

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: FEBRUARY 2025

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: February 2025

	Taxable Sales	Tax Due
Aurora County		
Other	N/A	N/A
Beadle County		
5999 Misc. Retail Stores, NEC	13,444.26	201.66
7011 Hotels & Motels	173,865.94	2,607.99
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
Other	N/A	N/A
Brookings County		
5999 Misc. Retail Stores, NEC	24,320.44	364.81
7011 Hotels & Motels	948,311.49	14,224.68
7999 Amusement and Recreation Services, NEC	19,188.16	287.81
Other	N/A	N/A
Brown County		
5999 Misc. Retail Stores, NEC	3,075.02	46.14
7011 Hotels & Motels	1,494,417.46	22,416.25
Other	N/A	N/A
Brule County		
7011 Hotels & Motels	286,956.48	4,304.36
7032 Sporting & Recreational Camps	530,376.18	7,955.65
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	5,098.50	76.50
7011 Hotels & Motels	64,108.66	961.64
Other	N/A	N/A
Campbell County		
Other	N/A	N/A
Charles Mix County		
7011 Hotels & Motels	36,535.73	548.04
7032 Sporting & Recreational Camps	220,336.94	3,305.05
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	125,949.30	1,889.25
Other	N/A	N/A
Codington County		
5812 Eating Places	7,095.80	106.44
5999 Misc. Retail Stores, NEC	1,366.25	20.50
7011 Hotels & Motels	616,881.99	9,253.23
Other	N/A	N/A
Custer County		
7011 Hotels & Motels	86,679.69	1,300.20
7033 Trailer Parks & Campsites	18,612.12	279.19
Other	N/A	N/A

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	Taxable Sales	Tax Due
Davison County		
7011 Hotels & Motels	871,959.23	13,079.38
7032 Sporting & Recreational Camps	10,061.22	150.92
Other	N/A	N/A
Day County		
7011 Hotels & Motels	211,391.49	3,170.88
7999 Amusement and Recreation Services, NEC	318,129.29	4,771.95
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		
Other	N/A	N/A
Fall River County		
7011 Hotels & Motels	99,319.31	1,489.80
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
5999 Misc. Retail Stores, NEC	1,260.00	18.91
7011 Hotels & Motels	145,178.12	2,177.68
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	16,546.45	248.19
7032 Sporting & Recreational Camps	308,054.25	4,620.83
Other	N/A	N/A
Haakon County		
Other	N/A	N/A
Hamlin County		
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	27,743.16	416.15
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Hughes County		
5999 Misc. Retail Stores, NEC	1,840.00	27.61
7011 Hotels & Motels	1,032,885.36	15,493.30
7514 Passenger Car Rental	62,491.19	937.37
7999 Amusement and Recreation Services, NEC	358,302.42	5,374.54
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	21,574.07	323.61
Other	N/A	N/A

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	Taxable Sales	Tax Due
Hyde County		
7011 Hotels & Motels	12,095.79	181.43
Other	N/A	N/A
Jackson County		
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	91,768.98	1,376.52
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	43,506.91	652.61
7999 Amusement and Recreation Services, NEC	11,044.92	165.67
Other	N/A	N/A
Lake County		
5999 Misc. Retail Stores, NEC	744.00	11.16
7011 Hotels & Motels	136,685.00	2,050.28
Other	N/A	N/A
Lawrence County		
5812 Eating Places	40,384.93	605.78
5947 Gift, Novelty, & Souvenir Shops	29,541.82	443.12
5999 Misc. Retail Stores, NEC	4,570.00	68.56
6531 Real Estate Agents & Managers	187,749.77	2,816.26
7011 Hotels & Motels	3,312,662.87	49,689.98
7021 Rooming & Boarding Houses	58,014.67	870.22
7033 Trailer Parks & Campsites	118,394.22	1,775.91
7519 Utility Trailer Rental	133,048.18	1,995.73
7999 Amusement and Recreation Services, NEC	1,748,170.10	26,222.55
8412 Museums & Art Galleries	7,425.62	111.39
Other	N/A	N/A
Lincoln County		
7011 Hotels & Motels	333,899.13	5,008.50
7999 Amusement and Recreation Services, NEC	569,806.28	8,547.09
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	245,315.65	3,679.74
7999 Amusement and Recreation Services, NEC	159,339.13	2,390.09
Other	N/A	N/A
Marshall County		
5999 Misc. Retail Stores, NEC	5,713.42	85.71
Other	N/A	N/A
McCook County		
7011 Hotels & Motels	49,188.71	737.83
Other	N/A	N/A
McPherson County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Meade County		
5963 Direct Selling Establishments	-3,464.71	-51.97
5999 Misc. Retail Stores, NEC	19,922.77	298.85
7011 Hotels & Motels	160,096.35	2,401.45
7033 Trailer Parks & Campsites	781,266.98	11,719.01
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
Other	N/A	N/A
Minnehaha County		
5941 Sporting Goods & Bicycle Shops	30,111.89	451.69
5947 Gift, Novelty, & Souvenir Shops	3,167.41	47.51
5999 Misc. Retail Stores, NEC	29,050.96	435.79
7011 Hotels & Motels	7,707,156.64	115,607.39
7514 Passenger Car Rental	347,423.46	5,211.35
7941 Sports Clubs, Managers, & Promoters	491,967.40	7,379.52
7991 Physical Fitness Facilities	121,551.82	1,823.28
7999 Amusement and Recreation Services, NEC	2,155,579.31	32,333.69
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Pennington County		
5812 Eating Places	90,671.93	1,360.08
5944 Jewelry Stores	5,166.90	77.50
5947 Gift, Novelty, & Souvenir Shops	211,172.84	3,167.60
5999 Misc. Retail Stores, NEC	29,219.52	438.34
7011 Hotels & Motels	4,081,318.44	61,219.82
7033 Trailer Parks & Campsites	94,077.09	1,411.14
7389 Business Services, NEC	79,351.13	1,190.26
7514 Passenger Car Rental	185,986.87	2,789.80
7993 Coin-Operated Amusement Devices	98,597.71	1,478.97
7999 Amusement and Recreation Services, NEC	981,454.82	14,721.81
Other	N/A	N/A
Perkins County		
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	37,824.09	567.36
Other	N/A	N/A
Roberts County		
5999 Misc. Retail Stores, NEC	1,350.00	20.26
7011 Hotels & Motels	111,245.35	1,668.69
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	85,729.23	1,285.94
Other	N/A	N/A

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Stanley County		
7011 Hotels & Motels	433,260.28	6,498.90
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	8,336.41	125.06
Other	N/A	N/A
Todd County		
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	122,063.69	1,830.95
Other	N/A	N/A
Turner County		
Other	N/A	N/A
Union County		
7011 Hotels & Motels	316,228.08	4,743.43
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	183,940.71	2,759.12
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	6,265.51	93.98
7011 Hotels & Motels	451,220.58	6,768.33
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5961 Catalog & Mail-Order Houses	142,018.93	2,130.28
5999 Misc. Retail Stores, NEC	291,502.92	4,372.67
7011 Hotels & Motels	6,616,267.31	99,244.01
7514 Passenger Car Rental	2,721,058.08	40,815.87
Other	N/A	N/A
Total for State	54,750,995.46	821,265.86

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