

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: NOVEMBER 2025

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>		
7011 Hotels & Motels	97,478.80	1,462.18
Other	N/A	N/A
<b>Beadle County</b>		
5999 Misc. Retail Stores, NEC	35,402.07	531.03
7011 Hotels & Motels	916,886.85	13,753.29
Other	N/A	N/A
<b>Bennett County</b>		
Other	N/A	N/A
<b>Bon Homme County</b>		
Other	N/A	N/A
<b>Brookings County</b>		
5999 Misc. Retail Stores, NEC	36,954.57	554.33
7011 Hotels & Motels	1,619,047.89	24,285.73
7999 Amusement and Recreation Services, NEC	74,691.37	1,120.37
Other	N/A	N/A
<b>Brown County</b>		
5812 Eating Places	25,168.36	377.53
5947 Gift, Novelty, & Souvenir Shops	5,748.13	86.22
5999 Misc. Retail Stores, NEC	3,254.39	48.83
7011 Hotels & Motels	2,726,557.07	40,898.36
7999 Amusement and Recreation Services, NEC	475,671.22	7,135.06
Other	N/A	N/A
<b>Brule County</b>		
7011 Hotels & Motels	1,209,906.25	18,148.61
7032 Sporting & Recreational Camps	574,303.66	8,614.56
7033 Trailer Parks & Campsites	20,765.58	311.48
7999 Amusement and Recreation Services, NEC	208,428.45	3,126.43
Other	N/A	N/A
<b>Buffalo County</b>		
Other	N/A	N/A
<b>Butte County</b>		
7011 Hotels & Motels	270,064.74	4,050.99
Other	N/A	N/A
<b>Campbell County</b>		
7011 Hotels & Motels	12,219.69	183.31
Other	N/A	N/A
<b>Charles Mix County</b>		
7011 Hotels & Motels	311,900.05	4,678.52
7032 Sporting & Recreational Camps	553,383.46	8,300.74
Other	N/A	N/A
<b>Clark County</b>		
7011 Hotels & Motels	28,925.47	433.88
Other	N/A	N/A
<b>Clay County</b>		
5999 Misc. Retail Stores, NEC	788.00	11.83
7011 Hotels & Motels	328,732.81	4,930.99
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Codington County</b>		
5812 Eating Places	41,795.83	626.94
5947 Gift, Novelty, & Souvenir Shops	96,834.44	1,452.52
5999 Misc. Retail Stores, NEC	5,472.90	82.11
7011 Hotels & Motels	1,700,576.95	25,508.66
Other	N/A	N/A
<b>Custer County</b>		
5947 Gift, Novelty, & Souvenir Shops	103,916.94	1,558.75
5999 Misc. Retail Stores, NEC	22,925.77	343.90
7011 Hotels & Motels	1,864,762.05	27,971.47
7033 Trailer Parks & Campsites	229,589.49	3,443.84
7929 Entertainers & Entertainment Groups	6,220.38	93.31
7999 Amusement and Recreation Services, NEC	448,901.68	6,733.53
Other	N/A	N/A
<b>Davison County</b>		
5999 Misc. Retail Stores, NEC	18,771.14	281.57
7011 Hotels & Motels	2,240,474.02	33,607.10
7033 Trailer Parks & Campsites	17,266.96	259.01
7999 Amusement and Recreation Services, NEC	115,297.31	1,729.46
Other	N/A	N/A
<b>Day County</b>		
7011 Hotels & Motels	365,407.08	5,481.13
7033 Trailer Parks & Campsites	2,262.68	33.94
Other	N/A	N/A
<b>Deuel County</b>		
7011 Hotels & Motels	93,914.24	1,408.71
Other	N/A	N/A
<b>Dewey 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	4,165.53	62.49
7011 Hotels & Motels	424,967.68	6,374.50
7033 Trailer Parks & Campsites	55,233.76	828.52
Other	N/A	N/A
<b>Faulk County</b>		
Other	N/A	N/A
<b>Grant County</b>		
7011 Hotels & Motels	318,683.37	4,780.25
Other	N/A	N/A
<b>Gregory County</b>		
7011 Hotels & Motels	194,622.57	2,919.34
7032 Sporting & Recreational Camps	2,419,801.06	36,297.02
Other	N/A	N/A
<b>Haakon County</b>		
7011 Hotels & Motels	149,651.48	2,244.78
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Hamlin County</b>		
5999 Misc. Retail Stores, NEC	19,557.19	293.36
Other	N/A	N/A
<b>Hand County</b>		
7011 Hotels & Motels	74,057.67	1,110.87
7032 Sporting & Recreational Camps	435,749.65	6,536.25
Other	N/A	N/A
<b>Hanson County</b>		
Other	N/A	N/A
<b>Harding County</b>		
Other	N/A	N/A
<b>Hughes County</b>		
7011 Hotels & Motels	1,679,414.84	25,191.23
7514 Passenger Car Rental	128,258.37	1,923.88
7999 Amusement and Recreation Services, NEC	179,167.04	2,687.51
Other	N/A	N/A
<b>Hutchinson County</b>		
7011 Hotels & Motels	58,394.85	875.92
Other	N/A	N/A
<b>Hyde County</b>		
7011 Hotels & Motels	15,315.87	229.74
Other	N/A	N/A
<b>Jackson County</b>		
7011 Hotels & Motels	349,679.90	5,245.19
Other	N/A	N/A
<b>Jerauld County</b>		
7999 Amusement and Recreation Services, NEC	853,252.37	12,798.79
Other	N/A	N/A
<b>Jones County</b>		
7011 Hotels & Motels	336,524.45	5,047.87
7999 Amusement and Recreation Services, NEC	220,437.02	3,306.56
Other	N/A	N/A
<b>Kingsbury County</b>		
5999 Misc. Retail Stores, NEC	1,064.98	15.97
7011 Hotels & Motels	94,867.74	1,423.01
7033 Trailer Parks & Campsites	13,624.82	204.37
7999 Amusement and Recreation Services, NEC	18,956.44	284.35
Other	N/A	N/A
<b>Lake County</b>		
7011 Hotels & Motels	347,389.37	5,210.84
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Lawrence County</b>		
5812 Eating Places	58,035.91	870.55
5813 Drinking Places	276,667.94	4,150.02
5947 Gift, Novelty, & Souvenir Shops	166,972.98	2,504.59
5999 Misc. Retail Stores, NEC	11,158.89	167.41
6531 Real Estate Agents & Managers	176,667.46	2,650.02
7011 Hotels & Motels	5,622,100.25	84,331.52
7032 Sporting & Recreational Camps	27,158.02	407.38
7033 Trailer Parks & Campsites	189,118.31	2,836.78
7519 Utility Trailer Rental	115,348.56	1,730.23
7999 Amusement and Recreation Services, NEC	2,227,996.29	33,419.94
8412 Museums & Art Galleries	67,016.48	1,005.25
Other	N/A	N/A
<b>Lincoln County</b>		
7011 Hotels & Motels	512,698.31	7,690.47
7999 Amusement and Recreation Services, NEC	578,460.25	8,676.90
Other	N/A	N/A
<b>Lyman County</b>		
7011 Hotels & Motels	946,244.12	14,193.67
7999 Amusement and Recreation Services, NEC	475,703.33	7,135.56
Other	N/A	N/A
<b>Marshall County</b>		
7011 Hotels & Motels	63,142.02	947.14
Other	N/A	N/A
<b>McCook County</b>		
5999 Misc. Retail Stores, NEC	3,776.32	56.65
7011 Hotels & Motels	95,114.91	1,426.72
Other	N/A	N/A
<b>McPherson County</b>		
Other	N/A	N/A
<b>Meade County</b>		
5812 Eating Places	46,051.00	690.77
5999 Misc. Retail Stores, NEC	14,770.87	221.58
7011 Hotels & Motels	518,448.64	7,776.72
7033 Trailer Parks & Campsites	292,847.16	4,392.71
7999 Amusement and Recreation Services, NEC	23,931.58	358.97
Other	N/A	N/A
<b>Mellette County</b>		
Other	N/A	N/A
<b>Miner County</b>		
7011 Hotels & Motels	228,562.12	3,428.43
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Minnehaha County</b>		
5812 Eating Places	816,860.23	12,252.90
5813 Drinking Places	59,009.31	885.14
5941 Sporting Goods & Bicycle Shops	129,211.10	1,938.17
5947 Gift, Novelty, & Souvenir Shops	12,280.48	184.21
5963 Direct Selling Establishments	2,986.62	44.80
5999 Misc. Retail Stores, NEC	55,931.01	839.04
7011 Hotels & Motels	12,952,760.74	194,291.41
7359 Equipment Rental & Leasing, NEC	50,105.10	751.58
7514 Passenger Car Rental	589,061.30	8,835.92
7941 Sports Clubs, Managers, & Promoters	382,396.35	5,735.94
7991 Physical Fitness Facilities	56,841.25	852.62
7992 Public Golf Courses	17,610.43	264.16
7999 Amusement and Recreation Services, NEC	1,982,399.96	29,735.99
8422 Botanical and Zoological Gardens	45,858.96	687.87
Other	N/A	N/A
<b>Moody County</b>		
Other	N/A	N/A
<b>Pennington County</b>		
4119 Local Passenger Transportation, NEC	95,007.08	1,425.11
4725 Tour Operators	37,792.37	566.89
5812 Eating Places	181,516.15	2,722.76
5947 Gift, Novelty, & Souvenir Shops	1,728,183.90	25,922.77
5963 Direct Selling Establishments	29,970.08	449.57
5999 Misc. Retail Stores, NEC	82,605.26	1,239.19
7011 Hotels & Motels	12,977,918.21	194,668.83
7033 Trailer Parks & Campsites	339,976.95	5,099.66
7389 Business Services, NEC	57,990.57	869.87
7514 Passenger Car Rental	753,244.63	11,298.67
7993 Coin-Operated Amusement Devices	176,991.58	2,654.87
7996 Amusement Parks	366,746.88	5,501.20
7997 Membership Sports & Recreation Clubs	9,342.42	140.13
7999 Amusement and Recreation Services, NEC	3,110,204.79	46,653.09
8412 Museums & Art Galleries	31,048.42	465.73
Other	N/A	N/A
<b>Perkins County</b>		
7011 Hotels & Motels	166,082.70	2,491.24
Other	N/A	N/A
<b>Potter County</b>		
7011 Hotels & Motels	197,504.49	2,962.57
7999 Amusement and Recreation Services, NEC	213,729.01	3,205.93
Other	N/A	N/A
<b>Roberts County</b>		
7011 Hotels & Motels	137,487.78	2,062.32
7033 Trailer Parks & Campsites	10,961.73	164.42
Other	N/A	N/A
<b>Sanborn County</b>		
Other	N/A	N/A
<b>Spink County</b>		
7011 Hotels & Motels	398,065.88	5,971.00
Other	N/A	N/A

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<b>Stanley County</b>		
7011 Hotels & Motels	632,155.80	9,482.33
7999 Amusement and Recreation Services, NEC	57,431.38	861.47
Other	N/A	N/A
<b>Sully County</b>		
7011 Hotels & Motels	246,654.08	3,699.82
Other	N/A	N/A
<b>Todd County</b>		
Other	N/A	N/A
<b>Tripp County</b>		
5999 Misc. Retail Stores, NEC	2,930.81	43.96
7011 Hotels & Motels	438,307.15	6,574.61
7999 Amusement and Recreation Services, NEC	123,670.38	1,855.06
Other	N/A	N/A
<b>Turner County</b>		
5999 Misc. Retail Stores, NEC	1,629.00	24.45
Other	N/A	N/A
<b>Union County</b>		
7011 Hotels & Motels	712,488.55	10,687.33
Other	N/A	N/A
<b>Walworth County</b>		
7011 Hotels & Motels	570,117.45	8,551.77
Other	N/A	N/A
<b>Yankton County</b>		
5999 Misc. Retail Stores, NEC	6,607.97	99.13
7011 Hotels & Motels	955,476.15	14,332.15
7033 Trailer Parks & Campsites	65,234.24	978.51
Other	N/A	N/A
<b>Out of State County</b>		
5812 Eating Places	708,079.83	10,621.20
5961 Catalog & Mail-Order Houses	232,913.45	3,493.70
5999 Misc. Retail Stores, NEC	142,179.88	2,132.84
7514 Passenger Car Rental	5,810,926.59	87,163.90
7922 Theatrical Producers & Services	386,895.02	5,803.42
7999 Amusement and Recreation Services, NEC	98,162.22	1,472.43
Other	N/A	N/A

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<b>Total for State</b>	<b>108,310,050.91</b>	<b>1,624,652.15</b>

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