

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: FISCAL YEARS 2021 AND 2022

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 2022 and Fiscal Year 2021. 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 2022 and 2021 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	FY22	FY21	%	Division	FY22	FY21	%
Misc. Retail	4,720,744,210	4,149,409,448	13.8	Agriculture, Forestry, & Fishing	516,216,681	456,688,143	13.0
General Merchandise Stores	2,894,121,795	2,645,827,057	9.4	Mining	90,503,740	69,196,740	30.8
Building Materials & Garden Supplies	2,068,722,940	1,899,741,305	8.9	Construction	38,061,379	32,699,730	16.4
Wholesale Trade - Durable Goods	1,950,839,314	1,950,411,767	0.0	Manufacturing	1,416,530,735	1,755,093,031	-19.3
Electric, Gas, & Sanitary Services	1,925,057,810	1,710,438,968	12.5	Transportation & Public Utilities	3,025,157,837	2,796,295,708	8.2
Eating & Drinking Places	1,880,996,279	1,603,824,759	17.3	Wholesale Trade	2,523,657,022	2,443,289,088	3.3
Food Stores	1,822,049,190	1,758,342,125	3.6	Retail Trade	16,058,297,986	14,425,230,217	11.3
Business Services	1,433,525,878	1,338,218,018	7.1	Finance, Insurance, & Real Estate	687,007,200	613,435,080	12.0
Automotive Dealers & Service Stations	1,315,034,569	1,178,041,594	11.6	Services	5,375,239,849	4,682,589,983	14.8
Hotels & Other Lodging Places	835,358,582	612,872,102	36.3	Public Administration	10,079,108	4,125,872	144.3
Major Group	FY22	FY21	%	Major Group	FY22	FY21	%
Agricultural Production - Crops	12,247,165	11,317,847	8.2	Wholesale Trade - Durable Goods	1,950,839,314	1,950,411,767	0.0
Agricultural Production - Livestock	46,209,493	40,214,715	14.9	Wholesale Trade - Nondurable Goods	572,817,707	492,877,320	16.2
Agricultural Services	434,147,489	387,692,835	12.0	Building Materials & Garden Supplies	2,068,722,940	1,899,741,305	8.9
Forestry	2,202,597	2,289,544	-3.8	General Merchandise Stores	2,894,121,795	2,645,827,057	9.4
Fishing, Hunting, & Trapping	21,409,937	15,173,201	41.1	Food Stores	1,822,049,190	1,758,342,125	3.6
Metal Mining	9,455,831	3,734,885	153.2	Automotive Dealers & Service Stations	1,315,034,569	1,178,041,594	11.6
Coal Mining	1,641,691	742,497	121.1	Apparel & Accessory Stores	522,757,491	452,583,304	15.5
Oil & Gas Extraction	27,177,889	16,407,505	65.6	Furniture & Homefurnishings Stores	833,871,512	737,460,624	13.1
Nonmetallic Minerals, Except Fuels	52,228,329	48,311,852	8.1	Eating & Drinking Places	1,880,996,279	1,603,824,759	17.3
General Building Contractors	57,527	-	-	Misc. Retail	4,720,744,210	4,149,409,448	13.8
Heavy Construction, except Building	-	-	-	Depository Institutions	82,712,246	83,945,652	-1.5
Special Trade Contractors	38,003,852	32,699,730	16.2	Nondepository Institutions	66,194,833	61,338,472	7.9
Food & Kindred Products	132,678,947	109,261,540	21.4	Security & Commodity Brokers	13,066,659	10,879,596	20.1
Tobacco Products	2,144,838	1,657,452	29.4	Insurance Carriers	16,670,075	4,844,768	244.1
Textile Mill Products	1,593,397	1,137,660	40.1	Insurance Agents, Brokers, & Service	33,396,279	39,517,952	-15.5
Apparel & Other Textile Products	13,536,222	11,206,151	20.8	Real Estate	444,475,123	390,269,001	13.9
Lumber & Wood Products	115,622,206	70,538,121	63.9	Holding & Other Investment Offices	30,491,986	22,639,641	34.7
Furniture & Fixtures	7,826,951	4,223,250	85.3	Hotels & Other Lodging Places	835,358,582	612,872,102	36.3
Paper & Allied Products	12,896,669	15,843,553	-18.6	Personal Services	374,902,167	326,724,057	14.7
Printing & Publishing	90,049,427	86,650,351	3.9	Business Services	1,433,525,878	1,338,218,018	7.1
Chemicals & Allied Products	135,475,527	106,301,814	27.4	Auto Repair, Services, & Parking	727,160,859	642,051,540	13.3
Petroleum & Coal Products	34,609,132	26,383,486	31.2	Misc. Repair Services	236,205,348	293,322,303	-19.5
Rubber & Misc. Plastics Products	44,052,736	42,054,970	4.8	Motion Pictures	46,322,671	43,210,847	7.2
Leather & Leather Products	153,105	169,601	-9.7	Amusement & Recreation Services	415,544,478	325,498,831	27.7
Stone, Clay, & Glass Products	318,659,305	309,378,121	3.0	Health Services	145,501,101	128,940,241	12.8
Primary Metal Industries	22,798,416	21,097,604	8.1	Legal Services	277,453,337	246,937,679	12.4
Fabricated Metal Products	102,574,369	80,909,281	26.8	Educational Services	28,366,297	20,874,266	35.9
Industrial Machinery & Equipment	162,859,727	586,293,630	-72.2	Social Services	4,083,086	2,551,164	60.0
Electronic & Other Electrical Equipment	58,598,700	54,210,570	8.1	Museums, Botanical, Zoological Gardens	6,059,420	4,399,372	37.7
Transportation Equipment	34,461,834	25,896,288	33.1	Membership Organizations	13,118,691	11,984,876	9.5
Instruments & Related Products	53,075,250	152,193,328	-65.1	Engineering & Management Services	739,062,008	617,596,916	19.7
Misc. Manufacturing Industries	72,863,978	49,686,259	46.6	Private Households	1,543,248	1,268,670	21.6
Railroad Transportation	25,527,167	15,651,649	63.1	Services, NEC	91,032,678	66,139,099	37.6
Local & Interurban Passenger Transportation	12,575,121	9,735,653	29.2	Executive, Legislative, & General	8,032,084	2,593,851	209.7
Trucking & Warehousing	180,933,716	168,419,385	7.4	Justice, Public Order, & Safety	624,438	702,217	-11.1
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	7,295,105	5,908,619	23.5	Administration of Human Resources	310,431	20,700	1399.7
Transportation by Air	16,871,373	13,072,930	29.1	Environmental Quality & Housing	173,013	139,847	23.7
Pipelines, Except Natural Gas	10,411,218	29,760,047	-65.0	Administration of Economic Programs	425,848	66,123	544.0
Transportation Services	14,150,019	17,338,199	-18.4	National Security & Intl. Affairs	513,294	603,134	-14.9
Communications	832,336,307	825,970,257	0.8	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	1,925,057,810	1,710,438,968	12.5				

STATE TOTAL: \$29,740,751,537 (FY22) - \$27,278,643,591 (FY21) = 9.03% 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.