

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: JULY 2026

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 July 2026 and July 2025. 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 July 2026 and 2025

Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2026	2025	%	Division	2026	2025	%
Misc. Retail	603,537,856	490,991,503	22.9	Agriculture, Forestry, & Fishing	79,474,089	66,882,766	18.8
General Merchandise Stores	314,218,558	309,788,897	1.4	Mining	13,561,375	11,058,550	22.6
Wholesale Trade - Durable Goods	248,537,020	217,071,664	14.5	Construction	4,081,436	5,368,300	-24.0
Building Materials & Garden Supplies	227,311,275	221,752,532	2.5	Manufacturing	245,706,860	205,485,719	19.6
Eating & Drinking Places	210,862,002	200,476,666	5.2	Transportation & Public Utilities	290,977,697	268,089,144	8.5
Business Services	205,155,457	173,446,626	18.3	Wholesale Trade	312,637,630	282,046,412	10.8
Electric, Gas, & Sanitary Services	186,324,209	153,136,872	21.7	Retail Trade	1,788,480,141	1,639,969,547	9.1
Food Stores	164,209,118	165,188,509	-0.6	Finance, Insurance, & Real Estate	85,403,050	69,766,027	22.4
Automotive Dealers & Service Stations	150,398,656	136,875,469	9.9	Services	709,552,307	670,655,587	5.8
Hotels & Other Lodging Places	125,459,040	116,657,132	7.5	Public Administration	876,321	587,880	49.1
Major Group	2026	2025	%	Major Group	2026	2025	%
Agricultural Production - Crops	4,266,802	1,741,653	145.0	Wholesale Trade - Durable Goods	248,537,020	217,071,664	14.5
Agricultural Production - Livestock	8,415,229	5,895,300	42.7	Wholesale Trade - Nondurable Goods	64,100,610	64,974,748	-1.3
Agricultural Services	64,337,130	57,416,586	12.1	Building Materials & Garden Supplies	227,311,275	221,752,532	2.5
Forestry	918,494	455,748	101.5	General Merchandise Stores	314,218,558	309,788,897	1.4
Fishing, Hunting, & Trapping	1,536,434	1,373,479	11.9	Food Stores	164,209,118	165,188,509	-0.6
Metal Mining	2,746,550	2,635,772	4.2	Automotive Dealers & Service Stations	150,398,656	136,875,469	9.9
Coal Mining	0	0	-	Apparel & Accessory Stores	46,039,998	43,313,536	6.3
Oil & Gas Extraction	6,193,202	4,785,707	29.4	Furniture & Homefurnishings Stores	71,902,679	71,582,435	0.4
Nonmetallic Minerals, Except Fuels	4,621,622	3,637,072	27.1	Eating & Drinking Places	210,862,002	200,476,666	5.2
General Building Contractors	-	-	-	Misc. Retail	603,537,856	490,991,503	22.9
Heavy Construction, except Building	-	-	-	Depository Institutions	5,964,268	4,497,294	32.6
Special Trade Contractors	4,081,436	5,368,300	-24.0	Nondepository Institutions	10,891,026	9,259,057	17.6
Food & Kindred Products	16,926,299	11,976,616	41.3	Security & Commodity Brokers	633,418	877,100	-27.8
Tobacco Products	649,558	592,295	9.7	Insurance Carriers	1,965,399	1,655,378	18.7
Textile Mill Products	423,730	367,012	15.5	Insurance Agents, Brokers, & Service	2,162,454	2,567,162	-15.8
Apparel & Other Textile Products	1,813,491	940,601	92.8	Real Estate	51,396,697	46,563,299	10.4
Lumber & Wood Products	11,457,424	11,725,662	-2.3	Holding & Other Investment Offices	12,389,788	4,346,738	185.0
Furniture & Fixtures	662,198	910,767	-27.3	Hotels & Other Lodging Places	125,459,040	116,657,132	7.5
Paper & Allied Products	1,670,534	1,826,519	-8.5	Personal Services	45,745,728	41,354,023	10.6
Printing & Publishing	7,924,999	7,867,088	0.7	Business Services	205,155,457	173,446,626	18.3
Chemicals & Allied Products	16,716,442	14,843,157	12.6	Auto Repair, Services, & Parking	91,364,116	81,944,430	11.5
Petroleum & Coal Products	4,637,202	2,974,632	55.9	Misc. Repair Services	29,047,003	33,099,342	-12.2
Rubber & Misc. Plastics Products	9,652,137	11,045,022	-12.6	Motion Pictures	4,559,188	3,965,121	15.0
Leather & Leather Products	155,515	104,945	48.2	Amusement & Recreation Services	58,891,996	61,611,231	-4.4
Stone, Clay, & Glass Products	54,555,043	46,580,213	17.1	Health Services	18,137,608	17,842,204	1.7
Primary Metal Industries	10,107,599	2,740,924	268.8	Legal Services	46,939,145	33,532,292	40.0
Fabricated Metal Products	18,306,244	26,529,550	-31.0	Educational Services	4,287,732	3,889,074	10.3
Industrial Machinery & Equipment	37,744,957	30,577,579	23.4	Social Services	583,191	524,966	11.1
Electronic & Other Electrical Equipment	32,801,260	13,365,791	145.4	Museums, Botanical, Zoological Gardens	672,776	763,417	-11.9
Transportation Equipment	4,177,797	5,279,606	-20.9	Membership Organizations	4,721,001	4,322,440	9.2
Instruments & Related Products	3,794,112	3,690,974	2.8	Engineering & Management Services	58,189,727	84,159,231	-30.9
Misc. Manufacturing Industries	11,530,320	11,546,767	-0.1	Private Households	294,971	330,015	-10.6
Railroad Transportation	4,723,160	4,659,828	1.4	Services, NEC	15,503,628	13,214,040	17.3
Local & Interurban Passenger Transportati	1,502,351	1,303,484	15.3	Executive, Legislative, & General	359,405	242,532	48.2
Trucking & Warehousing	22,867,553	21,942,822	4.2	Justice, Public Order, & Safety	391,785	171,861	128.0
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	1,034,944	962,722	7.5	Administration of Human Resources	2,342	15,109	-84.5
Transportation by Air	4,187,873	3,295,330	27.1	Environmental Quality & Housing	95,237	95,652	-0.4
Pipelines, Except Natural Gas	598,060	537,817	11.2	Administration of Economic Programs	4,610	3,956	16.5
Transportation Services	3,086,090	2,598,529	18.8	National Security & Intl. Affairs	22,942	58,770	-61.0
Communications	66,653,456	79,651,740	-16.3	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	186,324,209	153,136,872	21.7				

STATE TOTAL: \$3,530,750,905 (2026) - \$3,219,909,932 (2025) = 9.65% increase

Figures compiled by SD Dept of Revenue

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