

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: MAY 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 May 2025 and May 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 May 2025 and 2024

Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2025	2024	%	Division	2025	2024	%
Misc. Retail	441,232,063	447,634,637	-1.4	Agriculture, Forestry, & Fishing	50,943,777	45,519,813	11.9
General Merchandise Stores	275,049,585	258,260,375	6.5	Mining	6,799,013	7,065,926	-3.8
Wholesale Trade - Durable Goods	204,715,119	207,142,432	-1.2	Construction	2,944,020	3,218,975	-8.5
Building Materials & Garden Supplies	181,332,550	179,988,825	0.7	Manufacturing	110,689,058	130,467,556	-15.2
Eating & Drinking Places	170,965,590	165,267,790	3.4	Transportation & Public Utilities	231,124,279	242,719,325	-4.8
Business Services	151,716,014	141,730,307	7.0	Wholesale Trade	254,475,360	258,926,242	-1.7
Food Stores	145,714,949	140,747,300	3.5	Retail Trade	1,442,500,382	1,411,063,565	2.2
Electric, Gas, & Sanitary Services	137,178,744	145,167,632	-5.5	Finance, Insurance, & Real Estate	53,268,298	50,003,041	6.5
Automotive Dealers & Service Stations	126,037,332	118,846,857	6.1	Services	512,239,247	497,317,306	3.0
Engineering & Management Services	85,783,235	83,740,496	2.4	Public Administration	428,233	558,984	-23.4
Major Group	2025	2024	%	Major Group	2025	2024	%
Agricultural Production - Crops	1,035,643	881,059	17.5	Wholesale Trade - Durable Goods	204,715,119	207,142,432	-1.2
Agricultural Production - Livestock	4,092,012	1,896,004	115.8	Wholesale Trade - Nondurable Goods	49,760,241	51,783,810	-3.9
Agricultural Services	44,702,752	41,395,216	8.0	Building Materials & Garden Supplies	181,332,550	179,988,825	0.7
Forestry	143,287	120,390	19.0	General Merchandise Stores	275,049,585	258,260,375	6.5
Fishing, Hunting, & Trapping	970,082	1,227,144	-20.9	Food Stores	145,714,949	140,747,300	3.5
Metal Mining	2,267,613	1,734,608	30.7	Automotive Dealers & Service Stations	126,037,332	118,846,857	6.1
Coal Mining	0	1,080	-100.0	Apparel & Accessory Stores	36,729,894	36,614,119	0.3
Oil & Gas Extraction	2,263,597	2,633,757	-14.1	Furniture & Homefurnishings Stores	65,438,418	63,703,663	2.7
Nonmetallic Minerals, Except Fuels	2,267,803	2,696,480	-15.9	Eating & Drinking Places	170,965,590	165,267,790	3.4
General Building Contractors	-	-	-	Misc. Retail	441,232,063	447,634,637	-1.4
Heavy Construction, except Building	-	-	-	Depository Institutions	2,289,406	4,620,120	-50.4
Special Trade Contractors	2,944,020	3,218,975	-8.5	Nondepository Institutions	9,551,405	7,387,113	29.3
Food & Kindred Products	11,314,342	10,956,538	3.3	Security & Commodity Brokers	3,034,821	2,323,848	30.6
Tobacco Products	226,347	252,750	-10.4	Insurance Carriers	1,779,586	1,501,212	18.5
Textile Mill Products	195,083	195,421	-0.2	Insurance Agents, Brokers, & Service	2,376,058	2,220,132	7.0
Apparel & Other Textile Products	1,267,996	1,287,539	-1.5	Real Estate	31,748,129	30,057,885	5.6
Lumber & Wood Products	8,623,246	9,574,887	-9.9	Holding & Other Investment Offices	2,488,894	1,892,731	31.5
Furniture & Fixtures	1,081,383	598,781	80.6	Hotels & Other Lodging Places	51,283,749	48,912,275	4.8
Paper & Allied Products	1,543,325	2,145,622	-28.1	Personal Services	35,216,980	39,044,079	-9.8
Printing & Publishing	7,278,319	8,771,730	-17.0	Business Services	151,716,014	141,730,307	7.0
Chemicals & Allied Products	12,136,479	11,714,886	3.6	Auto Repair, Services, & Parking	69,527,578	67,297,351	3.3
Petroleum & Coal Products	1,469,337	1,719,985	-14.6	Misc. Repair Services	22,342,397	25,103,611	-11.0
Rubber & Misc. Plastics Products	4,101,391	3,349,652	22.4	Motion Pictures	3,942,781	2,472,151	59.5
Leather & Leather Products	43,512	25,557	70.3	Amusement & Recreation Services	35,064,454	34,472,126	1.7
Stone, Clay, & Glass Products	29,011,214	26,099,207	11.2	Health Services	12,258,441	13,258,928	-7.5
Primary Metal Industries	1,540,947	1,746,490	-11.8	Legal Services	29,792,237	27,225,011	9.4
Fabricated Metal Products	10,254,664	9,281,920	10.5	Educational Services	2,011,412	1,844,747	9.0
Industrial Machinery & Equipment	-7,750,859	23,692,037	-132.7	Social Services	416,303	460,704	-9.6
Electronic & Other Electrical Equipment	13,987,608	5,047,331	177.1	Museums, Botanical, Zoological Gardens	191,760	205,316	-6.6
Transportation Equipment	3,492,213	3,897,957	-10.4	Membership Organizations	742,949	835,890	-11.1
Instruments & Related Products	3,064,755	2,399,825	27.7	Engineering & Management Services	85,783,235	83,740,496	2.4
Misc. Manufacturing Industries	7,807,755	7,709,440	1.3	Private Households	160,958	139,102	15.7
Railroad Transportation	1,472,038	5,793,656	-74.6	Services, NEC	11,787,999	10,575,213	11.5
Local & Interurban Passenger Transportati	846,968	718,528	17.9	Executive, Legislative, & General	224,933	472,069	-52.4
Trucking & Warehousing	17,051,534	19,223,925	-11.3	Justice, Public Order, & Safety	108,063	34,116	216.8
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	1,171,044	1,082,552	8.2	Administration of Human Resources	0	0	-
Transportation by Air	2,045,215	2,037,853	0.4	Environmental Quality & Housing	51,181	4,817	962.4
Pipelines, Except Natural Gas	408,564	492,963	-17.1	Administration of Economic Programs	377	338	11.7
Transportation Services	2,054,407	1,706,691	20.4	National Security & Intl. Affairs	43,679	47,645	-8.3
Communications	68,895,766	66,495,524	3.6	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	137,178,744	145,167,632	-5.5				

STATE TOTAL:
\$2,665,411,667 (2025) - \$2,646,860,733 (2024) = .7% increase

Figures compiled by SD Dept of Revenue

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