

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: FISCAL YEARS 2024 AND 2025

Taxable Sales Filed for previous Year  
Comparison of Industry Divisions and Major Groups

## ITEMS OF NOTE:

1. This report is a comparison between state taxable receipts for Fiscal Year 2025 and Fiscal Year 2024. 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 Fiscal Year 2025 and 2024

### Comparison of Industry Divisions and Major Groups

| Top 10 Major Groups                        | FY25          | FY24          | %      | Division                               | FY25           | FY24           | %       |
|--|---------------|---------------|--------|--|----------------|----------------|---------|
| Misc. Retail                               | 5,496,075,179 | 5,627,677,174 | -2.3   | Agriculture, Forestry, & Fishing       | 615,232,931    | 601,798,602    | 2.2     |
| General Merchandise Stores                 | 3,442,010,031 | 3,333,462,860 | 3.3    | Mining                                 | 95,396,708     | 112,806,476    | -15.4   |
| Wholesale Trade - Durable Goods            | 2,336,237,590 | 2,420,258,583 | -3.5   | Construction                           | 31,788,536     | 41,791,877     | -23.9   |
| Building Materials & Garden Supplies       | 2,170,183,750 | 2,285,258,131 | -5.0   | Manufacturing                          | 1,846,671,815  | 1,863,274,738  | -0.9    |
| Eating & Drinking Places                   | 2,138,249,642 | 2,086,694,751 | 2.5    | Transportation & Public Utilities      | 3,071,655,843  | 2,938,854,433  | 4.5     |
| Food Stores                                | 1,909,131,838 | 1,909,276,237 | 0.0    | Wholesale Trade                        | 3,006,483,759  | 3,092,514,922  | -2.8    |
| Electric, Gas, & Sanitary Services         | 1,895,525,444 | 1,782,633,417 | 6.3    | Retail Trade                           | 17,995,634,604 | 18,055,383,164 | -0.3    |
| Business Services                          | 1,822,175,583 | 1,677,018,392 | 8.7    | Finance, Insurance, & Real Estate      | 659,371,027    | 635,291,907    | 3.8     |
| Automotive Dealers & Service Stations      | 1,535,386,531 | 1,507,876,373 | 1.8    | Services                               | 6,458,520,295  | 6,124,922,391  | 5.4     |
| Hotels & Other Lodging Places              | 919,233,926   | 894,853,948   | 2.7    | Public Administration                  | 31,848,302     | 4,158,682      | 665.8   |
| Major Group                                | FY25          | FY24          | %      | Major Group                            | FY25           | FY24           | %       |
| Agricultural Production - Crops            | 16,881,625    | 17,363,654    | -2.8   | Wholesale Trade - Durable Goods        | 2,336,237,590  | 2,420,258,583  | -3.5    |
| Agricultural Production - Livestock        | 39,202,766    | 38,585,989    | 1.6    | Wholesale Trade - Nondurable Goods     | 670,246,169    | 672,256,339    | -0.3    |
| Agricultural Services                      | 530,120,260   | 518,151,772   | 2.3    | Building Materials & Garden Supplies   | 2,170,183,750  | 2,285,258,131  | -5.0    |
| Forestry                                   | 2,251,324     | 2,320,906     | -3.0   | General Merchandise Stores             | 3,442,010,031  | 3,333,462,860  | 3.3     |
| Fishing, Hunting, & Trapping               | 26,776,955    | 25,376,280    | 5.5    | Food Stores                            | 1,909,131,838  | 1,909,276,237  | 0.0     |
| Metal Mining                               | 22,790,886    | 19,016,486    | 19.8   | Automotive Dealers & Service Stations  | 1,535,386,531  | 1,507,876,373  | 1.8     |
| Coal Mining                                | 3,951         | 26,287        | -85.0  | Apparel & Accessory Stores             | 513,479,693    | 509,116,363    | 0.9     |
| Oil & Gas Extraction                       | 29,786,300    | 26,726,320    | 11.4   | Furniture & Homefurnishings Stores     | 791,117,941    | 796,021,276    | -0.6    |
| Nonmetallic Minerals, Except Fuels         | 42,815,571    | 67,037,383    | -36.1  | Eating & Drinking Places               | 2,138,249,642  | 2,086,694,751  | 2.5     |
| General Building Contractors               | -6,281,540    | 3,790,431     | -265.7 | Misc. Retail                           | 5,496,075,179  | 5,627,677,174  | -2.3    |
| Heavy Construction, except Building        | 0             | 0             | -      | Depository Institutions                | 42,857,760     | 56,339,346     | -23.9   |
| Special Trade Contractors                  | 38,070,076    | 38,001,446    | 0.2    | Nondepository Institutions             | 88,971,623     | 87,959,843     | 1.2     |
| Food & Kindred Products                    | 161,750,380   | 182,404,444   | -11.3  | Security & Commodity Brokers           | 23,382,522     | 17,730,032     | 31.9    |
| Tobacco Products                           | 3,273,185     | 3,136,890     | 4.3    | Insurance Carriers                     | 19,970,756     | 18,357,314     | 8.8     |
| Textile Mill Products                      | 2,437,298     | 2,832,980     | -14.0  | Insurance Agents, Brokers, & Service   | 30,516,920     | 27,285,704     | 11.8    |
| Apparel & Other Textile Products           | 15,607,579    | 15,191,249    | 2.7    | Real Estate                            | 416,219,122    | 392,987,075    | 5.9     |
| Lumber & Wood Products                     | 106,999,127   | 118,675,387   | -9.8   | Holding & Other Investment Offices     | 37,452,324     | 34,632,594     | 8.1     |
| Furniture & Fixtures                       | 10,060,306    | 12,584,289    | -20.1  | Hotels & Other Lodging Places          | 919,233,926    | 894,853,948    | 2.7     |
| Paper & Allied Products                    | 19,251,881    | 17,483,488    | 10.1   | Personal Services                      | 423,093,425    | 414,407,959    | 2.1     |
| Printing & Publishing                      | 93,754,149    | 100,227,497   | -6.5   | Business Services                      | 1,822,175,583  | 1,677,018,392  | 8.7     |
| Chemicals & Allied Products                | 129,309,162   | 152,502,244   | -15.2  | Auto Repair, Services, & Parking       | 862,918,198    | 854,384,909    | 1.0     |
| Petroleum & Coal Products                  | 33,413,413    | 46,061,309    | -27.5  | Misc. Repair Services                  | 288,409,692    | 284,883,666    | 1.2     |
| Rubber & Misc. Plastics Products           | 59,603,904    | 45,018,456    | 32.4   | Motion Pictures                        | 41,323,712     | 37,101,916     | 11.4    |
| Leather & Leather Products                 | 710,907       | 589,780       | 20.5   | Amusement & Recreation Services        | 485,480,119    | 471,592,077    | 2.9     |
| Stone, Clay, & Glass Products              | 453,792,598   | 425,096,938   | 6.8    | Health Services                        | 168,283,337    | 156,274,569    | 7.7     |
| Primary Metal Industries                   | 22,702,924    | 22,960,564    | -1.1   | Legal Services                         | 348,911,093    | 314,138,058    | 11.1    |
| Fabricated Metal Products                  | 173,973,100   | 139,024,427   | 25.1   | Educational Services                   | 41,854,109     | 33,402,343     | 25.3    |
| Industrial Machinery & Equipment           | 286,962,628   | 289,720,613   | -1.0   | Social Services                        | 4,937,224      | 5,371,865      | -8.1    |
| Electronic & Other Electrical Equipment    | 81,980,566    | 71,814,343    | 14.2   | Museums, Botanical, Zoological Gardens | 5,111,823      | 5,537,585      | -7.7    |
| Transportation Equipment                   | 54,699,143    | 49,505,125    | 10.5   | Membership Organizations               | 14,960,704     | 14,312,489     | 4.5     |
| Instruments & Related Products             | 29,411,753    | 40,271,110    | -27.0  | Engineering & Management Services      | 884,604,107    | 837,885,357    | 5.6     |
| Misc. Manufacturing Industries             | 106,977,813   | 128,173,604   | -16.5  | Private Households                     | 2,019,007      | 2,132,495      | -5.3    |
| Railroad Transportation                    | 21,608,669    | 23,448,228    | -7.8   | Services, NEC                          | 145,204,237    | 121,624,762    | 19.4    |
| Local & Interurban Passenger Transportatio | 14,974,973    | 13,657,189    | 9.6    | Executive, Legislative, & General      | 2,682,766      | 2,499,333      | 7.3     |
| Trucking & Warehousing                     | 220,324,025   | 215,764,045   | 2.1    | Justice, Public Order, & Safety        | 2,077,015      | 301,592        | 588.7   |
| U.S. Postal Service                        | -             | -             | -      | Finance, Taxation, & Monetary Policy   | -              | -              | -       |
| Water Transportation                       | 11,899,240    | 9,181,752     | 29.6   | Administration of Human Resources      | 25,762,254     | 156,646        | 16346.2 |
| Transportation by Air                      | 25,915,429    | 22,722,287    | 14.1   | Environmental Quality & Housing        | 506,937        | 456,610        | 11.0    |
| Pipelines, Except Natural Gas              | 8,291,392     | 9,669,721     | -14.3  | Administration of Economic Programs    | 87,100         | 172,360        | -49.5   |
| Transportation Services                    | 22,976,583    | 20,775,038    | 10.6   | National Security & Intl. Affairs      | 732,230        | 572,142        | 28.0    |
| Communications                             | 850,140,086   | 841,002,756   | 1.1    | Nonclassifiable Establishments         | -              | -              | -       |
| Electric, Gas, & Sanitary Services         | 1,895,525,444 | 1,782,633,417 | 6.3    |  |                |                |         |

**STATE TOTAL:** \$33,812,603,820 (FY25) - \$33,470,797,192 (FY24) = 1.02% increase

*Figures compiled by SD Dept of Revenue*

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.