

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: NOVEMBER 2018

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
Returns Filed: November 2018

| | Taxable Sales | Tax Due |
|--------------------------------------|---------------|-----------|
| Aurora County | | |
| 7011 Hotels & Motels | 64,343.87 | 965.16 |
| Other | N/A | N/A |
| Beadle County | | |
| 5999 Misc. Retail Stores, NEC | 13,802.65 | 207.05 |
| 7011 Hotels & Motels | 464,633.93 | 6,969.51 |
| 7032 Sporting & Recreational Camps | 93,275.94 | 1,399.14 |
| Other | N/A | N/A |
| Bennett County | | |
| Other | N/A | N/A |
| Bon Homme County | | |
| 5999 Misc. Retail Stores, NEC | 1,702.93 | 25.55 |
| 7011 Hotels & Motels | 10,468.96 | 157.03 |
| Other | N/A | N/A |
| Brookings County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 3,233.81 | 48.50 |
| 5999 Misc. Retail Stores, NEC | 22,355.94 | 335.34 |
| 7011 Hotels & Motels | 1,104,401.59 | 16,566.03 |
| Other | N/A | N/A |
| Brown County | | |
| 5511 New & Used Car Dealers | 8,164.04 | 122.47 |
| 5812 Eating Places | 28,494.26 | 427.42 |
| 5813 Drinking Places | 51,227.05 | 768.41 |
| 5947 Gift, Novelty, & Souvenir Shops | 5,824.14 | 87.36 |
| 5999 Misc. Retail Stores, NEC | 13,060.18 | 195.94 |
| 7011 Hotels & Motels | 1,618,506.12 | 24,277.58 |
| 7999 Amusement & Recreation, NEC | 45,579.21 | 683.69 |
| Other | N/A | N/A |
| Brule County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 23,131.29 | 346.98 |
| 7011 Hotels & Motels | 1,214,824.50 | 18,222.37 |
| 7032 Sporting & Recreational Camps | 723,965.55 | 10,859.49 |
| 7033 Trailer Parks & Campsites | 15,973.22 | 239.60 |
| 7999 Amusement & Recreation, NEC | 273,082.76 | 4,096.25 |
| Other | N/A | N/A |
| Butte County | | |
| 5999 Misc. Retail Stores, NEC | 3,301.92 | 49.53 |
| 7011 Hotels & Motels | 235,870.17 | 3,538.06 |
| Other | N/A | N/A |
| Campbell County | | |
| Other | N/A | N/A |
| Charles Mix County | | |
| 5999 Misc. Retail Stores, NEC | 3,456.63 | 51.87 |
| 7011 Hotels & Motels | 232,356.71 | 3,485.37 |
| 7032 Sporting & Recreational Camps | 281,243.05 | 4,218.64 |
| Other | N/A | N/A |
| Clark County | | |
| 5999 Misc. Retail Stores, NEC | 804.00 | 12.06 |
| 7011 Hotels & Motels | 17,170.56 | 257.55 |
| Other | N/A | N/A |

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| | Taxable Sales | Tax Due |
|--------------------------------------|---------------|-----------|
| Clay County | | |
| 5999 Misc. Retail Stores, NEC | 410.00 | 6.15 |
| 7011 Hotels & Motels | 307,243.95 | 4,608.66 |
| Other | N/A | N/A |
| Codington County | | |
| 5812 Eating Places | 2,450.62 | 36.76 |
| 5947 Gift, Novelty, & Souvenir Shops | 117,466.83 | 1,762.00 |
| 5999 Misc. Retail Stores, NEC | 3,118.75 | 46.79 |
| 7011 Hotels & Motels | 1,014,685.29 | 15,220.28 |
| Other | N/A | N/A |
| Custer County | | |
| 5999 Misc. Retail Stores, NEC | 1,501.10 | 22.53 |
| 7011 Hotels & Motels | 869,393.35 | 13,040.96 |
| 7033 Trailer Parks & Campsites | 94,306.39 | 1,414.61 |
| 7999 Amusement & Recreation, NEC | 308,802.67 | 4,632.05 |
| Other | N/A | N/A |
| Davison County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 31,704.85 | 475.58 |
| 5999 Misc. Retail Stores, NEC | 8,034.20 | 120.53 |
| 7011 Hotels & Motels | 1,489,124.04 | 22,336.85 |
| 7033 Trailer Parks & Campsites | 16,397.94 | 245.97 |
| Other | N/A | N/A |
| Day County | | |
| 7011 Hotels & Motels | 170,114.35 | 2,551.72 |
| 7021 Rooming & Boarding Houses | 4,111.66 | 61.67 |
| 7033 Trailer Parks & Campsites | 7,755.00 | 116.34 |
| 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 | | |
| 7011 Hotels & Motels | 53,770.20 | 806.55 |
| 7032 Sporting & Recreational Camps | 79,869.63 | 1,198.04 |
| Other | N/A | N/A |
| Fall River County | | |
| 5999 Misc. Retail Stores, NEC | 1,988.40 | 29.83 |
| 7011 Hotels & Motels | 246,316.47 | 3,694.76 |
| 7999 Amusement & Recreation, NEC | 99,202.10 | 1,488.03 |
| Other | N/A | N/A |
| Faulk County | | |
| 5999 Misc. Retail Stores, NEC | 7,240.87 | 108.62 |
| 7011 Hotels & Motels | 32,045.63 | 480.68 |
| Other | N/A | N/A |
| Grant County | | |
| 7011 Hotels & Motels | 142,389.51 | 2,135.84 |
| Other | N/A | N/A |

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| | Taxable Sales | Tax Due |
|---|---------------|-----------|
| Gregory County | | |
| 5999 Misc. Retail Stores, NEC | 207.50 | 3.11 |
| 7011 Hotels & Motels | 89,260.30 | 1,338.90 |
| 7032 Sporting & Recreational Camps | 1,353,588.59 | 20,303.83 |
| 7999 Amusement & Recreation, NEC | 184,871.59 | 2,773.07 |
| Other | N/A | N/A |
| Haakon County | | |
| 7011 Hotels & Motels | 94,302.85 | 1,414.55 |
| Other | N/A | N/A |
| Hamlin County | | |
| 5999 Misc. Retail Stores, NEC | 3,535.05 | 53.04 |
| 7011 Hotels & Motels | 12,661.17 | 189.92 |
| Other | N/A | N/A |
| Hand County | | |
| 7011 Hotels & Motels | 49,134.48 | 737.04 |
| 7032 Sporting & Recreational Camps | 531,850.00 | 7,977.76 |
| Other | N/A | N/A |
| Hanson County | | |
| Other | N/A | N/A |
| Harding County | | |
| Other | N/A | N/A |
| Hughes County | | |
| 5999 Misc. Retail Stores, NEC | 4,906.60 | 73.60 |
| 7011 Hotels & Motels | 1,230,868.67 | 18,463.04 |
| 7514 Passenger Car Rental | 33,716.16 | 505.73 |
| 7999 Amusement & Recreation, NEC | 183,221.31 | 2,748.32 |
| 971 Hunting, Trapping, Game Propagation | 856,994.55 | 12,854.92 |
| Other | N/A | N/A |
| Hutchinson County | | |
| 7011 Hotels & Motels | 75,492.50 | 1,132.39 |
| Other | N/A | N/A |
| Hyde County | | |
| 7999 Amusement & Recreation, NEC | 171,412.23 | 2,571.19 |
| Other | N/A | N/A |
| Jackson County | | |
| 7011 Hotels & Motels | 292,790.26 | 4,391.86 |
| Other | N/A | N/A |
| Jerauld County | | |
| Other | N/A | N/A |
| Jones County | | |
| 7011 Hotels & Motels | 314,563.62 | 4,718.44 |
| 7999 Amusement & Recreation, NEC | 75,959.27 | 1,139.39 |
| Other | N/A | N/A |
| Kingsbury County | | |
| 5999 Misc. Retail Stores, NEC | 2,780.93 | 41.72 |
| 7011 Hotels & Motels | 111,343.45 | 1,670.16 |
| 7033 Trailer Parks & Campsites | 15,768.32 | 236.52 |
| Other | N/A | N/A |

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| | Taxable Sales | Tax Due |
|---------------------------------------|---------------|-----------|
| Lake County | | |
| 5999 Misc. Retail Stores, NEC | 8,470.83 | 127.06 |
| Other | N/A | N/A |
| Lawrence County | | |
| 5812 Eating Places | 56,494.51 | 847.43 |
| 5944 Jewelry Stores | 6,929.00 | 103.94 |
| 5999 Misc. Retail Stores, NEC | 39,924.09 | 598.89 |
| 6531 Real Estate Agents & Managers | 233,970.85 | 3,509.58 |
| 7011 Hotels & Motels | 3,659,620.04 | 54,894.35 |
| 7021 Rooming & Boarding Houses | 27,800.79 | 417.01 |
| 7032 Sporting & Recreational Camps | 108,078.41 | 1,621.18 |
| 7033 Trailer Parks & Campsites | 68,787.79 | 1,031.83 |
| 7999 Amusement & Recreation, NEC | 1,119,370.14 | 16,790.54 |
| 8412 Museums & Art Galleries | 39,031.23 | 585.47 |
| Other | N/A | N/A |
| Lincoln County | | |
| 5812 Eating Places | 22,487.72 | 337.31 |
| 5999 Misc. Retail Stores, NEC | 4,291.41 | 64.38 |
| 7011 Hotels & Motels | 550,865.75 | 8,263.00 |
| 7999 Amusement & Recreation, NEC | 109,193.69 | 1,637.90 |
| Other | N/A | N/A |
| Lyman County | | |
| 7011 Hotels & Motels | 768,044.10 | 11,520.68 |
| 7999 Amusement & Recreation, NEC | 336,463.34 | 5,046.95 |
| Other | N/A | N/A |
| Marshall County | | |
| 7011 Hotels & Motels | 29,385.42 | 440.79 |
| Other | N/A | N/A |
| McCook County | | |
| 7011 Hotels & Motels | 88,193.91 | 1,322.92 |
| 7033 Trailer Parks & Campsites | 6,990.26 | 104.85 |
| Other | N/A | N/A |
| McPherson County | | |
| Other | N/A | N/A |
| Meade County | | |
| 5699 Misc. Apparel & Accessory Stores | 12,523.35 | 187.85 |
| 5947 Gift, Novelty, & Souvenir Shops | 20,836.19 | 312.54 |
| 5999 Misc. Retail Stores, NEC | 11,520.77 | 172.83 |
| 7011 Hotels & Motels | 284,795.81 | 4,271.93 |
| 7033 Trailer Parks & Campsites | 384,979.29 | 5,774.70 |
| Other | N/A | N/A |
| Mellette County | | |
| Other | N/A | N/A |
| Miner County | | |
| 7011 Hotels & Motels | 105,212.84 | 1,578.20 |
| Other | N/A | N/A |

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| | Taxable Sales | Tax Due |
|---|---------------|------------|
| Minnehaha County | | |
| 5621 Women's Clothing Stores | 25,314.12 | 379.71 |
| 5812 Eating Places | 337,917.28 | 5,068.77 |
| 5813 Drinking Places | 28,511.66 | 427.67 |
| 5932 Used Merchandise Stores | 2,936.84 | 44.06 |
| 5941 Sporting Goods & Bicycle Shops | 136,051.67 | 2,040.77 |
| 5947 Gift, Novelty, & Souvenir Shops | 3,520.85 | 52.81 |
| 5963 Direct Selling Establishments | 15,724.33 | 235.87 |
| 5999 Misc. Retail Stores, NEC | 86,330.99 | 1,295.06 |
| 7011 Hotels & Motels | 8,075,796.90 | 121,136.98 |
| 7033 Trailer Parks & Campsites | 60,392.08 | 905.88 |
| 7389 Business Services, NEC | 51,002.91 | 765.04 |
| 7941 Sports Clubs, Managers, & Promoters | 360,833.19 | 5,412.50 |
| 7999 Amusement & Recreation, NEC | 290,370.77 | 4,355.57 |
| 8412 Museums & Art Galleries | 499,078.70 | 7,486.18 |
| Other | N/A | N/A |
| Moody County | | |
| Other | N/A | N/A |
| Oglala Lakota County | | |
| Other | N/A | N/A |
| Pennington County | | |
| 4725 Tour Operators | 15,055.86 | 225.84 |
| 5511 New & Used Car Dealers | 3,970.76 | 59.56 |
| 5611 Men's & Boys' Clothing Stores | 41,007.42 | 615.12 |
| 5632 Women's Accessory & Specialty Stores | 14,226.03 | 213.40 |
| 5812 Eating Places | 177,766.73 | 2,666.51 |
| 5813 Drinking Places | 39,083.49 | 586.26 |
| 5941 Sporting Goods & Bicycle Shops | 23,517.75 | 352.77 |
| 5947 Gift, Novelty, & Souvenir Shops | 1,103,307.88 | 16,549.62 |
| 5963 Direct Selling Establishments | 37,860.94 | 567.92 |
| 5999 Misc. Retail Stores, NEC | 29,987.90 | 449.92 |
| 6531 Real Estate Agents & Managers | 72,565.25 | 1,088.48 |
| 7011 Hotels & Motels | 7,858,184.68 | 117,872.92 |
| 7033 Trailer Parks & Campsites | 279,537.00 | 4,193.06 |
| 7514 Passenger Car Rental | 490,719.26 | 7,360.79 |
| 7519 Utility Trailer Rental | 32,347.33 | 485.21 |
| 7999 Amusement & Recreation, NEC | 1,289,210.69 | 19,338.17 |
| 8412 Museums & Art Galleries | 53,416.66 | 801.25 |
| Other | N/A | N/A |
| Perkins County | | |
| Other | N/A | N/A |
| Potter County | | |
| 7011 Hotels & Motels | 68,907.82 | 1,033.63 |
| 7999 Amusement & Recreation, NEC | 114,735.50 | 1,721.03 |
| Other | N/A | N/A |
| Roberts County | | |
| 5999 Misc. Retail Stores, NEC | 3,181.50 | 47.73 |
| 7011 Hotels & Motels | 118,299.97 | 1,774.51 |
| Other | N/A | N/A |
| Sanborn County | | |
| Other | N/A | N/A |

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|---|---------------|-----------|
| Spink County | | |
| 5999 Misc. Retail Stores, NEC | 4,012.10 | 60.18 |
| 7011 Hotels & Motels | 120,850.41 | 1,812.76 |
| Other | N/A | N/A |
| Stanley County | | |
| 5999 Misc. Retail Stores, NEC | 1,146.32 | 17.20 |
| 7011 Hotels & Motels | 488,781.87 | 7,331.73 |
| Other | N/A | N/A |
| Sully County | | |
| 7011 Hotels & Motels | 12,018.84 | 180.29 |
| Other | N/A | N/A |
| Todd County | | |
| Other | N/A | N/A |
| Tripp County | | |
| 5999 Misc. Retail Stores, NEC | 8,368.00 | 125.53 |
| 7011 Hotels & Motels | 355,694.63 | 5,335.43 |
| 7999 Amusement & Recreation, NEC | 49,180.00 | 737.70 |
| 971 Hunting, Trapping, Game Propagation | 69,664.97 | 1,044.97 |
| Other | N/A | N/A |
| Turner County | | |
| 5999 Misc. Retail Stores, NEC | 3,705.64 | 55.59 |
| 7032 Sporting & Recreational Camps | 59,878.16 | 898.18 |
| Other | N/A | N/A |
| Union County | | |
| 7011 Hotels & Motels | 515,746.91 | 7,736.20 |
| Other | N/A | N/A |
| Walworth County | | |
| 5999 Misc. Retail Stores, NEC | 2,921.52 | 43.84 |
| 7011 Hotels & Motels | 276,616.33 | 4,149.25 |
| 7033 Trailer Parks & Campsites | 11,511.30 | 172.67 |
| Other | N/A | N/A |
| Yankton County | | |
| 5999 Misc. Retail Stores, NEC | 3,816.85 | 57.26 |
| 7011 Hotels & Motels | 766,740.02 | 11,501.10 |
| Other | N/A | N/A |
| Out of State County | | |
| 5947 Gift, Novelty, & Souvenir Shops | 21,895.95 | 328.45 |
| 5999 Misc. Retail Stores, NEC | 466,522.77 | 6,998.13 |
| 7011 Hotels & Motels | 497,025.03 | 7,455.37 |
| 7514 Passenger Car Rental | 3,573,666.11 | 53,604.99 |
| Other | N/A | N/A |

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|------------------------|----------------------|---------------------|
| Total for State | 67,928,284.14 | 1,018,926.05 |

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