# SOUTH DAKOTA SALES and USE TAX REPORT



## **RETURNS FILED: JULY 2024**

## 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 July 2024 and July 2023. 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 July 2024 and 2023 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2024	2023	%	Division	2024	2023	%
Misc. Retail	480,327,498	513,895,479	-6.5	Agriculture, Forestry, & Fishing	60,893,190	62,995,313	-3.3
General Merchandise Stores	298,113,963	293,868,209	1.4	Mining	7,933,427	21,847,429	-63.7
Wholesale Trade - Durable Goods	220,101,466	235,542,996	-6.6	Construction	4,483,104	5,083,631	-11.8
Building Materials & Garden Supplies	211,659,290	242,304,887	-12.6	Manufacturing	171,166,519	214,678,505	-20.3
Eating & Drinking Places	194,184,200	189,668,232	2.4	Transportation & Public Utilities	230,533,279	239,223,997	-3.6
Food Stores	171,286,733	175,955,351	-2.7	Wholesale Trade	285,699,850	307,753,194	-7.2
Business Services	166,349,319	152,726,180	8.9	Retail Trade	1,592,653,543	1,669,893,529	-4.6
Electric, Gas, & Sanitary Services	136,648,694	139,576,120	-2.1	Finance, Insurance, & Real Estate	63,574,508	64,560,361	-1.5
Automotive Dealers & Service Stations	129,315,856	139,626,787	-7.4	Services	629,641,801	613,495,221	2.6
Hotels & Other Lodging Places	121,435,736	115,572,411	5.1	Public Administration	350,465	429,148	-18.3
Major Group	2024	2023	%	Major Group	2024	2023	%
	2024	2020	70		2024	2020	/0
Agricultural Production - Crops	2,256,109	2,206,992	2.2	Wholesale Trade - Durable Goods	220,101,466	235,542,996	-6.6
Agricultural Production - Livestock	3,499,393	4,269,554	-18.0	Wholesale Trade - Nondurable Goods	65,598,383	72,210,198	-9.2
Agricultural Services	53,836,239	55,229,176	-2.5	Building Materials & Garden Supplies	211,659,290	242,304,887	-12.6
Forestry	355,472	358,789	-0.9	General Merchandise Stores	298,113,963	293,868,209	1.4
Fishing, Hunting, & Trapping	945,976	930,802	1.6	Food Stores	171,286,733	175,955,351	-2.7
Metal Mining	1,716,751	1,460,393	17.6	Automotive Dealers & Service Stations	129,315,856	139,626,787	-7.4
Coal Mining	3,951	2,739	44.3	Apparel & Accessory Stores	42,436,672	43,309,114	-2.0
Oil & Gas Extraction	1,964,664	3,907,428	-49.7	Furniture & Homefurnishings Stores	65,329,331	71,265,471	-8.3
Nonmetallic Minerals, Except Fuels	4,248,061	16,476,868	-74.2	Eating & Drinking Places	194,184,200	189,668,232	2.4
General Building Contractors	787,453	1,063,599	-26.0	Misc. Retail	480,327,498	513,895,479	-6.5
Heavy Construction, except Building	-		-	Depository Institutions	4,763,120	3,257,279	46.2
Special Trade Contractors	3,695,651	4,020,032	-8.1	Nondepository Institutions	7,879,545	8,457,033	-6.8
Food & Kindred Products	15,811,733	14,633,296	8.1	Security & Commodity Brokers	2,216,437	734,426	201.8
Tobacco Products	500,659	332,444	50.6	Insurance Carriers	1,604,101	1,363,023	17.7
Textile Mill Products	557,068	178,571	212.0	Insurance Agents, Brokers, & Service	2,655,870	2,212,673	20.0
Apparel & Other Textile Products	1,264,784	959,075	31.9	Real Estate	40,052,996	44,830,967	-10.7
Lumber & Wood Products	8,758,968	15,337,899	-42.9	Holding & Other Investment Offices	4,402,439	3,704,959	18.8
Furniture & Fixtures	960,329	2,232,150	-57.0	Hotels & Other Lodging Places	121,435,736	115,572,411	5.1
Paper & Allied Products	1,449,358	1,197,964	21.0	Personal Services	39,794,421	40,582,675	-1.9
Printing & Publishing	7,600,486	7,595,244	0.1	Business Services	166,349,319	152,726,180	8.9
Chemicals & Allied Products	10,564,335	15,505,273	-31.9	Auto Repair, Services, & Parking	73,641,070	78,612,427	-6.3
Petroleum & Coal Products	4,191,751	5,407,915	-22.5	Misc. Repair Services	35,136,593	27,337,813	28.5
Rubber & Misc. Plastics Products	3,672,562	4,532,873		Motion Pictures	4,010,234	3,638,873	10.2
Leather & Leather Products	52,097	32,106	62.3	Amusement & Recreation Services	54,900,940	52,376,247	4.8
Stone, Clay, & Glass Products	46,564,708	45,033,029	3.4	Health Services	15,926,789	16,296,501	-2.3
Primary Metal Industries	2,991,444	2,321,905	28.8	Legal Services	28,740,160	33,228,672	-13.5
Fabricated Metal Products	19,567,815	16,542,676	18.3	Educational Services	4,136,742	3,528,148	17.2
Industrial Machinery & Equipment	22,551,710	26,641,920	-15.4	Social Services	508,238	1,011,499	-49.8
Electronic & Other Electrical Equipment	5,633,487	9,085,865	-38.0	Museums, Botanical, Zoological Gardens	768,282	976,941	-21.4
Transportation Equipment	4,441,103	5,694,389	-22.0	Membership Organizations	3,748,168	3,698,719	1.3
Instruments & Related Products	2,387,450	2,969,990	-19.6	Engineering & Management Services	68,229,963	73,160,937	-6.7
Misc. Manufacturing Industries	11,644,670	38,443,921	-69.7	Private Households	391,554	349,701	12.0
Railroad Transportation	535,630	1,794,773		Services, NEC	11,923,592	10,397,475	14.7
Local & Interurban Passenger Transportati	1,601,111	1,344,675	19.1	Executive, Legislative, & General	108,860	216,614	-49.7
Trucking & Warehousing	18,893,725	18,575,352	1.7	Justice, Public Order, & Safety	54,808	15,318	257.8
U.S. Postal Service	-			Finance, Taxation, & Monetary Policy	-		-
Water Transportation	1,344,942	901,967	49.1	Administration of Human Resources	47,190	16,610	184.1
Transportation by Air	2,295,078	2,699,160	-15.0	Environmental Quality & Housing	68,040	82,831	-17.9
Pipelines, Except Natural Gas	762,834	3,125,708	-75.6	Administration of Economic Programs	6,000	65,038	-90.8
Transportation Services	2,289,840	1,856,104	23.4	National Security & Intl. Affairs	65,567	32,737	100.3
Communications	66,161,426	69,350,138	-4.6	Nonclassifiable Establishments	-		_
Electric, Gas, & Sanitary Services	136,648,694	139,576,120	-2.1				
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**<u>STATE TOTAL:</u>** \$3,046,929,685 (2024) - \$3,199,960,328 (2023) = -4.78% decrease

Figures compiled by SD Dept of Revenue

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