SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: AUGUST 2022

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

	Taxable Sales	Tax Due
Aurora County		
7011 Hotels & Motels	85,575.08	1,283.62
Other	N/A	N/A
Beadle County		
5999 Misc. Retail Stores, NEC	38,559.11	578.39
7011 Hotels & Motels	568,026.22	8,520.40
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
Other	N/A	N/A
Brookings County		
5812 Eating Places	16,749.22	251.25
5999 Misc. Retail Stores, NEC	43,155.13	647.33
7011 Hotels & Motels	1,360,304.36	20,404.57
Other	N/A	N/A
Brown County		
5812 Eating Places	45,857.56	687.88
5813 Drinking Places 5999 Misc. Retail Stores, NEC	3,341.44 1,889.78	50.13 28.35
7011 Hotels & Motels	2,064,755.54	30,971.32
7999 Amusement & Recreation, NEC	389,500.68	5,842.52
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	61,934.21	929.01
7011 Hotels & Motels	574,674.87	8,620.13
7032 Sporting & Recreational Camps	143,984.24	2,159.77
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	51,875.10	778.13
7011 Hotels & Motels	451,305.21	6,769.58
Other	N/A	N/A
Campbell County		
7011 Hotels & Motels	6,539.00	98.09
Other	N/A	N/A
Charles Mix County		
7011 Hotels & Motels	146,788.56	2,201.82
7032 Sporting & Recreational Camps	149,374.89	2,240.62
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	307,860.23	4,617.91
Other	N/A	N/A
Codington County		
5812 Eating Places	39,936.58	599.05
5999 Misc. Retail Stores, NEC 7011 Hotels & Motels	1,883.00 1,170,798.83	28.25 17,561.99
Other	1,170,796.65 N/A	17,561.99 N/A
- Carlot	IN/A	1 W/ /\

	Taxable Sales	Tax Due
Custer County		
5699 Misc. Apparel & Accessory Stores	143,649.61	2,154.73
5932 Used Merchandise Stores	95,706.76	1,435.60
5947 Gift, Novelty, & Souvenir Shops	829,656.47	12,444.85
5999 Misc. Retail Stores, NEC	24,934.00	374.02
7011 Hotels & Motels	6,431,827.41	96,477.42
7033 Trailer Parks & Campsites	1,211,291.31	18,169.39
7999 Amusement & Recreation, NEC	1,707,566.74	25,613.50
Other	N/A	N/A
Davison County		
5999 Misc. Retail Stores, NEC	7,520.69	112.81
7011 Hotels & Motels	2,303,962.05	34,559.44
7033 Trailer Parks & Campsites	61,536.64	923.04
8412 Museums & Art Galleries	9,000.90	135.01
Other	N/A	N/A
Day County	40.000 40	a=
5941 Sporting Goods & Bicycle Shops	16,960.48	254.41
5999 Misc. Retail Stores, NEC	1,447.75	21.72
7011 Hotels & Motels	207,437.17	3,111.56
Other	N/A	N/A
Deuel County Other	N/A	N/A
	N/A	N/A
Edmunds County Other	N/A	N/A
	1477	14/7
Fall River County 5812 Eating Places	101,738.07	1,526.08
5999 Misc. Retail Stores, NEC	14,231.13	213.47
7011 Hotels & Motels	761,959.49	11,429.41
7033 Trailer Parks & Campsites	153,851.04	2,307.77
7999 Amusement & Recreation, NEC	566,060.51	8,490.90
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
5999 Misc. Retail Stores, NEC	343.00	5.15
7011 Hotels & Motels	252,336.27	3,785.04
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	64,791.41	971.87
7032 Sporting & Recreational Camps	97,464.14	1,461.97
Other	N/A	N/A
Haakon County	42 427 07	054.50
7011 Hotels & Motels Other	43,437.97 N/A	651.58 N/A
	14/73	19/73
Hamlin County Other	N/A	N/A
Hand County		·
	00.070.04	406.06
7011 Hotels & Motels	33,070.91	496.06

Marson County		Taxable Sales	Tax Due
Harding County NIA NIA Hughes County 11.096,719.45 16.450.79 7999 Anusement & Recreation, NEC 22.612.00 339.19 Other NA NA Hutchinson County 1.379.83 1.379.83 Other NA NA Hyde County NA NA Other NA NA 3 Cackson County 297,193.10 4,457.90 Other NA NA 7011 Hotels & Motels 297,193.10 4,457.90 Other NA NA 7011 Hotels & Motels 548,568.08 8,228.52 1999 Anusement & Recreation, NEC 21,580.94 323.72 Other NA NA Kingsbury County 11.11 1,648.22 1999 Anusement & Recreation, NEC 21,580.94 3,23.72 Other NA NA Kingsbury County 11.11 1,648.22 1,748.22 Other NA NA NA NA Aleke County	-	N/A	.
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	Taxable Sales	Tax Due
Marshall County		
7011 Hotels & Motels	54,447.64	816.71
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	764.50	11.47
7011 Hotels & Motels	136,503.86	2,047.57
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County		
5531 Auto & Home Supply Stores	1,941,366.17	29,120.53
5571 Motorcycle Dealers	501,411.95	7,521.19
5651 Family Clothing Stores	134,093.60	2,011.42
5699 Misc. Apparel & Accessory Stores	4,866,507.96	72,997.71
5812 Eating Places	2,237,490.99	33,562.54
5813 Drinking Places	106,630.31	1,599.46
5944 Jewelry Stores	665,204.07	9,978.09
5947 Gift, Novelty, & Souvenir Shops	491,990.45	7,379.86
5963 Direct Selling Establishments	177,158.89	2,657.39
5999 Misc. Retail Stores, NEC	2,935,592.04	44,034.17
7011 Hotels & Motels	1,193,577.57	17,903.68
7033 Trailer Parks & Campsites	1,906,394.79	28,595.92
7299 Misc. Personal Services, NEC	667,353.47	10,010.42
7389 Business Services, NEC	35,774.85	536.63
7521 Automobile Parking	24,383.49	365.76
7532 Top & Body Repair & Paint Shops	113,591.98	1,703.89
7539 Automotive Repair Shops, NEC	370,721.38	5,560.83
7699 Repair Services, NEC	227,431.09	3,411.47
7999 Amusement & Recreation, NEC	458,372.60	6,875.60
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
7011 Hotels & Motels	25,473.33	382.10
Other	N/A	N/A
Minnehaha County		
5812 Eating Places	793,362.76	11,900.46
5941 Sporting Goods & Bicycle Shops	66,912.81	1,003.71
5947 Gift, Novelty, & Souvenir Shops	12,239.35	183.60
5963 Direct Selling Establishments	27,519.17	412.80
5999 Misc. Retail Stores, NEC	136,867.93	2,053.04
7011 Hotels & Motels	14,631,919.80	219,478.82
7941 Sports Clubs, Managers, & Promoters	461,786.18	6,926.79
7991 Physical Fitness Facilities	65,699.83	985.50
7992 Public Golf Courses	48,444.48	726.67
7997 Membership Sports & Recreation Clubs	35,746.10	536.19
7999 Amusement & Recreation, NEC	1,382,638.29	20,739.58
Other	N/A	N/A
Moody County		
Other	N/A	N/A

	Taxable Sales	Tax Due
Pennington County		
4119 Local Passenger Transportation, NEC	185,941.90	2,789.13
4725 Tour Operators	76,474.65	1,147.12
5331 Variety Stores	3,463,882.69	51,958.24
5441 Candy, Nut, & Confectionery Stores	359,340.48	5,390.10
5499 Misc. Food Stores	126,893.25	1,903.40
5531 Auto & Home Supply Stores	2,578,302.35	38,674.58
5611 Men's & Boys' Clothing Stores	432,525.04	6,487.88
5632 Women's Accessory & Specialty Stores	261,035.05	3,915.53
5699 Misc. Apparel & Accessory Stores	657,464.41	9,861.99
5812 Eating Places	1,719,414.48	25,791.25
5813 Drinking Places	201,108.74	3,016.64
5932 Used Merchandise Stores	153,696.26	2,305.44
5941 Sporting Goods & Bicycle Shops	32,181.41	482.72
5944 Jewelry Stores	1,493,498.87	22,402.48
5947 Gift, Novelty, & Souvenir Shops	6,547,772.48	98,216.59
5963 Direct Selling Establishments	43,048.60	645.74
5999 Misc. Retail Stores, NEC	1,158,470.79	17,377.11
7011 Hotels & Motels	27,640,115.94	414,601.78
7033 Trailer Parks & Campsites	4,888,216.94	73,323.27
7514 Passenger Car Rental	1,516,827.77	22,752.42
7993 Coin-Operated Amusement Devices	565,507.38	8,482.62
7996 Amusement Parks	1,550,570.75	23,258.56
7997 Membership Sports & Recreation Clubs	21,247.27	318.71
7999 Amusement & Recreation, NEC	8,309,480.16	124,642.20
3412 Museums & Art Galleries	248,031.25	3,720.47
Other	N/A	N/A
Perkins County		
7011 Hotels & Motels	147,219.00	2,208.29
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	95,237.27	1,428.57
Other State of Moters	95,257.27 N/A	N/A
	N/A	IN/A
Roberts County	00.004.00	4 000 07
7011 Hotels & Motels	86,824.00	1,302.37
Other	N/A	N/A
Sanborn County Other	N/A	N/A
Spink County 7011 Hotels & Motels	45,623.01	684.35
Other	N/A	N/A
Stanley County	14/74	IN/A
7011 Hotels & Motels	523,006.19	7,845.09
7999 Amusement & Recreation, NEC	99,645.02	1,494.68
Other	N/A	N/A
Sully County Other	N/A	N/A
	14/74	IN/C
Fripp County 7011 Hotels & Motels	271 055 40	4,065.83
	271,055.40	
Other	N/A	N/A

	Taxable Sales	Tax Due
Turner County		
Other	N/A	N/A
Union County		
7011 Hotels & Motels	948,465.29	14,226.98
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	279,051.05	4,185.78
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	58,079.00	871.19
7011 Hotels & Motels	1,317,945.63	19,769.19
Other	N/A	N/A
Out of State County		
5812 Eating Places	6,919.15	103.78
5947 Gift, Novelty, & Souvenir Shops	12,626.00	189.40
5961 Catalog & Mail-Order Houses	5,862,194.50	87,932.92
5999 Misc. Retail Stores, NEC	1,327,278.39	19,909.40
7011 Hotels & Motels	4,080,218.23	61,203.28
7514 Passenger Car Rental	6,072,837.92	91,092.57
Other	N/A	N/A
Total for State	188,152,013.83	2,822,282.32

ITEMS OF NOTE:

- 1. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.
- 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. The name of Shannon County, South Dakota, was changed to Oglala Lakota County, South Dakota, effective May 1, 2015.