

SOUTH DAKOTA SALES and USE TAX REPORT



**RETURNS FILED: CALENDAR YEAR 2025
(JANUARY THROUGH DECEMBER 2025)**

**STATE Statistics
by Standard Industrial Classification (SIC), Major Group, and Division**

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.

Figures compiled by
The South Dakota
Department of Revenue
Pierre, SD

	Gross Sales	Use Taxable	Taxable Sales
DIVISION: A Agriculture, Forestry, & Fishing			
MAJOR GROUP: 1 Agricultural Production - Crops			
115 Corn	49,184,074.46	2,396,790.16	6,113,524.45
119 Cash Grains, NEC	8,489,010.21	90,135.76	202,433.29
139 Field Crops, Except Cash Grains, NEC	129,017,417.28	201,625.51	3,769,504.85
161 Vegetables & Melons	961,333.48	1,258.60	844,148.28
172 Grapes	29,188.13	0.00	22,303.40
175 Deciduous Tree Fruits	1,190,359.44	0.00	1,187,381.87
181 Ornamental Nursery Products	9,551,436.11	17,325.34	4,946,959.85
182 Food Crops Grown Under Cover	4,967,515.46	94,186.03	538,975.87
191 General Farms, Primarily Crop	7,405,589.08	109,087.91	177,780.19
Other	646,414.94	271,212.98	336,874.38
Total for MAJOR GROUP 1	211,442,338.59	3,181,622.29	18,139,886.43
MAJOR GROUP: 2 Agricultural Production - Livestock			
211 Beef Cattle Feedlots	3,109,273.58	1,131,836.73	1,286,309.60
212 Beef Cattle, Except Feedlots	2,748,823.41	0.00	1,433,282.09
213 Hogs	44,458,731.11	4,145,738.09	12,204,449.93
214 Sheep & Goats	192,749.46	0.00	119,224.84
219 General Livestock, NEC	22,514,139.07	322,524.04	1,513,506.55
241 Dairy Farms	161,826,820.32	16,608,844.96	21,203,187.63
252 Chicken Eggs	106,762,227.24	3,252,128.75	3,944,888.84
254 Poultry Hatcheries	1,038,830.62	0.00	219,082.51
259 Poultry & Eggs, NEC	15,296,403.40	164,151.24	2,325,405.32
271 Fur-Bearing Animals & Rabbits	42,711.29	0.00	39,286.29
272 Horses & Other Equines	1,282,164.59	40,000.00	982,309.16
273 Animal Aquaculture	1,385,247.58	18,251.20	360,417.68
279 Animal Specialties, NEC	7,127,754.28	80,526.34	3,954,266.31
291 General Farms, Primarily Animal	1,864,045.89	166,262.49	893,075.90
Other	4,058.22	14,106.00	18,164.22
Total for MAJOR GROUP 2	369,653,980.06	25,944,369.84	50,496,856.87
MAJOR GROUP: 7 Agricultural Services			
711 Soil Preparation Services	248,271,874.35	81,415.25	3,061,091.49
721 Crop Planting & Protecting	35,278,525.64	1,503,056.06	7,681,484.70
722 Crop Harvesting	7,657,751.53	2,322.54	125,285.15
723 Crop Preparation Services for Market	75,867,858.98	517,332.82	1,459,793.68
741 Veterinary Services for Livestock	177,044,108.67	1,197,235.45	148,866,313.02
742 Veterinary Services, Specialties	122,389,090.37	355,488.85	117,536,078.68
751 Livestock Services, Except Veterinary	63,863,036.20	468,515.03	18,393,708.91
752 Animal Specialty Services	57,697,964.70	796,126.95	45,741,825.12
761 Farm Labor Contractors	115,675.25	0.00	115,675.25
762 Farm Management Services	20,261,500.39	62,495.63	8,096,668.67
781 Landscape Counseling & Planning	21,431,573.38	1,029,965.83	12,851,456.98
782 Lawn & Garden Services	189,622,397.11	2,607,461.08	151,908,131.22
783 Ornamental Shrub & Tree Services	51,732,086.13	177,180.26	36,774,508.51
Total for MAJOR GROUP 7	1,071,233,442.70	8,798,595.75	552,612,021.38
MAJOR GROUP: 8 Forestry			
811 Timber tracts	2,136,727.44	1,338.81	376,024.96
831 Forest Products	645,153.91	48,913.64	627,596.35
851 Forestry Services	4,039,415.40	0.00	1,666,909.58
Total for MAJOR GROUP 8	6,821,296.75	50,252.45	2,670,530.89
MAJOR GROUP: 9 Fishing, Hunting, & Trapping			
912 Finfish	748,540.49	12,332.31	745,665.38
919 Misc. Marine Products	2,248,457.78	75.00	574,934.47
921 Fish Hatcheries & Preserves	220,231.29	69,788.00	290,019.29
971 Hunting, Trapping, Game Propagation	28,757,233.95	160,551.78	26,710,380.69

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division

Returns Filed: Calendar Year 2025

		Gross Sales	Use Taxable	Taxable Sales
	Total for MAJOR GROUP 9	31,974,463.51	242,747.09	28,320,999.83
	Total for DIVISION A	1,691,125,521.61	38,217,587.42	652,240,295.40
DIVISION: B Mining				
MAJOR GROUP: 10 Metal Mining				
1041 Gold Ores		7,212,876.95	18,000.00	7,221,826.95
1081 Metal Mining Services		12,848,672.26	1,853,095.35	14,701,767.61
Other		0.00	0.00	0.00
	Total for MAJOR GROUP 10	20,061,549.21	1,871,095.35	21,923,594.56
MAJOR GROUP: 12 Coal Mining				
1241 Coal Mining Services		0.00	0.00	0.00
	Total for MAJOR GROUP 12	0.00	0.00	0.00
MAJOR GROUP: 13 Oil & Gas Extraction				
1311 Crude Petroleum & Natural Gas		173,509.59	949,888.93	1,123,398.52
1321 Natural Gas Liquids		219,477,452.17	15,752,884.70	15,752,884.70
1381 Drilling Oil & Gas Wells		3,566,375.02	30,861.20	3,596,336.22
1382 Oil & Gas Exploration Services		4,725,232.76	37,233.00	4,746,491.77
1389 Oil & Gas Field Services, NEC		11,839,648.15	2,181,716.87	10,432,506.13
	Total for MAJOR GROUP 13	239,782,217.69	18,952,584.70	35,651,617.34
MAJOR GROUP: 14 Nonmetallic Minerals, Except Fuels				
1422 Crushed & Broken Limestone		1,449,144.57	0.00	648,799.30
1429 Crushed & Broken Stone, NEC		27,499,006.77	816,332.99	11,568,667.44
1442 Construction Sand & Gravel		39,843,774.32	2,916,395.67	21,002,407.44
Other		9,106,656.10	2,393,714.53	4,481,950.19
	Total for MAJOR GROUP 14	77,898,581.76	6,126,443.19	37,701,824.37
	Total for DIVISION B	337,742,348.66	26,950,123.24	95,277,036.27
DIVISION: C Construction				
MAJOR GROUP: 15 General Building Contractors				
Other		N/A	N/A	N/A
	Total for MAJOR GROUP 15	N/A	N/A	N/A
MAJOR GROUP: 16 Heavy Construction, except Building				
Other		N/A	N/A	N/A
	Total for MAJOR GROUP 16	N/A	N/A	N/A
MAJOR GROUP: 17 Special Trade Contractors				
1752 Floor Laying & Floor Work, NEC		59,457,633.67	-615,883.64	39,619,120.75
Other		N/A	N/A	N/A
	Total for MAJOR GROUP 17	59,459,996.19	-604,048.60	39,633,318.31
	Total for DIVISION C	59,459,996.19	-597,998.60	39,639,368.31
DIVISION: D Manufacturing				
MAJOR GROUP: 20 Food & Kindred Products				
2011 Meat Packing Plants		1,185,623,732.02	16,604,385.94	20,314,708.29
2013 Sausages & Other Prepared Meats		8,588,126.71	3,584,871.36	7,957,210.08
2015 Poultry Slaughtering & Processing		339,496,601.82	13,703,195.26	13,776,277.68
2022 Cheese, Natural & Processed		1,114,190,256.82	10,750,155.69	11,341,415.79
2023 Dry, Condensed, Evaporated Products		1,084,993.08	0.00	1,084,151.76
2024 Ice Cream & Frozen Desserts		14,884,089.13	13,826.63	620,082.83
2032 Canned Specialties		84,887.74	0.00	46,777.26
2033 Canned Fruits & Vegetables		108,754.72	753.57	88,171.54
2034 Dehydrated Fruits, Vegetables, Soups		33,629.64	0.00	22,948.30
2035 Pickles, Sauces, & Salad Dressings		25,913.53	387.25	25,676.78
2038 Frozen Specialties, NEC		180,230,592.56	5,121,976.82	5,121,976.82
2043 Cereal Breakfast Foods		373,230.93	975.43	296,225.37
2046 Wet Corn Milling		1,955,778.91	0.00	760,306.85

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	Gross Sales	Use Taxable	Taxable Sales
2047 Dog & Cat Food	49,960,144.89	4,866,622.98	6,303,560.30
2048 Prepared Feeds, NEC	321,457,816.46	2,106,523.80	7,335,223.78
2051 Bread, Cake, & Related Products	14,537,045.58	1,264.13	2,947,080.18
2052 Cookies & Crackers	7,446,678.59	99,029.36	274,363.36
2064 Candy & Other Confectionery Products	385,777.15	0.00	73,317.77
2066 Chocolate & Cocoa Products	314,470.57	1,564.36	129,138.00
2068 Salted & Roasted Nuts & Seeds	10,232,031.16	622,895.30	668,636.75
2075 Soybean Oil Mills	475,136,804.35	25,476,810.42	27,775,185.42
2077 Animal & Marine Fats & Oils	6,103,445.30	230,941.01	283,507.03
2082 Malt Beverages	13,735,103.20	214,104.77	8,480,159.37
2084 Wines, Brandy, & Brandy Spirits	3,061,756.97	30,850.38	1,546,355.98
2085 Distilled & Blended Liquors	1,787,334.62	82,964.73	1,658,751.44
2086 Bottled & Canned Soft Drinks	342,765,919.40	3,025,308.66	15,332,721.76
2087 Flavoring Extracts & Syrups, NEC	50,088.98	0.00	14,473.19
2095 Roasted Coffee	948,319.02	1,063.64	867,424.91
2096 Potato Chips & Similar Snacks	4,145,467.92	2,268.70	16,402.94
2097 Manufactured Ice	8,851,456.82	0.00	72,010.14
2099 Food Preparations, NEC	15,577,209.71	519,919.06	9,179,559.42
Other	54,149,470.21	1,403,372.09	1,880,641.94
Total for MAJOR GROUP 20	4,177,326,928.51	88,466,031.34	146,294,443.03
MAJOR GROUP: 21 Tobacco Products			
2121 Cigars	601,867.17	1,190.50	594,769.07
2131 Chewing & Smoking Tobacco	3,863,262.29	38,423.13	3,880,007.99
Other	N/A	N/A	N/A
Total for MAJOR GROUP 21	9,494,988.03	44,560.67	4,479,724.10
MAJOR GROUP: 22 Textile Mill Products			
2259 Knitting Mills, NEC	17,361.23	0.00	17,361.23
2269 Finishing Plants, NEC	27,327.67	0.00	25,856.67
2273 Carpets & Rugs	1,838,375.09	0.00	323,105.02
2282 Throwing & Winding Mills	16,992.19	0.00	16,431.24
2297 Nonwoven Fabrics	3,422,229.88	0.00	128,424.55
2298 Cordage & Twine	1,619,941.71	0.00	317,569.15
2299 Textile Goods, NEC	1,367,669.00	213,859.71	697,172.91
Other	7,744,907.19	474.97	1,068,392.13
Total for MAJOR GROUP 22	16,054,803.96	214,334.68	2,594,312.90
MAJOR GROUP: 23 Apparel & Other Textile Products			
2311 Men's & Boys' Suits & Coats	1,326,807.81	0.00	946,786.74
2326 Men's & Boys' Work Clothing	167,809.86	0.00	143,855.30
2329 Men's & Boys' Clothing, NEC	1,168,199.52	0.00	690,671.72
2339 Women's & Misses' Outerwear, NEC	127,965.57	0.00	36,591.89
2353 Hats, Caps, & Millinery	357,750.77	0.00	35,159.32
2369 Girls' & Children's Outerwear, NEC	340.38	0.00	0.00
2389 Apparel & Accessories, NEC	6,339,057.19	30,119.48	5,288,454.51
2391 Curtains & Draperies	175,845.78	0.00	24,413.51
2392 Housefurnishings, NEC	60,194.89	0.00	56,040.86
2394 Canvas & Related Products	22,382,633.50	2,471,120.59	5,406,007.80
2395 Pleating & Stitching	81,006.20	261.30	54,017.20
2396 Automotive & Apparel Trimmings	1,933,154.96	0.00	889,183.36
2399 Fabricated Textile Products, NEC	547,305.40	21,782.42	69,626.72
Other	5,958,211.57	4,628.77	1,340,740.63
Total for MAJOR GROUP 23	40,626,283.40	2,527,912.56	14,981,549.56
MAJOR GROUP: 24 Lumber & Wood Products			
2411 Logging	6,671,551.57	0.00	5,223.30
2421 Sawmills & Planing Mills, General	69,864,405.48	860,344.88	6,558,920.77
2426 Hardwood Dimension & Flooring Mills	331,595.89	0.00	219,235.91

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2429 Special Product Sawmills, NEC	437,512.19	0.00	367,180.89
2431 Millwork	561,202,514.60	539,657.33	2,930,881.71
2434 Wood Kitchen Cabinets	200,316,594.24	8,103,243.97	28,627,355.39
2439 Structural Wood Members, NEC	62,544,667.78	578,514.15	49,859,831.55
2448 Wood Pallets & Skids	6,443,692.81	89,131.17	243,777.19
2449 Wood Containers, NEC	1,204,595.31	0.00	1,283.22
2451 Mobile Homes	28,047,642.29	26,390.26	29,019.31
2452 Prefabricated Wood Buildings	175,151,753.56	4,753,978.73	20,609,324.68
2493 Reconstituted Wood Products	1,472,884.90	0.00	152,085.79
2499 Wood Products, NEC	24,850,032.33	660,844.15	5,536,195.02
Other	N/A	N/A	N/A
Total for MAJOR GROUP 24	1,142,708,760.86	15,657,814.79	115,972,174.00
MAJOR GROUP: 25 Furniture & Fixtures			
2511 Wood Household Furniture	7,976,650.36	185,856.30	1,109,086.76
2512 Upholstered Household Furniture	330,908.75	0.00	127,238.21
2514 Metal Household Furniture	1,931,378.87	0.00	30,071.35
2515 Mattresses & Bedsprings	22,425,681.84	0.00	1,158,734.59
2519 Household Furniture, NEC	87,366.98	0.00	20,154.23
2521 Wood Office Furniture	4,274,451.61	8,225.45	438,953.41
2522 Office Furniture, Except Wood	4,733,876.15	11,543.78	1,216,290.29
2531 Public Building & Related Furniture	2,995,482.67	185,034.29	983,930.49
2541 Wood Partitions & Fixtures	45,850,045.17	742,268.04	6,125,606.01
2542 Partitions & Fixtures, Except Wood	304,638.56	0.00	187,880.45
2599 Furniture & Fixtures, NEC	749,552.24	0.00	343,757.82
Other	4,953,566.70	50,285.76	127,000.74
Total for MAJOR GROUP 25	96,613,599.90	1,183,213.62	11,868,704.35
MAJOR GROUP: 26 Paper & Allied Products			
2611 Pulp Mills	3,876,154.08	0.00	1,162,787.75
2653 Corrugated & Solid Fiber Boxes	11,515,064.10	165,165.20	695,947.82
2671 Paper Coated & Laminated, Packaging	726,273,505.51	4,936,888.63	6,729,933.15
2672 Paper Coated & Laminated, NEC	348,738.00	44.00	2,617.59
2673 Bags: Plastics, Laminated, & Coated	4,546,724.07	0.00	100,381.72
2675 Die-Cut Paper & Board	1,327,681.26	0.00	141,298.38
2678 Stationery Products	497,337.20	0.00	56,995.38
2679 Converted Paper Products, NEC	25,652,536.23	269,337.22	719,691.21
Other	41,763,103.94	9,430,595.97	9,687,356.10
Total for MAJOR GROUP 26	815,800,844.39	14,802,031.02	19,297,009.10
MAJOR GROUP: 27 Printing & Publishing			
2711 Newspapers	49,393,804.34	944,838.47	16,356,671.27
2721 Periodicals	17,558,498.97	324,793.16	6,121,196.28
2731 Book Publishing	22,054,492.46	157,891.82	4,745,779.47
2732 Book Printing	797,563.25	0.00	546,326.45
2741 Misc. Publishing	56,379,238.43	1,308,967.75	8,149,481.08
2752 Commercial Printing, Lithographic	34,940,188.70	828,894.35	12,371,187.02
2754 Commercial Printing, Gravure	162,607,555.74	160.55	10,471,707.07
2759 Commercial Printing, NEC	228,031,141.55	5,645,478.90	28,901,765.66
2761 Manifold Business Forms	1,509,115.55	991.62	1,510,107.17
2771 Greeting Cards	5,274,108.88	167,759.29	1,335,442.14
Other	1,058,158.64	15,436.46	54,622.68
Total for MAJOR GROUP 27	579,603,866.51	9,395,212.37	90,564,286.29
MAJOR GROUP: 28 Chemicals & Allied Products			
2813 Industrial Gases	51,405,723.32	128,633.33	34,567,913.16
2819 Industrial Inorganic Chemicals, NEC	31,392,743.39	231,639.41	9,985,707.52
2821 Plastics Materials & Resins	5,856,697.53	20,227.86	425,677.08
2833 Medicinals & Botanicals	3,155,171.11	79,395.17	1,467,827.72

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2834 Pharmaceutical Preparations	131,473,660.65	502,033.86	8,210,432.56
2835 Diagnostic Substances	13,728,067.53	0.00	867,844.47
2836 Biological Products, Except Diagnostic	2,033,997.57	0.00	115,361.46
2841 Soap & Other Detergents	5,678,143.16	36,417.87	1,910,646.78
2842 Polishes & Sanitation Goods	847,108.88	0.00	48,183.74
2844 Toilet Preparations	3,048,013.34	511.25	2,024,135.72
2851 Paints & Allied Products	9,156,600.03	5,340.52	591,303.38
2869 Industrial Organic Chemicals, NEC	1,607,064,145.62	61,967,159.89	68,142,736.71
2873 Nitrogenous Fertilizers	170,770,411.53	2,362.87	975,969.83
2875 Fertilizers, Mixing Only	106,400,572.85	150,624.63	150,677.03
2879 Agricultural Chemicals, NEC	261,807,087.33	157.42	322,188.92
2891 Adhesives & Sealants	17,121,615.54	39,178.81	985,619.98
2892 Explosives	1,346,793.93	0.00	1,337,127.70
2893 Printing Ink	7,734,227.43	0.00	11,826.55
2899 Chemical Preparations, NEC	39,783,867.59	0.00	7,603,392.65
Other	19,339,437.19	0.00	18,542,244.31
Total for MAJOR GROUP 28	2,489,144,085.52	63,163,682.89	158,286,817.27
MAJOR GROUP: 29 Petroleum & Coal Products			
2911 Petroleum Refining	30,966,157.65	6,043,661.71	9,998,384.93
2951 Asphalt Paving Mixtures & Blocks	24,163,381.93	926,490.65	19,733,710.58
2952 Asphalt Felts & Coatings	793,019.37	0.00	122,587.37
2992 Lubricating Oils & Greases	3,946,910.09	73,053.05	327,477.34
Total for MAJOR GROUP 29	59,869,469.04	7,043,205.41	30,182,160.22
MAJOR GROUP: 30 Rubber & Misc. Plastics Products			
3052 Rubber & Plastics Hose & Belting	19,315,850.32	16,852.38	392,826.78
3053 Gaskets, Packing, & Sealing Devices	599,802.48	0.00	44,481.96
3069 Fabricated Rubber Products, NEC	14,656,515.78	15,577.05	3,094,034.48
3083 Laminated Plastics Plate & Sheet	4,961,985.69	88.37	831,263.56
3084 Plastics Pipe	87,562,474.57	6,863,492.76	20,042,126.48
3085 Plastics Bottles	47,435,176.54	1,858,814.11	1,894,646.09
3086 Plastics Foam Products	9,470,666.54	434,512.90	3,699,962.33
3087 Custom Compound Purchased Resins	869,384.51	2,449.67	160,218.92
3088 Plastics Plumbing Fixtures	9,059,861.47	0.00	1,925,015.79
3089 Plastics Products, NEC	115,838,267.98	26,435,486.47	33,441,580.15
Other	133,018,753.89	723,789.64	4,850,466.21
Total for MAJOR GROUP 30	442,788,739.77	36,351,063.35	70,376,622.75
MAJOR GROUP: 31 Leather & Leather Products			
3111 Leather Tanning & Finishing	390,296.31	0.00	23,250.58
3131 Footwear Cut Stock	347,430.23	844.79	113,058.90
3149 Footwear, Except Rubber, NEC	240,407.38	0.00	190,189.01
3172 Personal Leather Goods, NEC	2,246.87	1,314.97	3,359.50
3199 Leather Goods, NEC	1,364,855.35	8.40	662,043.78
Other	11,919.04	0.00	6,767.49
Total for MAJOR GROUP 31	2,357,155.18	2,168.16	998,669.26
MAJOR GROUP: 32 Stone, Clay, & Glass Products			
3211 Flat Glass	19,367,751.24	38,169.76	45,190.76
3231 Products of Purchased Glass	661,378.14	177.00	153,338.20
3241 Cement, Hydraulic	96,829,741.64	391,886.25	8,817,646.81
3251 Brick & Structural Clay Tile	35,244,570.24	1,572,599.79	4,245,606.04
3269 Pottery Products, NEC	628,696.10	388.30	515,835.65
3271 Concrete Block & Brick	2,135,927.82	0.00	898,507.84
3272 Concrete Products, NEC	75,993,021.97	2,381,840.21	51,685,790.32
3273 Ready-Mixed Concrete	445,275,485.73	12,956,092.55	382,580,381.09
3281 Cut Stone & Stone Products	10,039,865.83	90,624.20	4,776,679.04
3291 Abrasive Products	29,716,308.33	4,386.27	4,303,227.07

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division

Returns Filed: Calendar Year 2025

	Gross Sales	Use Taxable	Taxable Sales
3295 Minerals, Ground or Treated	151,197.66	8,540.18	117,962.18
3299 Nonmetallic Mineral Products, NEC	331,233.52	0.00	153,494.38
Other	12,656,029.38	0.00	279,172.84
Total for MAJOR GROUP 32	729,031,207.60	17,444,704.51	458,572,832.22
MAJOR GROUP: 33 Primary Metal Industries			
3312 Blast Furnaces & Steel Mills	38,308,264.48	146,984.28	1,318,430.28
3315 Steel Wire & Related Products	704,489.14	0.00	552,945.47
3317 Steel Pipe & Tubes	35,228,819.76	275,326.95	865,159.48
3341 Secondary Nonferrous Metals	0.00	0.00	0.00
3357 Nonferrous Wiredrawing & Insulating	3,618,827.14	0.00	2,419,972.07
3363 Aluminum Die-Castings	8,758,326.33	613,814.53	1,856,200.57
3399 Primary Metal Products, NEC	18,931,418.67	312.06	3,590,287.83
Other	96,235,827.18	11,847,465.50	12,473,379.43
Total for MAJOR GROUP 33	201,785,972.70	12,883,903.32	23,076,375.13
MAJOR GROUP: 34 Fabricated Metal Products			
3412 Metal Barrels, Drums, & Pails	1,388,696.22	0.00	585,033.31
3421 Cutlery	1,645,280.55	0.00	1,528,647.72
3423 Hand & Edge Tools, NEC	29,084,302.98	530,608.24	1,891,728.41
3429 Hardware, NEC	57,854,127.73	439,515.58	7,099,002.75
3432 Plumbing Fixture Fittings & Trim	17,279,338.43	769.76	2,464,634.18
3433 Heating Equipment, Except Electric	4,503,220.53	172,383.80	702,028.32
3441 Fabricated Structural Metal	64,703,553.97	575,017.86	25,015,546.43
3442 Metal Doors, Sash, & Trim	88,845,626.39	705,430.85	3,884,995.03
3443 Fabricated Plate Work (Boiler Shops)	245,270,707.81	812,047.64	43,820,190.94
3444 Sheet Metal Work	53,482,027.55	1,028,110.09	8,310,075.92
3446 Architectural Metal Work	9,141,574.73	4,673.10	5,814,182.93
3448 Prefabricated Metal Buildings	27,835,119.28	13,820.88	8,854,934.52
3449 Misc. Metal Work	41,712,984.59	781,886.57	17,735,638.47
3451 Screw Machine Products	345,401.74	566.42	99,544.26
3462 Iron & Steel Forgings	294,243.63	564.63	141,875.67
3469 Metal Stampings, NEC	12,090,013.83	0.00	693,660.19
3471 Plating & Polishing	795,201.11	2,732.77	302,226.16
3479 Metal Coating & Allied Services	10,815,064.65	131,655.38	1,182,964.77
3482 Small Arms Ammunition	25,651,467.17	1,379,257.69	1,627,971.91
3483 Ammunition, Except for Small Arms	171,841.73	1,478,054.66	1,479,425.28
3484 Small Arms	11,474,761.89	110,797.11	3,235,837.61
3489 Ordnance & Accessories, NEC	388,744.23	902.04	37,322.10
3491 Industrial Valves	7,079,635.93	0.00	952,693.73
3492 Fluid Power Valves & Hose Fittings	4,528,241.55	171,700.00	234,948.06
3494 Valves & Pipe Fittings, NEC	81,042,529.70	225,398.43	3,402,747.91
3496 Misc. Fabricated Wire Products	67,625,800.06	3,506,494.11	3,748,845.20
3497 Metal Foil & Leaf	2,416,377.68	0.00	292,307.22
3498 Fabricated Pipe & Pipe Fittings	9,806,974.81	5,871.62	7,655,186.05
3499 Fabricated Metal Products, NEC	73,652,653.27	2,493,953.09	13,583,898.48
Other	2,319,697.38	439.53	856,673.10
Total for MAJOR GROUP 34	953,245,211.12	14,572,651.85	167,234,766.63
MAJOR GROUP: 35 Industrial Machinery & Equipment			
3511 Turbines, & Turbine Generator Sets	199,362,124.40	9,623,683.89	51,101,121.84
3519 Internal Combustion Engines, NEC	146,930,761.88	74,815.25	5,696,489.78
3523 Farm Machinery & Equipment	360,819,826.34	3,143,923.85	47,568,381.21
3524 Lawn & Garden Equipment	4,183,143.27	1,122,020.03	2,944,383.74
3531 Construction Machinery	240,841,341.90	6,710,643.59	42,652,561.69
3532 Mining Machinery	76,476,637.61	2,932,884.07	5,042,961.75
3533 Oil & Gas Field Machinery	947,332.63	0.00	1,108,822.52
3534 Elevators & Moving Stairways	0.00	0.00	0.00
3535 Conveyors & Conveying Equipment	86,137,591.75	48,317.34	12,020,377.32

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division

Returns Filed: Calendar Year 2025

	Gross Sales	Use Taxable	Taxable Sales
3536 Hoists, Cranes, & Monorails	27,343,994.98	8,836,658.88	9,625,583.35
3537 Industrial Trucks & Tractors	16,022,165.07	43,158.01	139,070.81
3541 Machine Tools, Metal Cutting Types	5,130,158.26	12,396.82	355,813.75
3542 Machine Tools, Metal Forming Types	13,186,532.88	141,609.47	2,293,725.58
3544 Special Dies, Tools, Jigs & Fixtures	104,058.42	0.00	35,461.42
3545 Machine Tool Accessories	8,396,139.62	184,798.66	1,155,848.64
3546 Power-Driven Handtools	14,012,367.17	75,490.91	163,365.34
3548 Welding Apparatus	7,277,840.06	0.00	1,735,669.77
3549 Metalworking Machinery, NEC	32,654,305.57	621,923.03	2,508,087.22
3553 Woodworking Machinery	32,255,212.22	-179,844.60	172,815.75
3555 Printing Trades Machinery	3,261,221.45	0.00	783,726.50
3556 Food Products Machinery	20,844,197.59	336,606.54	15,349,801.51
3559 Special Industry Machinery, NEC	40,981,537.59	147,693.06	10,613,540.27
3561 Pumps & Pumping Equipment	23,726,202.57	0.00	13,833,957.64
3563 Air & Gas Compressors	22,807,745.22	0.00	19,999,649.33
3564 Blowers & Fans	191,827,864.31	2,368,513.89	2,782,134.36
3565 Packaging Machinery	4,567,662.20	738.00	2,721,389.06
3567 Industrial Furnaces & Ovens	25,104,557.16	39,438.57	126,823.57
3569 General Industrial Machinery, NEC	60,511,507.83	171,576.02	7,514,854.51
3571 Electronic Computers	11,530,665.07	2,805.24	234,683.13
3572 Computer Storage Devices	18,485,946.47	165,359.61	701,166.18
3577 Computer Peripheral Equipment, NEC	2,793,192.51	0.24	1,633,271.81
3578 Calculating & Accounting Equipment	3,659,605.49	104,962.58	2,840,002.90
3579 Office Machines, NEC	775,372.35	0.00	511,816.60
3581 Automatic Vending Machines	647,595.63	-11,830.54	614,685.63
3582 Commercial Laundry Equipment	1,282,524.26	0.00	129,158.05
3585 Refrigeration & Heating Equipment	28,520,255.87	23,550.82	3,508,769.42
3586 Measuring & Dispensing Pumps	475,469.22	0.00	13,239.62
3589 Service Industry Machinery, NEC	57,806,609.55	306,868.18	9,404,553.71
3593 Fluid Power Cylinders & Actuators	282,536.41	279,680.00	302,517.49
3594 Fluid Power Pumps & Motors	2,857,273.30	0.00	79,865.62
3596 Scales & Balances, Except Laboratory	3,552,043.38	0.00	1,678,606.84
3599 Industrial Machinery, NEC	131,013,579.68	8,124,098.91	29,412,971.31
Other	2,691,987.43	0.00	1,729,349.70
Total for MAJOR GROUP 35	1,932,088,686.57	45,452,540.32	312,841,076.24
MAJOR GROUP: 36 Electronic & Other Electrical Equipment			
3612 Transformers, Except Electronic	270,144,156.82	2,587,652.59	16,659,495.58
3613 Switchgear & Switchboard Apparatus	81,895,201.77	0.00	2,595,951.51
3621 Motors & Generators	21,982,071.17	6,691.34	387,500.64
3625 Relays & Industrial Controls	507,453.65	0.00	188,082.86
3629 Electrical Industrial Apparatus, NEC	10,234,447.44	2,719,679.19	3,102,460.60
3631 Household Cooking Equipment	110,828.18	0.00	99,937.63
3634 Electric Housewares & Fans	13,032,443.80	97,235.28	892,002.78
3635 Household Vacuum Cleaners	767,159.29	85.17	57,747.50
3639 Household Appliances, NEC	8,076,191.51	4,221.12	322,644.88
3641 Electric Lamps	2,577,795.16	0.00	249,571.77
3643 Current-Carrying Wiring Devices	4,014,241.30	0.00	19,412.01
3644 Noncurrent-Carrying Wiring Devices	591,869.55	0.00	13,048.43
3645 Residential Lighting Fixtures	9,632,675.54	177,517.56	489,882.48
3646 Commercial Lighting Fixtures	2,493,437.94	88.33	1,073,143.73
3648 Lighting Equipment, NEC	5,524,169.67	0.00	2,546,344.91
3651 Household Audio & Video Equipment	11,400,956.12	253.55	9,166,250.56
3661 Telephone & Telegraph Apparatus	13,349,213.75	1,930.43	10,727,498.23
3663 Radio & TV Communications Equipment	23,792,812.11	0.00	3,817,143.41
3669 Communications Equipment, NEC	7,050,937.45	3,881.85	1,881,139.50
3674 Semiconductors & Related Devices	98,836,699.73	2,861,189.97	3,136,944.05
3677 Electronic Coils & Transformers	36,840,282.14	459,062.01	22,431,338.06

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: Calendar Year 2025

	Gross Sales	Use Taxable	Taxable Sales
3679 Electronic Components, NEC	176,122,059.47	5,346,762.84	10,894,237.08
3691 Storage Batteries	56,133,543.88	69,824.37	51,422,888.11
3692 Primary Batteries, Dry & Wet	9,186,655.25	0.00	25,978.55
3699 Electrical Equipment & Supplies, NEC	18,090,278.13	34,855.54	2,670,360.11
Other	51,687,728.82	588,394.84	602,399.22
Total for MAJOR GROUP 36	934,075,309.64	14,959,325.98	145,473,404.19
MAJOR GROUP: 37 Transportation Equipment			
3711 Motor Vehicles & Car Bodies	523,206,637.46	455,247.58	8,630,564.51
3713 Truck & Bus Bodies	5,260,317.02	8,717.68	696,294.88
3714 Motor Vehicle Parts & Accessories	149,629,220.34	6,651,532.35	14,381,937.79
3715 Truck Trailers	55,867,505.19	3,376,921.09	9,820,676.27
3721 Aircraft	86,362,011.87	5,692,814.77	5,968,686.99
3724 Aircraft Engines & Engine Parts	39,945,369.38	4,328,674.63	4,351,364.63
3728 Aircraft Parts & Equipment, NEC	33,055,254.94	2,934,968.62	5,122,102.28
3732 Boat Building & Repairing	4,102,168.82	16,951.74	717,731.62
3743 Railroad Equipment	560,303.93	0.00	271,139.63
3751 Motorcycles, Bicycles, & Parts	12,236,866.53	82,825.00	1,516,410.61
3792 Travel Trailers & Campers	1,788,124.11	0.00	114,187.48
3795 Tanks & Tank Components	1,025,461.02	0.00	922,748.39
3799 Transportation Equipment, NEC	16,780,195.67	110,374.78	2,775,341.47
Total for MAJOR GROUP 37	929,819,436.28	23,659,028.24	55,289,186.55
MAJOR GROUP: 38 Instruments & Related Products			
3812 Search & Navigation Equipment	30,489,616.16	227,137.60	3,735,760.05
3821 Laboratory Apparatus & Furniture	17,417,573.36	888.23	368,255.80
3822 Environmental Controls	6,107,563.46	304,455.55	1,188,076.86
3823 Process Control Instruments	18,621,991.64	73,099.36	5,375,784.31
3824 Fluid Meters & Counting Devices	2,475,297.41	0.00	518,800.13
3825 Instruments to Measure Electricity	46,197,600.37	290,449.85	4,863,035.30
3826 Analytical Instruments	1,883,466.10	104.81	594,454.56
3827 Optical Instruments & Lenses	1,587,082.04	0.00	559,981.16
3829 Measuring & Controlling Devices, NEC	17,962,105.71	0.00	4,526,892.99
3841 Surgical & Medical Instruments	57,206,273.83	141,259.67	1,442,058.09
3842 Surgical Appliances & Supplies	29,523,970.82	1,889,215.59	2,897,991.38
3843 Dental Equipment & Supplies	8,728,588.53	48,195.54	2,867,378.21
3845 Electromedical Equipment	10,530,889.68	140,603.48	783,238.94
3851 Ophthalmic Goods	4,957,401.16	129.29	122,230.99
3861 Photographic Equipment & Supplies	43,170,475.46	1,660,888.07	1,902,746.96
Other	629,473.64	0.00	285,847.20
Total for MAJOR GROUP 38	297,489,369.37	4,776,427.04	32,032,532.93
MAJOR GROUP: 39 Misc. Manufacturing Industries			
3911 Jewelry, Precious Metal	3,363,967.23	12,607.00	317,493.42
3914 Silverware & Plated Ware	12,378,023.10	2,226.59	1,961,546.25
3931 Musical Instruments	237,377.46	0.00	42,613.33
3942 Dolls & Stuffed Toys	299,400.39	0.00	283,577.09
3944 Games, Toys, & Children's Vehicles	657,244.65	36.00	288,365.10
3949 Sporting & Athletic Goods, NEC	20,663,707.54	585,995.30	5,005,157.24
3952 Lead Pencils & Art Goods	1,491,122.19	0.00	1,293,275.52
3961 Costume Jewelry	76,305.22	3,977.21	79,105.66
3993 Signs & Advertising Specialties	31,842,539.26	30,636,322.87	45,811,889.21
3999 Manufacturing Industries, NEC	204,685,069.23	4,310,382.64	44,870,296.35
Other	2,973,153.77	1,017.76	241,813.67
Total for MAJOR GROUP 39	278,667,910.04	35,552,565.37	100,195,132.84
Total for DIVISION D	16,128,592,628.39	408,152,377.49	1,960,611,779.56

DIVISION: E Transportation & Public Utilities

MAJOR GROUP: 40 Railroad Transportation

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division

Returns Filed: Calendar Year 2025

	Gross Sales	Use Taxable	Taxable Sales
4011 Railroads, Line-Haul Operating	7,498,820.15	26,487,202.36	26,493,434.16
4013 Switching & Terminal Services	1,912,997.20	841,425.77	4,477,248.20
Total for MAJOR GROUP 40	9,411,817.35	27,328,628.13	30,970,682.36
MAJOR GROUP: 41 Local & Interurban Passenger Transportation			
4111 Local & Suburban Transit	17,103,614.36	22,598.88	2,620,238.28
4119 Local Passenger Transportation, NEC	7,844,516.48	19,291.40	6,175,523.19
4121 Taxicabs	4,731,323.68	22,235.00	3,752,704.47
4141 Local Bus Charter Service	882,323.43	0.00	652,096.28
4142 Bus Charter Service, Except Local	25,361,712.66	50,224.20	1,212,065.64
4173 Bus Terminal & Service Facilities	652,260.10	7,752.40	422,360.50
Other	N/A	N/A	N/A
Total for MAJOR GROUP 41	56,600,042.72	145,580.36	14,881,986.58
MAJOR GROUP: 42 Trucking & Warehousing			
4212 Local Trucking Without Storage	516,411,235.85	4,872,739.13	167,862,853.85
4213 Trucking, Except Local	32,142,256.41	651,264.56	3,258,149.34
4214 Local Trucking With Storage	14,442,609.85	2,284,296.44	4,859,703.60
4215 Courier Services, Except by Air	5,513,614.60	1,170,706.91	6,387,789.68
4221 Farm Product Warehousing & Storage	30,040,027.41	119,118.32	378,658.47
4222 Refrigerated Warehousing & Storage	16,759,200.31	6,996,561.67	18,938,770.73
4225 General Warehousing & Storage	25,878,965.26	-365,388.99	16,755,034.77
4226 Special Warehousing & Storage, NEC	21,491,441.73	232,057.21	11,495,547.26
Total for MAJOR GROUP 42	662,679,351.42	15,961,355.25	229,936,507.70
MAJOR GROUP: 44 Water Transportation			
4492 Towing & Tugboat Services	674,610.45	0.00	642,698.89
4493 Marinas	1,935,255.69	1,606.00	1,719,554.76
4499 Water Transportation Services, NEC	13,069,928.94	210.00	8,549,023.91
Other	N/A	N/A	N/A
Total for MAJOR GROUP 44	16,029,715.24	1,816.00	11,031,777.56
MAJOR GROUP: 45 Transportation by Air			
4512 Air Transportation, Scheduled	74,159.36	2,379,392.70	2,453,552.06
4513 Air Courier Services	584,515.45	112,778.89	562,713.31
4522 Air Transportation, Nonscheduled	139,819,746.00	4,992,597.68	11,018,571.26
4581 Airports, Flying Fields, & Services	26,225,503.18	471,169.52	13,424,487.72
Total for MAJOR GROUP 45	166,703,923.99	7,955,938.79	27,459,324.35
MAJOR GROUP: 46 Pipelines, Except Natural Gas			
4612 Crude Petroleum Pipelines	0.00	1,639,695.24	1,639,695.24
4613 Refined Petroleum Pipelines	0.00	2,423,464.82	2,423,464.82
4619 Pipelines, NEC	0.00	2,040,359.19	2,040,359.19
Total for MAJOR GROUP 46	0.00	6,103,519.25	6,103,519.25
MAJOR GROUP: 47 Transportation Services			
4724 Travel Agencies	20,517,917.22	1,156,293.81	1,195,523.85
4725 Tour Operators	3,521,170.92	5,737.97	1,856,973.71
4729 Passenger Transportation Arrangement, NEC	706,017.33	1,200.00	23,514.45
4731 Freight Transportation Arrangement	19,132,612.66	352,974.73	10,426,704.31
4783 Packing & Crating	575,741.17	0.00	53,930.89
4785 Inspection & Fixed Facilities	5,036,211.37	0.00	2,672,822.74
4789 Transportation Services, NEC	55,190,993.58	621,775.82	7,648,292.46
Total for MAJOR GROUP 47	104,680,664.25	2,137,982.33	23,877,762.41
MAJOR GROUP: 48 Communications			
4812 Radiotelephone Communications	298,736,988.69	3,999,029.25	284,631,815.33
4813 Telephone Communications, Except Radio	333,263,376.82	41,085,197.73	209,096,087.03
4832 Radio Broadcasting Stations	15,782,336.81	381,986.95	823,700.64
4833 Television Broadcasting Stations	12,866,370.51	2,675,771.15	2,947,759.15
4841 Cable & Other Pay TV Services	295,716,040.54	31,096,960.44	317,270,223.48

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division

Returns Filed: Calendar Year 2025

	Gross Sales	Use Taxable	Taxable Sales
4899 Communications Services, NEC	65,679,752.89	639,678.98	39,487,889.76
Other	N/A	N/A	N/A
Total for MAJOR GROUP 48	1,022,080,355.23	79,878,624.50	854,292,964.36
MAJOR GROUP: 49 Electric, Gas, & Sanitary Services			
4911 Electric Services	1,357,748,319.31	41,092,170.04	842,844,177.57
4922 Natural Gas Transmission	14,162,366.10	319,646.34	319,646.34
4923 Gas Transmission & Distribution	32,257,771.86	2,180,047.98	5,160,099.99
4924 Natural Gas Distribution	85,090,684.11	1,216,364.87	40,452,117.56
4925 Gas Production &/or Distribution	28,697,151.32	2,363,937.50	17,929,581.85
4931 Electric & Other Services Combined	604,919,173.48	126,307,797.20	647,479,928.94
4932 Gas & Other Services Combined	204,763,704.30	22,021,641.07	199,977,481.72
4939 Combination Utilities, NEC	152,118,552.46	13,457,247.11	110,771,451.42
4941 Water Supply	12,929,696.72	1,383,093.75	9,059,769.10
4952 Sewerage Systems	2,839,961.29	0.00	1,832,015.24
4953 Refuse Systems	57,120,840.50	523,371.70	27,763,145.71
4959 Sanitary Services, NEC	17,765,237.18	211,735.62	13,119,242.57
4961 Steam & Air-Conditioning Supply	12,746.23	4,322,952.98	4,322,952.98
4971 Irrigation Systems	18,586,057.14	3,634.32	13,265,117.38
Total for MAJOR GROUP 49	2,589,012,262.00	215,403,640.48	1,934,296,728.37
Total for DIVISION E	4,627,198,132.20	354,917,085.09	3,132,851,252.94

DIVISION: F Wholesale Trade

MAJOR GROUP: 50 Wholesale Trade - Durable Goods			
5012 Automobiles & Other Motor Vehicles	318,067,417.60	283,476.15	32,361,093.25
5013 Motor Vehicle Supplies & New Parts	597,364,421.80	316,507.03	37,618,556.42
5014 Tires & Tubes	120,889,190.54	246,483.19	22,259,067.58
5015 Motor Vehicle Parts, Used	41,677,513.78	132,903.10	7,660,902.72
5021 Furniture	47,881,138.73	227,547.22	21,251,444.03
5023 Homefurnishings	41,991,625.43	84,604.34	7,957,218.10
5031 Lumber, Plywood, & Millwork	387,732,233.85	1,851,299.44	60,481,546.96
5032 Brick, Stone, & Related Materials	220,760,493.03	5,532,268.59	126,500,417.95
5033 Roofing, Siding, & Insulation	122,821,545.81	192,093.68	38,789,458.76
5039 Construction Materials, NEC	165,100,898.54	2,288,306.83	77,479,924.42
5043 Photographic Equipment & Supplies	10,451,989.86	949.75	1,705,697.85
5044 Office Supplies	91,856,537.25	404,231.35	37,617,273.02
5045 Computers, Peripherals & Software	1,549,375,016.19	2,461,205.48	100,207,360.04
5046 Commercial Equipment, NEC	112,782,118.92	246,987.14	49,329,498.48
5047 Medical & Hospital Equipment	884,425,832.17	5,263,211.45	76,268,901.28
5048 Ophthalmic Goods	8,453,360.35	0.00	1,279,974.95
5049 Professional Equipment, NEC	53,074,280.51	19,608.99	15,231,442.45
5051 Metals Service Centers & Offices	389,943,302.91	2,553,019.58	48,162,691.09
5063 Electrical Apparatus & Equipment	752,098,551.63	1,525,855.58	306,723,059.10
5064 Electrical Appliances, TV & Radios	75,468,018.06	36,909.38	5,172,701.06
5065 Electronic Parts & Equipment, NEC	218,202,894.80	1,488,829.12	85,478,420.36
5072 Hardware	175,261,070.85	642,664.92	14,565,547.69
5074 Plumbing & Hydronic Heating Supplies	533,366,437.24	2,827,038.83	376,090,698.46
5075 Warm Air Heating & Air-Conditioning	291,992,696.75	1,763,057.11	131,757,451.14
5078 Refrigeration Equipment & Supplies	64,388,291.17	345,627.30	15,499,110.54
5082 Construction & Mining Machinery	257,922,549.91	890,674.61	150,245,185.82
5083 Farm & Garden Machinery	321,140,278.25	549,286.10	97,138,630.23
5084 Industrial Machinery & Equipment	831,020,291.60	5,213,422.55	171,735,196.96
5085 Industrial Supplies	220,643,556.08	1,643,587.57	60,639,803.55
5087 Service Establishment Equipment	218,207,535.55	13,556.08	21,947,039.03
5088 Transportation Equipment & Supplies	6,502,105.26	0.00	1,410,112.10
5091 Sporting & Recreational Goods	100,858,255.07	1,175,806.51	28,074,028.16
5092 Toys & Hobby Goods & Supplies	41,727,874.03	12,774.24	28,012,606.83
5093 Scrap & Waste Materials	107,267,724.28	1,118,879.49	13,279,242.93

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division

Returns Filed: Calendar Year 2025

	Gross Sales	Use Taxable	Taxable Sales
5094 Jewelry & Precious Stones	69,199,859.79	1,013,607.80	4,465,596.43
5099 Durable Goods, NEC	152,720,618.92	1,317,255.96	45,139,818.49
Other	N/A	N/A	N/A
Total for MAJOR GROUP 50	9,602,656,865.64	43,683,536.46	2,319,556,057.36
MAJOR GROUP: 51 Wholesale Trade - Nondurable Goods			
5111 Printing & Writing Paper	5,251,618.88	218,918.55	1,347,217.32
5112 Stationery & Office Supplies	42,966,177.60	1,077.59	3,858,075.02
5113 Industrial & Personal Service Paper	71,564,620.78	112,921.88	12,832,184.82
5122 Drugs, Proprietaries, & Sundries	1,918,018,705.83	645,941.11	39,402,080.64
5131 Piece Goods & Notions	10,713,719.24	22.80	2,411,486.25
5136 Men's & Boys' Clothing	34,375,044.16	17,569.53	9,860,872.65
5137 Women's & Children's Clothing	28,144,839.56	130,956.38	18,213,457.61
5139 Footwear	12,350,554.28	10,812.64	6,420,484.00
5141 Groceries, General Line	1,269,622,767.50	2,887,941.22	85,318,457.29
5142 Packaged Frozen Foods	75,360,190.61	98,491.79	19,120,572.02
5143 Dairy Products, Except Dried or Canned	19,135,198.87	171,929.53	278,426.34
5144 Poultry & Poultry Products	453,318,306.04	120,700.64	12,401,599.35
5145 Confectionery	138,944,441.00	98,291.86	5,559,746.40
5146 Fish & Seafoods	359,388.14	0.00	136,513.39
5147 Meats & Meat Products	141,040,910.26	2,229,213.33	10,560,388.49
5148 Fresh Fruits & Vegetables	14,374,746.12	0.00	1,848,943.80
5149 Groceries & Related Products, NEC	191,464,498.34	232,426.77	13,975,600.89
5153 Grain & Field Beans	973,034,047.35	3,810,314.14	23,344,990.83
5154 Livestock	169,123,646.35	8,804.52	303,715.03
5159 Farm-Product Raw Materials, NEC	719,673,331.13	361,796.19	1,253,664.36
5162 Plastics Materials & Basic Shapes	81,399,407.70	283,705.70	4,557,995.16
5169 Chemicals & Allied Products, NEC	473,063,294.12	2,232,706.78	30,134,433.37
5171 Petroleum Bulk Stations & Terminals	159,598,399.53	104,934.34	12,954,924.58
5172 Petroleum Products, NEC	883,780,813.32	289,499.23	88,997,379.29
5181 Beer & Ale	266,727,944.41	739,950.98	2,294,573.07
5182 Wine & Distilled Beverages	201,641,709.02	1,221,067.46	3,793,643.04
5191 Farm Supplies	4,932,353,356.15	19,183,564.84	155,444,279.00
5192 Books, Periodicals, & Newspapers	12,219,477.90	50,196.01	919,835.13
5193 Flowers & Florists' Supplies	54,542,502.26	601,634.49	2,356,692.23
5194 Tobacco & Tobacco Products	14,743,297.88	134,368.64	9,197,986.60
5198 Paints, Varnishes, & Supplies	2,853,731.77	0.00	746,363.60
5199 Nondurable Goods, NEC	286,743,143.10	30,756,466.29	75,248,894.26
Total for MAJOR GROUP 51	13,658,503,829.20	66,756,225.23	655,095,475.83
Total for DIVISION F	23,261,160,694.84	110,439,761.69	2,974,651,533.19
DIVISION: G Retail Trade			
MAJOR GROUP: 52 Building Materials & Garden Supplies			
5211 Lumber & Other Building Materials	2,586,990,517.63	56,400,268.03	1,795,214,268.22
5231 Paint, Glass, & Wallpaper Stores	142,558,984.33	5,773,577.48	78,662,803.96
5251 Hardware Stores	387,884,169.39	4,574,979.49	260,256,109.32
5261 Retail Nurseries & Garden Stores	187,900,185.44	367,489.02	52,813,809.08
5271 Mobile Home Dealers	51,858,464.08	59,283.83	2,057,539.34
Total for MAJOR GROUP 52	3,357,192,320.87	67,175,597.85	2,189,004,529.92
MAJOR GROUP: 53 General Merchandise Stores			
5311 Department Stores	3,483,599,341.70	26,516,026.61	2,844,662,646.62
5331 Variety Stores	339,937,842.41	2,221,921.95	286,264,833.88
5399 Misc. General Merchandise Stores	793,304,886.18	4,033,508.90	389,622,541.35
Total for MAJOR GROUP 53	4,616,842,070.29	32,771,457.46	3,520,550,021.85
MAJOR GROUP: 54 Food Stores			
5411 Grocery Stores	2,930,228,526.80	8,697,108.96	1,706,387,265.08
5421 Meat & Fish Markets	72,038,397.96	1,319,938.70	50,988,933.29

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division

Returns Filed: Calendar Year 2025

	Gross Sales	Use Taxable	Taxable Sales
5431 Fruit & Vegetable Markets	17,729,483.37	2,211,245.18	10,813,345.29
5441 Candy, Nut, & Confectionery Stores	13,104,368.93	34,935.34	5,309,578.80
5451 Dairy Products Stores	28,830,863.41	34,025.26	3,469,723.80
5461 Retail Bakeries	36,594,713.58	211,002.10	31,015,814.77
5499 Misc. Food Stores	205,124,703.24	4,377,409.35	88,582,292.54
Total for MAJOR GROUP 54	3,303,651,057.29	16,885,664.89	1,896,566,953.57
MAJOR GROUP: 55 Automotive Dealers & Service Stations			
5511 New & Used Car Dealers	3,925,822,773.09	5,622,473.49	310,119,229.92
5521 Used Car Dealers	400,579,203.66	352,505.03	19,088,012.50
5531 Auto & Home Supply Stores	1,056,999,948.91	5,328,014.23	415,132,769.57
5541 Gasoline Service Stations	2,535,871,440.36	10,544,827.01	663,707,800.78
5551 Boat Dealers	83,904,837.03	61,071.32	22,710,203.05
5561 Recreational Vehicle Dealers	137,271,459.08	304,289.34	21,535,496.45
5571 Motorcycle Dealers	324,378,050.82	553,063.90	48,348,652.04
5599 Automotive Dealers, NEC	291,833,523.40	524,460.53	68,877,249.80
Total for MAJOR GROUP 55	8,756,661,236.35	23,290,704.85	1,569,519,414.11
MAJOR GROUP: 56 Apparel & Accessory Stores			
5611 Men's & Boys' Clothing Stores	29,653,351.83	328,274.14	24,929,530.64
5621 Women's Clothing Stores	77,026,436.42	287,477.39	71,687,026.74
5632 Women's Accessory & Specialty Stores	51,237,494.49	716,100.84	49,300,380.11
5641 Children's & Infants' Wear Stores	8,917,420.51	2,685.87	8,676,770.58
5651 Family Clothing Stores	253,220,957.60	1,021,897.13	245,178,042.78
5661 Shoe Stores	81,915,459.80	332,501.55	72,725,296.63
5699 Misc. Apparel & Accessory Stores	66,954,784.58	481,862.48	48,462,793.56
Total for MAJOR GROUP 56	568,925,905.23	3,170,799.40	520,959,841.04
MAJOR GROUP: 57 Furniture & Homefurnishings Stores			
5712 Furniture Stores	328,287,879.16	3,479,482.07	244,042,269.07
5713 Floor Covering Stores	179,110,402.60	129,544.27	101,614,376.33
5714 Drapery & Upholstery Stores	21,657,569.21	6,833.74	15,740,068.58
5719 Misc. Homefurnishings Stores	92,221,146.17	1,809,366.16	62,878,418.70
5722 Household Appliance Stores	183,116,100.90	2,017,648.22	117,713,878.26
5731 Radio, TV, & Electronic Stores	242,533,279.14	2,538,216.68	137,770,312.02
5734 Computer & Software Stores	306,408,138.56	2,008,184.67	127,945,508.21
5735 Record & Prerecorded Tape Stores	1,773,028.85	0.00	1,523,297.51
5736 Musical Instrument Stores	25,117,463.26	65,316.06	16,379,877.27
Total for MAJOR GROUP 57	1,380,225,007.85	12,054,591.87	825,608,005.95
MAJOR GROUP: 58 Eating & Drinking Places			
5812 Eating Places	2,058,141,889.41	20,095,036.27	1,888,011,812.07
5813 Drinking Places	412,723,709.13	4,011,204.67	289,836,327.51
Total for MAJOR GROUP 58	2,470,865,598.54	24,106,240.94	2,177,848,139.58
MAJOR GROUP: 59 Misc. Retail			
5912 Drug Stores & Proprietary Stores	912,851,952.87	1,090,254.39	71,562,207.32
5921 Liquor Stores	140,874,861.81	180,799.19	122,347,194.99
5932 Used Merchandise Stores	100,367,660.60	937,596.69	79,035,480.23
5941 Sporting Goods & Bicycle Shops	448,443,241.72	5,378,270.25	377,473,100.49
5942 Book Stores	53,358,742.10	273,483.53	40,860,642.10
5943 Stationery Stores	172,668,113.91	235,134.40	42,898,318.36
5944 Jewelry Stores	115,225,090.49	1,425,739.14	77,920,236.84
5945 Hobby, Toy, & Game Shops	108,694,823.42	5,315,414.99	77,307,551.98
5946 Camera & Photographic Supply Stores	521,537.31	0.00	439,173.69
5947 Gift, Novelty, & Souvenir Shops	110,068,936.48	1,717,602.56	79,947,562.28
5948 Luggage & Leather Goods Stores	1,903,029.89	1,622.18	1,630,732.47
5949 Sewing, Needlework, & Piece Goods	12,428,540.41	13,072.83	10,318,850.64
5961 Catalog & Mail-Order Houses	4,655,194,479.17	12,214,433.36	2,409,430,111.16
5962 Merchandising Machine Operators	69,781,406.73	1,166,406.28	30,915,390.66

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division

Returns Filed: Calendar Year 2025

	Gross Sales	Use Taxable	Taxable Sales
5963 Direct Selling Establishments	120,241,276.69	777,679.98	83,515,146.04
5983 Fuel Oil Dealers	267,188,822.25	693,489.84	29,849,888.44
5984 Liquefied Petroleum Gas Dealers	97,044,404.37	545,718.52	47,065,013.72
5989 Fuel Dealers, NEC	287,830,346.68	2,900.00	18,019,248.59
5992 Florists	22,197,711.20	17,271.34	20,078,266.12
5993 Tobacco Stores & Stands	68,996,046.21	67,337.73	68,530,047.59
5994 News Dealers & Newsstands	424,598.06	0.00	113,372.92
5995 Optical Goods Stores	21,633,253.11	57,726.00	2,213,659.04
5999 Misc. Retail Stores, NEC	7,008,412,512.65	49,945,031.26	1,890,829,898.64
Total for MAJOR GROUP 59	14,796,351,388.13	82,056,984.46	5,582,301,094.31
Total for DIVISION G	39,250,714,584.55	261,512,041.72	18,282,358,000.33
DIVISION: H Finance, Insurance, & Real Estate			
MAJOR GROUP: 60 Depository Institutions			
6011 Federal Reserve Banks	2,326,978.29	5,598,559.01	7,925,537.30
6021 National Commercial Banks	11,014,524.92	1,199,834.85	7,294,568.72
6022 State Commercial Banks	460,565.74	3,708,321.56	4,168,887.30
6029 Commercial Banks, NEC	157,632.30	12,060.41	169,088.21
6035 Federal Savings Institutions	20,184.25	837,815.16	838,750.82
6061 Federal Credit Unions	199.80	0.00	199.80
6081 Foreign Bank & Branches & Agencies	9,533,073.20	7,244,660.39	7,393,583.59
6091 Nondeposit Trust Facilities	0.00	553.09	553.09
6099 Functions Related to Deposit Banking	8,282,759.61	264,866.22	7,485,610.83
Total for MAJOR GROUP 60	31,795,918.11	18,866,670.69	35,276,779.66
MAJOR GROUP: 61 Nondepository Institutions			
6111 Federal & Fed.-Sponsored Credit	485,527.02	8,557.80	494,084.82
6141 Personal Credit Institutions	6,042,829.70	90,790.49	5,828,662.92
6153 Short-Term Business Credit	107,254,526.94	33,556,467.75	33,836,155.74
6159 Misc. Business Credit Institutions	74,815,228.15	7,533,206.80	65,780,765.82
6162 Mortgage Bankers & Correspondents	25,202.26	0.00	25,202.26
Other	N/A	N/A	N/A
Total for MAJOR GROUP 61	188,719,769.84	41,263,369.68	106,135,674.17
MAJOR GROUP: 62 Security & Commodity Brokers			
6211 Security Brokers & Dealers	2,220,835.30	767,032.06	1,142,384.30
6221 Commodity Contracts Brokers & Dealers	10,842,411.91	0.00	465,156.95
6282 Investment Advice	20,215,390.67	345,128.42	15,169,792.17
6289 Security & Commodity Services, NEC	3,289,479.82	31,018.08	3,303,682.09
Other	N/A	N/A	N/A
Total for MAJOR GROUP 62	37,821,586.75	1,143,178.56	20,650,495.99
MAJOR GROUP: 63 Insurance Carriers			
6311 Life Insurance	1,304.05	1,625,980.94	1,627,284.99
6321 Accident & Health Insurance	858,547.57	1,172,231.75	2,030,779.32
6324 Hospital & Medical Service Plans	29,952.76	8.81	29,183.59
6331 Fire, Marine, & Casualty Insurance	934,737.50	1,515,987.46	1,825,447.91
6351 Surety Insurance	1,644,452.11	1,967,623.94	3,612,076.05
6361 Title Insurance	3,179,654.21	0.00	1,537,975.10
6371 Pension, Health, & Welfare Funds	896,302.54	7,820,702.50	8,474,710.76
6399 Insurance Carriers, NEC	5,377,260.08	0.00	4,874,064.17
Total for MAJOR GROUP 63	12,922,210.82	14,102,535.40	24,011,521.89
MAJOR GROUP: 64 Insurance Agents, Brokers, & Service			
6411 Insurance Agents, Brokers, & Service	37,262,235.24	15,677,826.26	29,736,653.20
Total for MAJOR GROUP 64	37,262,235.24	15,677,826.26	29,736,653.20
MAJOR GROUP: 65 Real Estate			
6512 Nonresidential Building Operators	7,115,014.61	204,688.42	5,570,378.08
6513 Apartment Building Operators	10,010,628.24	776,064.91	5,657,944.05

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: Calendar Year 2025

	Gross Sales	Use Taxable	Taxable Sales
6514 Dwelling Operators, Except Apartments	294,272.00	70,168.61	191,657.37
6515 Mobile Home Site Operators	1,505,826.82	170,796.56	404,425.93
6519 Real Property Lessors, NEC	16,087,390.35	721,936.15	2,194,404.57
6531 Real Estate Agents & Managers	474,914,467.23	1,989,181.45	389,786,993.39
6541 Title Abstract Offices	39,671,616.74	48,006.45	20,321,573.82
6552 Subdividers & Developers, NEC	1,084,165.35	17,307.20	1,101,472.55
6553 Cemetery Subdividers & Developers	3,246,275.83	0.00	2,253,236.64
Other	N/A	N/A	N/A
Total for MAJOR GROUP 65	553,929,657.17	3,998,149.75	427,482,086.40
MAJOR GROUP: 67 Holding & Other Investment Offices			
6712 Bank Holding Companies	5,492.20	199,603.86	205,096.06
6719 Holding Companies, NEC	9,030,017.49	865,002.40	8,167,187.38
6732 Educational, Religious, etc. Trusts	3,724,428.67	1,195,789.99	2,570,143.61
6733 Trusts, NEC	1,721,556.85	957,382.74	1,659,408.03
6792 Oil Royalty Traders	88,586.12	31,574.38	119,693.45
6794 Patent Owners & Lessors	67,312,328.66	4,169,388.75	21,933,794.28
6798 Real Estate Investment Trusts	219,117.72	24,072.62	133,131.62
6799 Investors, NEC	575,678.27	379,573.48	944,921.19
Other	418,172.90	3,192,897.59	3,479,547.09
Total for MAJOR GROUP 67	83,095,378.88	11,015,285.81	39,212,922.71
Total for DIVISION H	945,546,756.81	106,067,016.15	682,506,134.02
DIVISION: I Services			
MAJOR GROUP: 70 Hotels & Other Lodging Places			
7011 Hotels & Motels	963,467,518.76	11,383,874.97	807,318,822.38
7021 Rooming & Boarding Houses	3,763,394.99	33,301.13	1,630,322.43
7032 Sporting & Recreational Camps	40,156,882.08	170,912.71	38,297,401.01
7033 Trailer Parks & Campsites	93,728,318.06	1,806,944.72	84,766,408.96
Other	N/A	N/A	N/A
Total for MAJOR GROUP 70	1,101,116,113.89	13,395,033.53	932,012,954.78
MAJOR GROUP: 72 Personal Services			
7211 Power Laundries, Family & Commercial	5,376,661.96	0.00	4,501,212.02
7212 Garment Pressing & Cleaners' Agents	77,963.60	0.00	77,963.60
7213 Linen Supply	12,673,468.14	0.00	6,816,399.27
7215 Coin-Operated Laundries & Cleaning	5,552,044.98	599,729.47	3,466,815.18
7216 Dry-cleaning Plants, Except Rug	2,962,550.26	0.00	2,459,033.73
7217 Carpet & Upholstery Cleaning	21,541,253.55	72,671.58	16,672,814.36
7218 Industrial Launderers	7,552,408.08	1,230.71	6,479,387.81
7219 Laundry & Garment Services, NEC	4,733,785.01	2,971.00	4,449,004.64
7221 Photographic Studios, Portrait	26,384,589.69	156,398.14	22,848,727.96
7231 Beauty Shops	170,295,931.55	1,682,620.21	167,483,067.16
7241 Barber Shops	9,673,475.43	9,890.62	9,496,539.89
7251 Shoe Repair & Shoeshine Parlors	2,961,100.02	1,042.00	2,295,513.05
7261 Funeral Service & Crematories	74,678,332.31	266,201.86	58,794,264.24
7291 Tax Return Preparation Services	20,474,806.92	8,768.37	17,729,787.55
7299 Misc. Personal Services, NEC	177,137,828.63	2,985,695.60	104,520,154.29
Total for MAJOR GROUP 72	542,076,200.13	5,787,219.56	428,090,684.75
MAJOR GROUP: 73 Business Services			
7311 Advertising Agencies	132,127,567.95	1,229,891.53	23,431,411.86
7312 Outdoor Advertising Services	2,226,753.15	1,191,465.95	1,897,699.67
7313 Radio, TV, Publisher Representatives	2,486,197.42	92.40	312,317.86
7319 Advertising, NEC	5,357,235.17	146,052.48	2,159,652.64
7322 Adjustment & Collection Services	38,175,698.64	358,982.83	12,147,573.33
7323 Credit Reporting Services	27,283,517.26	4,402.99	11,778,659.24
7331 Direct Mail Advertising Services	38,979,838.88	430,506.96	10,153,240.16
7334 Photocopying & Duplicating Services	28,332,299.63	601,325.21	9,729,070.13

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division

Returns Filed: Calendar Year 2025

	Gross Sales	Use Taxable	Taxable Sales
7335 Commercial Photography	5,129,183.04	8,693.38	4,552,654.01
7336 Commercial Art & Graphic Design	19,373,339.36	342,660.17	9,218,189.44
7338 Secretarial & Court Reporting	3,774,272.75	22,963.76	2,042,467.76
7342 Disinfecting & Pest Control Services	62,217,397.00	1,361,403.33	50,850,027.51
7349 Building Maintenance Services, NEC	172,471,791.97	902,077.10	121,492,714.11
7352 Medical Equipment Rental	73,219,672.25	576,100.66	9,166,277.29
7353 Heavy Construction Equipment Rental	81,104,875.72	1,800,423.18	64,242,500.20
7359 Equipment Rental & Leasing, NEC	393,532,595.67	7,685,872.17	275,187,129.73
7361 Employment Agencies	144,343,954.21	352,315.36	35,592,717.53
7363 Help Supply Services	155,980,849.03	837,535.66	46,565,354.22
7371 Computer Programming Services	189,045,171.00	418,709.13	106,218,943.24
7372 Prepackaged Software	472,536,834.08	1,036,601.75	302,746,741.25
7373 Computer Integrated Systems Design	124,342,307.52	2,007,863.03	42,220,410.69
7374 Data Processing & Preparation	167,325,806.62	882,882.65	125,843,543.97
7375 Information Retrieval Services	20,697,810.10	41,202.64	9,817,360.07
7376 Computer Facilities Management	15,686,499.26	139,128.03	4,951,764.07
7377 Computer Rental & Leasing	90,378,082.33	40,311.04	28,529,991.94
7378 Computer Maintenance & Repair	14,504,792.59	28,279.01	11,017,876.19
7379 Computer Related Services, NEC	269,944,590.01	1,668,781.26	122,419,976.87
7381 Detective & Armored Car Services	39,615,297.63	140,572.38	27,616,541.92
7382 Security Systems Services	49,524,488.68	2,596,578.22	29,092,131.32
7383 News Syndicates	1,124,238.43	0.00	487,587.24
7384 Photofinishing Laboratories	7,922,109.74	100,647.66	7,695,241.96
7389 Business Services, NEC	1,491,287,071.88	13,677,100.49	364,480,093.10
Total for MAJOR GROUP 73	4,340,052,138.97	40,631,422.41	1,873,657,860.52
MAJOR GROUP: 75 Auto Repair, Services, & Parking			
7513 Truck Rental & Leasing, No Drivers	20,117,148.16	1,228,529.02	8,753,899.68
7514 Passenger Car Rental	78,337,477.13	4,106,547.47	79,906,523.25
7515 Passenger Car Leasing	16,006,878.76	0.00	2,384,306.54
7519 Utility Trailer Rental	30,512,442.07	255,183.81	19,557,615.58
7521 Automobile Parking	14,157,779.79	1,304.01	1,137,767.98
7532 Top & Body Repair & Paint Shops	230,857,480.97	662,452.85	141,062,412.75
7533 Auto Exhaust System Repair Shops	4,613,525.51	1,583.84	1,967,197.60
7534 Tire Retreading & Repair Shops	60,981,458.73	195,184.04	48,236,788.33
7536 Automotive Glass Replacement Shops	41,638,893.72	253,693.10	21,492,132.69
7537 Automotive Transmission Repair Shops	22,694,707.70	28,074.32	15,456,573.62
7538 General Automotive Repair Shops	636,156,608.34	10,677,770.18	326,754,480.76
7539 Automotive Repair Shops, NEC	90,548,932.73	662,263.80	72,176,639.26
7542 Carwashes	70,491,061.27	715,016.13	64,543,511.33
7549 Automotive Services, NEC	88,454,989.32	499,595.69	74,249,071.82
Total for MAJOR GROUP 75	1,405,569,384.20	19,287,198.26	877,678,921.19
MAJOR GROUP: 76 Misc. Repair Services			
7622 Radio & Television Repair	20,786,420.69	544,232.12	11,716,373.74
7623 Refrigeration Service & Repair	24,120,901.92	8,640,144.17	21,386,994.97
7629 Electrical Repair Shops, NEC	17,888,355.94	376,858.61	9,107,510.13
7631 Watch, Clock, & Jewelry Repair	177,392.88	4,250.46	152,533.66
7641 Reupholstery & Furniture Repair	2,238,543.55	12,158.48	993,458.83
7692 Welding Repair	127,902,549.84	2,192,842.37	37,922,408.98
7694 Armature Rewinding Shops	44,294,810.79	912,485.44	21,259,158.76
7699 Repair Services, NEC	325,873,962.40	19,438,272.08	186,033,519.83
Total for MAJOR GROUP 76	563,282,938.01	32,121,243.73	288,571,958.90
MAJOR GROUP: 78 Motion Pictures			
7812 Motion Picture & Video Production	9,264,750.45	130,465.13	2,814,277.42
7819 Services Allied to Motion Pictures	4,666,913.05	3,887,112.72	6,787,436.16
7822 Motion Picture & Tape Distribution	3,807,650.54	884.09	1,959,884.15
7829 Motion Picture Distribution Services	153,721.51	3,825.95	125,580.52

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: Calendar Year 2025

	Gross Sales	Use Taxable	Taxable Sales
7832 Motion Picture Theaters, Except Drive-In	27,256,408.73	452,170.44	27,253,871.03
7833 Drive-In Motion Picture Theaters	156,709.44	0.00	156,709.44
7841 Video Tape Rental	2,557,176.25	0.00	19,295.00
Total for MAJOR GROUP 78	47,863,329.97	4,474,458.33	39,117,053.72
MAJOR GROUP: 79 Amusement & Recreation Services			
7911 Dance Studios, Schools, & Halls	9,948,508.60	360,390.92	9,612,211.89
7922 Theatrical Producers & Services	26,146,049.58	452,691.16	16,049,440.77
7929 Entertainers & Entertainment Groups	7,100,447.60	60,259.27	4,037,398.94
7933 Bowling Centers	17,275,329.47	169,544.16	16,529,565.04
7941 Sports Clubs, Managers, & Promoters	34,563,146.20	947,885.55	13,809,007.90
7948 Racing, Including Track Operation	5,945,621.46	124,148.61	4,589,855.62
7991 Physical Fitness Facilities	64,259,431.20	846,549.45	45,913,983.69
7992 Public Golf Courses	55,561,427.64	761,732.20	53,437,483.90
7993 Coin-Operated Amusement Devices	214,272,978.02	2,631,327.56	36,072,800.65
7996 Amusement Parks	14,694,856.23	654,617.68	14,791,614.68
7997 Membership Sports & Recreation Clubs	93,317,986.62	1,645,452.19	90,981,761.50
7999 Amusement & Recreation, NEC	296,010,878.70	6,049,727.41	203,937,333.38
Total for MAJOR GROUP 79	839,096,661.32	14,704,326.16	509,762,457.96
MAJOR GROUP: 80 Health Services			
8011 Offices & Clinics of Medical Doctors	897,871,089.22	19,879,877.91	43,578,937.67
8021 Offices & Clinics of Dentists	139,975,137.40	2,158,203.93	2,417,286.94
8031 Offices & Clinics of Osteopathic Physicians	15,104,119.04	548,407.45	1,035,785.14
8041 Offices & Clinics of Chiropractors	36,919,064.89	572,100.64	6,406,314.29
8042 Offices & Clinics of Optometrists	369,378,906.31	1,103,827.77	6,765,877.98
8043 Offices & Clinics of Podiatrists	1,222,270.53	1,089.90	18,743.74
8049 Offices of Health Practitioners, NEC	55,104,265.50	484,390.20	5,465,333.76
8051 Skilled Nursing Care Facilities	19,244,341.50	12,310,503.79	16,449,222.91
8052 Intermediate Care Facilities	11,401,252.89	719,529.77	1,641,947.42
8059 Nursing & Personal Care, NEC	4,509,781.62	1,712,031.55	2,528,386.74
8062 General Medical & Surgical Hospitals	5,873,417,614.66	28,500,532.58	59,198,844.31
8069 Specialty Hospitals, Except Psychiatric	65,171,025.79	5,698,140.88	6,682,315.38
8071 Medical Laboratories	41,543,858.97	9,423,047.15	11,341,227.66
8072 Dental Laboratories	2,544,058.88	1,908.85	88,944.54
8082 Home Health Care Services	60,143,646.45	666,738.89	1,932,964.02
8092 Kidney Dialysis Centers	16,019,803.43	1,375,550.37	1,375,550.37
8093 Specialty Outpatient Facilities, NEC	19,751,858.47	511,004.76	1,415,738.29
8099 Health & Allied Services, NEC	39,754,172.66	1,016,138.80	4,931,070.54
Total for MAJOR GROUP 80	7,669,076,268.21	86,683,025.19	173,274,491.70
MAJOR GROUP: 81 Legal Services			
8111 Legal Services	471,718,325.68	8,878,168.07	350,370,392.56
Total for MAJOR GROUP 81	471,718,325.68	8,878,168.07	350,370,392.56
MAJOR GROUP: 82 Educational Services			
8211 Elementary & Secondary Schools	6,638,725.13	339,102.23	6,496,676.87
8221 Colleges & Universities	21,566,352.93	7,414.99	18,717,154.44
8243 Data Processing Schools	374,251.27	0.00	254,960.11
8249 Vocational Schools, NEC	4,108,453.99	2,939.45	1,446,826.83
8299 Schools & Educational Services, NEC	25,351,579.86	706,071.76	15,543,264.24
Other	620,913.91	0.00	544,711.05
Total for MAJOR GROUP 82	58,660,277.09	1,055,528.43	43,003,593.54
MAJOR GROUP: 83 Social Services			
8322 Individual & Family Services	13,435,408.78	179,581.16	3,245,573.90
8331 Job Training & Related Services	710,198.23	0.00	230.00
8351 Child Day Care Services	3,680,378.45	28,141.14	36,431.93
8361 Residential Care	106,859,846.34	581,277.33	814,691.72
8399 Social Services, NEC	965,955.87	78,690.02	354,961.10

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: Calendar Year 2025

	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 83	125,651,787.67	867,689.65	4,451,888.65
MAJOR GROUP: 84 Museums, Botanical, Zoological Gardens			
8412 Museums & Art Galleries	5,311,230.76	577,316.64	4,583,670.45
8422 Botanical and Zoological Gardens	442,727.83	222,475.32	521,548.44
Total for MAJOR GROUP 84	5,753,958.59	799,791.96	5,105,218.89
MAJOR GROUP: 86 Membership Organizations			
8611 Business Associations	12,290,632.59	441,721.87	1,585,461.79
8621 Professional Organizations	4,212,188.28	267,130.93	706,637.99
8631 Labor Organizations	49,216.70	62,803.00	112,019.70
8641 Civic & Social Associations	4,057,610.91	1,753,808.29	3,136,430.68
8651 Political Organizations	4,712.24	540,180.66	544,892.90
8661 Religious Organizations	4,024,112.01	3,396,525.20	5,955,074.61
8699 Membership Organizations, NEC	16,010,987.79	445,043.09	3,061,220.32
Total for MAJOR GROUP 86	40,649,460.52	6,907,213.04	15,101,737.99
MAJOR GROUP: 87 Engineering & Management Services			
8711 Engineering Services	890,388,889.57	24,944,307.82	173,642,432.62
8712 Architectural Services	131,211,910.51	390,236.22	38,317,370.29
8713 Surveying Services	14,376,577.27	23,124.53	11,037,855.34
8721 Accounting, Auditing, & Bookkeeping	384,430,555.00	37,758,309.62	338,665,117.87
8731 Commercial Physical Research	8,889,480.07	3,926,242.26	5,673,687.32
8732 Commercial Nonphysical Research	2,558,480.05	541,030.95	2,079,436.13
8733 Noncommercial Research Organizations	3,441,206.01	2,029,026.73	4,506,804.13
8734 Testing Laboratories	97,050,883.56	3,745,858.89	47,396,342.53
8741 Management Services	130,346,589.07	26,825,123.37	78,283,377.30
8742 Management Consulting Services	2,410,853,264.38	49,546,146.50	156,547,993.63
8743 Public Relations Services	745,091.17	0.00	613,298.23
8744 Facilities Support Services	35,200,317.31	204,532.57	27,494,270.31
8748 Business Consulting, NEC	159,385,936.86	4,752,785.66	65,556,035.44
Total for MAJOR GROUP 87	4,268,879,180.83	154,686,725.12	949,814,021.14
MAJOR GROUP: 88 Private Households			
8811 Private Households	2,032,006.76	17,318.00	1,881,062.40
Total for MAJOR GROUP 88	2,032,006.76	17,318.00	1,881,062.40
MAJOR GROUP: 89 Services, NEC			
8999 Services, NEC	266,819,386.59	1,450,064.94	151,672,190.99
Total for MAJOR GROUP 89	266,819,386.59	1,450,064.94	151,672,190.99
Total for DIVISION I	21,748,297,418.43	391,746,426.38	6,643,566,489.68
DIVISION: J Public Administration			
MAJOR GROUP: 91 Executive, Legislative, & General			
9111 Executive Offices	4,190,974.73	249.05	2,432,430.37
9199 General Government, NEC	14,310.20	0.00	14,310.20
Other	N/A	N/A	N/A
Total for MAJOR GROUP 91	4,416,086.05	249.05	2,656,498.65
MAJOR GROUP: 92 Justice, Public Order, & Safety			
9222 Legal Counsel & Prosecution	1,603,918.15	0.00	1,582,130.78
9224 Fire Protection	1,227,138.96	0.00	1,112,588.03
Total for MAJOR GROUP 92	2,831,057.11	0.00	2,694,718.81
MAJOR GROUP: 94 Administration of Human Resources			
9411 Admin. of Educational Programs	632,423.71	0.00	6,590.81
Other	59,203.52	573.14	27,618.14
Total for MAJOR GROUP 94	691,627.23	573.14	34,208.95
MAJOR GROUP: 95 Environmental Quality & Housing			
9511 Air, Water & Solid Waste Management	731,957.13	0.00	719,149.86

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
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	Gross Sales	Use Taxable	Taxable Sales
9512 Land, Mineral, Wildlife Conservation	873,698.04	0.00	91,101.32
Other	N/A	N/A	N/A
Total for MAJOR GROUP 95	1,605,655.17	0.00	810,251.18
MAJOR GROUP: 96 Administration of Economic Programs			
9611 Admin. of General Economic Programs	3,594.80	40,618.23	40,723.03
Other	9,718.82	0.00	7,435.80
Total for MAJOR GROUP 96	13,313.62	40,618.23	48,158.83
MAJOR GROUP: 97 National Security & Intl. Affairs			
Other	N/A	N/A	N/A
Total for MAJOR GROUP 97	N/A	N/A	N/A
Total for DIVISION J	10,200,412.19	68,301.97	6,875,523.16
STATE-WIDE TOTALS:	108,060,038,493.87	1,697,472,722.55	34,470,577,412.86

***** STATE-WIDE RECAP *****

A	Agriculture, Forestry, & Fishing	1,691,125,521.61	38,217,587.42	652,240,295.40
B	Mining	337,742,348.66	26,950,123.24	95,277,036.27
C	Construction	59,459,996.19	-597,998.60	39,639,368.31
D	Manufacturing	16,128,592,628.39	408,152,377.49	1,960,611,779.56
E	Transportation & Public Utilities	4,627,198,132.20	354,917,085.09	3,132,851,252.94
F	Wholesale Trade	23,261,160,694.84	110,439,761.69	2,974,651,533.19
G	Retail Trade	39,250,714,584.55	261,512,041.72	18,282,358,000.33
H	Finance, Insurance, & Real Estate	945,546,756.81	106,067,016.15	682,506,134.02
I	Services	21,748,297,418.43	391,746,426.38	6,643,566,489.68
J	Public Administration	10,200,412.19	68,301.97	6,875,523.16
STATE-WIDE TOTALS:		108,060,038,493.87	1,697,472,722.55	34,470,577,412.86

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.