2,771.82
7999 Amusement and Recreation Services, NEC	75,433.49	1,131.50
Other	N/A	N/A
Brookings County		
5461 Retail Bakeries	1,979.24	29.70
5499 Misc. Food Stores	9,884.09	148.26
5621 Women's Clothing Stores	31,268.07	469.03
5699 Misc. Apparel & Accessory Stores	49,945.14	749.17
5812 Eating Places	151,497.30	2,272.48
5942 Book Stores	10,261.44	153.93
5945 Hobby, Toy, & Game Shops	14,594.12	218.95
5947 Gift, Novelty, & Souvenir Shops	33,663.71	504.97
5963 Direct Selling Establishments	36,161.69	542.43
5999 Misc. Retail Stores, NEC	1,147,971.08	17,219.68
7011 Hotels & Motels	14,062,965.25	210,944.60
7999 Amusement and Recreation Services, NEC	597,139.37	8,957.10
8999 Services, NEC	25,397.05	380.96
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System

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	Taxable Sales	Tax Due
Brown County		
5499 Misc. Food Stores	77,547.30	1,163.21
5511 New & Used Car Dealers	14,806.86	222.11
5812 Eating Places	765,168.00	11,477.54
5813 Drinking Places	285,053.19	4,275.79
5945 Hobby, Toy, & Game Shops	4,766.00	71.51
5947 Gift, Novelty, & Souvenir Shops	75,554.23	1,133.33
5949 Sewing, Needlework, & Piece Goods	3,654.10	54.82
5963 Direct Selling Establishments	10,501.86	157.53
5999 Misc. Retail Stores, NEC	164,262.36	2,464.12
7011 Hotels & Motels	24,743,549.78	371,153.31
7032 Sporting & Recreational Camps	1,582,789.46	23,741.85
7999 Amusement and Recreation Services, NEC	2,506,729.79	37,600.95
971 Hunting, Trapping, Game Propagation	1,015,375.66	15,230.69
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	331,416.04	4,971.26
5999 Misc. Retail Stores, NEC	9,073.37	136.11
7011 Hotels & Motels	10,785,977.69	161,789.72
7032 Sporting & Recreational Camps	5,078,515.58	76,177.77
7033 Trailer Parks & Campsites	284,613.95	4,269.21
7999 Amusement and Recreation Services, NEC	1,410,678.99	21,160.21
971 Hunting, Trapping, Game Propagation	1,279,221.13	19,188.35
Other	N/A	N/A
Buffalo County		
Other	N/A	N/A
Butte County		
5812 Eating Places	193,726.84	2,905.91
5813 Drinking Places	438,595.41	6,578.94
5947 Gift, Novelty, & Souvenir Shops	9,401.58	141.02
5999 Misc. Retail Stores, NEC	51,795.73	777.03
7011 Hotels & Motels	2,925,567.99	43,883.56
7033 Trailer Parks & Campsites	192,203.03	2,883.04
Other	N/A	N/A
Campbell County		
5999 Misc. Retail Stores, NEC	2,244.23	33.67
7011 Hotels & Motels	109,447.90	1,641.81
Other	N/A	N/A
Charles Mix County		
5999 Misc. Retail Stores, NEC	58,742.82	881.20
7011 Hotels & Motels	1,648,422.33	24,726.43
7032 Sporting & Recreational Camps	3,002,504.18	45,037.54
7999 Amusement and Recreation Services, NEC	297,386.11	4,460.80
Other	N/A	N/A
Clark County		
5999 Misc. Retail Stores, NEC	11,899.92	178.52
7011 Hotels & Motels	154,260.54	2,313.93
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
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	Taxable Sales	Tax Due
Clay County		
5947 Gift, Novelty, & Souvenir Shops	53,905.85	808.60
5999 Misc. Retail Stores, NEC	12,219.93	183.39
7011 Hotels & Motels	3,286,623.57	49,299.39
Other	N/A	N/A
Codington County		
5812 Eating Places	718,098.44	10,771.50
5945 Hobby, Toy, & Game Shops	6,244.07	93.68
5947 Gift, Novelty, & Souvenir Shops	1,132,743.12	16,991.17
5999 Misc. Retail Stores, NEC	93,134.76	1,397.22
7011 Hotels & Motels	11,837,161.88	177,557.44
7299 Misc. Personal Services, NEC	185,335.88	2,780.04
7514 Passenger Car Rental	311,609.01	4,674.15
7999 Amusement and Recreation Services, NEC	72,678.56	1,090.18
971 Hunting, Trapping, Game Propagation	148,191.34	2,222.88
Other	N/A	N/A
Corson County		
Other	N/A	N/A
Custer County		
5812 Eating Places	-27,583.49	-413.74
5813 Drinking Places	54,495.46	817.43
5932 Used Merchandise Stores	319,123.18	4,786.85
5944 Jewelry Stores	390,062.24	5,850.94
5947 Gift, Novelty, & Souvenir Shops	4,325,451.52	64,881.77
5999 Misc. Retail Stores, NEC	415,162.88	6,227.62
7011 Hotels & Motels	31,441,284.06	471,619.54
7033 Trailer Parks & Campsites	5,037,665.36	75,565.03
7389 Business Services, NEC	14,759.24	221.39
7929 Entertainers & Entertainment Groups	14,326.88	214.92
7999 Amusement and Recreation Services, NEC	6,748,532.03	101,228.02
Other	N/A	N/A
Davison County		
5461 Retail Bakeries	2,802.00	42.04
5812 Eating Places	321,133.70	4,817.01
5945 Hobby, Toy, & Game Shops	30,819.50	462.29
5999 Misc. Retail Stores, NEC	85,904.31	1,288.63
7011 Hotels & Motels	19,730,741.99	295,961.17
7032 Sporting & Recreational Camps	860,283.68	12,904.26
7033 Trailer Parks & Campsites	320,574.61	4,808.66
7389 Business Services, NEC	28,612.35	429.20
7999 Amusement and Recreation Services, NEC	1,599,653.51	23,994.80
Other	N/A	N/A
Day County		
5999 Misc. Retail Stores, NEC	20,302.39	304.54
7011 Hotels & Motels	2,307,957.77	34,619.50
7033 Trailer Parks & Campsites	124,757.60	1,871.38
7999 Amusement and Recreation Services, NEC	1,549,557.66	23,243.39
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
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	Taxable Sales	Tax Due
Deuel County		
5999 Misc. Retail Stores, NEC	1,512.00	22.68
7011 Hotels & Motels	507,719.99	7,615.81
7999 Amusement and Recreation Services, NEC	296,845.69	4,452.68
Other	N/A	N/A
Dewey County		
5999 Misc. Retail Stores, NEC	1,257.00	18.87
Other	N/A	N/A
Douglas County		
5999 Misc. Retail Stores, NEC	12,274.81	184.14
7032 Sporting & Recreational Camps	58,600.34	879.01
Other	N/A	N/A
Edmunds County		
5999 Misc. Retail Stores, NEC	4,224.49	63.39
7011 Hotels & Motels	589,331.83	8,839.98
7032 Sporting & Recreational Camps	472,777.25	7,091.67
7999 Amusement and Recreation Services, NEC	60,190.32	902.87
971 Hunting, Trapping, Game Propagation	144,345.61	2,165.18
Other	N/A	N/A
Fall River County		
5812 Eating Places	221,102.07	3,316.55
5947 Gift, Novelty, & Souvenir Shops	153,193.01	2,297.90
5999 Misc. Retail Stores, NEC	78,193.41	1,173.10
7011 Hotels & Motels	4,522,942.60	67,844.18
7033 Trailer Parks & Campsites	773,901.59	11,608.57
7999 Amusement and Recreation Services, NEC	2,260,440.40	33,906.63
Other	N/A	N/A
Faulk County		
5999 Misc. Retail Stores, NEC	7,094.22	106.44
7011 Hotels & Motels	539,504.32	8,092.62
7021 Rooming & Boarding Houses	50,225.00	753.38
7032 Sporting & Recreational Camps	693,638.42	10,404.57
971 Hunting, Trapping, Game Propagation	125,433.33	1,881.50
Other	N/A	N/A
Grant County		
5999 Misc. Retail Stores, NEC	44,797.92	672.03
7011 Hotels & Motels	2,782,113.03	41,731.68
7999 Amusement and Recreation Services, NEC	274,958.70	4,124.38
Other	N/A	N/A
Gregory County		
5999 Misc. Retail Stores, NEC	24,665.46	370.00
7011 Hotels & Motels	1,098,182.17	16,472.76
7021 Rooming & Boarding Houses	20,254.73	303.83
7032 Sporting & Recreational Camps	10,385,593.46	155,783.99
7033 Trailer Parks & Campsites	5,675.33	85.14
7999 Amusement and Recreation Services, NEC	834,875.76	12,523.13
971 Hunting, Trapping, Game Propagation	441,286.22	6,619.29
Other	N/A	N/A

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	Taxable Sales	Tax Due
Haakon County		
5999 Misc. Retail Stores, NEC	3,804.67	57.08
7011 Hotels & Motels	719,705.33	10,795.63
Other	N/A	N/A
Hamlin County		
5812 Eating Places	83,717.73	1,255.79
5999 Misc. Retail Stores, NEC	120,838.63	1,812.61
7011 Hotels & Motels	8,000.31	120.00
7021 Rooming & Boarding Houses	38,603.76	579.07
7999 Amusement and Recreation Services, NEC	780,412.30	11,706.22
Other	N/A	N/A
Hand County		
5999 Misc. Retail Stores, NEC	14,945.00	224.18
7011 Hotels & Motels	550,212.01	8,253.20
7032 Sporting & Recreational Camps	1,858,326.38	27,874.91
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
7011 Hotels & Motels	59,962.49	899.45
7999 Amusement and Recreation Services, NEC	339,068.89	5,086.04
971 Hunting, Trapping, Game Propagation	105,079.00	1,576.20
Other	N/A	N/A
Hughes County		
5947 Gift, Novelty, & Souvenir Shops	78,154.28	1,172.32
5999 Misc. Retail Stores, NEC	53,692.61	805.48
7011 Hotels & Motels	14,154,402.35	212,316.11
7514 Passenger Car Rental	784,104.60	11,761.56
7999 Amusement and Recreation Services, NEC	2,705,338.94	40,580.11
971 Hunting, Trapping, Game Propagation	3,126,258.84	46,893.91
Other	N/A	N/A
Hutchinson County		
5947 Gift, Novelty, & Souvenir Shops	3,812.08	57.18
5999 Misc. Retail Stores, NEC	16,396.10	245.96
7011 Hotels & Motels	556,865.18	8,352.96
7032 Sporting & Recreational Camps	501,695.64	7,525.46
Other	N/A	N/A
Hyde County		
5999 Misc. Retail Stores, NEC	29,276.07	439.16
7011 Hotels & Motels	145,049.39	2,175.74
7999 Amusement and Recreation Services, NEC	631,961.15	9,479.41
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	5,653,470.86	84,802.07
7033 Trailer Parks & Campsites	651,754.98	9,776.34
7999 Amusement and Recreation Services, NEC	2,284,688.51	34,270.33
Other	N/A	N/A

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	Taxable Sales	Tax Due
Jerauld County		
5947 Gift, Novelty, & Souvenir Shops	778.69	11.68
7011 Hotels & Motels	73,475.52	1,102.17
7032 Sporting & Recreational Camps	685,908.87	10,288.63
7999 Amusement and Recreation Services, NEC	1,760,513.82	26,407.73
971 Hunting, Trapping, Game Propagation	1,918,281.52	28,774.22
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	3,215,693.54	48,235.41
7999 Amusement and Recreation Services, NEC	948,034.43	14,220.52
Other	N/A	N/A
Kingsbury County		
5812 Eating Places	152,128.44	2,281.93
5947 Gift, Novelty, & Souvenir Shops	350,765.67	5,261.49
5999 Misc. Retail Stores, NEC	28,416.94	426.28
7011 Hotels & Motels	935,918.39	14,038.83
7033 Trailer Parks & Campsites	63,990.70	959.86
7999 Amusement and Recreation Services, NEC	295,397.69	4,430.98
Other	N/A	N/A
Lake County		
5999 Misc. Retail Stores, NEC	16,616.08	249.28
7011 Hotels & Motels	2,892,271.48	43,384.08
7999 Amusement and Recreation Services, NEC	36,250.12	543.75
Other	N/A	N/A
Lawrence County		
5431 Fruit & Vegetable Markets	329,452.48	4,941.79
5499 Misc. Food Stores	30,089.63	451.36
5632 Women's Accessory & Specialty Stores	1,073,338.75	16,100.07
5699 Misc. Apparel & Accessory Stores	447,304.67	6,709.58
5719 Misc. Homefurnishings Stores	2,385.00	35.79
5812 Eating Places	1,370,934.63	20,564.11
5813 Drinking Places	2,520,571.93	37,808.54
5941 Sporting Goods & Bicycle Shops	48,556.50	728.36
5944 Jewelry Stores	990,359.77	14,855.43
5947 Gift, Novelty, & Souvenir Shops	4,011,217.41	60,168.26
5949 Sewing, Needlework, & Piece Goods	6,258.25	93.89
5961 Catalog & Mail-Order Houses	74,929.64	1,123.95
5963 Direct Selling Establishments	12,956.69	194.34
5999 Misc. Retail Stores, NEC	369,560.60	5,543.62
6531 Real Estate Agents & Managers	4,151,815.00	62,277.32
7011 Hotels & Motels	71,016,869.59	1,065,253.32
7021 Rooming & Boarding Houses	474,299.12	7,114.50
7032 Sporting & Recreational Camps	1,382,113.16	20,731.74
7033 Trailer Parks & Campsites	5,645,490.55	84,682.42
7389 Business Services, NEC	676,921.65	10,153.83
7514 Passenger Car Rental	104,702.05	1,570.55
7519 Utility Trailer Rental	1,797,224.28	26,958.38
7999 Amusement and Recreation Services, NEC	12,011,999.48	180,180.02
8412 Museums & Art Galleries	919,274.78	13,789.12
Other	N/A	N/A

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Lincoln County		
5611 Men's & Boys' Clothing Stores	19,922.63	298.84
5812 Eating Places	371,269.09	5,569.04
5945 Hobby, Toy, & Game Shops	2,484.79	37.28
5947 Gift, Novelty, & Souvenir Shops	31,911.68	478.67
5963 Direct Selling Establishments	30,845.46	462.69
5999 Misc. Retail Stores, NEC	89,261.14	1,339.01
7011 Hotels & Motels	6,112,392.34	91,685.91
7389 Business Services, NEC	22,234.74	333.52
7999 Amusement and Recreation Services, NEC	6,474,683.18	97,120.27
Other	N/A	N/A
Lyman County		
5999 Misc. Retail Stores, NEC	6,004.68	90.10
7011 Hotels & Motels	8,107,888.07	121,618.42
7033 Trailer Parks & Campsites	504,958.10	7,574.38
7999 Amusement and Recreation Services, NEC	3,211,555.88	48,173.40
971 Hunting, Trapping, Game Propagation	1,087,545.52	16,313.19
Other	N/A	N/A
Marshall County		
5999 Misc. Retail Stores, NEC	9,636.89	144.58
7011 Hotels & Motels	589,436.11	8,841.63
7999 Amusement and Recreation Services, NEC	215,656.09	3,234.85
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	136,514.03	2,047.79
7011 Hotels & Motels	618,459.92	9,276.90
7033 Trailer Parks & Campsites	102,635.40	1,539.55
Other	N/A	N/A
McPherson County		
5999 Misc. Retail Stores, NEC	6,504.90	97.59
7011 Hotels & Motels	118,419.88	1,776.32
7021 Rooming & Boarding Houses	9,390.00	140.85
Other	N/A	N/A

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	Taxable Sales	Tax Due
Meade County		
5399 Misc. General Merchandise Stores	11,272.58	169.10
5531 Auto & Home Supply Stores	2,191,683.79	32,875.26
5571 Motorcycle Dealers	421,365.31	6,320.49
5611 Men's & Boys' Clothing Stores	837,328.53	12,559.92
5621 Women's Clothing Stores	1,089,789.83	16,346.84
5651 Family Clothing Stores	1,103,610.80	16,554.19
5699 Misc. Apparel & Accessory Stores	4,230,476.50	63,457.26
5812 Eating Places	3,487,325.20	52,310.17
5813 Drinking Places	143,711.75	2,155.69
5941 Sporting Goods & Bicycle Shops	121,403.80	1,821.05
5944 Jewelry Stores	694,161.31	10,412.43
5947 Gift, Novelty, & Souvenir Shops	1,689,693.10	25,345.44
5961 Catalog & Mail-Order Houses	150,272.61	2,254.10
5963 Direct Selling Establishments	280,639.32	4,209.64
5999 Misc. Retail Stores, NEC	4,579,512.62	68,693.20
7011 Hotels & Motels	7,374,058.09	110,610.89
7032 Sporting & Recreational Camps	968,472.29	14,527.08
7033 Trailer Parks & Campsites	21,590,376.36	323,855.73
7221 Photographic Studios, Portrait	29,362.44	440.45
7299 Misc. Personal Services, NEC	989,751.73	14,846.38
7359 Equipment Rental & Leasing, NEC	7,116.50	106.75
7389 Business Services, NEC	45,100.43	676.50
7521 Automobile Parking	51,396.29	770.95
7532 Top & Body Repair & Paint Shops	148,345.21	2,225.18
7539 Automotive Repair Shops, NEC	512,072.35	7,681.07
7999 Amusement and Recreation Services, NEC	1,371,441.37	20,571.63
8412 Museums & Art Galleries	252,070.53	3,781.07
8699 Membership Organizations, NEC	44,794.28	671.91
Other	N/A	N/A
Mellette County		
5999 Misc. Retail Stores, NEC	874.91	13.13
7999 Amusement and Recreation Services, NEC	20,964.66	314.47
Other	N/A	N/A
Miner County		
5999 Misc. Retail Stores, NEC	9,226.80	138.40
7011 Hotels & Motels	609,627.99	9,144.43
Other	N/A	N/A

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	Taxable Sales	Tax Due
Minnehaha County		
5331 Variety Stores	43,125.45	646.89
5399 Misc. General Merchandise Stores	273,344.84	4,100.19
5461 Retail Bakeries	26,044.64	390.68
5499 Misc. Food Stores	135,560.61	2,033.41
5611 Men's & Boys' Clothing Stores	16,348.61	245.23
5719 Misc. Homefurnishings Stores	4,460.80	66.91
5812 Eating Places	27,123,068.40	406,846.14
5813 Drinking Places	972,661.47	14,589.92
5932 Used Merchandise Stores	51,595.67	773.96
5941 Sporting Goods & Bicycle Shops	700,891.42	10,513.43
5942 Book Stores	134,386.72	2,015.79
5944 Jewelry Stores	33,135.14	497.05
5945 Hobby, Toy, & Game Shops	67,407.92	1,011.17
5947 Gift, Novelty, & Souvenir Shops	290,794.45	4,361.93
5949 Sewing, Needlework, & Piece Goods	5,691.89	85.39
5961 Catalog & Mail-Order Houses	5,833.58	87.49
5963 Direct Selling Establishments	124,762.66	1,871.45
5999 Misc. Retail Stores, NEC	551,896.93	8,279.12
6513 Apartment Building Operators	18,958.27	284.38
6519 Real Property Lessors, NEC	9,173.86	137.62
6531 Real Estate Agents & Managers	921,217.73	13,818.27
7011 Hotels & Motels	137,907,998.02	2,068,620.08
7033 Trailer Parks & Campsites	2,605,941.11	39,089.16
7221 Photographic Studios, Portrait	47,350.55	710.27
7231 Beauty Shops	14,533.49	218.01
7299 Misc. Personal Services, NEC	6,334.78	95.03
7349 Building Maintenance Services, NEC	5,507.84	82.62
7359 Equipment Rental & Leasing, NEC	199,108.73	2,986.65
7389 Business Services, NEC	64,568.71	968.55
7514 Passenger Car Rental	5,578,012.35	83,670.19
7922 Theatrical Producers & Services	570,649.37	8,559.73
7929 Entertainers & Entertainment Groups	240,869.50	3,613.09
7941 Sports Clubs, Managers, & Promoters	8,127,431.57	121,911.49
7948 Racing, Including Track Operation	2,849,763.80	42,746.48
7991 Physical Fitness Facilities	568,132.99	8,522.03
7992 Public Golf Courses	539,666.46	8,094.99
7997 Membership Sports & Recreation Clubs	456,340.62	6,845.09
7999 Amusement and Recreation Services, NEC	21,357,378.50	320,360.68
8422 Botanical and Zoological Gardens	171,002.73	2,565.03
8699 Membership Organizations, NEC	85,284.40	1,279.28
8999 Services, NEC	6,010.00	90.15
Other	N/A	N/A
Moody County		
5999 Misc. Retail Stores, NEC	27,703.93	415.61
Other	N/A	N/A
Oglala Lakota County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Pennington County		
4119 Local Passenger Transportation, NEC	1,301,257.37	19,518.94
4725 Tour Operators	467,777.13	7,016.68
5331 Variety Stores	11,158,275.68	167,374.14
5399 Misc. General Merchandise Stores	768,671.77	11,530.09
5441 Candy, Nut, & Confectionery Stores	1,129,893.00	16,948.40
5461 Retail Bakeries	10,529.17	157.95
5499 Misc. Food Stores	411,344.33	6,170.17
5531 Auto & Home Supply Stores	3,364,585.83	50,468.84
5571 Motorcycle Dealers	2,063,063.11	30,945.96
5621 Women's Clothing Stores	54,654.30	819.82
5632 Women's Accessory & Specialty Stores	796,110.17	11,941.64
5699 Misc. Apparel & Accessory Stores	957,818.08	14,367.27
5812 Eating Places	5,355,640.96	80,334.72
5813 Drinking Places	1,475,055.72	22,125.88
5932 Used Merchandise Stores	329,777.12	4,946.67
5941 Sporting Goods & Bicycle Shops	86,480.48	1,297.24
5942 Book Stores	1,488,810.35	22,332.15
5944 Jewelry Stores	5,309,144.65	79,637.18
5945 Hobby, Toy, & Game Shops	19,949.43	299.25
5947 Gift, Novelty, & Souvenir Shops	29,892,985.43	448,394.90
5949 Sewing, Needlework, & Piece Goods	19,984.72	299.76
5961 Catalog & Mail-Order Houses	92,162.61	1,382.46
5963 Direct Selling Establishments	206,359.29	3,095.44
5999 Misc. Retail Stores, NEC	2,886,029.53	43,291.43
6531 Real Estate Agents & Managers	3,487,050.83	52,305.79
7011 Hotels & Motels	170,307,466.32	2,554,612.50
7033 Trailer Parks & Campsites	18,266,506.80	273,997.62
7221 Photographic Studios, Portrait	48,541.14	728.12
7231 Beauty Shops	17,027.31	255.43
7299 Misc. Personal Services, NEC	338,876.51	5,083.19
7389 Business Services, NEC	1,495,482.85	22,432.22
7514 Passenger Car Rental	10,372,196.47	155,582.92
7538 General Automotive Repair Shops	38,196.54	572.95
7911 Dance Studios, Schools, & Halls	83,539.39	1,253.10
7922 Theatrical Producers & Services	185,147.32	2,777.21
7929 Entertainers & Entertainment Groups	5,706.53	85.61
7993 Coin-Operated Amusement Devices	3,255,399.12	48,830.99
7996 Amusement Parks	6,715,625.36	100,734.36
7997 Membership Sports & Recreation Clubs	583,890.98	8,758.36
7999 Amusement and Recreation Services, NEC	42,074,619.63	631,119.38
8412 Museums & Art Galleries	863,305.97	12,949.60
8641 Civic & Social Associations	59,387.42	890.81
8661 Religious Organizations	193,644.38	2,904.68
8999 Services, NEC	48,267.90	724.03
Other	N/A	N/A
Perkins County		
5999 Misc. Retail Stores, NEC	11,350.97	170.29
7011 Hotels & Motels	1,145,682.90	17,185.26
7033 Trailer Parks & Campsites	20,683.54	310.26
7999 Amusement and Recreation Services, NEC	52,731.64	790.99
Other	N/A	N/A

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	Taxable Sales	Tax Due
Potter County		
5999 Misc. Retail Stores, NEC	8,352.44	125.30
7011 Hotels & Motels	1,049,104.41	15,736.56
7999 Amusement and Recreation Services, NEC	1,281,060.75	19,215.92
Other	N/A	N/A
Roberts County		
5947 Gift, Novelty, & Souvenir Shops	7,287.09	109.31
5999 Misc. Retail Stores, NEC	24,694.79	370.52
7011 Hotels & Motels	1,339,537.54	20,093.14
7033 Trailer Parks & Campsites	131,207.58	1,968.13
7999 Amusement and Recreation Services, NEC	35,220.91	528.32
Other	N/A	N/A
Sanborn County		
5999 Misc. Retail Stores, NEC	1,153.00	17.30
7032 Sporting & Recreational Camps	186,452.77	2,796.79
Other	N/A	N/A
Spink County		
5941 Sporting Goods & Bicycle Shops	28,417.93	426.27
5963 Direct Selling Establishments	33,809.81	507.16
5999 Misc. Retail Stores, NEC	44,526.75	667.95
7011 Hotels & Motels	1,904,294.19	28,564.48
7032 Sporting & Recreational Camps	919,318.47	13,789.78
7999 Amusement and Recreation Services, NEC	1,744,863.31	26,172.97
Other	N/A	N/A
Stanley County		
5947 Gift, Novelty, & Souvenir Shops	58,990.78	884.86
5999 Misc. Retail Stores, NEC	14,141.00	212.14
7011 Hotels & Motels	6,009,246.50	90,138.75
7999 Amusement and Recreation Services, NEC	382,685.31	5,740.30
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	2,769,961.77	41,549.49
7033 Trailer Parks & Campsites	189,656.03	2,844.83
7999 Amusement and Recreation Services, NEC	666,322.23	9,994.85
Other	N/A	N/A
Todd County		
5999 Misc. Retail Stores, NEC	15,280.00	229.20
Other	N/A	N/A
Tripp County		
5947 Gift, Novelty, & Souvenir Shops	23,414.63	351.23
5999 Misc. Retail Stores, NEC	19,731.44	295.98
7011 Hotels & Motels	2,573,596.23	38,603.91
7032 Sporting & Recreational Camps	180,874.88	2,713.12
7999 Amusement and Recreation Services, NEC	623,902.66	9,358.56
971 Hunting, Trapping, Game Propagation	2,341,471.16	35,122.09
Other	N/A	N/A
Turner County		
5947 Gift, Novelty, & Souvenir Shops	2,242.10	33.64
5999 Misc. Retail Stores, NEC	14,602.08	219.08
7033 Trailer Parks & Campsites	5,789.80	86.85
Other	N/A	N/A

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	Taxable Sales	Tax Due
Union County		
5947 Gift, Novelty, & Souvenir Shops	1,960.50	29.42
5999 Misc. Retail Stores, NEC	8,155.01	122.35
7011 Hotels & Motels	7,327,340.92	109,910.13
Other	N/A	N/A
Walworth County		
5812 Eating Places	370,410.48	5,556.16
5999 Misc. Retail Stores, NEC	12,765.62	191.50
7011 Hotels & Motels	3,867,146.56	58,007.34
7032 Sporting & Recreational Camps	789,751.57	11,846.30
7033 Trailer Parks & Campsites	141,239.04	2,118.60
7999 Amusement and Recreation Services, NEC	411,682.19	6,175.24
Other	N/A	N/A
Yankton County		
5812 Eating Places	1,678,274.89	25,174.14
5945 Hobby, Toy, & Game Shops	3,905.56	58.59
5947 Gift, Novelty, & Souvenir Shops	25,680.37	385.20
5999 Misc. Retail Stores, NEC	241,150.33	3,617.33
7011 Hotels & Motels	10,475,457.28	157,131.92
7033 Trailer Parks & Campsites	445,459.95	6,681.90
7999 Amusement and Recreation Services, NEC	737,694.93	11,065.44
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5399 Misc. General Merchandise Stores	1,381,688.09	20,725.32
5611 Men's & Boys' Clothing Stores	57,552.64	863.30
5621 Women's Clothing Stores	29,246.22	438.70
5632 Women's Accessory & Specialty Stores	254,896.38	3,823.45
5651 Family Clothing Stores	55,989.55	839.84
5699 Misc. Apparel & Accessory Stores	53,369.62	800.55
5719 Misc. Homefurnishings Stores	22,617.00	339.27
5812 Eating Places	4,616,711.17	69,250.71
5941 Sporting Goods & Bicycle Shops	70,337.81	1,055.08
5944 Jewelry Stores	46,056.71	690.85
5945 Hobby, Toy, & Game Shops	25,114.53	376.72
5947 Gift, Novelty, & Souvenir Shops	53,525.88	802.92
5961 Catalog & Mail-Order Houses	4,959,680.32	74,395.20
5963 Direct Selling Establishments	94,366.79	1,415.52
5999 Misc. Retail Stores, NEC	5,404,032.27	81,062.94
7011 Hotels & Motels	83,237,754.95	1,248,566.36
7032 Sporting & Recreational Camps	358,037.50	5,370.57
7299 Misc. Personal Services, NEC	27,515.81	412.74
7514 Passenger Car Rental	57,822,933.78	867,344.03
7922 Theatrical Producers & Services	3,645,827.53	54,687.42
7929 Entertainers & Entertainment Groups	145,365.95	2,180.50
7999 Amusement and Recreation Services, NEC	3,824,753.97	57,371.36
8999 Services, NEC	61,929.04	928.94
971 Hunting, Trapping, Game Propagation	591,868.49	8,878.05
Other	N/A	N/A

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Taxable Sales Tax Due

Total for State	1,326,004,450.95	19,890,084.50
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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.