

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: OCTOBER 2025

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 October 2025 and October 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 October 2025 and 2024

Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2025	2024	%	Division	2025	2024	%
Misc. Retail	508,455,729	468,160,270	8.6	Agriculture, Forestry, & Fishing	65,799,875	57,207,043	15.0
General Merchandise Stores	287,021,551	274,816,509	4.4	Mining	10,399,782	10,261,188	1.4
Building Materials & Garden Supplies	210,961,450	204,467,617	3.2	Construction	3,572,705	-3,851,997	-192.7
Wholesale Trade - Durable Goods	208,567,994	212,958,350	-2.1	Manufacturing	193,870,081	164,887,683	17.6
Eating & Drinking Places	194,552,071	183,994,238	5.7	Transportation & Public Utilities	269,473,182	257,173,029	4.8
Business Services	187,626,082	164,641,171	14.0	Wholesale Trade	270,713,078	280,326,794	-3.4
Electric, Gas, & Sanitary Services	166,657,718	150,894,539	10.4	Retail Trade	1,617,733,791	1,533,484,025	5.5
Food Stores	162,546,258	164,456,051	-1.2	Finance, Insurance, & Real Estate	64,226,247	60,462,766	6.2
Automotive Dealers & Service Stations	137,854,759	126,677,718	8.8	Services	639,714,228	578,438,611	10.6
Hotels & Other Lodging Places	99,432,294	96,776,306	2.7	Public Administration	346,104	361,326	-4.2
Major Group	2025	2024	%	Major Group	2025	2024	%
Agricultural Production - Crops	3,466,980	3,178,927	9.1	Wholesale Trade - Durable Goods	208,567,994	212,958,350	-2.1
Agricultural Production - Livestock	4,715,871	3,202,121	47.3	Wholesale Trade - Nondurable Goods	62,145,084	67,368,445	-7.8
Agricultural Services	54,592,770	48,683,277	12.1	Building Materials & Garden Supplies	210,961,450	204,467,617	3.2
Forestry	300,494	287,229	4.6	General Merchandise Stores	287,021,551	274,816,509	4.4
Fishing, Hunting, & Trapping	2,723,760	1,855,489	46.8	Food Stores	162,546,258	164,456,051	-1.2
Metal Mining	2,585,328	3,040,139	-15.0	Automotive Dealers & Service Stations	137,854,759	126,677,718	8.8
Coal Mining	0	0	-	Apparel & Accessory Stores	46,584,316	45,450,149	2.5
Oil & Gas Extraction	3,120,687	2,813,373	10.9	Furniture & Homefurnishings Stores	69,757,657	65,461,474	6.6
Nonmetallic Minerals, Except Fuels	4,693,767	4,407,677	6.5	Eating & Drinking Places	194,552,071	183,994,238	5.7
General Building Contractors	-	-7,075,043	-	Misc. Retail	508,455,729	468,160,270	8.6
Heavy Construction, except Building	-	-	-	Depository Institutions	2,219,650	4,369,522	-49.2
Special Trade Contractors	3,572,705	3,223,046	10.8	Nondepository Institutions	10,196,651	6,976,553	46.2
Food & Kindred Products	9,534,799	14,333,038	-33.5	Security & Commodity Brokers	514,358	4,078,617	-87.4
Tobacco Products	623,053	414,277	50.4	Insurance Carriers	3,640,138	1,467,389	148.1
Textile Mill Products	466,331	265,039	75.9	Insurance Agents, Brokers, & Service	2,404,165	2,591,687	-7.2
Apparel & Other Textile Products	1,145,555	1,232,941	-7.1	Real Estate	40,362,529	36,838,255	9.6
Lumber & Wood Products	12,265,693	11,303,668	8.5	Holding & Other Investment Offices	4,888,757	4,140,743	18.1
Furniture & Fixtures	1,591,195	684,011	132.6	Hotels & Other Lodging Places	99,432,294	96,776,306	2.7
Paper & Allied Products	1,399,286	2,143,024	-34.7	Personal Services	39,326,427	37,604,399	4.6
Printing & Publishing	7,759,558	7,824,917	-0.8	Business Services	187,626,082	164,641,171	14.0
Chemicals & Allied Products	15,475,540	-1,921,427	-905.4	Auto Repair, Services, & Parking	79,570,126	74,854,000	6.3
Petroleum & Coal Products	3,647,390	3,632,959	0.4	Misc. Repair Services	25,216,002	25,320,197	-0.4
Rubber & Misc. Plastics Products	5,828,459	4,056,735	43.7	Motion Pictures	2,699,798	2,818,401	-4.2
Leather & Leather Products	82,940	55,362	49.8	Amusement & Recreation Services	44,859,488	41,913,268	7.0
Stone, Clay, & Glass Products	57,858,875	56,502,331	2.4	Health Services	13,622,605	12,186,424	11.8
Primary Metal Industries	2,048,008	1,761,776	16.2	Legal Services	34,451,263	26,231,067	31.3
Fabricated Metal Products	15,094,327	17,637,116	-14.4	Educational Services	6,769,594	7,006,031	-3.4
Industrial Machinery & Equipment	24,729,498	24,850,470	-0.5	Social Services	372,431	812,577	-54.2
Electronic & Other Electrical Equipment	19,455,047	4,743,273	310.2	Museums, Botanical, Zoological Gardens	641,130	562,268	14.0
Transportation Equipment	3,463,285	4,335,046	-20.1	Membership Organizations	967,015	1,077,804	-10.3
Instruments & Related Products	3,798,457	2,167,922	75.2	Engineering & Management Services	88,787,711	72,171,147	23.0
Misc. Manufacturing Industries	7,602,782	8,865,206	-14.2	Private Households	230,382	273,082	-15.6
Railroad Transportation	1,174,939	3,237,247	-63.7	Services, NEC	15,141,882	14,190,468	6.7
Local & Interurban Passenger Transportati	2,093,029	1,369,500	52.8	Executive, Legislative, & General	115,407	229,825	-49.8
Trucking & Warehousing	21,694,982	19,381,855	11.9	Justice, Public Order, & Safety	113,875	51,823	119.7
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	677,133	712,034	-4.9	Administration of Human Resources	1,430	633	125.9
Transportation by Air	2,889,631	2,155,033	34.1	Environmental Quality & Housing	57,053	23,680	140.9
Pipelines, Except Natural Gas	397,153	731,096	-45.7	Administration of Economic Programs	1,051	0	-
Transportation Services	1,896,944	1,586,438	19.6	National Security & Intl. Affairs	57,288	55,365	3.5
Communications	71,991,653	77,105,288	-6.6	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	166,657,718	150,894,539	10.4				

STATE TOTAL: \$3,135,849,075 (2025) - \$2,938,750,470 (2024) = 6.71% increase

Figures compiled by SD Dept of Revenue

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