

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: DECEMBER 2021

TOURISM TAX by COUNTY

## ITEMS OF NOTE:

1. Report is NOT based on City tax collections or remittances. Report shows state tourism taxable sales by zip code for each county.
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.
10. No Audit figures are included.
11. The name of Shannon County, South Dakota, was changed to Oglala Lakota County, South Dakota, effective May 1, 2015.

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

South Dakota Sales and Use Tax Reporting System  
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	Taxable Sales	Tax Due
<b>Aurora County</b>		
7032 Sporting & Recreational Camps	104,182.77	1,562.75
Other	N/A	N/A
<b>Beadle County</b>		
5999 Misc. Retail Stores, NEC	19,064.66	285.98
7011 Hotels & Motels	608,892.40	9,133.40
Other	N/A	N/A
<b>Bennett County</b>		
5999 Misc. Retail Stores, NEC	2,543.33	38.16
Other	N/A	N/A
<b>Bon Homme County</b>		
5999 Misc. Retail Stores, NEC	2,415.00	36.23
Other	N/A	N/A
<b>Brookings County</b>		
5999 Misc. Retail Stores, NEC	16,819.77	252.31
7011 Hotels & Motels	950,186.56	14,252.80
Other	N/A	N/A
<b>Brown County</b>		
5812 Eating Places	21,921.33	328.82
5813 Drinking Places	74,440.35	1,116.62
5999 Misc. Retail Stores, NEC	17,511.63	262.71
7011 Hotels & Motels	1,570,414.24	23,556.22
7999 Amusement & Recreation, NEC	144,803.31	2,172.05
Other	N/A	N/A
<b>Brule County</b>		
7011 Hotels & Motels	1,027,663.40	15,414.97
7032 Sporting & Recreational Camps	898,241.06	13,473.62
7999 Amusement & Recreation, NEC	163,562.07	2,453.43
Other	N/A	N/A
<b>Butte County</b>		
7011 Hotels & Motels	245,666.07	3,685.00
Other	N/A	N/A
<b>Campbell County</b>		
Other	N/A	N/A
<b>Charles Mix County</b>		
5999 Misc. Retail Stores, NEC	2,601.70	39.03
7011 Hotels & Motels	123,091.02	1,846.37
7032 Sporting & Recreational Camps	361,609.63	5,424.14
Other	N/A	N/A
<b>Clark County</b>		
5999 Misc. Retail Stores, NEC	2,190.15	32.86
Other	N/A	N/A
<b>Clay County</b>		
7011 Hotels & Motels	252,676.71	3,790.15
Other	N/A	N/A
<b>Codington County</b>		
5999 Misc. Retail Stores, NEC	5,892.75	88.42
7011 Hotels & Motels	699,415.73	10,491.23
Other	N/A	N/A

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<b>Custer County</b>		
5999 Misc. Retail Stores, NEC	680.67	10.22
7011 Hotels & Motels	174,953.55	2,624.31
7033 Trailer Parks & Campsites	28,544.69	428.17
7999 Amusement & Recreation, NEC	133,192.19	1,997.88
Other	N/A	N/A
<b>Davison County</b>		
5999 Misc. Retail Stores, NEC	2,617.91	39.28
7011 Hotels & Motels	1,608,078.63	24,121.19
7032 Sporting & Recreational Camps	116,718.65	1,750.78
Other	N/A	N/A
<b>Day County</b>		
7011 Hotels & Motels	154,584.94	2,318.78
Other	N/A	N/A
<b>Deuel County</b>		
Other	N/A	N/A
<b>Douglas County</b>		
Other	N/A	N/A
<b>Edmunds County</b>		
Other	N/A	N/A
<b>Fall River County</b>		
5999 Misc. Retail Stores, NEC	4,314.00	64.73
7011 Hotels & Motels	211,207.68	3,168.11
Other	N/A	N/A
<b>Faulk County</b>		
7011 Hotels & Motels	42,183.45	632.75
Other	N/A	N/A
<b>Grant County</b>		
7011 Hotels & Motels	237,262.20	3,558.94
Other	N/A	N/A
<b>Gregory County</b>		
5999 Misc. Retail Stores, NEC	2,110.94	31.67
7011 Hotels & Motels	144,337.25	2,165.07
7032 Sporting & Recreational Camps	1,796,547.00	26,948.21
Other	N/A	N/A
<b>Haakon County</b>		
Other	N/A	N/A
<b>Hamlin County</b>		
Other	N/A	N/A
<b>Hand County</b>		
7011 Hotels & Motels	49,796.50	746.95
7032 Sporting & Recreational Camps	311,474.34	4,672.12
Other	N/A	N/A
<b>Hanson County</b>		
Other	N/A	N/A
<b>Harding County</b>		
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Hughes County</b>		
5999 Misc. Retail Stores, NEC	9,911.87	148.69
7011 Hotels & Motels	1,287,964.94	19,319.47
7514 Passenger Car Rental	42,365.49	635.48
7999 Amusement & Recreation, NEC	139,689.12	2,095.34
Other	N/A	N/A
<b>Hutchinson County</b>		
5999 Misc. Retail Stores, NEC	617.33	9.27
7011 Hotels & Motels	56,072.74	841.09
Other	N/A	N/A
<b>Hyde County</b>		
Other	N/A	N/A
<b>Jackson County</b>		
7011 Hotels & Motels	152,869.91	2,293.05
Other	N/A	N/A
<b>Jerauld County</b>		
Other	N/A	N/A
<b>Jones County</b>		
7011 Hotels & Motels	221,496.02	3,322.44
Other	N/A	N/A
<b>Kingsbury County</b>		
5999 Misc. Retail Stores, NEC	2,974.94	44.63
Other	N/A	N/A
<b>Lake County</b>		
5999 Misc. Retail Stores, NEC	972.00	14.58
Other	N/A	N/A
<b>Lawrence County</b>		
5999 Misc. Retail Stores, NEC	12,537.92	188.08
6531 Real Estate Agents & Managers	201,350.63	3,020.27
7011 Hotels & Motels	3,021,836.22	45,327.59
7032 Sporting & Recreational Camps	124,752.72	1,871.29
7033 Trailer Parks & Campsites	47,673.40	715.10
7999 Amusement & Recreation, NEC	466,097.32	6,991.46
8412 Museums & Art Galleries	12,637.90	189.57
Other	N/A	N/A
<b>Lincoln County</b>		
7011 Hotels & Motels	324,783.51	4,871.75
7999 Amusement & Recreation, NEC	351,798.65	5,276.99
Other	N/A	N/A
<b>Lyman County</b>		
7011 Hotels & Motels	509,250.60	7,638.76
7999 Amusement & Recreation, NEC	445,557.90	6,683.38
Other	N/A	N/A
<b>Marshall County</b>		
7011 Hotels & Motels	45,668.85	685.04
Other	N/A	N/A
<b>McCook County</b>		
7011 Hotels & Motels	56,730.77	850.96
Other	N/A	N/A

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<b>McPherson County</b>		
Other	N/A	N/A
<b>Meade County</b>		
5999 Misc. Retail Stores, NEC	36,630.33	549.48
7011 Hotels & Motels	328,800.07	4,932.01
7033 Trailer Parks & Campsites	485,369.38	7,280.55
Other	N/A	N/A
<b>Mellette County</b>		
Other	N/A	N/A
<b>Miner County</b>		
7011 Hotels & Motels	177,285.89	2,659.29
Other	N/A	N/A
<b>Minnehaha County</b>		
5812 Eating Places	83,715.11	1,255.73
5941 Sporting Goods & Bicycle Shops	531,291.32	7,969.38
5999 Misc. Retail Stores, NEC	69,685.86	1,045.29
7011 Hotels & Motels	8,514,194.42	127,712.92
7929 Entertainers & Entertainment Groups	5,458.60	81.88
7941 Sports Clubs, Managers, & Promoters	403,298.90	6,049.48
7991 Physical Fitness Facilities	67,203.09	1,008.06
7992 Public Golf Courses	4,700.89	70.52
7999 Amusement & Recreation, NEC	1,716,120.64	25,741.82
Other	N/A	N/A
<b>Moody County</b>		
Other	N/A	N/A
<b>Pennington County</b>		
4119 Local Passenger Transportation, NEC	19,832.46	297.49
5812 Eating Places	87,295.87	1,309.45
5941 Sporting Goods & Bicycle Shops	21,845.98	327.70
5947 Gift, Novelty, & Souvenir Shops	455,736.82	6,836.04
5999 Misc. Retail Stores, NEC	30,099.57	451.58
7011 Hotels & Motels	5,429,139.08	81,437.19
7033 Trailer Parks & Campsites	109,657.25	1,644.85
7514 Passenger Car Rental	488,469.55	7,327.05
7997 Membership Sports & Recreation Clubs	7,462.12	111.94
7999 Amusement & Recreation, NEC	1,950,922.49	29,263.83
8412 Museums & Art Galleries	22,055.05	330.83
Other	N/A	N/A
<b>Perkins County</b>		
7011 Hotels & Motels	125,871.33	1,888.07
Other	N/A	N/A
<b>Potter County</b>		
7011 Hotels & Motels	99,742.80	1,496.15
Other	N/A	N/A
<b>Roberts County</b>		
7011 Hotels & Motels	103,292.97	1,549.40
Other	N/A	N/A
<b>Sanborn County</b>		
Other	N/A	N/A

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<b>Spink County</b>		
7011 Hotels & Motels	120,347.08	1,805.21
Other	N/A	N/A
<b>Stanley County</b>		
7011 Hotels & Motels	403,497.93	6,052.46
Other	N/A	N/A
<b>Sully County</b>		
7011 Hotels & Motels	16,729.75	250.94
Other	N/A	N/A
<b>Tripp County</b>		
5999 Misc. Retail Stores, NEC	4,737.33	71.06
7011 Hotels & Motels	312,066.55	4,680.99
Other	N/A	N/A
<b>Turner County</b>		
5999 Misc. Retail Stores, NEC	1,209.30	18.14
Other	N/A	N/A
<b>Union County</b>		
5999 Misc. Retail Stores, NEC	3,717.00	55.77
7011 Hotels & Motels	658,828.55	9,882.43
Other	N/A	N/A
<b>Walworth County</b>		
5999 Misc. Retail Stores, NEC	1,577.63	23.68
7011 Hotels & Motels	297,781.76	4,466.73
Other	N/A	N/A
<b>Yankton County</b>		
5999 Misc. Retail Stores, NEC	3,564.51	53.49
7011 Hotels & Motels	546,025.14	8,190.39
Other	N/A	N/A
<b>Ziebach County</b>		
Other	N/A	N/A
<b>Out of State County</b>		
5961 Catalog & Mail-Order Houses	612,899.95	9,193.50
5999 Misc. Retail Stores, NEC	330,739.50	4,961.23
7011 Hotels & Motels	2,049,363.82	30,740.46
7514 Passenger Car Rental	3,129,572.46	46,943.59
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Total for State</b>	<b>64,830,420.33</b>	<b>972,457.47</b>

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