

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: FISCAL YEARS 2020 AND 2021

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 2021 and Fiscal Year 2020. 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 2021 and 2020 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	FY21	FY20	%	Division	FY21	FY20	%
Misc. Retail	4,112,226,086	3,295,059,364	24.8	Agriculture, Forestry, & Fishing	453,836,255	414,827,295	9.4
General Merchandise Stores	2,469,671,915	2,424,249,787	1.9	Mining	69,145,881	74,929,874	-7.7
Wholesale Trade - Durable Goods	1,909,645,009	1,372,886,179	39.1	Construction	32,699,730	30,203,700	8.3
Building Materials & Garden Supplies	1,811,002,805	1,515,561,301	19.5	Manufacturing	1,703,601,773	1,281,161,247	33.0
Electric, Gas, & Sanitary Services	1,702,223,840	1,586,323,397	7.3	Transportation & Public Utilities	2,762,543,416	3,038,835,422	-9.1
Food Stores	1,689,456,979	1,658,117,294	1.9	Wholesale Trade	2,389,598,660	1,773,771,497	34.7
Eating & Drinking Places	1,590,421,991	1,443,580,832	10.2	Retail Trade	13,986,926,214	12,427,706,577	12.5
Business Services	1,329,261,652	1,216,535,111	9.3	Finance, Insurance, & Real Estate	609,282,100	529,406,834	15.1
Automotive Dealers & Service Stations	1,153,712,835	1,051,809,812	9.7	Services	4,652,256,930	4,311,838,521	7.9
Communications	804,574,738	1,214,500,746	-33.8	Public Administration	4,125,872	3,169,013	30.2
Major Group	FY21	FY20	%	Major Group	FY21	FY20	%
Agricultural Production - Crops	11,317,847	11,337,038	-0.2	Wholesale Trade - Durable Goods	1,909,645,009	1,372,886,179	39.1
Agricultural Production - Livestock	40,214,195	27,554,777	45.9	Wholesale Trade - Nondurable Goods	479,953,651	400,885,318	19.7
Agricultural Services	384,841,467	357,485,010	7.7	Building Materials & Garden Supplies	1,811,002,805	1,515,561,301	19.5
Forestry	2,289,544	1,952,726	17.2	General Merchandise Stores	2,469,671,915	2,424,249,787	1.9
Fishing, Hunting, & Trapping	15,173,201	16,497,743	-8.0	Food Stores	1,689,456,979	1,658,117,294	1.9
Metal Mining	3,734,885	3,792,523	-1.5	Automotive Dealers & Service Stations	1,153,712,835	1,051,809,812	9.7
Coal Mining	742,497	0	-	Apparel & Accessory Stores	440,774,147	399,843,126	10.2
Oil & Gas Extraction	16,407,505	18,490,244	-11.3	Furniture & Homefurnishings Stores	719,659,456	639,485,061	12.5
Nonmetallic Minerals, Except Fuels	48,260,994	52,647,107	-8.3	Eating & Drinking Places	1,590,421,991	1,443,580,832	10.2
General Building Contractors	-	-	-	Misc. Retail	4,112,226,086	3,295,059,364	24.8
Heavy Construction, except Building	-	-	-	Depository Institutions	83,472,551	55,895,270	49.3
Special Trade Contractors	32,699,730	30,203,700	8.3	Nondepository Institutions	58,294,043	44,094,419	32.2
Food & Kindred Products	108,849,276	108,290,082	0.5	Security & Commodity Brokers	10,879,596	8,409,332	29.4
Tobacco Products	1,657,452	712,534	132.6	Insurance Carriers	4,844,768	13,961,033	-65.3
Textile Mill Products	1,137,660	1,238,392	-8.1	Insurance Agents, Brokers, & Service	39,504,525	73,508,186	-46.3
Apparel & Other Textile Products	11,052,024	8,998,175	22.8	Real Estate	389,646,976	309,048,554	26.1
Lumber & Wood Products	70,538,121	60,198,905	17.2	Holding & Other Investment Offices	22,639,641	24,490,040	-7.6
Furniture & Fixtures	4,223,250	6,695,106	-36.9	Hotels & Other Lodging Places	611,075,478	587,877,271	3.9
Paper & Allied Products	15,786,377	9,893,024	59.6	Personal Services	325,174,443	303,418,458	7.2
Printing & Publishing	86,564,366	92,386,473	-6.3	Business Services	1,329,261,652	1,216,535,111	9.3
Chemicals & Allied Products	104,461,375	104,885,016	-0.4	Auto Repair, Services, & Parking	636,668,288	594,873,434	7.0
Petroleum & Coal Products	24,777,913	31,322,796	-20.9	Misc. Repair Services	292,798,287	187,042,801	56.5
Rubber & Misc. Plastics Products	40,621,515	35,149,254	15.6	Motion Pictures	43,208,353	57,241,248	-24.5
Leather & Leather Products	169,601	159,084	6.6	Amusement & Recreation Services	321,979,781	307,176,636	4.8
Stone, Clay, & Glass Products	282,156,952	253,929,566	11.1	Health Services	127,514,911	137,683,630	-7.4
Primary Metal Industries	21,064,549	23,006,526	-8.4	Legal Services	245,653,757	251,183,307	-2.2
Fabricated Metal Products	80,041,947	62,617,944	27.8	Educational Services	20,874,266	22,403,606	-6.8
Industrial Machinery & Equipment	585,425,424	271,646,044	115.5	Social Services	2,551,164	2,674,556	-4.6
Electronic & Other Electrical Equipment	54,210,570	37,742,103	43.6	Museums, Botanical, Zoological Gardens	4,357,935	4,769,374	-8.6
Transportation Equipment	25,684,202	28,729,978	-10.6	Membership Organizations	11,980,455	12,663,371	-5.4
Instruments & Related Products	135,709,254	92,317,398	47.0	Engineering & Management Services	611,764,235	571,155,854	7.1
Misc. Manufacturing Industries	49,469,943	51,242,846	-3.5	Private Households	1,268,670	1,148,349	10.5
Railroad Transportation	15,651,649	17,373,206	-9.9	Services, NEC	66,125,254	53,991,515	22.5
Local & Interurban Passenger Transportation	9,735,653	10,617,659	-8.3	Executive, Legislative, & General	2,593,851	1,932,120	34.2
Trucking & Warehousing	164,564,992	157,823,799	4.3	Justice, Public Order, & Safety	702,217	408,424	71.9
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	5,908,619	4,039,777	46.3	Administration of Human Resources	20,700	14,200	45.8
Transportation by Air	13,072,930	11,907,958	9.8	Environmental Quality & Housing	139,847	120,459	16.1
Pipelines, Except Natural Gas	29,760,047	16,228,509	83.4	Administration of Economic Programs	66,123	50,848	30.0
Transportation Services	17,050,947	20,020,372	-14.8	National Security & Intl. Affairs	603,134	642,961	-6.2
Communications	804,574,738	1,214,500,746	-33.8	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	1,702,223,840	1,586,323,397	7.3				

**STATE TOTAL:** \$26,664,016,831 (FY21) - \$23,885,849,979 (FY20) = 11.63% increase

*Figures compiled by SD Dept of Revenue*

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