

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: MAY 2025

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
Aurora County		
Other	N/A	N/A
Beadle County		
5999 Misc. Retail Stores, NEC	40,124.06	601.87
7011 Hotels & Motels	268,492.11	4,027.38
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
Other	N/A	N/A
Brookings County		
7011 Hotels & Motels	1,016,167.95	15,242.54
7999 Amusement and Recreation Services, NEC	36,781.29	551.73
Other	N/A	N/A
Brown County		
5511 New & Used Car Dealers	1,780.26	26.70
5812 Eating Places	50,661.89	759.93
5999 Misc. Retail Stores, NEC	362.75	5.46
7011 Hotels & Motels	1,765,937.48	26,489.08
7999 Amusement and Recreation Services, NEC	269,232.14	4,038.49
Other	N/A	N/A
Brule County		
7011 Hotels & Motels	546,117.57	8,191.77
7032 Sporting & Recreational Camps	284,358.53	4,265.38
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	667.33	10.02
Other	N/A	N/A
Campbell County		
7011 Hotels & Motels	8,149.28	122.24
Other	N/A	N/A
Charles Mix County		
7011 Hotels & Motels	58,552.75	878.30
7032 Sporting & Recreational Camps	59,592.59	893.89
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
5947 Gift, Novelty, & Souvenir Shops	3,349.48	50.25
7011 Hotels & Motels	249,645.46	3,744.69
Other	N/A	N/A
Codington County		
5812 Eating Places	62,466.72	937.00
5947 Gift, Novelty, & Souvenir Shops	73,925.99	1,108.89
5999 Misc. Retail Stores, NEC	1,396.11	20.95
7011 Hotels & Motels	795,401.24	11,931.02
Other	N/A	N/A
Corson County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Custer County		
5999 Misc. Retail Stores, NEC	668.00	10.02
7011 Hotels & Motels	474,102.90	7,111.58
7033 Trailer Parks & Campsites	55,446.23	831.69
Other	N/A	N/A
Davison County		
7011 Hotels & Motels	1,088,835.33	16,332.53
7033 Trailer Parks & Campsites	19,879.62	298.20
Other	N/A	N/A
Day County		
7011 Hotels & Motels	76,470.53	1,147.06
7999 Amusement and Recreation Services, NEC	66,659.89	999.90
Other	N/A	N/A
Deuel County		
Other	N/A	N/A
Dewey County		
Other	N/A	N/A
Douglas County		
Other	N/A	N/A
Edmunds County		
Other	N/A	N/A
Fall River County		
5999 Misc. Retail Stores, NEC	2,575.26	38.63
7011 Hotels & Motels	205,380.23	3,080.72
7033 Trailer Parks & Campsites	40,933.62	614.01
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
5999 Misc. Retail Stores, NEC	3,407.14	51.12
7011 Hotels & Motels	203,029.51	3,045.44
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	37,607.93	564.12
7032 Sporting & Recreational Camps	129,602.01	1,944.03
971 Hunting, Trapping, Game Propagation	9,290.28	139.35
Other	N/A	N/A
Haakon County		
Other	N/A	N/A
Hamlin County		
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	22,861.05	342.92
Other	N/A	N/A
Hanson County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Hughes County		
5999 Misc. Retail Stores, NEC	567.33	8.52
7011 Hotels & Motels	905,826.42	13,587.39
7514 Passenger Car Rental	50,714.30	760.71
7999 Amusement and Recreation Services, NEC	25,719.49	385.79
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	49,376.54	740.65
Other	N/A	N/A
Hyde County		
7011 Hotels & Motels	10,266.38	154.00
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	101,205.97	1,518.09
7033 Trailer Parks & Campsites	27,024.34	405.37
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	101,801.51	1,527.03
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	30,158.61	452.38
7999 Amusement and Recreation Services, NEC	5,501.90	82.53
Other	N/A	N/A
Lake County		
5999 Misc. Retail Stores, NEC	395.52	5.94
7011 Hotels & Motels	186,396.01	2,795.94
Other	N/A	N/A
Lawrence County		
5812 Eating Places	-28,359.60	-425.39
5813 Drinking Places	149,995.43	2,249.93
5947 Gift, Novelty, & Souvenir Shops	52,829.91	792.45
5999 Misc. Retail Stores, NEC	40,745.67	611.20
6531 Real Estate Agents & Managers	148,004.03	2,220.07
7011 Hotels & Motels	3,014,625.50	45,219.37
7032 Sporting & Recreational Camps	80,150.21	1,202.26
7033 Trailer Parks & Campsites	96,442.54	1,446.65
7519 Utility Trailer Rental	29,781.70	446.72
7999 Amusement and Recreation Services, NEC	138,040.31	2,070.61
8412 Museums & Art Galleries	30,652.25	459.77
Other	N/A	N/A
Lincoln County		
7011 Hotels & Motels	459,289.64	6,889.34
7999 Amusement and Recreation Services, NEC	532,572.18	7,988.59
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	379,594.72	5,693.92
7999 Amusement and Recreation Services, NEC	25,065.18	375.98
Other	N/A	N/A

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	Taxable Sales	Tax Due
Marshall County		
7011 Hotels & Motels	37,602.75	564.05
Other	N/A	N/A
McCook County		
7011 Hotels & Motels	180,032.83	2,700.49
Other	N/A	N/A
Meade County		
5999 Misc. Retail Stores, NEC	2,320.14	34.82
7011 Hotels & Motels	239,377.13	3,590.66
7033 Trailer Parks & Campsites	1,145,859.15	17,187.88
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
Other	N/A	N/A
Minnehaha County		
5812 Eating Places	1,043,322.59	15,649.84
5813 Drinking Places	2,610.82	39.16
5941 Sporting Goods & Bicycle Shops	25,095.79	376.43
5947 Gift, Novelty, & Souvenir Shops	5,544.98	83.17
5999 Misc. Retail Stores, NEC	9,394.46	140.97
7011 Hotels & Motels	10,765,022.85	161,475.39
7514 Passenger Car Rental	352,351.44	5,285.27
7941 Sports Clubs, Managers, & Promoters	808,487.64	12,127.32
7991 Physical Fitness Facilities	47,632.09	714.49
7992 Public Golf Courses	81,155.54	1,217.33
7997 Membership Sports & Recreation Clubs	58,867.22	883.00
7999 Amusement and Recreation Services, NEC	1,394,547.45	20,918.18
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Oglala Lakota County		
Other	N/A	N/A
Pennington County		
5812 Eating Places	33,771.39	506.58
5947 Gift, Novelty, & Souvenir Shops	670,427.42	10,056.41
5963 Direct Selling Establishments	21,573.98	323.62
5999 Misc. Retail Stores, NEC	84,056.04	1,260.90
7011 Hotels & Motels	6,594,851.59	98,922.81
7033 Trailer Parks & Campsites	308,746.25	4,631.20
7514 Passenger Car Rental	252,003.82	3,780.05
7993 Coin-Operated Amusement Devices	143,556.82	2,153.36
7997 Membership Sports & Recreation Clubs	46,501.03	697.52
7999 Amusement and Recreation Services, NEC	1,560,419.07	23,406.28
Other	N/A	N/A
Perkins County		
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	32,146.38	482.19
Other	N/A	N/A

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Roberts County		
7011 Hotels & Motels	54,981.88	824.73
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	98,993.07	1,484.91
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	434,557.47	6,518.37
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	251,586.38	3,773.80
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	160,906.15	2,413.58
Other	N/A	N/A
Turner County		
Other	N/A	N/A
Union County		
5999 Misc. Retail Stores, NEC	1,131.60	16.98
7011 Hotels & Motels	494,560.85	7,418.42
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	197,710.90	2,965.66
Other	N/A	N/A
Yankton County		
7011 Hotels & Motels	734,977.34	11,024.66
Other	N/A	N/A
Out of State County		
5961 Catalog & Mail-Order Houses	208,223.07	3,123.35
5999 Misc. Retail Stores, NEC	99,775.00	1,496.70
7011 Hotels & Motels	5,955,772.53	89,336.59
7514 Passenger Car Rental	3,295,734.21	49,436.02
7999 Amusement and Recreation Services, NEC	31,052.00	465.78
Other	N/A	N/A

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	Taxable Sales	Tax Due
Total for State	63,115,557.84	946,734.18

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