

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: NOVEMBER 2020

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 2020

	Taxable Sales	Tax Due
<b>Aurora County</b>		
Other	N/A	N/A
<b>Beadle County</b>		
7011 Hotels & Motels	354,970.09	5,324.56
Other	N/A	N/A
<b>Bennett County</b>		
Other	N/A	N/A
<b>Bon Homme County</b>		
7011 Hotels & Motels	14,517.34	217.76
Other	N/A	N/A
<b>Brookings County</b>		
5999 Misc. Retail Stores, NEC	5,114.75	76.73
7011 Hotels & Motels	906,324.83	13,594.87
Other	N/A	N/A
<b>Brown County</b>		
5812 Eating Places	21,425.43	321.39
5813 Drinking Places	4,865.64	72.98
5947 Gift, Novelty, & Souvenir Shops	3,961.00	59.42
5999 Misc. Retail Stores, NEC	1,726.25	25.90
7011 Hotels & Motels	1,925,688.49	28,885.34
7999 Amusement & Recreation, NEC	130,236.14	1,953.54
Other	N/A	N/A
<b>Brule County</b>		
5947 Gift, Novelty, & Souvenir Shops	18,468.55	277.03
7011 Hotels & Motels	1,134,006.06	17,010.09
7032 Sporting & Recreational Camps	735,469.40	11,032.05
7033 Trailer Parks & Campsites	17,671.77	265.08
7999 Amusement & Recreation, NEC	170,212.31	2,553.18
Other	N/A	N/A
<b>Butte County</b>		
5999 Misc. Retail Stores, NEC	1,727.50	25.92
7011 Hotels & Motels	237,973.09	3,569.60
7999 Amusement & Recreation, NEC	6,466.99	97.00
Other	N/A	N/A
<b>Campbell County</b>		
Other	N/A	N/A
<b>Charles Mix County</b>		
5999 Misc. Retail Stores, NEC	4,160.00	62.40
7011 Hotels & Motels	153,879.45	2,308.20
7032 Sporting & Recreational Camps	353,525.11	5,302.88
Other	N/A	N/A
<b>Clark County</b>		
Other	N/A	N/A
<b>Clay County</b>		
7011 Hotels & Motels	189,673.42	2,845.11
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Codington County</b>		
5947 Gift, Novelty, & Souvenir Shops	75,626.36	1,134.39
5999 Misc. Retail Stores, NEC	2,515.61	37.75
7011 Hotels & Motels	808,290.22	12,124.35
Other	N/A	N/A
<b>Custer County</b>		
5947 Gift, Novelty, & Souvenir Shops	113,500.88	1,702.52
7011 Hotels & Motels	1,230,164.89	18,452.51
7033 Trailer Parks & Campsites	102,977.04	1,544.67
7999 Amusement & Recreation, NEC	441,503.46	6,622.56
Other	N/A	N/A
<b>Davison County</b>		
5999 Misc. Retail Stores, NEC	15,999.70	240.01
7011 Hotels & Motels	1,494,096.27	22,411.47
Other	N/A	N/A
<b>Day County</b>		
7011 Hotels & Motels	258,199.29	3,873.00
7033 Trailer Parks & Campsites	3,067.06	46.01
Other	N/A	N/A
<b>Deuel County</b>		
7011 Hotels & Motels	54,766.16	821.50
Other	N/A	N/A
<b>Douglas County</b>		
Other	N/A	N/A
<b>Edmunds County</b>		
7011 Hotels & Motels	28,621.56	429.32
Other	N/A	N/A
<b>Fall River County</b>		
5999 Misc. Retail Stores, NEC	295.00	4.43
7011 Hotels & Motels	245,316.14	3,679.74
7033 Trailer Parks & Campsites	63,204.98	948.08
7999 Amusement & Recreation, NEC	108,052.43	1,620.79
Other	N/A	N/A
<b>Faulk County</b>		
7011 Hotels & Motels	42,323.32	634.85
Other	N/A	N/A
<b>Grant County</b>		
7011 Hotels & Motels	189,977.19	2,849.65
Other	N/A	N/A
<b>Gregory County</b>		
7011 Hotels & Motels	97,821.74	1,467.34
7032 Sporting & Recreational Camps	1,318,294.52	19,774.44
7999 Amusement & Recreation, NEC	104,550.81	1,568.27
Other	N/A	N/A
<b>Haakon County</b>		
7011 Hotels & Motels	80,297.89	1,204.47
Other	N/A	N/A
<b>Hamlin County</b>		
Other	N/A	N/A

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<b>Hand County</b>		
7011 Hotels & Motels	53,841.26	807.62
7032 Sporting & Recreational Camps	201,917.57	3,028.77
Other	N/A	N/A
<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	2,661.60	39.93
7011 Hotels & Motels	1,064,216.49	15,963.25
7514 Passenger Car Rental	40,872.10	613.08
7999 Amusement & Recreation, NEC	239,494.65	3,592.42
Other	N/A	N/A
<b>Hutchinson County</b>		
7011 Hotels & Motels	32,573.88	488.60
Other	N/A	N/A
<b>Hyde County</b>		
7999 Amusement & Recreation, NEC	146,502.09	2,197.53
Other	N/A	N/A
<b>Jackson County</b>		
7011 Hotels & Motels	272,170.05	4,082.55
Other	N/A	N/A
<b>Jerauld County</b>		
Other	N/A	N/A
<b>Jones County</b>		
7011 Hotels & Motels	307,450.76	4,611.78
7999 Amusement & Recreation, NEC	83,909.31	1,258.64
Other	N/A	N/A
<b>Kingsbury County</b>		
7011 Hotels & Motels	64,870.82	973.06
Other	N/A	N/A
<b>Lake County</b>		
7011 Hotels & Motels	88,496.30	1,327.45
Other	N/A	N/A
<b>Lawrence County</b>		
5812 Eating Places	22,102.39	331.54
5813 Drinking Places	177,447.28	2,661.71
5947 Gift, Novelty, & Souvenir Shops	54,220.90	813.31
5999 Misc. Retail Stores, NEC	15,598.51	233.98
7011 Hotels & Motels	3,862,298.46	57,934.51
7032 Sporting & Recreational Camps	139,760.63	2,096.40
7033 Trailer Parks & Campsites	145,454.46	2,181.81
7999 Amusement & Recreation, NEC	1,803,405.97	27,051.10
8412 Museums & Art Galleries	36,208.04	543.12
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Lincoln County</b>		
5999 Misc. Retail Stores, NEC	1,379.10	20.69
7011 Hotels & Motels	255,636.08	3,834.56
7999 Amusement & Recreation, NEC	287,559.36	4,313.40
Other	N/A	N/A
<b>Lyman County</b>		
7011 Hotels & Motels	751,743.49	11,276.16
7033 Trailer Parks & Campsites	28,036.10	420.54
7999 Amusement & Recreation, NEC	328,574.77	4,928.63
Other	N/A	N/A
<b>Marshall County</b>		
7011 Hotels & Motels	50,927.79	763.92
Other	N/A	N/A
<b>McCook County</b>		
7011 Hotels & Motels	72,157.06	1,082.36
Other	N/A	N/A
<b>McPherson County</b>		
Other	N/A	N/A
<b>Meade County</b>		
5699 Misc. Apparel & Accessory Stores	111,412.98	1,671.20
5947 Gift, Novelty, & Souvenir Shops	54,041.99	810.63
5999 Misc. Retail Stores, NEC	21,463.95	321.99
7011 Hotels & Motels	282,858.76	4,242.89
7033 Trailer Parks & Campsites	203,004.35	3,045.08
7299 Misc. Personal Services, NEC	10,120.00	151.82
Other	N/A	N/A
<b>Mellette County</b>		
Other	N/A	N/A
<b>Miner County</b>		
7011 Hotels & Motels	114,868.79	1,723.03
Other	N/A	N/A
<b>Minnehaha County</b>		
5812 Eating Places	150,287.07	2,254.31
5813 Drinking Places	33,827.14	507.41
5941 Sporting Goods & Bicycle Shops	114,533.25	1,718.01
5999 Misc. Retail Stores, NEC	31,344.95	470.19
7011 Hotels & Motels	5,941,506.90	89,122.60
7941 Sports Clubs, Managers, & Promoters	177,453.09	2,661.79
7991 Physical Fitness Facilities	2,550.78	38.26
7992 Public Golf Courses	11,866.17	177.98
7999 Amusement & Recreation, NEC	969,030.29	14,535.46
8422 Botanical and Zoological Gardens	110,550.55	1,658.25
Other	N/A	N/A
<b>Moody County</b>		
Other	N/A	N/A
<b>Oglala Lakota County</b>		
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Pennington County</b>		
5331 Variety Stores	74,609.00	1,119.15
5511 New & Used Car Dealers	3,678.92	55.19
5812 Eating Places	161,652.99	2,424.80
5813 Drinking Places	55,106.80	826.60
5941 Sporting Goods & Bicycle Shops	33,269.84	499.05
5947 Gift, Novelty, & Souvenir Shops	1,935,821.36	29,037.32
5963 Direct Selling Establishments	9,395.91	140.95
5999 Misc. Retail Stores, NEC	9,804.07	147.11
7011 Hotels & Motels	8,535,409.76	128,031.16
7033 Trailer Parks & Campsites	318,665.89	4,780.00
7514 Passenger Car Rental	567,932.21	8,518.99
7996 Amusement Parks	231,048.97	3,465.74
7997 Membership Sports & Recreation Clubs	3,032.72	45.49
7999 Amusement & Recreation, NEC	1,117,450.96	16,761.77
8412 Museums & Art Galleries	41,295.00	619.43
Other	N/A	N/A
<b>Perkins County</b>		
7011 Hotels & Motels	116,459.95	1,746.90
Other	N/A	N/A
<b>Potter County</b>		
7011 Hotels & Motels	94,654.88	1,419.82
7999 Amusement & Recreation, NEC	98,876.28	1,483.14
Other	N/A	N/A
<b>Roberts County</b>		
7011 Hotels & Motels	79,174.93	1,187.63
Other	N/A	N/A
<b>Sanborn County</b>		
Other	N/A	N/A
<b>Spink County</b>		
7011 Hotels & Motels	118,450.58	1,776.76
Other	N/A	N/A
<b>Stanley County</b>		
7011 Hotels & Motels	391,697.68	5,875.46
7999 Amusement & Recreation, NEC	48,232.39	723.49
Other	N/A	N/A
<b>Sully County</b>		
7011 Hotels & Motels	10,833.30	162.50
Other	N/A	N/A
<b>Tripp County</b>		
7011 Hotels & Motels	331,734.41	4,976.02
7999 Amusement & Recreation, NEC	73,024.75	1,095.37
Other	N/A	N/A
<b>Turner County</b>		
Other	N/A	N/A
<b>Union County</b>		
7011 Hotels & Motels	436,387.58	6,545.83
Other	N/A	N/A

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<b>Walworth County</b>		
7011 Hotels & Motels	228,212.99	3,423.20
Other	N/A	N/A
<b>Yankton County</b>		
5999 Misc. Retail Stores, NEC	1,120.89	16.82
7011 Hotels & Motels	549,736.73	8,246.06
Other	N/A	N/A
<b>Out of State County</b>		
2759 Commercial Printing, NEC	102.21	1.54
5812 Eating Places	128,254.31	1,923.82
5961 Catalog & Mail-Order Houses	1,200,977.60	18,014.66
5999 Misc. Retail Stores, NEC	99,489.43	1,492.46
7011 Hotels & Motels	1,525,457.29	22,881.86
7514 Passenger Car Rental	3,012,301.09	45,184.52
Other	N/A	N/A
<b>Total for State</b>	<b>65,147,554.03</b>	<b>977,214.40</b>

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