

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: JANUARY 2026

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: January 2026

	Taxable Sales	Tax Due
<b>Aurora County</b>		
7011 Hotels & Motels	156,449.00	2,346.75
7032 Sporting & Recreational Camps	184,022.73	2,760.34
7999 Amusement and Recreation Services, NEC	207,011.56	3,105.17
971 Hunting, Trapping, Game Propagation	273,336.41	4,100.05
Other	N/A	N/A
<b>Beadle County</b>		
5999 Misc. Retail Stores, NEC	7,663.80	114.96
7011 Hotels & Motels	473,447.15	7,101.70
7032 Sporting & Recreational Camps	226,886.76	3,403.31
7999 Amusement and Recreation Services, NEC	27,705.23	415.58
Other	N/A	N/A
<b>Bennett County</b>		
Other	N/A	N/A
<b>Bon Homme County</b>		
5999 Misc. Retail Stores, NEC	906.00	13.59
7011 Hotels & Motels	25,342.62	380.14
Other	N/A	N/A
<b>Brookings County</b>		
5942 Book Stores	1,123.36	16.86
5945 Hobby, Toy, & Game Shops	4,213.42	63.21
5947 Gift, Novelty, & Souvenir Shops	17,242.60	258.63
5999 Misc. Retail Stores, NEC	53,478.63	802.19
7011 Hotels & Motels	733,310.27	10,999.67
7999 Amusement and Recreation Services, NEC	88,051.41	1,320.77
8999 Services, NEC	39,040.65	585.61
Other	N/A	N/A
<b>Brown County</b>		
5499 Misc. Food Stores	3,554.77	53.32
5812 Eating Places	88,986.83	1,334.81
5945 Hobby, Toy, & Game Shops	2,838.47	42.57
5947 Gift, Novelty, & Souvenir Shops	16,315.60	244.74
5949 Sewing, Needlework, & Piece Goods	3,211.84	48.18
5999 Misc. Retail Stores, NEC	34,950.01	524.27
7011 Hotels & Motels	2,180,876.71	32,713.17
7032 Sporting & Recreational Camps	702,384.30	10,535.77
7999 Amusement and Recreation Services, NEC	237,027.18	3,555.41
971 Hunting, Trapping, Game Propagation	196,977.44	2,954.67
Other	N/A	N/A
<b>Brule County</b>		
5947 Gift, Novelty, & Souvenir Shops	17,483.43	262.25
7011 Hotels & Motels	1,680,118.98	25,201.80
7032 Sporting & Recreational Camps	841,040.35	12,615.62
7999 Amusement and Recreation Services, NEC	464,845.04	6,972.69
971 Hunting, Trapping, Game Propagation	1,204,835.71	18,072.54
Other	N/A	N/A
<b>Buffalo County</b>		
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
Returns Filed: January 2026

	Taxable Sales	Tax Due
<b>Butte County</b>		
5947 Gift, Novelty, & Souvenir Shops	15,440.43	231.61
5999 Misc. Retail Stores, NEC	5,598.62	83.99
7011 Hotels & Motels	115,723.21	1,735.86
7033 Trailer Parks & Campsites	23,939.77	359.09
Other	N/A	N/A
<b>Campbell County</b>		
5999 Misc. Retail Stores, NEC	1,308.00	19.62
7011 Hotels & Motels	5,979.95	89.70
Other	N/A	N/A
<b>Charles Mix County</b>		
5999 Misc. Retail Stores, NEC	2,833.67	42.51
7011 Hotels & Motels	129,026.83	1,935.39
7032 Sporting & Recreational Camps	958,594.99	14,378.91
7999 Amusement and Recreation Services, NEC	63,158.58	947.38
Other	N/A	N/A
<b>Clark County</b>		
7011 Hotels & Motels	17,685.66	265.29
Other	N/A	N/A
<b>Clay County</b>		
5947 Gift, Novelty, & Souvenir Shops	3,164.93	47.47
5999 Misc. Retail Stores, NEC	2,744.50	41.18
7011 Hotels & Motels	143,663.79	2,154.96
Other	N/A	N/A
<b>Codington County</b>		
5812 Eating Places	104,287.57	1,564.32
5945 Hobby, Toy, & Game Shops	4,700.68	70.52
5947 Gift, Novelty, & Souvenir Shops	48,990.88	734.87
5999 Misc. Retail Stores, NEC	20,099.54	301.52
7011 Hotels & Motels	944,559.96	14,168.40
Other	N/A	N/A
<b>Corson County</b>		
Other	N/A	N/A
<b>Custer County</b>		
5947 Gift, Novelty, & Souvenir Shops	13,910.84	208.67
5999 Misc. Retail Stores, NEC	26,161.18	392.43
7011 Hotels & Motels	369,673.73	5,545.10
7033 Trailer Parks & Campsites	33,814.39	507.23
7999 Amusement and Recreation Services, NEC	81,047.41	1,215.71
Other	N/A	N/A
<b>Davison County</b>		
5999 Misc. Retail Stores, NEC	4,873.42	73.11
7011 Hotels & Motels	1,068,590.15	16,028.84
7032 Sporting & Recreational Camps	178,264.85	2,673.98
7999 Amusement and Recreation Services, NEC	372,627.22	5,589.40
Other	N/A	N/A
<b>Day County</b>		
5999 Misc. Retail Stores, NEC	39,420.46	591.31
7011 Hotels & Motels	142,814.73	2,142.25
7999 Amusement and Recreation Services, NEC	194,583.94	2,918.77
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
Returns Filed: January 2026

	Taxable Sales	Tax Due
<b>Deuel County</b>		
7011 Hotels & Motels	49,725.26	745.88
Other	N/A	N/A
<b>Dewey County</b>		
Other	N/A	N/A
<b>Douglas County</b>		
5999 Misc. Retail Stores, NEC	6,476.37	97.16
Other	N/A	N/A
<b>Edmunds County</b>		
7011 Hotels & Motels	72,626.55	1,089.40
7032 Sporting & Recreational Camps	354,379.79	5,315.71
971 Hunting, Trapping, Game Propagation	126,937.20	1,904.06
Other	N/A	N/A
<b>Fall River County</b>		
5947 Gift, Novelty, & Souvenir Shops	4,524.93	67.88
5999 Misc. Retail Stores, NEC	6,507.62	97.62
7011 Hotels & Motels	264,423.71	3,966.36
7033 Trailer Parks & Campsites	27,042.13	405.64
Other	N/A	N/A
<b>Faulk County</b>		
7011 Hotels & Motels	105,475.75	1,582.14
7032 Sporting & Recreational Camps	504,534.78	7,568.03
Other	N/A	N/A
<b>Grant County</b>		
5999 Misc. Retail Stores, NEC	3,440.94	51.62
7011 Hotels & Motels	180,397.26	2,705.96
7999 Amusement and Recreation Services, NEC	29,825.31	447.38
Other	N/A	N/A
<b>Gregory County</b>		
7011 Hotels & Motels	288,585.00	4,328.78
7032 Sporting & Recreational Camps	2,638,756.58	39,581.38
7999 Amusement and Recreation Services, NEC	118,499.20	1,777.49
971 Hunting, Trapping, Game Propagation	296,316.32	4,444.75
Other	N/A	N/A
<b>Haakon County</b>		
Other	N/A	N/A
<b>Hamlin County</b>		
5999 Misc. Retail Stores, NEC	11,445.74	171.68
7011 Hotels & Motels	3,978.78	59.68
7999 Amusement and Recreation Services, NEC	36,071.26	541.07
Other	N/A	N/A
<b>Hand County</b>		
7011 Hotels & Motels	36,246.52	543.70
7032 Sporting & Recreational Camps	466,657.24	6,999.86
Other	N/A	N/A
<b>Hanson County</b>		
Other	N/A	N/A
<b>Harding County</b>		
7999 Amusement and Recreation Services, NEC	91,945.90	1,379.19
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
Returns Filed: January 2026

	Taxable Sales	Tax Due
<b>Hughes County</b>		
5947 Gift, Novelty, & Souvenir Shops	5,245.91	78.69
5999 Misc. Retail Stores, NEC	11,335.97	170.04
7011 Hotels & Motels	743,267.25	11,149.01
7514 Passenger Car Rental	148,743.93	2,231.16
7999 Amusement and Recreation Services, NEC	885,096.44	13,276.45
971 Hunting, Trapping, Game Propagation	449,105.51	6,736.58
Other	N/A	N/A
<b>Hutchinson County</b>		
5999 Misc. Retail Stores, NEC	6,516.80	97.76
7011 Hotels & Motels	27,297.30	409.46
Other	N/A	N/A
<b>Hyde County</b>		
5999 Misc. Retail Stores, NEC	615.00	9.23
7999 Amusement and Recreation Services, NEC	287,684.30	4,315.26
Other	N/A	N/A
<b>Jackson County</b>		
7011 Hotels & Motels	32,959.34	494.39
7999 Amusement and Recreation Services, NEC	37,036.83	555.55
Other	N/A	N/A
<b>Jerauld County</b>		
7032 Sporting & Recreational Camps	171,682.50	2,575.24
7999 Amusement and Recreation Services, NEC	239,211.00	3,588.17
Other	N/A	N/A
<b>Jones County</b>		
7011 Hotels & Motels	115,156.99	1,727.35
Other	N/A	N/A
<b>Kingsbury County</b>		
7011 Hotels & Motels	31,558.54	473.38
7999 Amusement and Recreation Services, NEC	33,577.14	503.66
Other	N/A	N/A
<b>Lake County</b>		
5999 Misc. Retail Stores, NEC	4,023.45	60.36
7011 Hotels & Motels	134,264.64	2,013.97
Other	N/A	N/A
<b>Lawrence County</b>		
5812 Eating Places	9,126.32	136.90
5813 Drinking Places	138,422.37	2,076.34
5941 Sporting Goods & Bicycle Shops	3,799.98	57.01
5944 Jewelry Stores	5,084.28	76.27
5947 Gift, Novelty, & Souvenir Shops	12,995.72	194.93
5999 Misc. Retail Stores, NEC	75,700.27	1,135.55
6531 Real Estate Agents & Managers	176,111.49	2,641.67
7011 Hotels & Motels	2,790,483.89	41,857.25
7032 Sporting & Recreational Camps	33,353.37	500.31
7033 Trailer Parks & Campsites	43,482.25	652.23
7519 Utility Trailer Rental	21,592.25	323.89
7999 Amusement and Recreation Services, NEC	1,727,020.09	25,905.30
8412 Museums & Art Galleries	19,413.21	291.21
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
Returns Filed: January 2026

	Taxable Sales	Tax Due
<b>Lincoln County</b>		
5812 Eating Places	13,783.65	206.76
5947 Gift, Novelty, & Souvenir Shops	9,488.08	142.32
5999 Misc. Retail Stores, NEC	83,706.67	1,255.61
7011 Hotels & Motels	305,650.48	4,584.77
7999 Amusement and Recreation Services, NEC	780,108.19	11,701.63
Other	N/A	N/A
<b>Lyman County</b>		
7011 Hotels & Motels	255,954.92	3,839.33
7999 Amusement and Recreation Services, NEC	1,589,843.47	23,847.66
Other	N/A	N/A
<b>Marshall County</b>		
7011 Hotels & Motels	50,825.46	762.39
Other	N/A	N/A
<b>McCook County</b>		
5999 Misc. Retail Stores, NEC	19,639.21	294.59
7011 Hotels & Motels	24,615.27	369.23
Other	N/A	N/A
<b>McPherson County</b>		
7011 Hotels & Motels	14,398.04	215.98
Other	N/A	N/A
<b>Meade County</b>		
5699 Misc. Apparel & Accessory Stores	10,172.46	152.59
5947 Gift, Novelty, & Souvenir Shops	113,168.02	1,697.53
5963 Direct Selling Establishments	15,409.94	231.16
5999 Misc. Retail Stores, NEC	10,254.72	153.84
7011 Hotels & Motels	167,503.06	2,512.55
7033 Trailer Parks & Campsites	441,848.20	6,627.73
Other	N/A	N/A
<b>Mellette County</b>		
Other	N/A	N/A
<b>Miner County</b>		
5999 Misc. Retail Stores, NEC	1,750.68	26.26
7011 Hotels & Motels	39,797.67	596.97
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
Returns Filed: January 2026

	Taxable Sales	Tax Due
<b>Minnehaha County</b>		
5399 Misc. General Merchandise Stores	14,580.01	218.70
5812 Eating Places	436,280.26	6,544.20
5932 Used Merchandise Stores	13,341.90	200.14
5941 Sporting Goods & Bicycle Shops	581,431.62	8,721.48
5942 Book Stores	6,924.00	103.86
5945 Hobby, Toy, & Game Shops	8,979.31	134.69
5947 Gift, Novelty, & Souvenir Shops	18,798.31	281.98
5999 Misc. Retail Stores, NEC	208,829.49	3,132.54
6513 Apartment Building Operators	3,291.82	49.38
7011 Hotels & Motels	7,604,037.03	114,060.53
7221 Photographic Studios, Portrait	5,017.48	75.26
7514 Passenger Car Rental	333,828.51	5,007.43
7929 Entertainers & Entertainment Groups	12,077.33	181.16
7941 Sports Clubs, Managers, & Promoters	532,836.78	7,992.56
7991 Physical Fitness Facilities	37,705.51	565.59
7999 Amusement and Recreation Services, NEC	3,387,863.34	50,817.95
8422 Botanical and Zoological Gardens	50,637.15	759.56
Other	N/A	N/A
<b>Moody County</b>		
5999 Misc. Retail Stores, NEC	14,713.67	220.71
Other	N/A	N/A
<b>Oglala Lakota County</b>		
Other	N/A	N/A
<b>Pennington County</b>		
4725 Tour Operators	47,757.18	716.36
5812 Eating Places	198,903.09	2,983.55
5941 Sporting Goods & Bicycle Shops	2,320.00	34.81
5944 Jewelry Stores	8,305.99	124.59
5945 Hobby, Toy, & Game Shops	3,107.96	46.62
5947 Gift, Novelty, & Souvenir Shops	430,870.25	6,463.10
5963 Direct Selling Establishments	5,776.00	86.64
5999 Misc. Retail Stores, NEC	102,329.23	1,535.05
7011 Hotels & Motels	5,716,803.86	85,752.08
7033 Trailer Parks & Campsites	51,432.77	771.48
7299 Misc. Personal Services, NEC	-29,212.95	-438.19
7514 Passenger Car Rental	233,750.82	3,506.27
7993 Coin-Operated Amusement Devices	143,097.14	2,146.45
7997 Membership Sports & Recreation Clubs	4,885.26	73.28
7999 Amusement and Recreation Services, NEC	1,495,219.60	22,428.30
8999 Services, NEC	2,818.00	42.27
Other	N/A	N/A
<b>Perkins County</b>		
5999 Misc. Retail Stores, NEC	1,232.25	18.49
7011 Hotels & Motels	70,998.94	1,064.99
Other	N/A	N/A
<b>Potter County</b>		
5999 Misc. Retail Stores, NEC	1,119.70	16.80
7011 Hotels & Motels	62,494.01	937.43
7999 Amusement and Recreation Services, NEC	336,431.24	5,046.47
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System  
Returns Filed: January 2026

	Taxable Sales	Tax Due
<b>Roberts County</b>		
5999 Misc. Retail Stores, NEC	2,285.00	34.28
7011 Hotels & Motels	53,873.43	808.11
Other	N/A	N/A
<b>Sanborn County</b>		
Other	N/A	N/A
<b>Spink County</b>		
7011 Hotels & Motels	240,219.00	3,603.30
7032 Sporting & Recreational Camps	373,765.03	5,606.47
Other	N/A	N/A
<b>Stanley County</b>		
7011 Hotels & Motels	327,400.44	4,911.01
7999 Amusement and Recreation Services, NEC	2,957.85	44.37
Other	N/A	N/A
<b>Sully County</b>		
7011 Hotels & Motels	270,437.78	4,056.57
7999 Amusement and Recreation Services, NEC	230,006.27	3,450.10
Other	N/A	N/A
<b>Todd County</b>		
Other	N/A	N/A
<b>Tripp County</b>		
5999 Misc. Retail Stores, NEC	2,276.79	34.16
7011 Hotels & Motels	208,995.61	3,134.93
7999 Amusement and Recreation Services, NEC	255,850.63	3,837.77
971 Hunting, Trapping, Game Propagation	690,661.44	10,359.91
Other	N/A	N/A
<b>Turner County</b>		
5999 Misc. Retail Stores, NEC	2,542.61	38.15
Other	N/A	N/A
<b>Union County</b>		
7011 Hotels & Motels	388,758.52	5,831.39
Other	N/A	N/A
<b>Walworth County</b>		
5999 Misc. Retail Stores, NEC	459.88	6.90
7011 Hotels & Motels	278,315.44	4,174.75
7032 Sporting & Recreational Camps	732,757.91	10,991.37
7999 Amusement and Recreation Services, NEC	40,307.37	604.62
Other	N/A	N/A
<b>Yankton County</b>		
5999 Misc. Retail Stores, NEC	17,797.45	266.96
7011 Hotels & Motels	455,946.31	6,839.20
7999 Amusement and Recreation Services, NEC	155,082.64	2,326.24
Other	N/A	N/A



South Dakota Sales and Use Tax Reporting System  
Returns Filed: January 2026

	Taxable Sales	Tax Due
<b>Out of State County</b>		
5945 Hobby, Toy, & Game Shops	7,471.34	112.07
5947 Gift, Novelty, & Souvenir Shops	12,243.50	183.66
5961 Catalog & Mail-Order Houses	154,007.98	2,310.13
5999 Misc. Retail Stores, NEC	190,538.13	2,858.30
7011 Hotels & Motels	4,454,209.83	66,813.16
7389 Business Services, NEC	154,558.49	2,318.38
7514 Passenger Car Rental	3,080,913.55	46,213.70
7999 Amusement and Recreation Services, NEC	93,998.00	1,409.97
8999 Services, NEC	36,761.82	551.43
971 Hunting, Trapping, Game Propagation	411,331.50	6,169.98
Other	N/A	N/A
<b>Total for State</b>	<b>73,883,353.84</b>	<b>1,108,252.35</b>

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.
- 10. The name of Shannon County, South Dakota, was changed to Oglala Lakota County, South Dakota, effective May 1, 2015.**