

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: SEPTEMBER 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 September 2025 and September 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 September 2025 and 2024

Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2025	2024	%	Division	2025	2024	%
Misc. Retail	461,166,917	453,007,786	1.8	Agriculture, Forestry, & Fishing	55,885,419	48,133,271	16.1
General Merchandise Stores	310,287,757	294,215,619	5.5	Mining	7,172,422	8,439,677	-15.0
Eating & Drinking Places	218,019,364	208,258,677	4.7	Construction	2,492,599	3,370,305	-26.0
Wholesale Trade - Durable Goods	207,267,096	204,994,005	1.1	Manufacturing	206,202,304	171,333,534	20.4
Building Materials & Garden Supplies	197,895,017	200,173,362	-1.1	Transportation & Public Utilities	255,706,598	254,333,680	0.5
Food Stores	165,001,162	165,985,531	-0.6	Wholesale Trade	268,243,230	271,118,193	-1.1
Electric, Gas, & Sanitary Services	160,171,435	156,640,862	2.3	Retail Trade	1,645,175,232	1,583,392,037	3.9
Automotive Dealers & Service Stations	149,733,695	148,047,039	1.1	Finance, Insurance, & Real Estate	59,807,206	55,593,218	7.6
Business Services	143,471,861	138,140,631	3.9	Services	612,750,545	586,705,852	4.4
Hotels & Other Lodging Places	131,002,113	129,931,523	0.8	Public Administration	571,422	26,280,132	-97.8
Major Group	2025	2024	%	Major Group	2025	2024	%
Agricultural Production - Crops	1,505,155	896,622	67.9	Wholesale Trade - Durable Goods	207,267,096	204,994,005	1.1
Agricultural Production - Livestock	6,550,883	2,713,874	141.4	Wholesale Trade - Nondurable Goods	60,976,134	66,124,188	-7.8
Agricultural Services	46,805,297	43,227,961	8.3	Building Materials & Garden Supplies	197,895,017	200,173,362	-1.1
Forestry	213,005	190,286	11.9	General Merchandise Stores	310,287,757	294,215,619	5.5
Fishing, Hunting, & Trapping	811,079	1,104,528	-26.6	Food Stores	165,001,162	165,985,531	-0.6
Metal Mining	1,911,344	2,279,397	-16.1	Automotive Dealers & Service Stations	149,733,695	148,047,039	1.1
Coal Mining	0	0	-	Apparel & Accessory Stores	51,212,167	47,876,649	7.0
Oil & Gas Extraction	1,881,956	1,948,617	-3.4	Furniture & Homefurnishings Stores	91,859,153	65,827,373	39.5
Nonmetallic Minerals, Except Fuels	3,379,121	4,211,663	-19.8	Eating & Drinking Places	218,019,364	208,258,677	4.7
General Building Contractors	-	-	-	Misc. Retail	461,166,917	453,007,786	1.8
Heavy Construction, except Building	-	-	-	Depository Institutions	1,677,906	3,814,393	-56.0
Special Trade Contractors	2,492,599	3,370,305	-26.0	Nondepository Institutions	9,836,140	5,457,180	80.2
Food & Kindred Products	9,337,153	13,114,884	-28.8	Security & Commodity Brokers	1,203,915	699,083	72.2
Tobacco Products	415,872	331,712	25.4	Insurance Carriers	1,549,722	1,877,296	-17.4
Textile Mill Products	194,147	173,518	11.9	Insurance Agents, Brokers, & Service	2,090,830	2,073,913	0.8
Apparel & Other Textile Products	1,654,956	1,469,948	12.6	Real Estate	40,107,274	38,749,874	3.5
Lumber & Wood Products	8,292,429	5,882,584	41.0	Holding & Other Investment Offices	3,341,418	2,921,479	14.4
Furniture & Fixtures	812,788	496,635	63.7	Hotels & Other Lodging Places	131,002,113	129,931,523	0.8
Paper & Allied Products	1,766,987	1,018,714	73.5	Personal Services	37,579,319	35,168,930	6.9
Printing & Publishing	7,054,222	7,257,764	-2.8	Business Services	143,471,861	138,140,631	3.9
Chemicals & Allied Products	12,246,715	13,644,353	-10.2	Auto Repair, Services, & Parking	80,186,895	81,486,138	-1.6
Petroleum & Coal Products	4,464,859	3,876,351	15.2	Misc. Repair Services	29,865,637	27,951,285	6.8
Rubber & Misc. Plastics Products	5,245,113	3,436,367	52.6	Motion Pictures	4,171,132	4,009,549	4.0
Leather & Leather Products	44,023	34,169	28.8	Amusement & Recreation Services	50,843,449	49,019,812	3.7
Stone, Clay, & Glass Products	62,885,476	54,857,233	14.6	Health Services	12,807,141	14,467,259	-11.5
Primary Metal Industries	1,424,172	1,318,416	8.0	Legal Services	25,079,219	24,674,327	1.6
Fabricated Metal Products	14,961,423	20,968,885	-28.6	Educational Services	7,422,256	6,479,925	14.5
Industrial Machinery & Equipment	40,857,204	19,512,401	109.4	Social Services	250,231	271,782	-7.9
Electronic & Other Electrical Equipment	22,212,480	9,735,588	128.2	Museums, Botanical, Zoological Gardens	639,554	674,160	-5.1
Transportation Equipment	4,177,029	4,105,800	1.7	Membership Organizations	910,832	1,557,507	-41.5
Instruments & Related Products	1,765,159	2,130,832	-17.2	Engineering & Management Services	74,755,432	61,358,727	21.8
Misc. Manufacturing Industries	6,390,098	7,967,381	-19.8	Private Households	122,519	162,717	-24.7
Railroad Transportation	1,616,524	2,591,529	-37.6	Services, NEC	13,642,954	11,351,580	20.2
Local & Interurban Passenger Transportati	1,304,557	1,481,321	-11.9	Executive, Legislative, & General	296,694	411,608	-27.9
Trucking & Warehousing	19,705,557	20,520,909	-4.0	Justice, Public Order, & Safety	70,612	11,026	540.4
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	824,889	814,184	1.3	Administration of Human Resources	1,015	25,691,773	-100.0
Transportation by Air	2,090,131	2,471,081	-15.4	Environmental Quality & Housing	151,132	54,532	177.1
Pipelines, Except Natural Gas	516,619	1,175,245	-56.0	Administration of Economic Programs	516	572	-9.8
Transportation Services	3,033,172	2,750,416	10.3	National Security & Intl. Affairs	51,453	110,621	-53.5
Communications	66,443,712	65,888,135	0.8	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	160,171,435	156,640,862	2.3				

STATE TOTAL: \$3,114,006,977 (2025) - \$3,008,699,900 (2024) = 3.5% increase

Figures compiled by SD Dept of Revenue

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