

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: DECEMBER 2017

## 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
<b>Aurora County</b>		
Other	N/A	N/A
<b>Beadle County</b>		
5999 Misc. Retail Stores, NEC	30,277.69	454.16
7011 Hotels & Motels	367,315.91	5,509.75
7032 Sporting & Recreational Camps	138,826.29	2,082.40
Other	N/A	N/A
<b>Bennett County</b>		
Other	N/A	N/A
<b>Bon Homme County</b>		
7011 Hotels & Motels	11,175.89	167.64
Other	N/A	N/A
<b>Brookings County</b>		
5999 Misc. Retail Stores, NEC	33,993.47	509.91
7011 Hotels & Motels	803,832.55	12,057.48
Other	N/A	N/A
<b>Brown County</b>		
5812 Eating Places	25,046.97	375.71
5999 Misc. Retail Stores, NEC	5,684.68	85.28
7011 Hotels & Motels	1,589,016.83	23,835.25
Other	N/A	N/A
<b>Brule County</b>		
7011 Hotels & Motels	273,678.81	4,105.19
7032 Sporting & Recreational Camps	1,094,558.42	16,418.40
7999 Amusement & Recreation, NEC	117,245.27	1,758.68
Other	N/A	N/A
<b>Butte County</b>		
5999 Misc. Retail Stores, NEC	1,132.00	17.00
7011 Hotels & Motels	178,896.44	2,683.44
Other	N/A	N/A
<b>Campbell County</b>		
Other	N/A	N/A
<b>Charles Mix County</b>		
5999 Misc. Retail Stores, NEC	3,241.63	48.63
7011 Hotels & Motels	138,074.29	2,071.11
7032 Sporting & Recreational Camps	147,097.67	2,206.47
Other	N/A	N/A
<b>Clark County</b>		
5999 Misc. Retail Stores, NEC	1,319.69	19.80
7011 Hotels & Motels	24,563.93	368.47
Other	N/A	N/A
<b>Clay County</b>		
5999 Misc. Retail Stores, NEC	427.67	6.42
7011 Hotels & Motels	212,011.19	3,180.17
Other	N/A	N/A
<b>Codington County</b>		
5999 Misc. Retail Stores, NEC	4,063.21	60.98
7011 Hotels & Motels	675,599.69	10,134.01
Other	N/A	N/A

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<b>Custer County</b>		
5999 Misc. Retail Stores, NEC	1,195.00	17.95
7011 Hotels & Motels	289,744.85	4,346.20
7033 Trailer Parks & Campsites	12,187.95	182.82
Other	N/A	N/A
<b>Davison County</b>		
5947 Gift, Novelty, & Souvenir Shops	15,695.10	235.43
5999 Misc. Retail Stores, NEC	14,628.16	219.44
7011 Hotels & Motels	945,362.43	14,180.45
Other	N/A	N/A
<b>Day County</b>		
5999 Misc. Retail Stores, NEC	3,657.07	54.86
7011 Hotels & Motels	150,880.36	2,263.21
Other	N/A	N/A
<b>Deuel County</b>		
Other	N/A	N/A
<b>Dewey County</b>		
Other	N/A	N/A
<b>Douglas County</b>		
Other	N/A	N/A
<b>Edmunds County</b>		
7011 Hotels & Motels	69,920.56	1,048.81
Other	N/A	N/A
<b>Fall River County</b>		
5999 Misc. Retail Stores, NEC	1,378.45	20.69
7011 Hotels & Motels	132,334.91	1,985.02
7999 Amusement & Recreation, NEC	33,143.55	497.16
Other	N/A	N/A
<b>Faulk County</b>		
5999 Misc. Retail Stores, NEC	1,084.00	16.26
Other	N/A	N/A
<b>Grant County</b>		
7011 Hotels & Motels	95,363.40	1,430.46
Other	N/A	N/A
<b>Gregory County</b>		
5999 Misc. Retail Stores, NEC	1,058.87	15.89
7011 Hotels & Motels	108,564.52	1,628.48
7032 Sporting & Recreational Camps	1,277,195.48	19,157.92
7033 Trailer Parks & Campsites	903.56	13.56
Other	N/A	N/A
<b>Haakon County</b>		
Other	N/A	N/A
<b>Hamlin County</b>		
5999 Misc. Retail Stores, NEC	2,224.08	33.40
Other	N/A	N/A
<b>Hand County</b>		
7011 Hotels & Motels	42,967.79	644.51
7032 Sporting & Recreational Camps	162,463.05	2,436.95
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Hanson County</b>		
Other	N/A	N/A
<b>Harding County</b>		
Other	N/A	N/A
<b>Hughes County</b>		
5999 Misc. Retail Stores, NEC	4,823.31	72.36
7011 Hotels & Motels	805,222.77	12,078.35
7514 Passenger Car Rental	33,687.63	505.32
7999 Amusement & Recreation, NEC	277,393.71	4,160.91
971 Hunting, Trapping, Game Propagation	315,519.35	4,732.79
Other	N/A	N/A
<b>Hutchinson County</b>		
5999 Misc. Retail Stores, NEC	287.45	4.32
7011 Hotels & Motels	65,532.19	982.98
Other	N/A	N/A
<b>Hyde County</b>		
Other	N/A	N/A
<b>Jackson County</b>		
7011 Hotels & Motels	62,860.85	942.92
Other	N/A	N/A
<b>Jerauld County</b>		
Other	N/A	N/A
<b>Jones County</b>		
7011 Hotels & Motels	280,406.54	4,206.09
Other	N/A	N/A
<b>Kingsbury County</b>		
7011 Hotels & Motels	61,398.90	920.98
Other	N/A	N/A
<b>Lake County</b>		
5999 Misc. Retail Stores, NEC	1,236.64	18.55
Other	N/A	N/A
<b>Lawrence County</b>		
5947 Gift, Novelty, & Souvenir Shops	44,896.83	673.45
5999 Misc. Retail Stores, NEC	17,142.52	257.15
6531 Real Estate Agents & Managers	182,902.56	2,743.53
7011 Hotels & Motels	1,942,583.43	29,138.80
7032 Sporting & Recreational Camps	72,632.44	1,089.49
7999 Amusement & Recreation, NEC	292,099.31	4,381.49
8412 Museums & Art Galleries	7,852.14	117.78
Other	N/A	N/A
<b>Lincoln County</b>		
5999 Misc. Retail Stores, NEC	1,642.00	24.64
7011 Hotels & Motels	613,756.02	9,206.34
7999 Amusement & Recreation, NEC	96,268.14	1,444.02
Other	N/A	N/A
<b>Lyman County</b>		
7011 Hotels & Motels	559,771.60	8,396.58
7999 Amusement & Recreation, NEC	448,516.00	6,727.76
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Marshall County</b>		
Other	N/A	N/A
<b>McCook County</b>		
5999 Misc. Retail Stores, NEC	1,035.67	15.54
7011 Hotels & Motels	70,414.90	1,056.22
Other	N/A	N/A
<b>McPherson County</b>		
Other	N/A	N/A
<b>Meade County</b>		
5812 Eating Places	4,446.43	66.70
5999 Misc. Retail Stores, NEC	20,084.00	301.28
7011 Hotels & Motels	193,679.87	2,905.21
7033 Trailer Parks & Campsites	652,613.27	9,789.21
Other	N/A	N/A
<b>Mellette County</b>		
Other	N/A	N/A
<b>Miner County</b>		
7011 Hotels & Motels	130,655.43	1,959.84
Other	N/A	N/A
<b>Minnehaha County</b>		
5812 Eating Places	1,045,725.06	15,685.88
5941 Sporting Goods & Bicycle Shops	145,390.70	2,180.87
5947 Gift, Novelty, & Souvenir Shops	4,641.59	69.62
5999 Misc. Retail Stores, NEC	64,608.95	969.16
7011 Hotels & Motels	5,680,256.86	85,203.89
7941 Sports Clubs, Managers, & Promoters	366,904.84	5,503.57
7999 Amusement & Recreation, NEC	158,607.61	2,379.13
Other	N/A	N/A
<b>Moody County</b>		
Other	N/A	N/A
<b>Pennington County</b>		
5511 New & Used Car Dealers	8,321.48	124.83
5812 Eating Places	64,928.29	973.94
5813 Drinking Places	41,148.88	617.24
5947 Gift, Novelty, & Souvenir Shops	314,925.63	4,723.87
5999 Misc. Retail Stores, NEC	16,581.09	248.82
6531 Real Estate Agents & Managers	92,237.46	1,383.56
7011 Hotels & Motels	3,571,974.91	53,579.73
7033 Trailer Parks & Campsites	41,110.61	616.66
7514 Passenger Car Rental	560,359.36	8,405.39
7999 Amusement & Recreation, NEC	872,932.82	13,094.01
Other	N/A	N/A
<b>Perkins County</b>		
5999 Misc. Retail Stores, NEC	2,178.73	32.70
7011 Hotels & Motels	123,936.91	1,859.06
Other	N/A	N/A
<b>Potter County</b>		
7011 Hotels & Motels	103,564.07	1,553.46
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Roberts County</b>		
7011 Hotels & Motels	87,419.24	1,311.29
Other	N/A	N/A
<b>Sanborn County</b>		
Other	N/A	N/A
<b>Spink County</b>		
5999 Misc. Retail Stores, NEC	2,666.64	40.00
7011 Hotels & Motels	96,336.47	1,445.05
Other	N/A	N/A
<b>Stanley County</b>		
7011 Hotels & Motels	295,406.70	4,431.10
Other	N/A	N/A
<b>Sully County</b>		
7999 Amusement & Recreation, NEC	117,790.20	1,766.86
Other	N/A	N/A
<b>Todd County</b>		
5999 Misc. Retail Stores, NEC	3,109.00	46.64
<b>Tripp County</b>		
5999 Misc. Retail Stores, NEC	15,715.68	235.74
7011 Hotels & Motels	278,144.90	4,172.19
971 Hunting, Trapping, Game Propagation	200,169.91	3,002.55
Other	N/A	N/A
<b>Turner County</b>		
5999 Misc. Retail Stores, NEC	1,654.83	24.82
7032 Sporting & Recreational Camps	51,486.49	772.29
Other	N/A	N/A
<b>Union County</b>		
5999 Misc. Retail Stores, NEC	815.00	12.23
7011 Hotels & Motels	372,219.47	5,583.30
Other	N/A	N/A
<b>Walworth County</b>		
5999 Misc. Retail Stores, NEC	2,566.26	38.50
7011 Hotels & Motels	244,385.59	3,665.78
Other	N/A	N/A
<b>Yankton County</b>		
5999 Misc. Retail Stores, NEC	8,245.01	123.69
7011 Hotels & Motels	555,223.19	8,328.35
Other	N/A	N/A
<b>Out of State County</b>		
5999 Misc. Retail Stores, NEC	163,958.66	2,459.51
7514 Passenger Car Rental	2,306,334.12	34,595.01
7999 Amusement & Recreation, NEC	30,793.00	461.91
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Total for State</b>	<b>46,082,758.95</b>	<b>691,242.77</b>

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8. State Totals include 'Other' categories.
9. No Contractors Excise taxes are included.
10. **The name of Shannon County, South Dakota, was changed to Oglala Lakota County, South Dakota, effective May 1, 2015.**