

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: OCTOBER 2024

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

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
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| | Gross Sales | Use Taxable | Taxable Sales |
|---|----------------|--------------|---------------|
| DIVISION: A Agriculture, Forestry, & Fishing | | | |
| MAJOR GROUP: 1 Agricultural Production - Crops | | | |
| 115 Corn | 928,445.72 | 1,115,489.10 | 1,310,039.76 |
| 119 Cash Grains, NEC | 1,799,376.79 | 20,244.75 | 62,992.85 |
| 139 Field Crops, Except Cash Grains, NEC | 9,561,630.42 | 8,731.57 | 503,369.60 |
| 161 Vegetables & Melons | 142,786.51 | 0.00 | 118,958.93 |
| 175 Deciduous Tree Fruits | 432,211.37 | 0.00 | 430,763.05 |
| 181 Ornamental Nursery Products | 285,041.88 | 307.50 | 217,615.37 |
| 182 Food Crops Grown Under Cover | 345,996.56 | 3,878.15 | 30,688.95 |
| Other | 34,176.00 | 472,636.90 | 504,498.90 |
| Total for MAJOR GROUP 1 | 13,529,665.25 | 1,621,287.97 | 3,178,927.41 |
| MAJOR GROUP: 2 Agricultural Production - Livestock | | | |
| 211 Beef Cattle Feedlots | 251,550.97 | 50,756.86 | 66,229.13 |
| 212 Beef Cattle, Except Feedlots | 840,255.51 | 0.00 | 180,389.78 |
| 213 Hogs | 1,252,367.73 | 218,606.83 | 471,322.37 |
| 214 Sheep & Goats | 43,493.65 | 0.00 | 21,378.73 |
| 219 General Livestock, NEC | 1,741,720.30 | 5,762.57 | 24,978.56 |
| 241 Dairy Farms | 9,970,903.89 | 877,477.96 | 1,027,663.87 |
| 252 Chicken Eggs | 4,025,050.56 | 91,445.40 | 172,001.98 |
| 259 Poultry & Eggs, NEC | 642,498.89 | 1,756.65 | 29,804.93 |
| 272 Horses & Other Equines | 165,271.61 | 0.00 | 109,588.65 |
| 279 Animal Specialties, NEC | 1,300,398.20 | 2,258.50 | 960,874.20 |
| 291 General Farms, Primarily Animal | 223,685.16 | 105.75 | 99,134.19 |
| Other | 49,385.69 | 0.00 | 38,754.32 |
| Total for MAJOR GROUP 2 | 20,506,582.16 | 1,248,170.52 | 3,202,120.71 |
| MAJOR GROUP: 7 Agricultural Services | | | |
| 711 Soil Preparation Services | 6,476,698.37 | 2,068.03 | 260,610.07 |
| 721 Crop Planting & Protecting | 4,500,227.15 | 1,302.87 | 141,133.92 |
| 723 Crop Preparation Services for Market | 5,311,088.80 | 85,152.48 | 146,008.04 |
| 741 Veterinary Services for Livestock | 13,281,510.99 | 102,853.14 | 11,197,085.86 |
| 742 Veterinary Services, Specialties | 8,922,579.33 | 26,456.00 | 8,627,275.35 |
| 751 Livestock Services, Except Veterinary | 8,637,046.89 | 20,330.46 | 1,728,118.46 |
| 752 Animal Specialty Services | 5,333,448.52 | 67,212.80 | 4,247,433.37 |
| 762 Farm Management Services | 2,348,309.07 | 5,574.40 | 653,821.88 |
| 781 Landscape Counseling & Planning | 2,968,750.52 | 114,578.49 | 2,449,838.74 |
| 782 Lawn & Garden Services | 19,819,957.78 | 149,088.55 | 16,400,303.77 |
| 783 Ornamental Shrub & Tree Services | 3,860,958.04 | 41,441.72 | 2,802,151.38 |
| Other | 56,488.02 | 0.00 | 29,496.02 |
| Total for MAJOR GROUP 7 | 81,517,063.48 | 616,058.94 | 48,683,276.86 |
| MAJOR GROUP: 8 Forestry | | | |
| 811 Timber tracts | 20,904.30 | 0.00 | 16,849.42 |
| 851 Forestry Services | 257,700.20 | 0.00 | 217,983.08 |
| Other | N/A | N/A | N/A |
| Total for MAJOR GROUP 8 | 291,113.81 | 40,418.50 | 287,229.31 |
| MAJOR GROUP: 9 Fishing, Hunting, & Trapping | | | |
| 912 Finfish | 32,021.71 | 0.00 | 32,021.71 |
| 919 Misc. Marine Products | 114,436.87 | 0.00 | 25,929.99 |
| 971 Hunting, Trapping, Game Propagation | 2,169,119.39 | 14,438.72 | 1,797,381.02 |
| Other | N/A | N/A | N/A |
| Total for MAJOR GROUP 9 | 2,315,733.97 | 14,438.72 | 1,855,488.72 |
| Total for DIVISION A | 118,160,158.67 | 3,540,374.65 | 57,207,043.01 |
| DIVISION: B Mining | | | |
| MAJOR GROUP: 10 Metal Mining | | | |
| 1041 Gold Ores | 593,627.76 | 2,000.00 | 595,627.76 |

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| | | Gross Sales | Use Taxable | Taxable Sales |
|--|--|----------------|---------------|---------------|
| 1081 Metal Mining Services | | 1,605,036.07 | 839,474.79 | 2,444,510.86 |
| Other | | 0.00 | 0.00 | 0.00 |
| Total for MAJOR GROUP 10 | | 2,198,663.83 | 841,474.79 | 3,040,138.62 |
| MAJOR GROUP: 12 Coal Mining | | | | |
| Other | | N/A | N/A | N/A |
| Total for MAJOR GROUP 12 | | N/A | N/A | N/A |
| MAJOR GROUP: 13 Oil & Gas Extraction | | | | |
| 1311 Crude Petroleum & Natural Gas | | 33,166.26 | 44,528.19 | 77,694.45 |
| 1321 Natural Gas Liquids | | 20,290,880.26 | 1,394,360.32 | 1,394,360.32 |
| 1381 Drilling Oil & Gas Wells | | 91,889.50 | 0.00 | 91,889.50 |
| 1382 Oil & Gas Exploration Services | | 500,981.34 | 0.00 | 500,869.92 |
| 1389 Oil & Gas Field Services, NEC | | 558,101.77 | 253,506.42 | 748,558.67 |
| Total for MAJOR GROUP 13 | | 21,475,019.13 | 1,692,394.93 | 2,813,372.86 |
| MAJOR GROUP: 14 Nonmetallic Minerals, Except Fuels | | | | |
| 1422 Crushed & Broken Limestone | | 219,630.80 | 0.00 | 68,116.35 |
| 1442 Construction Sand & Gravel | | 6,338,094.06 | 154,293.49 | 2,299,440.93 |
| Other | | 3,687,534.48 | 65,789.65 | 2,040,119.63 |
| Total for MAJOR GROUP 14 | | 10,245,259.34 | 220,083.14 | 4,407,676.91 |
| Total for DIVISION B | | 33,918,942.30 | 2,753,952.86 | 10,261,188.39 |
| 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: 17 Special Trade Contractors | | | | |
| 1752 Floor Laying & Floor Work, NEC | | 5,157,935.03 | 146,713.03 | 3,223,046.22 |
| Total for MAJOR GROUP 17 | | 5,157,935.03 | 146,713.03 | 3,223,046.22 |
| Total for DIVISION C | | 2,008,124.51 | -3,778,519.34 | -3,851,996.67 |
| DIVISION: D Manufacturing | | | | |
| MAJOR GROUP: 20 Food & Kindred Products | | | | |
| 2011 Meat Packing Plants | | 124,981,002.19 | 1,390,754.85 | 1,718,445.61 |
| 2013 Sausages & Other Prepared Meats | | 533,286.38 | 393,827.30 | 717,246.20 |
| 2015 Poultry Slaughtering & Processing | | 27,317,624.32 | 1,737,844.29 | 1,756,128.64 |
| 2022 Cheese, Natural & Processed | | 57,130,797.79 | 1,247,174.96 | 1,269,089.33 |
| 2023 Dry, Condensed, Evaporated Products | | 50,592.72 | 0.00 | 50,152.39 |
| 2024 Ice Cream & Frozen Desserts | | 36,201.25 | 0.00 | 36,201.25 |
| 2033 Canned Fruits & Vegetables | | 15,732.88 | 0.00 | 15,732.88 |
| 2034 Dehydrated Fruits, Vegetables, Soups | | 9,151.62 | 0.00 | 8,773.20 |
| 2035 Pickles, Sauces, & Salad Dressings | | 1,363.00 | 0.00 | 1,363.00 |
| 2043 Cereal Breakfast Foods | | 26,638.15 | 0.00 | 22,163.27 |
| 2047 Dog & Cat Food | | 5,199,238.62 | 140,336.70 | 203,869.09 |
| 2048 Prepared Feeds, NEC | | 28,446,863.07 | 248,549.74 | 578,693.45 |
| 2051 Bread, Cake, & Related Products | | 124,855.22 | 67.00 | 86,993.42 |
| 2052 Cookies & Crackers | | 1,653,361.10 | 17,675.71 | 35,059.12 |
| 2064 Candy & Other Confectionery Products | | 28,863.98 | 0.00 | 17,804.58 |
| 2066 Chocolate & Cocoa Products | | 22,689.44 | 83.42 | 8,918.02 |
| 2075 Soybean Oil Mills | | 754,113.00 | 2,697,826.12 | 2,897,931.12 |
| 2082 Malt Beverages | | 1,190,215.42 | 8,173.92 | 756,487.44 |
| 2084 Wines, Brandy, & Brandy Spirits | | 888,589.00 | 1,924.04 | 615,420.54 |
| 2085 Distilled & Blended Liquors | | 204,458.74 | 22,094.00 | 214,167.99 |
| 2086 Bottled & Canned Soft Drinks | | 24,122,984.35 | 363,064.68 | 1,485,308.27 |
| 2087 Flavoring Extracts & Syrups, NEC | | 3,655.82 | 0.00 | 3,159.87 |
| 2095 Roasted Coffee | | 54,756.78 | 0.00 | 35,989.53 |
| 2097 Manufactured Ice | | 1,384,056.51 | 0.00 | 18,720.85 |

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| | Gross Sales | Use Taxable | Taxable Sales |
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| 2099 Food Preparations, NEC | 1,762,619.54 | 38,871.23 | 849,088.74 |
| Other | 13,898,379.75 | 94,973.17 | 930,130.09 |
| Total for MAJOR GROUP 20 | 289,842,090.64 | 8,403,241.13 | 14,333,037.89 |
| MAJOR GROUP: 21 Tobacco Products | | | |
| 2121 Cigars | 175,405.15 | 661.07 | 172,575.68 |
| 2131 Chewing & Smoking Tobacco | 239,949.15 | 0.00 | 239,944.63 |
| Other | N/A | N/A | N/A |
| Total for MAJOR GROUP 21 | 2,261,126.22 | 2,418.01 | 414,277.25 |
| MAJOR GROUP: 22 Textile Mill Products | | | |
| 2273 Carpets & Rugs | 158,663.81 | 0.00 | 35,339.36 |
| 2297 Nonwoven Fabrics | 5,757.06 | 0.00 | 5,757.06 |
| 2299 Textile Goods, NEC | 110,400.58 | 11,217.42 | 48,966.75 |
| Other | 2,026,050.06 | 0.00 | 174,975.66 |
| Total for MAJOR GROUP 22 | 2,300,871.51 | 11,217.42 | 265,038.83 |
| MAJOR GROUP: 23 Apparel & Other Textile Products | | | |
| 2311 Men's & Boys' Suits & Coats | 59,074.06 | 0.00 | 50,268.06 |
| 2326 Men's & Boys' Work Clothing | 9,135.64 | 0.00 | 9,061.12 |
| 2329 Men's & Boys' Clothing, NEC | 51,965.27 | 0.00 | 31,342.71 |
| 2389 Apparel & Accessories, NEC | 785,688.26 | 161.08 | 351,762.81 |
| 2392 Housefurnishings, NEC | 10,231.57 | 0.00 | 10,102.57 |
| 2394 Canvas & Related Products | 2,217,961.05 | 161,791.90 | 528,287.19 |
| 2396 Automotive & Apparel Trimmings | 211,584.00 | 0.00 | 84,866.59 |
| 2399 Fabricated Textile Products, NEC | 24,302.22 | 2,030.97 | 2,711.92 |
| Other | 925,074.53 | 3,135.95 | 164,537.61 |
| Total for MAJOR GROUP 23 | 4,295,016.60 | 167,119.90 | 1,232,940.58 |
| MAJOR GROUP: 24 Lumber & Wood Products | | | |
| 2421 Sawmills & Planing Mills, General | 5,597,089.15 | 46,308.44 | 195,286.14 |
| 2426 Hardwood Dimension & Flooring Mills | 83,635.94 | 0.00 | 24,511.53 |
| 2429 Special Product Sawmills, NEC | 120,560.07 | 0.00 | 119,374.37 |
| 2431 Millwork | 3,314,394.51 | 86,625.73 | 364,209.43 |
| 2434 Wood Kitchen Cabinets | 17,411,927.74 | 1,257,467.94 | 2,994,368.37 |
| 2439 Structural Wood Members, NEC | 6,414,467.72 | 56,978.91 | 5,223,564.37 |
| 2448 Wood Pallets & Skids | 303,054.25 | 13,681.50 | 35,941.50 |
| 2452 Prefabricated Wood Buildings | 3,765,955.18 | 157,615.70 | 1,693,515.78 |
| 2499 Wood Products, NEC | 2,234,738.20 | 38,060.33 | 493,359.78 |
| Other | 1,109,183.52 | 4,888.67 | 159,536.29 |
| Total for MAJOR GROUP 24 | 40,355,006.28 | 1,661,627.22 | 11,303,667.56 |
| MAJOR GROUP: 25 Furniture & Fixtures | | | |
| 2511 Wood Household Furniture | 877,427.75 | 19,141.94 | 121,640.99 |
| 2512 Upholstered Household Furniture | 45,293.50 | 0.00 | 4,480.00 |
| 2514 Metal Household Furniture | 35,413.39 | 0.00 | 1,506.74 |
| 2515 Mattresses & Bedspings | 1,809,000.40 | 0.00 | 196,253.55 |
| 2521 Wood Office Furniture | 166,084.50 | 0.00 | 37,080.96 |
| 2522 Office Furniture, Except Wood | 672,334.32 | 1,458.84 | 17,896.23 |
| 2531 Public Building & Related Furniture | 155,033.24 | 0.00 | 73,454.81 |
| 2541 Wood Partitions & Fixtures | 3,297,663.71 | 31,210.21 | 179,193.40 |
| 2542 Partitions & Fixtures, Except Wood | 133,842.29 | 0.00 | 20,960.06 |
| 2599 Furniture & Fixtures, NEC | 114,383.80 | 0.00 | 18,921.63 |
| Other | 378,016.78 | 5,204.84 | 12,622.38 |
| Total for MAJOR GROUP 25 | 7,684,493.68 | 57,015.83 | 684,010.75 |
| MAJOR GROUP: 26 Paper & Allied Products | | | |
| 2653 Corrugated & Solid Fiber Boxes | 877,262.51 | 8,044.10 | 44,624.97 |
| 2671 Paper Coated & Laminated, Packaging | 61,229,458.08 | 935,732.10 | 946,270.29 |
| 2672 Paper Coated & Laminated, NEC | 35,491.66 | 0.00 | 531.79 |

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| | Gross Sales | Use Taxable | Taxable Sales |
|--|----------------|---------------|---------------|
| 2675 Die-Cut Paper & Board | 115,087.69 | 0.00 | 7,152.98 |
| 2679 Converted Paper Products, NEC | 1,750,606.16 | 252,450.42 | 308,229.90 |
| Other | 3,343,457.04 | 813,595.95 | 836,214.03 |
| Total for MAJOR GROUP 26 | 67,351,363.14 | 2,009,822.57 | 2,143,023.96 |
| MAJOR GROUP: 27 Printing & Publishing | | | |
| 2711 Newspapers | 4,591,351.95 | 66,530.01 | 1,366,874.92 |
| 2721 Periodicals | 1,386,405.63 | 709.20 | 724,328.87 |
| 2731 Book Publishing | 1,556,305.99 | 32,351.65 | 659,514.35 |
| 2732 Book Printing | 78,233.65 | 0.00 | 64,801.43 |
| 2741 Misc. Publishing | 1,064,947.28 | 28,454.16 | 417,733.14 |
| 2752 Commercial Printing, Lithographic | 4,228,127.43 | 80,593.49 | 1,059,615.97 |
| 2754 Commercial Printing, Gravure | 12,923,163.42 | 0.00 | 789,522.12 |
| 2759 Commercial Printing, NEC | 18,264,327.77 | 353,701.10 | 2,478,022.79 |
| 2771 Greeting Cards | 2,989,291.54 | 46,705.90 | 148,167.78 |
| Other | 188,779.56 | 262.77 | 116,335.69 |
| Total for MAJOR GROUP 27 | 47,270,934.22 | 609,308.28 | 7,824,917.06 |
| MAJOR GROUP: 28 Chemicals & Allied Products | | | |
| 2813 Industrial Gases | 3,899,200.69 | 3,492.61 | 2,557,590.21 |
| 2819 Industrial Inorganic Chemicals, NEC | 2,129,778.90 | 29,628.00 | 594,531.42 |
| 2821 Plastics Materials & Resins | 350,529.97 | 0.00 | 12,592.64 |
| 2833 Medicinals & Botanicals | 214,432.08 | 1,004.83 | 106,759.29 |
| 2834 Pharmaceutical Preparations | 10,962,346.60 | 48,570.15 | 590,220.53 |
| 2835 Diagnostic Substances | 729,007.58 | 0.00 | 91,619.40 |
| 2836 Biological Products, Except Diagnostic | 103,724.78 | 0.00 | 1,854.78 |
| 2841 Soap & Other Detergents | 401,770.71 | 7,053.84 | 233,233.81 |
| 2842 Polishes & Sanitation Goods | 142,644.66 | 0.00 | 8,829.65 |
| 2844 Toilet Preparations | 496,822.90 | 135.72 | 256,358.09 |
| 2851 Paints & Allied Products | 1,897,844.28 | 862.39 | 42,256.04 |
| 2869 Industrial Organic Chemicals, NEC | 127,351,798.79 | -3,397,834.20 | -8,907,367.07 |
| 2873 Nitrogenous Fertilizers | 552,138.82 | 63.10 | 95,144.67 |
| 2875 Fertilizers, Mixing Only | 7,024,025.72 | 26,529.53 | 26,530.23 |
| 2879 Agricultural Chemicals, NEC | 10,914,396.43 | 0.00 | -40,428.69 |
| 2891 Adhesives & Sealants | 471,978.21 | 14,540.24 | 162,892.79 |
| 2892 Explosives | 175,673.03 | 0.00 | 175,672.96 |
| 2899 Chemical Preparations, NEC | 3,660,413.82 | 0.00 | 1,141,248.80 |
| Other | 972,127.64 | 0.00 | 929,033.30 |
| Total for MAJOR GROUP 28 | 172,450,655.61 | -3,265,953.79 | -1,921,427.15 |
| MAJOR GROUP: 29 Petroleum & Coal Products | | | |
| 2911 Petroleum Refining | 7,451,644.67 | 681,991.30 | 1,135,926.28 |
| 2951 Asphalt Paving Mixtures & Blocks | 2,418,977.13 | 35,949.82 | 2,442,141.32 |
| 2952 Asphalt Felts & Coatings | 94,989.21 | 0.00 | 9,550.71 |
| 2992 Lubricating Oils & Greases | 420,124.55 | 1,614.76 | 45,340.95 |
| Total for MAJOR GROUP 29 | 10,385,735.56 | 719,555.88 | 3,632,959.26 |
| MAJOR GROUP: 30 Rubber & Misc. Plastics Products | | | |
| 3069 Fabricated Rubber Products, NEC | 1,376,560.48 | 6,577.91 | 363,189.85 |
| 3083 Laminated Plastics Plate & Sheet | 515,082.66 | 0.00 | 50,357.51 |
| 3084 Plastics Pipe | 17,820,803.41 | 3,140.00 | 1,398,258.14 |
| 3085 Plastics Bottles | 3,218,882.86 | 116,748.56 | 117,913.60 |
| 3086 Plastics Foam Products | 1,003,294.10 | 164,710.61 | 381,961.69 |
| 3088 Plastics Plumbing Fixtures | 580,362.32 | 0.00 | 118,058.50 |
| 3089 Plastics Products, NEC | 9,030,781.13 | 196,364.95 | 995,504.34 |
| Other | 3,103,816.69 | 211,621.14 | 631,491.50 |
| Total for MAJOR GROUP 30 | 36,649,583.65 | 699,163.17 | 4,056,735.13 |
| MAJOR GROUP: 31 Leather & Leather Products | | | |
| 3131 Footwear Cut Stock | 14,729.19 | 0.00 | 7,177.96 |

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| 3199 Leather Goods, NEC | 100,371.60 | 0.00 | 30,812.47 |
| Other | 99,753.74 | 0.00 | 17,371.37 |
| Total for MAJOR GROUP 31 | 214,854.53 | 0.00 | 55,361.80 |
| MAJOR GROUP: 32 Stone, Clay, & Glass Products | | | |
| 3231 Products of Purchased Glass | 159,372.51 | 0.00 | 38,572.58 |
| 3241 Cement, Hydraulic | 15,242,450.40 | 28,037.63 | 2,758,565.83 |
| 3251 Brick & Structural Clay Tile | 3,160,176.85 | 29,065.00 | 213,829.17 |
| 3269 Pottery Products, NEC | 50,731.39 | 0.00 | 39,990.96 |
| 3271 Concrete Block & Brick | 233,868.35 | 0.00 | 108,057.29 |
| 3272 Concrete Products, NEC | 7,789,557.47 | 203,300.27 | 5,860,595.08 |
| 3273 Ready-Mixed Concrete | 53,854,577.99 | 433,766.70 | 46,478,493.52 |
| 3281 Cut Stone & Stone Products | 941,143.33 | 5,705.87 | 526,377.58 |
| 3291 Abrasive Products | 2,920,737.63 | 694.29 | 437,235.68 |
| 3295 Minerals, Ground or Treated | 346.51 | 75.94 | 422.45 |
| Other | 1,879,258.13 | 445.95 | 40,191.20 |
| Total for MAJOR GROUP 32 | 86,232,220.56 | 701,091.65 | 56,502,331.34 |
| MAJOR GROUP: 33 Primary Metal Industries | | | |
| 3312 Blast Furnaces & Steel Mills | 4,985,572.43 | 8,521.63 | 130,303.95 |
| 3315 Steel Wire & Related Products | 212,549.70 | 0.00 | 152,415.74 |
| 3317 Steel Pipe & Tubes | 1,734,702.66 | 80,218.60 | 355,780.10 |
| 3357 Nonferrous Wiredrawing & Insulating | 25,957.86 | 0.00 | 3,710.36 |
| 3363 Aluminum Die-Castings | 734,128.64 | 40,888.23 | 99,242.75 |
| 3399 Primary Metal Products, NEC | 4,157,416.45 | 0.00 | 248,803.57 |
| Other | 8,906,316.67 | 708,033.12 | 771,519.22 |
| Total for MAJOR GROUP 33 | 20,756,644.41 | 837,661.58 | 1,761,775.69 |
| MAJOR GROUP: 34 Fabricated Metal Products | | | |
| 3412 Metal Barrels, Drums, & Pails | 19,523.97 | 0.00 | 0.00 |
| 3421 Cutlery | 115,401.86 | 0.00 | 70,993.95 |
| 3423 Hand & Edge Tools, NEC | 735,191.09 | 3,454.99 | 108,629.49 |
| 3429 Hardware, NEC | 6,470,417.72 | 64,936.11 | 711,007.20 |
| 3432 Plumbing Fixture Fittings & Trim | 739,688.10 | 0.00 | 218,005.40 |
| 3433 Heating Equipment, Except Electric | 373,898.58 | 0.00 | 43,589.82 |
| 3441 Fabricated Structural Metal | 9,752,295.42 | 37,234.93 | 4,364,065.38 |
| 3442 Metal Doors, Sash, & Trim | 7,649,099.93 | 23,158.04 | 235,982.49 |
| 3443 Fabricated Plate Work (Boiler Shops) | 19,314,245.88 | 65,336.35 | 2,587,538.05 |
| 3444 Sheet Metal Work | 3,601,740.65 | -105,152.96 | 536,556.17 |
| 3446 Architectural Metal Work | 1,383,887.33 | 0.00 | 863,015.37 |
| 3448 Prefabricated Metal Buildings | 1,448,356.54 | 0.00 | 1,255,204.73 |
| 3449 Misc. Metal Work | 2,538,160.10 | 38,310.74 | 880,790.53 |
| 3451 Screw Machine Products | 87,427.81 | 0.00 | 12,015.45 |
| 3462 Iron & Steel Forgings | 23,359.44 | 0.00 | 4,192.00 |
| 3469 Metal Stampings, NEC | 1,265,868.10 | 0.00 | 517.00 |
| 3471 Plating & Polishing | 56,388.54 | 0.00 | 14,360.14 |
| 3479 Metal Coating & Allied Services | 536,294.20 | 19,452.59 | 147,282.61 |
| 3482 Small Arms Ammunition | 2,378,483.66 | 130,361.62 | 151,665.36 |
| 3484 Small Arms | 1,577,607.23 | 2,503.22 | 282,200.96 |
| 3491 Industrial Valves | 359,316.29 | 0.00 | 182,196.54 |
| 3494 Valves & Pipe Fittings, NEC | 6,993,694.12 | 25,740.71 | 1,544,452.48 |
| 3496 Misc. Fabricated Wire Products | 5,241,243.94 | 417,532.14 | 430,303.89 |
| 3498 Fabricated Pipe & Pipe Fittings | 157,628.00 | 0.00 | 9,946.70 |
| 3499 Fabricated Metal Products, NEC | 10,321,197.94 | 182,723.29 | 2,810,294.48 |
| Other | 947,482.75 | 105,913.62 | 172,310.26 |
| Total for MAJOR GROUP 34 | 84,087,899.19 | 1,011,505.39 | 17,637,116.45 |
| MAJOR GROUP: 35 Industrial Machinery & Equipment | | | |
| 3511 Turbines, & Turbine Generator Sets | 16,656,196.45 | 520,560.13 | 535,606.90 |

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: October 2024

| | Gross Sales | Use Taxable | Taxable Sales |
|--|-----------------------|---------------------|----------------------|
| 3519 Internal Combustion Engines, NEC | 1,264,754.27 | 3,039.77 | 216,992.89 |
| 3523 Farm Machinery & Equipment | 33,362,453.54 | 661,341.67 | 4,658,011.22 |
| 3524 Lawn & Garden Equipment | 245,708.49 | 186,196.00 | 307,389.77 |
| 3531 Construction Machinery | 22,758,562.03 | 523,004.00 | 4,966,209.56 |
| 3532 Mining Machinery | 6,085,026.03 | 100,146.02 | 173,422.03 |
| 3533 Oil & Gas Field Machinery | 7,854.29 | 0.00 | 7,854.29 |
| 3535 Conveyors & Conveying Equipment | 7,026,053.31 | 5,241.42 | 136,056.30 |
| 3536 Hoists, Cranes, & Monorails | 8,862,259.80 | 411,753.55 | 470,540.78 |
| 3537 Industrial Trucks & Tractors | 3,233,726.19 | 10,325.16 | 156,383.15 |
| 3541 Machine Tools, Metal Cutting Types | 295,747.48 | 610.25 | 18,294.64 |
| 3542 Machine Tools, Metal Forming Types | 690,521.64 | 25,811.72 | 105,589.35 |
| 3544 Special Dies, Tools, Jigs & Fixtures | 15,140.64 | 0.00 | 2,824.27 |
| 3545 Machine Tool Accessories | 555,557.25 | 4,860.52 | 68,603.61 |
| 3548 Welding Apparatus | 376,096.65 | 0.00 | 134,330.90 |
| 3549 Metalworking Machinery, NEC | 3,280,909.08 | 72,617.70 | 619,359.57 |
| 3553 Woodworking Machinery | 1,790,956.65 | 535.48 | 6,310.07 |
| 3555 Printing Trades Machinery | 198,563.04 | 0.00 | 63,410.01 |
| 3556 Food Products Machinery | 4,914,821.18 | 344.44 | 4,412,782.60 |
| 3559 Special Industry Machinery, NEC | 3,755,185.81 | 30,557.33 | 587,806.68 |
| 3561 Pumps & Pumping Equipment | 1,935,227.51 | 0.00 | 1,228,411.61 |
| 3563 Air & Gas Compressors | 416,482.29 | 0.00 | 262,694.63 |
| 3564 Blowers & Fans | 20,473,808.39 | 82,885.38 | 154,240.14 |
| 3565 Packaging Machinery | 792,560.99 | 0.00 | 98,222.31 |
| 3569 General Industrial Machinery, NEC | 3,239,148.02 | 21,018.56 | 659,428.53 |
| 3571 Electronic Computers | 573,289.92 | 433.96 | 5,069.65 |
| 3572 Computer Storage Devices | 660,831.42 | 0.00 | 2,757.19 |
| 3577 Computer Peripheral Equipment, NEC | 106,782.57 | 5.00 | 60,928.71 |
| 3578 Calculating & Accounting Equipment | 467,018.68 | 9,018.08 | 398,912.86 |
| 3579 Office Machines, NEC | 35,207.54 | 0.00 | 27,134.54 |
| 3581 Automatic Vending Machines | 87,239.80 | 57.44 | 80,434.01 |
| 3582 Commercial Laundry Equipment | 18,519.00 | 0.00 | 1,863.00 |
| 3585 Refrigeration & Heating Equipment | 1,385,510.83 | 0.00 | 674,937.20 |
| 3589 Service Industry Machinery, NEC | 4,441,654.07 | 17,142.98 | 1,616,024.98 |
| 3593 Fluid Power Cylinders & Actuators | 10,296.95 | 20,856.34 | 24,011.34 |
| 3594 Fluid Power Pumps & Motors | 253,418.07 | 0.00 | 21,591.23 |
| 3599 Industrial Machinery, NEC | 10,347,429.70 | 436,274.89 | 1,609,974.11 |
| Other | 345,858.38 | 0.00 | 276,055.61 |
| Total for MAJOR GROUP 35 | 160,966,377.95 | 3,144,637.79 | 24,850,470.24 |
| MAJOR GROUP: 36 Electronic & Other Electrical Equipment | | | |
| 3612 Transformers, Except Electronic | 37,239,961.66 | 331,440.06 | 383,595.89 |
| 3621 Motors & Generators | 2,154,750.43 | 225.50 | 46,533.95 |
| 3625 Relays & Industrial Controls | 57,101.04 | 0.00 | 6,219.00 |
| 3629 Electrical Industrial Apparatus, NEC | 493,715.44 | 639,366.29 | 666,150.47 |
| 3631 Household Cooking Equipment | 77.20 | 0.00 | 77.20 |
| 3634 Electric Housewares & Fans | 1,225,928.62 | 43,884.58 | 160,567.29 |
| 3635 Household Vacuum Cleaners | 15,750.77 | 0.00 | 3,293.38 |
| 3639 Household Appliances, NEC | 720,528.99 | 1,157.42 | 21,088.50 |
| 3641 Electric Lamps | 150,593.06 | 0.00 | 15,006.09 |
| 3643 Current-Carrying Wiring Devices | 561,185.83 | 0.00 | 846.02 |
| 3645 Residential Lighting Fixtures | 692,779.14 | 30,639.50 | 52,217.94 |
| 3646 Commercial Lighting Fixtures | 160,547.70 | 0.00 | 3,764.61 |
| 3648 Lighting Equipment, NEC | 204,353.47 | 0.00 | 12,379.65 |
| 3651 Household Audio & Video Equipment | 672,773.91 | 0.00 | 662,394.93 |
| 3661 Telephone & Telegraph Apparatus | 1,145,496.52 | 0.00 | 1,051,497.71 |
| 3663 Radio & TV Communications Equipment | 850,717.67 | 0.00 | 189,282.18 |
| 3669 Communications Equipment, NEC | 541,255.11 | 340.00 | 263,552.88 |
| 3674 Semiconductors & Related Devices | 6,139,948.70 | 422,525.08 | 509,417.64 |

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: October 2024

| | Gross Sales | Use Taxable | Taxable Sales |
|---|-------------------------|----------------------|-----------------------|
| 3677 Electronic Coils & Transformers | 1,277,024.52 | 24,044.22 | 24,564.22 |
| 3679 Electronic Components, NEC | 10,112,727.11 | 175,707.49 | 408,746.60 |
| 3691 Storage Batteries | 355,855.85 | 0.00 | 35,871.67 |
| 3692 Primary Batteries, Dry & Wet | 1,045,028.50 | 0.00 | 33,628.06 |
| 3699 Electrical Equipment & Supplies, NEC | 1,196,947.34 | 1,732.78 | 111,727.34 |
| Other | 7,228,660.38 | 76,478.23 | 80,849.28 |
| Total for MAJOR GROUP 36 | 74,243,708.96 | 1,747,541.15 | 4,743,272.50 |
| MAJOR GROUP: 37 Transportation Equipment | | | |
| 3711 Motor Vehicles & Car Bodies | 45,059,577.35 | 5,838.81 | 468,524.62 |
| 3713 Truck & Bus Bodies | 347,012.95 | 320.44 | 45,260.84 |
| 3714 Motor Vehicle Parts & Accessories | 12,091,541.43 | 406,191.96 | 955,311.91 |
| 3715 Truck Trailers | 4,428,301.68 | 466,177.07 | 1,545,950.64 |
| 3721 Aircraft | 11,586,225.16 | 418,953.07 | 437,831.41 |
| 3728 Aircraft Parts & Equipment, NEC | 2,498,222.84 | 139,315.89 | 200,605.84 |
| 3732 Boat Building & Repairing | 1,857,521.72 | 9,640.81 | 14,349.78 |
| 3751 Motorcycles, Bicycles, & Parts | 944,562.03 | 18,371.87 | 171,192.17 |
| 3795 Tanks & Tank Components | 46,408.08 | 0.00 | 42,479.55 |
| 3799 Transportation Equipment, NEC | 915,453.83 | 4,143.13 | 165,732.45 |
| Other | 3,046,706.80 | 256,472.20 | 287,806.75 |
| Total for MAJOR GROUP 37 | 82,821,533.87 | 1,725,425.25 | 4,335,045.96 |
| MAJOR GROUP: 38 Instruments & Related Products | | | |
| 3812 Search & Navigation Equipment | 1,721,969.63 | 12,405.36 | 148,035.87 |
| 3821 Laboratory Apparatus & Furniture | 1,160,449.37 | 0.00 | 0.00 |
| 3822 Environmental Controls | 273,068.24 | 19,945.04 | 57,849.88 |
| 3823 Process Control Instruments | 962,428.30 | 7,216.78 | 340,227.33 |
| 3824 Fluid Meters & Counting Devices | 91,412.73 | 0.00 | 21,978.58 |
| 3825 Instruments to Measure Electricity | 3,918,569.41 | 40,539.68 | 106,589.35 |
| 3826 Analytical Instruments | 63,624.16 | 0.00 | 10,001.89 |
| 3827 Optical Instruments & Lenses | 203,344.04 | 0.00 | 23,113.20 |
| 3829 Measuring & Controlling Devices, NEC | 514,390.96 | 0.00 | 312,163.73 |
| 3841 Surgical & Medical Instruments | 4,829,275.26 | 6,751.56 | 68,652.12 |
| 3842 Surgical Appliances & Supplies | 703,956.32 | 388,713.79 | 517,447.36 |
| 3843 Dental Equipment & Supplies | 760,714.96 | 5,167.38 | 282,209.06 |
| 3845 Electromedical Equipment | 1,139,080.67 | 2,658.86 | 112,636.06 |
| 3851 Ophthalmic Goods | 959,677.25 | 0.00 | 6,047.82 |
| 3861 Photographic Equipment & Supplies | 9,378,081.87 | 154,729.05 | 160,970.02 |
| Other | N/A | N/A | N/A |
| Total for MAJOR GROUP 38 | 26,680,043.17 | 638,127.50 | 2,167,922.27 |
| MAJOR GROUP: 39 Misc. Manufacturing Industries | | | |
| 3911 Jewelry, Precious Metal | 193,550.94 | 5,645.55 | 50,348.71 |
| 3914 Silverware & Plated Ware | 1,218,241.48 | 0.00 | 162,479.29 |
| 3931 Musical Instruments | 569,483.48 | 0.00 | 545,191.34 |
| 3942 Dolls & Stuffed Toys | 14,633.99 | 0.00 | 14,389.39 |
| 3944 Games, Toys, & Children's Vehicles | 37,401.84 | 0.00 | 16,260.87 |
| 3949 Sporting & Athletic Goods, NEC | 1,629,853.63 | 142,504.79 | 462,730.13 |
| 3952 Lead Pencils & Art Goods | 70,641.31 | 0.00 | 69,128.56 |
| 3961 Costume Jewelry | 5,947.95 | 0.00 | 5,947.95 |
| 3993 Signs & Advertising Specialties | 2,064,235.89 | 1,276,779.42 | 2,250,712.24 |
| 3999 Manufacturing Industries, NEC | 19,975,645.89 | 367,124.41 | 5,264,203.81 |
| Other | N/A | N/A | N/A |
| Total for MAJOR GROUP 39 | 26,030,932.49 | 1,792,826.79 | 8,865,206.11 |
| Total for DIVISION D | 1,242,881,092.24 | 22,673,352.72 | 164,887,683.48 |
| DIVISION: E Transportation & Public Utilities | | | |
| MAJOR GROUP: 40 Railroad Transportation | | | |
| 4011 Railroads, Line-Haul Operating | 858,275.76 | 2,741,536.54 | 2,761,544.00 |

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: October 2024

| | Gross Sales | Use Taxable | Taxable Sales |
|---|---------------|--------------|---------------|
| 4013 Switching & Terminal Services | 128,735.37 | 349,324.29 | 475,703.42 |
| Total for MAJOR GROUP 40 | 987,011.13 | 3,090,860.83 | 3,237,247.42 |
| MAJOR GROUP: 41 Local & Interurban Passenger Transportation | | | |
| 4111 Local & Suburban Transit | 152,649.39 | 1,883.24 | 153,932.63 |
| 4119 Local Passenger Transportation, NEC | 644,412.09 | 189.00 | 553,839.10 |
| 4121 Taxicabs | 485,142.80 | 0.00 | 374,790.58 |
| 4141 Local Bus Charter Service | 260,543.91 | 0.00 | 231,072.53 |
| 4142 Bus Charter Service, Except Local | 381,167.40 | 6,701.70 | 35,176.63 |
| Other | 12,863.81 | 7,824.95 | 20,688.76 |
| Total for MAJOR GROUP 41 | 1,936,779.40 | 16,598.89 | 1,369,500.23 |
| MAJOR GROUP: 42 Trucking & Warehousing | | | |
| 4212 Local Trucking Without Storage | 30,926,772.62 | 150,357.86 | 13,568,286.91 |
| 4213 Trucking, Except Local | 873,665.87 | 63,287.48 | 239,597.81 |
| 4214 Local Trucking With Storage | 977,773.33 | 429,383.21 | 695,165.32 |
| 4215 Courier Services, Except by Air | 371,625.13 | 69,271.18 | 417,381.45 |
| 4221 Farm Product Warehousing & Storage | 2,158,889.54 | 0.00 | 15,882.79 |
| 4222 Refrigerated Warehousing & Storage | 445,035.69 | 1,883,748.92 | 1,888,736.02 |
| 4225 General Warehousing & Storage | 2,452,164.89 | 28,840.02 | 1,625,830.05 |
| 4226 Special Warehousing & Storage, NEC | 2,433,163.67 | 27,247.62 | 930,974.33 |
| Total for MAJOR GROUP 42 | 40,639,090.74 | 2,652,136.29 | 19,381,854.68 |
| MAJOR GROUP: 44 Water Transportation | | | |
| 4492 Towing & Tugboat Services | 95,564.61 | 936.56 | 92,785.66 |
| 4499 Water Transportation Services, NEC | 592,435.29 | 0.00 | 532,167.24 |
| Other | 136,624.91 | 0.00 | 87,081.04 |
| Total for MAJOR GROUP 44 | 824,624.81 | 936.56 | 712,033.94 |
| MAJOR GROUP: 45 Transportation by Air | | | |
| 4512 Air Transportation, Scheduled | 0.00 | 173,484.53 | 173,484.53 |
| 4513 Air Courier Services | 32,569.20 | 42,782.15 | 67,416.04 |
| 4522 Air Transportation, Nonscheduled | 8,653,858.99 | 142,597.02 | 595,252.18 |
| 4581 Airports, Flying Fields, & Services | 1,825,397.84 | 10,827.19 | 1,318,880.03 |
| Total for MAJOR GROUP 45 | 10,511,826.03 | 369,690.89 | 2,155,032.78 |
| MAJOR GROUP: 46 Pipelines, Except Natural Gas | | | |
| 4612 Crude Petroleum Pipelines | 3,446,405.86 | 141,994.81 | 141,994.81 |
| 4613 Refined Petroleum Pipelines | 0.00 | 436,124.43 | 436,124.43 |
| 4619 Pipelines, NEC | 0.00 | 152,976.43 | 152,976.43 |
| Total for MAJOR GROUP 46 | 3,446,405.86 | 731,095.67 | 731,095.67 |
| MAJOR GROUP: 47 Transportation Services | | | |
| 4724 Travel Agencies | 47,895.92 | 30,088.81 | 32,334.73 |
| 4725 Tour Operators | 411,967.76 | 0.00 | 154,399.98 |
| 4729 Passenger Transportation Arrangement, NEC | 27,700.53 | 0.00 | 6,991.40 |
| 4731 Freight Transportation Arrangement | 983,824.80 | 0.00 | 692,393.79 |
| 4785 Inspection & Fixed Facilities | 482,246.27 | 0.00 | 183,056.06 |
| 4789 Transportation Services, NEC | 3,755,536.39 | 9,633.34 | 515,346.03 |
| Other | N/A | N/A | N/A |
| Total for MAJOR GROUP 47 | 5,759,185.86 | 39,722.15 | 1,586,437.71 |
| MAJOR GROUP: 48 Communications | | | |
| 4812 Radiotelephone Communications | 24,962,018.87 | 270,479.98 | 23,914,579.18 |
| 4813 Telephone Communications, Except Radio | 28,005,749.81 | 988,663.70 | 17,107,069.02 |
| 4832 Radio Broadcasting Stations | 1,025,340.08 | 14,444.89 | 41,418.93 |
| 4833 Television Broadcasting Stations | 1,012,254.79 | 230,188.69 | 255,259.35 |
| 4841 Cable & Other Pay TV Services | 24,430,715.92 | 7,889,109.98 | 31,641,937.54 |
| 4899 Communications Services, NEC | 6,011,366.90 | 234,729.11 | 4,140,092.94 |
| Other | N/A | N/A | N/A |

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: October 2024

| | Gross Sales | Use Taxable | Taxable Sales |
|---|----------------|---------------|----------------|
| Total for MAJOR GROUP 48 | 85,452,376.94 | 9,627,616.35 | 77,105,287.53 |
| MAJOR GROUP: 49 Electric, Gas, & Sanitary Services | | | |
| 4911 Electric Services | 101,107,763.14 | 6,482,099.50 | 66,876,882.78 |
| 4922 Natural Gas Transmission | 1,078,714.99 | 202,903.71 | 202,903.71 |
| 4923 Gas Transmission & Distribution | 1,388,259.59 | 427,078.33 | 524,887.81 |
| 4924 Natural Gas Distribution | 3,422,376.95 | 0.00 | 2,436,583.31 |
| 4925 Gas Production &/or Distribution | 780,738.45 | 67,948.03 | 660,972.02 |
| 4931 Electric & Other Services Combined | 52,012,434.03 | 10,370,669.28 | 54,732,389.47 |
| 4932 Gas & Other Services Combined | 8,961,457.96 | 672,076.91 | 7,875,302.04 |
| 4939 Combination Utilities, NEC | 16,614,717.03 | 3,666,716.01 | 11,078,537.25 |
| 4941 Water Supply | 1,862,219.33 | 116,337.75 | 738,313.16 |
| 4952 Sewerage Systems | 133,837.53 | 0.00 | 126,982.95 |
| 4953 Refuse Systems | 6,471,983.16 | 37,849.97 | 3,156,480.30 |
| 4959 Sanitary Services, NEC | 1,314,764.30 | 82,721.09 | 1,155,416.35 |
| 4971 Irrigation Systems | 2,229,954.11 | 0.00 | 1,328,888.10 |
| Other | N/A | N/A | N/A |
| Total for MAJOR GROUP 49 | 197,379,220.57 | 22,126,400.58 | 150,894,539.25 |
| Total for DIVISION E | 346,936,521.34 | 38,655,058.21 | 257,173,029.21 |
| DIVISION: F Wholesale Trade | | | |
| MAJOR GROUP: 50 Wholesale Trade - Durable Goods | | | |
| 5012 Automobiles & Other Motor Vehicles | 21,974,062.21 | 14,542.89 | 2,137,570.76 |
| 5013 Motor Vehicle Supplies & New Parts | 56,620,296.11 | 104,079.11 | 4,931,322.14 |
| 5014 Tires & Tubes | 9,728,436.66 | 17,405.69 | 1,688,450.17 |
| 5015 Motor Vehicle Parts, Used | 3,111,056.28 | 6,313.13 | 667,998.23 |
| 5021 Furniture | 5,203,161.75 | 602.58 | 1,182,108.90 |
| 5023 Homefurnishings | 1,938,588.77 | 735.21 | 279,395.42 |
| 5031 Lumber, Plywood, & Millwork | 26,581,214.72 | 150,869.64 | 4,393,337.15 |
| 5032 Brick, Stone, & Related Materials | 19,937,428.61 | 331,853.12 | 12,589,116.00 |
| 5033 Roofing, Siding, & Insulation | 13,304,344.75 | 238.45 | 5,728,328.06 |
| 5039 Construction Materials, NEC | 11,658,403.56 | 78,209.02 | 8,161,250.18 |
| 5043 Photographic Equipment & Supplies | 527,801.64 | 0.00 | 180,964.97 |
| 5044 Office Supplies | 6,983,539.88 | 106,757.34 | 3,052,872.67 |
| 5045 Computers, Peripherals & Software | 54,696,115.17 | 267,892.68 | 4,113,183.92 |
| 5046 Commercial Equipment, NEC | 12,355,461.29 | 2,594.41 | 6,056,676.88 |
| 5047 Medical & Hospital Equipment | 61,320,895.14 | 2,129,576.79 | 7,737,195.97 |
| 5048 Ophthalmic Goods | 1,010,089.40 | 0.00 | 90,317.93 |
| 5049 Professional Equipment, NEC | 5,224,542.03 | 10,182.81 | 2,283,138.29 |
| 5051 Metals Service Centers & Offices | 33,573,839.69 | 96,919.95 | 10,784,453.21 |
| 5063 Electrical Apparatus & Equipment | 60,866,789.58 | 108,471.05 | 26,020,292.83 |
| 5064 Electrical Appliances, TV & Radios | 6,363,847.74 | 2,086.66 | 722,873.15 |
| 5065 Electronic Parts & Equipment, NEC | 18,500,339.97 | 61.90 | 7,884,676.45 |
| 5072 Hardware | 14,677,510.39 | 51,793.73 | 1,214,881.57 |
| 5074 Plumbing & Hydronic Heating Supplies | 46,933,955.12 | 299,704.81 | 36,702,424.22 |
| 5075 Warm Air Heating & Air-Conditioning | 21,372,130.08 | 173,641.80 | 9,849,302.87 |
| 5078 Refrigeration Equipment & Supplies | 1,901,982.91 | 15,652.82 | 673,208.16 |
| 5082 Construction & Mining Machinery | 19,230,017.66 | 44,631.27 | 13,546,003.19 |
| 5083 Farm & Garden Machinery | 28,520,772.63 | 56,255.19 | 6,974,375.16 |
| 5084 Industrial Machinery & Equipment | 82,660,502.67 | 935,837.23 | 16,396,328.20 |
| 5085 Industrial Supplies | 16,529,497.83 | 72,031.10 | 5,007,199.73 |
| 5087 Service Establishment Equipment | 15,654,285.00 | 17.50 | 1,775,867.83 |
| 5088 Transportation Equipment & Supplies | 118,403.82 | 0.00 | 85,658.51 |
| 5091 Sporting & Recreational Goods | 12,123,100.73 | 58,848.39 | 2,598,342.18 |
| 5092 Toys & Hobby Goods & Supplies | 2,044,776.66 | 503.93 | 1,591,305.21 |
| 5093 Scrap & Waste Materials | 7,142,498.82 | 85,196.23 | 1,183,402.42 |
| 5094 Jewelry & Precious Stones | 3,045,719.29 | 185,616.54 | 489,382.55 |
| 5099 Durable Goods, NEC | 23,911,676.27 | 84,143.75 | 4,183,317.81 |

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: October 2024

| | Gross Sales | Use Taxable | Taxable Sales |
|---|------------------|---------------|----------------|
| Other | N/A | N/A | N/A |
| Total for MAJOR GROUP 50 | 727,348,911.74 | 5,493,266.72 | 212,958,349.80 |
| MAJOR GROUP: 51 Wholesale Trade - Nondurable Goods | | | |
| 5111 Printing & Writing Paper | 323,989.16 | 68,739.40 | 198,771.32 |
| 5112 Stationery & Office Supplies | 2,290,972.70 | 67.61 | 481,680.47 |
| 5113 Industrial & Personal Service Paper | 3,986,371.70 | 5,221.50 | 856,090.81 |
| 5122 Drugs, Proprietarys, & Sundries | 143,943,829.22 | 25,811.33 | 3,041,789.95 |
| 5131 Piece Goods & Notions | 910,477.04 | 0.00 | 163,888.61 |
| 5136 Men's & Boys' Clothing | 6,192,413.52 | 4,184.05 | 1,124,999.09 |
| 5137 Women's & Children's Clothing | 2,679,128.06 | 16,553.15 | 2,053,464.66 |
| 5139 Footwear | 718,575.35 | 35.00 | 528,067.29 |
| 5141 Groceries, General Line | 199,298,235.48 | 256,953.78 | 7,584,202.25 |
| 5142 Packaged Frozen Foods | 4,250,021.90 | 0.00 | 3,312,852.15 |
| 5143 Dairy Products, Except Dried or Canned | 1,003,202.54 | 12,739.84 | 19,100.00 |
| 5144 Poultry & Poultry Products | 28,191,550.18 | 2,625.00 | 1,314,247.71 |
| 5145 Confectionery | 11,699,008.70 | 5,628.94 | 905,942.58 |
| 5146 Fish & Seafoods | 14,300.65 | 0.00 | 14,300.65 |
| 5147 Meats & Meat Products | 12,040,403.74 | 147,665.17 | 663,681.52 |
| 5148 Fresh Fruits & Vegetables | 539,807.69 | 200.00 | 356,874.99 |
| 5149 Groceries & Related Products, NEC | 14,454,832.03 | 3,355.86 | 619,255.61 |
| 5153 Grain & Field Beans | 42,454,974.30 | 248,391.24 | 1,938,374.22 |
| 5154 Livestock | 1,068,775.42 | 601.44 | 70,603.91 |
| 5159 Farm-Product Raw Materials, NEC | 148,111,649.05 | 40,386.22 | 112,920.72 |
| 5162 Plastics Materials & Basic Shapes | 7,970,526.90 | 23,215.19 | 415,257.18 |
| 5169 Chemicals & Allied Products, NEC | 25,146,814.85 | 40,849.16 | 2,868,538.54 |
| 5171 Petroleum Bulk Stations & Terminals | 12,837,741.76 | 128,927.35 | 1,121,177.33 |
| 5172 Petroleum Products, NEC | 161,678,389.19 | 4,613.39 | 12,571,499.11 |
| 5181 Beer & Ale | 18,928,005.79 | 50,553.51 | 247,272.51 |
| 5182 Wine & Distilled Beverages | 15,159,841.43 | 77,372.59 | 269,856.58 |
| 5191 Farm Supplies | 241,890,925.58 | 5,052,450.89 | 17,844,994.32 |
| 5192 Books, Periodicals, & Newspapers | 336,147.07 | 2,451.56 | 62,457.91 |
| 5193 Flowers & Florists' Supplies | 4,779,701.64 | 13,370.55 | 219,441.34 |
| 5194 Tobacco & Tobacco Products | 976,268.10 | 6,706.55 | 607,247.53 |
| 5198 Paints, Varnishes, & Supplies | 239,082.45 | 0.00 | 67,428.44 |
| 5199 Nondurable Goods, NEC | 24,040,812.01 | 2,548,633.61 | 5,712,165.30 |
| Total for MAJOR GROUP 51 | 1,138,156,775.20 | 8,788,303.88 | 67,368,444.60 |
| Total for DIVISION F | 1,865,505,686.94 | 14,281,570.60 | 280,326,794.40 |
| DIVISION: G Retail Trade | | | |
| MAJOR GROUP: 52 Building Materials & Garden Supplies | | | |
| 5211 Lumber & Other Building Materials | 240,296,943.88 | 5,876,338.68 | 170,241,663.40 |
| 5231 Paint, Glass, & Wallpaper Stores | 14,053,533.56 | 513,854.77 | 7,540,472.18 |
| 5251 Hardware Stores | 32,654,994.23 | 208,493.14 | 22,606,306.00 |
| 5261 Retail Nurseries & Garden Stores | 18,884,342.13 | 35,933.95 | 3,910,441.13 |
| 5271 Mobile Home Dealers | 6,300,462.05 | 13,690.75 | 168,734.55 |
| Total for MAJOR GROUP 52 | 312,190,275.85 | 6,648,311.29 | 204,467,617.26 |
| MAJOR GROUP: 53 General Merchandise Stores | | | |
| 5311 Department Stores | 266,731,107.72 | 1,073,902.88 | 219,654,399.59 |
| 5331 Variety Stores | 31,683,579.04 | 126,206.75 | 26,891,893.50 |
| 5399 Misc. General Merchandise Stores | 39,720,432.99 | 592,787.91 | 28,270,215.74 |
| Total for MAJOR GROUP 53 | 338,135,119.75 | 1,792,897.54 | 274,816,508.83 |
| MAJOR GROUP: 54 Food Stores | | | |
| 5411 Grocery Stores | 258,663,117.06 | 799,715.58 | 147,285,917.54 |
| 5421 Meat & Fish Markets | 5,653,351.07 | 191,535.20 | 3,951,428.34 |
| 5431 Fruit & Vegetable Markets | 1,754,279.89 | 77,435.30 | 929,981.64 |
| 5441 Candy, Nut, & Confectionery Stores | 546,766.89 | 1,851.58 | 458,887.12 |

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: October 2024

| | Gross Sales | Use Taxable | Taxable Sales |
|---|----------------|--------------|----------------|
| 5451 Dairy Products Stores | 2,430,974.39 | 7,204.67 | 220,412.82 |
| 5461 Retail Bakeries | 3,243,416.35 | 31,809.18 | 2,902,159.58 |
| 5499 Misc. Food Stores | 20,272,914.56 | 279,628.65 | 8,707,264.34 |
| Total for MAJOR GROUP 54 | 292,564,820.21 | 1,389,180.16 | 164,456,051.38 |
| MAJOR GROUP: 55 Automotive Dealers & Service Stations | | | |
| 5511 New & Used Car Dealers | 326,789,351.26 | 731,740.42 | 25,421,126.85 |
| 5521 Used Car Dealers | 26,122,913.99 | 19,069.17 | 1,547,025.11 |
| 5531 Auto & Home Supply Stores | 91,599,592.66 | 657,746.71 | 33,260,641.53 |
| 5541 Gasoline Service Stations | 212,417,372.39 | 649,910.72 | 55,722,073.16 |
| 5551 Boat Dealers | 4,979,811.52 | 9,826.24 | 1,355,713.58 |
| 5561 Recreational Vehicle Dealers | 10,514,608.40 | 18,430.15 | 1,194,457.81 |
| 5571 Motorcycle Dealers | 19,401,061.51 | 84,374.02 | 2,755,861.78 |
| 5599 Automotive Dealers, NEC | 19,078,850.09 | 30,806.80 | 5,420,817.92 |
| Total for MAJOR GROUP 55 | 710,903,561.82 | 2,201,904.23 | 126,677,717.74 |
| MAJOR GROUP: 56 Apparel & Accessory Stores | | | |
| 5611 Men's & Boys' Clothing Stores | 3,479,101.97 | 41,998.93 | 2,386,884.85 |
| 5621 Women's Clothing Stores | 7,268,223.18 | 40,949.35 | 6,770,062.48 |
| 5632 Women's Accessory & Specialty Stores | 4,091,918.13 | 294,757.01 | 4,002,138.43 |
| 5641 Children's & Infants' Wear Stores | 826,197.73 | 567.86 | 811,279.87 |
| 5651 Family Clothing Stores | 21,536,827.12 | 142,333.19 | 20,782,960.96 |
| 5661 Shoe Stores | 6,823,452.29 | 22,112.56 | 5,878,174.70 |
| 5699 Misc. Apparel & Accessory Stores | 6,598,530.98 | 23,796.57 | 4,818,647.23 |
| Total for MAJOR GROUP 56 | 50,624,251.40 | 566,515.47 | 45,450,148.52 |
| MAJOR GROUP: 57 Furniture & Homefurnishings Stores | | | |
| 5712 Furniture Stores | 26,361,127.28 | 315,926.71 | 19,785,097.23 |
| 5713 Floor Covering Stores | 15,358,094.73 | 34,368.13 | 8,906,670.66 |
| 5714 Drapery & Upholstery Stores | 1,441,891.73 | 1,420.71 | 1,247,930.40 |
| 5719 Misc. Homefurnishings Stores | 8,320,651.69 | 149,800.97 | 5,209,821.37 |
| 5722 Household Appliance Stores | 13,909,276.90 | 40,365.13 | 8,957,506.96 |
| 5731 Radio, TV, & Electronic Stores | 16,888,653.20 | 205,467.84 | 11,610,614.94 |
| 5734 Computer & Software Stores | 21,636,839.44 | 511,292.30 | 7,748,927.00 |
| 5735 Record & Prerecorded Tape Stores | 142,541.37 | 0.00 | 122,514.03 |
| 5736 Musical Instrument Stores | 2,397,167.88 | 5,802.33 | 1,872,391.13 |
| Total for MAJOR GROUP 57 | 106,456,244.22 | 1,264,444.12 | 65,461,473.72 |
| MAJOR GROUP: 58 Eating & Drinking Places | | | |
| 5812 Eating Places | 172,565,921.88 | 2,001,069.96 | 158,832,656.38 |
| 5813 Drinking Places | 35,228,130.37 | 247,057.04 | 25,161,581.33 |
| Total for MAJOR GROUP 58 | 207,794,052.25 | 2,248,127.00 | 183,994,237.71 |
| MAJOR GROUP: 59 Misc. Retail | | | |
| 5912 Drug Stores & Proprietary Stores | 53,568,431.18 | 76,258.85 | 5,771,290.01 |
| 5921 Liquor Stores | 11,527,675.92 | 12,301.44 | 10,217,859.93 |
| 5932 Used Merchandise Stores | 7,554,099.75 | 35,477.82 | 6,414,377.81 |
| 5941 Sporting Goods & Bicycle Shops | 35,452,827.81 | 304,695.90 | 28,816,818.83 |
| 5942 Book Stores | 5,099,109.78 | 11,811.24 | 4,379,709.18 |
| 5943 Stationery Stores | 14,917,936.71 | 13,886.20 | 3,917,285.83 |
| 5944 Jewelry Stores | 7,854,111.56 | 259,665.91 | 5,469,689.88 |
| 5945 Hobby, Toy, & Game Shops | 9,317,675.04 | 174,486.85 | 5,273,705.59 |
| 5946 Camera & Photographic Supply Stores | 60,100.19 | 0.00 | 35,746.73 |
| 5947 Gift, Novelty, & Souvenir Shops | 10,666,407.80 | 135,613.69 | 9,578,926.25 |
| 5948 Luggage & Leather Goods Stores | 229,247.28 | 0.00 | 187,862.82 |
| 5949 Sewing, Needlework, & Piece Goods | 1,296,708.39 | 6,965.25 | 1,115,121.53 |
| 5961 Catalog & Mail-Order Houses | 445,572,044.53 | 579,316.81 | 187,561,979.28 |
| 5962 Merchandising Machine Operators | 4,992,110.99 | 30,179.13 | 2,449,932.95 |
| 5963 Direct Selling Establishments | 10,139,925.45 | 148,221.80 | 6,935,503.11 |
| 5983 Fuel Oil Dealers | 18,801,044.47 | 20,680.10 | 2,844,150.75 |

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: October 2024

| | Gross Sales | Use Taxable | Taxable Sales |
|--|-------------------------|----------------------|-------------------------|
| 5984 Liquefied Petroleum Gas Dealers | 5,306,663.50 | 12,990.65 | 2,278,407.62 |
| 5989 Fuel Dealers, NEC | 25,275,217.81 | 0.00 | 940,075.47 |
| 5992 Florists | 1,884,282.44 | 1,271.90 | 1,675,616.83 |
| 5993 Tobacco Stores & Stands | 5,617,763.22 | 26,184.49 | 5,590,342.57 |
| 5994 News Dealers & Newsstands | 46,148.71 | 0.00 | 13,088.61 |
| 5995 Optical Goods Stores | 1,808,692.77 | 37,118.81 | 172,791.83 |
| 5999 Misc. Retail Stores, NEC | 557,487,845.47 | 3,956,578.64 | 176,519,986.55 |
| Total for MAJOR GROUP 59 | 1,234,476,070.77 | 5,843,705.48 | 468,160,269.96 |
| Total for DIVISION G | 3,253,144,396.27 | 21,955,085.29 | 1,533,484,025.12 |
| DIVISION: H Finance, Insurance, & Real Estate | | | |
| MAJOR GROUP: 60 Depository Institutions | | | |
| 6011 Federal Reserve Banks | 376,155.15 | 544,180.51 | 920,335.66 |
| 6021 National Commercial Banks | 428,815.09 | 96,848.17 | 374,459.60 |
| 6022 State Commercial Banks | 9,436.27 | 220,707.88 | 230,109.98 |
| 6029 Commercial Banks, NEC | 9,830.37 | 2,873.68 | 12,667.05 |
| 6081 Foreign Bank & Branches & Agencies | 0.00 | 1,785,169.24 | 1,785,169.24 |
| 6099 Functions Related to Deposit Banking | 734,915.30 | 48,305.53 | 748,275.36 |
| Other | N/A | N/A | N/A |
| Total for MAJOR GROUP 60 | 1,562,690.63 | 2,996,589.77 | 4,369,521.65 |
| MAJOR GROUP: 61 Nondepository Institutions | | | |
| 6111 Federal & Fed.-Sponsored Credit | 64,139.10 | 0.00 | 64,139.10 |
| 6141 Personal Credit Institutions | 529,965.28 | 4,577.14 | 509,228.17 |
| 6153 Short-Term Business Credit | 6,802,843.28 | 1,998,019.65 | 2,014,219.28 |
| 6159 Misc. Business Credit Institutions | 5,490,664.49 | 150,624.37 | 4,298,120.48 |
| 6162 Mortgage Bankers & Correspondents | 0.00 | 0.00 | 0.00 |
| Other | N/A | N/A | N/A |
| Total for MAJOR GROUP 61 | 12,887,612.15 | 2,244,067.25 | 6,976,553.12 |
| MAJOR GROUP: 62 Security & Commodity Brokers | | | |
| 6211 Security Brokers & Dealers | 0.00 | 400.00 | 400.00 |
| 6282 Investment Advice | 4,198,182.43 | 485.19 | 4,058,393.05 |
| Other | 1,035,803.20 | 0.00 | 19,824.22 |
| Total for MAJOR GROUP 62 | 5,233,985.63 | 885.19 | 4,078,617.27 |
| MAJOR GROUP: 63 Insurance Carriers | | | |
| 6311 Life Insurance | 0.00 | 73,687.50 | 73,687.50 |
| 6321 Accident & Health Insurance | 75,256.47 | 65,493.44 | 140,749.91 |
| 6331 Fire, Marine, & Casualty Insurance | 30,876.64 | 111,933.70 | 121,418.82 |
| 6351 Surety Insurance | 128,891.86 | 289,616.12 | 418,507.98 |
| 6371 Pension, Health, & Welfare Funds | 1,250.00 | 193,157.37 | 194,407.37 |
| 6399 Insurance Carriers, NEC | 364,719.94 | 0.00 | 362,820.84 |
| Other | 297,668.08 | 3.33 | 155,796.63 |
| Total for MAJOR GROUP 63 | 898,662.99 | 733,891.46 | 1,467,389.05 |
| MAJOR GROUP: 64 Insurance Agents, Brokers, & Service | | | |
| 6411 Insurance Agents, Brokers, & Service | 2,439,906.44 | 1,214,151.67 | 2,591,686.78 |
| Total for MAJOR GROUP 64 | 2,439,906.44 | 1,214,151.67 | 2,591,686.78 |
| MAJOR GROUP: 65 Real Estate | | | |
| 6512 Nonresidential Building Operators | 453,871.24 | 6,566.84 | 368,870.91 |
| 6513 Apartment Building Operators | 775,605.47 | 46,913.04 | 506,390.07 |
| 6514 Dwelling Operators, Except Apartments | 19,362.53 | 0.00 | 7,009.00 |
| 6519 Real Property Lessors, NEC | 1,674,857.84 | 9,184.04 | 264,212.59 |
| 6531 Real Estate Agents & Managers | 39,079,933.62 | 80,166.32 | 33,835,441.54 |
| 6541 Title Abstract Offices | 2,759,019.98 | 4,170.19 | 1,580,080.90 |
| 6552 Subdividers & Developers, NEC | 79,089.10 | 10,607.58 | 89,696.68 |
| 6553 Cemetery Subdividers & Developers | 220,857.16 | 0.00 | 161,702.74 |
| Other | N/A | N/A | N/A |

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: October 2024

| | Gross Sales | Use Taxable | Taxable Sales |
|--|----------------|---------------|---------------|
| Total for MAJOR GROUP 65 | 45,126,185.03 | 168,175.76 | 36,838,255.24 |
| MAJOR GROUP: 67 Holding & Other Investment Offices | | | |
| 6719 Holding Companies, NEC | 713,604.92 | 311,098.84 | 1,011,507.20 |
| 6732 Educational, Religious, etc. Trusts | 208,947.72 | 55,847.74 | 60,163.83 |
| 6733 Trusts, NEC | 74,766.82 | 104,957.68 | 147,345.50 |
| 6794 Patent Owners & Lessors | 10,393,476.33 | 263,149.62 | 2,800,421.95 |
| Other | 89,333.36 | 31,970.89 | 121,304.25 |
| Total for MAJOR GROUP 67 | 11,480,129.15 | 767,024.77 | 4,140,742.73 |
| Total for DIVISION H | 79,629,172.02 | 8,124,785.87 | 60,462,765.84 |
| DIVISION: I Services | | | |
| MAJOR GROUP: 70 Hotels & Other Lodging Places | | | |
| 7011 Hotels & Motels | 104,023,093.99 | 990,281.72 | 85,280,367.75 |
| 7021 Rooming & Boarding Houses | 338,356.43 | 0.00 | 150,983.85 |
| 7032 Sporting & Recreational Camps | 2,608,537.83 | 247.87 | 2,481,503.27 |
| 7033 Trailer Parks & Campsites | 9,576,699.74 | 96,139.00 | 8,863,451.54 |
| Total for MAJOR GROUP 70 | 116,546,687.99 | 1,086,668.59 | 96,776,306.41 |
| MAJOR GROUP: 72 Personal Services | | | |
| 7211 Power Laundries, Family & Commercial | 448,498.19 | 0.00 | 359,463.11 |
| 7213 Linen Supply | 1,115,611.77 | 0.00 | 605,629.09 |
| 7215 Coin-Operated Laundries & Cleaning | 403,582.51 | 1,612.55 | 214,710.10 |
| 7216 Dry-cleaning Plants, Except Rug | 268,601.03 | 0.00 | 224,055.78 |
| 7217 Carpet & Upholstery Cleaning | 2,098,876.25 | 9,397.89 | 1,653,526.69 |
| 7218 Industrial Launderers | 757,610.34 | 0.00 | 645,256.01 |
| 7219 Laundry & Garment Services, NEC | 1,139,860.85 | 0.00 | 1,106,588.63 |
| 7221 Photographic Studios, Portrait | 4,446,202.60 | 3,666.38 | 4,014,854.16 |
| 7231 Beauty Shops | 14,326,270.01 | 180,683.47 | 14,162,033.25 |
| 7241 Barber Shops | 736,216.99 | 908.29 | 732,144.74 |
| 7251 Shoe Repair & Shoeshine Parlors | 162,713.20 | 261.94 | 143,651.34 |
| 7261 Funeral Service & Crematories | 5,826,810.41 | 5,973.09 | 4,754,012.59 |
| 7291 Tax Return Preparation Services | 854,166.60 | 0.00 | 774,511.96 |
| 7299 Misc. Personal Services, NEC | 19,130,369.38 | 192,864.32 | 8,207,508.30 |
| Other | N/A | N/A | N/A |
| Total for MAJOR GROUP 72 | 51,721,843.63 | 395,367.93 | 37,604,399.25 |
| MAJOR GROUP: 73 Business Services | | | |
| 7311 Advertising Agencies | 9,849,474.76 | 176,090.09 | 2,337,019.70 |
| 7312 Outdoor Advertising Services | 375,452.74 | 44,340.78 | 148,284.58 |
| 7319 Advertising, NEC | 510,518.29 | 6,392.89 | 246,783.71 |
| 7322 Adjustment & Collection Services | 4,062,571.85 | 29,474.95 | 1,809,968.34 |
| 7323 Credit Reporting Services | 2,455,075.19 | 26.34 | 972,326.97 |
| 7331 Direct Mail Advertising Services | 3,084,524.20 | 51,692.09 | 849,172.40 |
| 7334 Photocopying & Duplicating Services | 1,054,185.44 | -310.28 | 679,088.56 |
| 7335 Commercial Photography | 634,110.24 | 592.97 | 598,311.25 |
| 7336 Commercial Art & Graphic Design | 2,030,515.48 | 24,659.53 | 919,051.39 |
| 7338 Secretarial & Court Reporting | 186,134.28 | 314.50 | 105,192.63 |
| 7342 Disinfecting & Pest Control Services | 5,970,853.82 | 184,874.83 | 5,172,196.86 |
| 7349 Building Maintenance Services, NEC | 17,422,284.59 | 59,653.63 | 11,109,485.51 |
| 7352 Medical Equipment Rental | 4,823,424.06 | 89,989.08 | 601,256.86 |
| 7353 Heavy Construction Equipment Rental | 7,667,360.74 | 199,236.22 | 5,859,204.27 |
| 7359 Equipment Rental & Leasing, NEC | 32,208,169.04 | 581,800.05 | 22,796,587.38 |
| 7361 Employment Agencies | 10,028,785.57 | 30,608.12 | 1,568,205.74 |
| 7363 Help Supply Services | 17,358,655.02 | 64,635.37 | 4,794,265.86 |
| 7371 Computer Programming Services | 11,001,955.54 | 26,826.34 | 7,145,865.53 |
| 7372 Prepackaged Software | 39,243,400.39 | 55,808.04 | 23,063,968.66 |
| 7373 Computer Integrated Systems Design | 7,933,313.44 | 61,079.84 | 3,811,407.55 |
| 7374 Data Processing & Preparation | 12,299,988.79 | -4,038,833.54 | 5,377,836.83 |

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: October 2024

| | Gross Sales | Use Taxable | Taxable Sales |
|--|----------------|--------------|----------------|
| 7375 Information Retrieval Services | 15,352,355.17 | 736.38 | 14,862,357.03 |
| 7376 Computer Facilities Management | 982,930.09 | 12,245.27 | 328,391.08 |
| 7377 Computer Rental & Leasing | 6,079,162.55 | 2,305.24 | 1,829,414.56 |
| 7378 Computer Maintenance & Repair | 1,492,836.28 | 1,405.28 | 1,246,231.06 |
| 7379 Computer Related Services, NEC | 18,399,405.22 | 178,204.74 | 9,161,005.28 |
| 7381 Detective & Armored Car Services | 2,895,404.76 | 6,453.57 | 2,295,088.90 |
| 7382 Security Systems Services | 3,920,907.98 | 166,751.38 | 2,037,165.91 |
| 7383 News Syndicates | 93,425.02 | 0.00 | 53,572.51 |
| 7384 Photofinishing Laboratories | 358,354.97 | 1,486.86 | 345,656.71 |
| 7389 Business Services, NEC | 130,411,242.73 | 1,213,639.32 | 32,463,720.24 |
| Other | N/A | N/A | N/A |
| Total for MAJOR GROUP 73 | 370,311,079.13 | -767,820.12 | 164,641,171.34 |
| MAJOR GROUP: 75 Auto Repair, Services, & Parking | | | |
| 7513 Truck Rental & Leasing, No Drivers | 2,716,362.84 | 78,826.85 | 764,499.29 |
| 7514 Passenger Car Rental | 8,726,064.56 | 64,504.45 | 8,623,233.29 |
| 7515 Passenger Car Leasing | 2,737,346.85 | 0.00 | 365,798.49 |
| 7519 Utility Trailer Rental | 2,299,497.62 | 18,365.72 | 1,404,777.49 |
| 7521 Automobile Parking | 162,576.85 | 106.00 | 16,025.40 |
| 7532 Top & Body Repair & Paint Shops | 18,142,044.29 | 50,037.69 | 11,918,037.75 |
| 7533 Auto Exhaust System Repair Shops | 386,764.60 | 0.00 | 149,134.88 |
| 7534 Tire Retreading & Repair Shops | 5,129,961.04 | 12,172.70 | 3,854,186.08 |
| 7536 Automotive Glass Replacement Shops | 3,800,232.99 | 23,049.69 | 1,921,182.73 |
| 7537 Automotive Transmission Repair Shops | 1,640,377.79 | 265.33 | 1,094,652.42 |
| 7538 General Automotive Repair Shops | 56,879,190.21 | 670,496.65 | 26,665,762.80 |
| 7539 Automotive Repair Shops, NEC | 8,045,511.22 | 80,263.58 | 6,323,131.24 |
| 7542 Carwashes | 6,421,632.09 | 35,672.06 | 6,030,596.46 |
| 7549 Automotive Services, NEC | 6,830,255.16 | 31,990.39 | 5,722,982.06 |
| Total for MAJOR GROUP 75 | 123,917,818.11 | 1,065,751.11 | 74,854,000.38 |
| MAJOR GROUP: 76 Misc. Repair Services | | | |
| 7622 Radio & Television Repair | 733,488.34 | 8,412.24 | 480,739.07 |
| 7623 Refrigeration Service & Repair | 1,404,003.77 | 90,637.80 | 1,269,406.23 |
| 7629 Electrical Repair Shops, NEC | 1,799,418.66 | 18,696.06 | 1,087,006.01 |
| 7631 Watch, Clock, & Jewelry Repair | 19,988.78 | 165.76 | 19,642.15 |
| 7641 Reupholstery & Furniture Repair | 243,395.46 | 0.00 | 72,513.54 |
| 7692 Welding Repair | 9,766,500.75 | 235,840.19 | 3,013,006.37 |
| 7694 Armature Rewinding Shops | 4,234,708.85 | 56,178.42 | 1,684,974.22 |
| 7699 Repair Services, NEC | 29,071,926.44 | 2,479,033.73 | 17,692,909.68 |
| Total for MAJOR GROUP 76 | 47,273,431.05 | 2,888,964.20 | 25,320,197.27 |
| MAJOR GROUP: 78 Motion Pictures | | | |
| 7812 Motion Picture & Video Production | 861,281.84 | 24,387.46 | 231,828.99 |
| 7819 Services Allied to Motion Pictures | 345,493.50 | 265,580.94 | 523,355.28 |
| 7822 Motion Picture & Tape Distribution | 385,187.76 | 287.18 | 161,901.33 |
| 7829 Motion Picture Distribution Services | 8,424.73 | 0.00 | 3,924.73 |
| 7832 Motion Picture Theaters, Except Drive-In | 1,912,815.70 | 5,792.16 | 1,897,390.68 |
| Other | N/A | N/A | N/A |
| Total for MAJOR GROUP 78 | 3,513,203.53 | 296,047.74 | 2,818,401.01 |
| MAJOR GROUP: 79 Amusement & Recreation Services | | | |
| 7911 Dance Studios, Schools, & Halls | 987,672.93 | 220,888.34 | 1,035,671.99 |
| 7922 Theatrical Producers & Services | 5,418,926.49 | 16,595.96 | 1,255,396.92 |
| 7929 Entertainers & Entertainment Groups | 660,510.66 | 57.00 | 461,508.98 |
| 7933 Bowling Centers | 1,310,120.06 | 9,479.49 | 1,252,628.70 |
| 7941 Sports Clubs, Managers, & Promoters | 1,017,597.02 | 203,781.55 | 726,770.38 |
| 7948 Racing, Including Track Operation | 429,714.29 | 4,088.70 | 245,930.25 |
| 7991 Physical Fitness Facilities | 5,618,034.39 | 59,024.62 | 3,921,718.40 |
| 7992 Public Golf Courses | 4,784,138.42 | 39,884.86 | 4,750,182.15 |

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: October 2024

| | Gross Sales | Use Taxable | Taxable Sales |
|--|----------------|--------------|---------------|
| 7993 Coin-Operated Amusement Devices | 15,899,318.87 | 110,233.57 | 3,108,301.78 |
| 7996 Amusement Parks | 1,117,316.98 | 8,557.73 | 1,013,520.31 |
| 7997 Membership Sports & Recreation Clubs | 7,631,047.52 | 115,355.46 | 6,911,767.24 |
| 7999 Amusement & Recreation, NEC | 23,802,373.38 | 1,436,478.31 | 17,229,871.06 |
| Total for MAJOR GROUP 79 | 68,676,771.01 | 2,224,425.59 | 41,913,268.16 |
| MAJOR GROUP: 80 Health Services | | | |
| 8011 Offices & Clinics of Medical Doctors | 67,650,287.37 | 1,604,587.31 | 3,451,123.81 |
| 8021 Offices & Clinics of Dentists | 9,298,845.64 | 207,181.71 | 234,488.89 |
| 8031 Offices & Clinics of Osteopathic Physicians | 1,083,476.23 | 185,542.35 | 219,891.01 |
| 8041 Offices & Clinics of Chiropractors | 1,507,410.31 | 44,649.20 | 357,018.09 |
| 8042 Offices & Clinics of Optometrists | 25,186,884.95 | 55,412.50 | 550,372.38 |
| 8049 Offices of Health Practitioners, NEC | 3,864,855.05 | 41,334.58 | 617,498.55 |
| 8051 Skilled Nursing Care Facilities | 1,088,857.42 | 1,052,220.20 | 1,299,993.46 |
| 8052 Intermediate Care Facilities | 575,477.87 | 100,091.56 | 106,433.33 |
| 8059 Nursing & Personal Care, NEC | 39,838.10 | 52,654.63 | 92,492.73 |
| 8062 General Medical & Surgical Hospitals | 445,620,149.73 | 921,712.02 | 3,223,352.61 |
| 8069 Specialty Hospitals, Except Psychiatric | 4,676,644.74 | 528,081.77 | 597,189.58 |
| 8071 Medical Laboratories | 3,062,890.67 | 819,134.26 | 923,282.58 |
| 8072 Dental Laboratories | 63,596.19 | 0.00 | 2,452.38 |
| 8082 Home Health Care Services | 4,926,541.34 | 29,654.30 | 105,642.22 |
| 8092 Kidney Dialysis Centers | 1,141,295.54 | 69,416.02 | 69,416.02 |
| 8093 Specialty Outpatient Facilities, NEC | 2,751,109.24 | 31,981.38 | 126,120.99 |
| 8099 Health & Allied Services, NEC | 2,946,405.15 | 34,055.41 | 208,535.64 |
| Other | N/A | N/A | N/A |
| Total for MAJOR GROUP 80 | 575,485,685.03 | 5,777,709.20 | 12,186,423.76 |
| MAJOR GROUP: 81 Legal Services | | | |
| 8111 Legal Services | 30,214,769.08 | 970,492.14 | 26,231,066.86 |
| Total for MAJOR GROUP 81 | 30,214,769.08 | 970,492.14 | 26,231,066.86 |
| MAJOR GROUP: 82 Educational Services | | | |
| 8211 Elementary & Secondary Schools | 1,623,035.43 | 16,873.68 | 1,566,340.11 |
| 8221 Colleges & Universities | 3,207,878.70 | 247.19 | 3,022,442.48 |
| 8243 Data Processing Schools | 15,639.55 | 0.00 | 10,272.56 |
| 8249 Vocational Schools, NEC | 87,872.54 | 50.00 | 87,922.54 |
| 8299 Schools & Educational Services, NEC | 2,947,328.83 | 65,830.49 | 2,276,507.44 |
| Other | N/A | N/A | N/A |
| Total for MAJOR GROUP 82 | 7,929,062.30 | 83,001.36 | 7,006,031.16 |
| MAJOR GROUP: 83 Social Services | | | |
| 8322 Individual & Family Services | 895,358.47 | 8,794.28 | 309,749.32 |
| 8351 Child Day Care Services | 0.00 | 2,041.20 | 2,041.20 |
| 8361 Residential Care | 7,936,030.98 | 70,161.56 | 454,087.28 |
| 8399 Social Services, NEC | 54,814.05 | 13,295.00 | 46,259.05 |
| Other | N/A | N/A | N/A |
| Total for MAJOR GROUP 83 | 8,886,643.50 | 94,292.04 | 812,576.85 |
| MAJOR GROUP: 84 Museums, Botanical, Zoological Gardens | | | |
| 8412 Museums & Art Galleries | 631,421.38 | 827.73 | 525,430.95 |
| 8422 Botanical and Zoological Gardens | 35,902.10 | 12,676.85 | 36,836.57 |
| Total for MAJOR GROUP 84 | 667,323.48 | 13,504.58 | 562,267.52 |
| MAJOR GROUP: 86 Membership Organizations | | | |
| 8611 Business Associations | 773,125.20 | 25,418.16 | 101,767.89 |
| 8621 Professional Organizations | 1,126,450.24 | 4,823.96 | 87,161.36 |
| 8641 Civic & Social Associations | 159,440.86 | 100,759.81 | 205,511.24 |
| 8651 Political Organizations | 152,816.00 | 58,233.49 | 211,049.49 |
| 8661 Religious Organizations | 251,173.80 | 92,493.91 | 337,437.70 |
| 8699 Membership Organizations, NEC | 765,762.86 | 5,440.98 | 130,839.39 |

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: October 2024

| | Gross Sales | Use Taxable | Taxable Sales |
|---|------------------|---------------|----------------|
| Other | N/A | N/A | N/A |
| Total for MAJOR GROUP 86 | 3,232,805.57 | 287,170.31 | 1,077,803.68 |
| MAJOR GROUP: 87 Engineering & Management Services | | | |
| 8711 Engineering Services | 72,514,939.22 | 922,567.27 | 13,875,362.57 |
| 8712 Architectural Services | 8,293,986.50 | 25,028.55 | 2,607,989.20 |
| 8713 Surveying Services | 1,408,489.98 | 3,712.06 | 1,308,234.05 |
| 8721 Accounting, Auditing, & Bookkeeping | 26,137,557.83 | 1,477,252.63 | 21,421,660.46 |
| 8731 Commercial Physical Research | 972,496.34 | 378,265.88 | 526,383.75 |
| 8732 Commercial Nonphysical Research | 334,984.72 | 28,952.16 | 174,436.85 |
| 8733 Noncommercial Research Organizations | 358,532.66 | 360,008.17 | 567,668.75 |
| 8734 Testing Laboratories | 8,418,373.32 | 393,122.73 | 4,222,208.05 |
| 8741 Management Services | 9,596,055.77 | 937,202.53 | 5,328,818.21 |
| 8742 Management Consulting Services | 217,839,495.41 | 3,629,593.00 | 14,626,200.86 |
| 8743 Public Relations Services | 12,825.00 | 0.00 | 12,825.00 |
| 8744 Facilities Support Services | 2,651,789.16 | 8,379.35 | 2,259,369.33 |
| 8748 Business Consulting, NEC | 11,174,901.77 | 80,732.45 | 5,239,990.26 |
| Total for MAJOR GROUP 87 | 359,714,427.68 | 8,244,816.78 | 72,171,147.34 |
| MAJOR GROUP: 88 Private Households | | | |
| 8811 Private Households | 304,090.16 | 0.00 | 273,082.17 |
| Total for MAJOR GROUP 88 | 304,090.16 | 0.00 | 273,082.17 |
| MAJOR GROUP: 89 Services, NEC | | | |
| 8999 Services, NEC | 26,873,587.52 | 97,800.89 | 14,190,467.93 |
| Total for MAJOR GROUP 89 | 26,873,587.52 | 97,800.89 | 14,190,467.93 |
| Total for DIVISION I | 1,795,269,228.77 | 22,758,192.34 | 578,438,611.09 |
| DIVISION: J Public Administration | | | |
| MAJOR GROUP: 91 Executive, Legislative, & General | | | |
| 9111 Executive Offices | 336,259.50 | 0.00 | 213,842.80 |
| Other | N/A | N/A | N/A |
| Total for MAJOR GROUP 91 | 336,259.50 | 0.00 | 213,842.80 |
| MAJOR GROUP: 92 Justice, Public Order, & Safety | | | |
| 9222 Legal Counsel & Prosecution | 21,552.94 | 0.00 | 21,552.94 |
| 9224 Fire Protection | 36,368.21 | 0.00 | 30,270.44 |
| Total for MAJOR GROUP 92 | 57,921.15 | 0.00 | 51,823.38 |
| MAJOR GROUP: 94 Administration of Human Resources | | | |
| 9411 Admin. of Educational Programs | 229,717.07 | 0.00 | 632.86 |
| Total for MAJOR GROUP 94 | 229,717.07 | 0.00 | 632.86 |
| MAJOR GROUP: 95 Environmental Quality & Housing | | | |
| 9511 Air, Water & Solid Waste Management | 26,948.33 | 0.00 | 23,679.64 |
| Other | N/A | N/A | N/A |
| Total for MAJOR GROUP 95 | 26,948.33 | 0.00 | 23,679.64 |
| MAJOR GROUP: 96 Administration of Economic Programs | | | |
| Other | N/A | N/A | N/A |
| Total for MAJOR GROUP 96 | N/A | N/A | N/A |
| 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 | 722,652.03 | 1,340.50 | 361,326.16 |

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: October 2024

| | Gross Sales | Use Taxable | Taxable Sales |
|-------------------------------------|------------------|----------------|------------------|
| STATE-WIDE TOTALS: | 8,738,175,975.09 | 130,965,193.70 | 2,938,750,470.03 |
| ***** STATE-WIDE RECAP ***** | | | |
| A Agriculture, Forestry, & Fishing | 118,160,158.67 | 3,540,374.65 | 57,207,043.01 |
| B Mining | 33,918,942.30 | 2,753,952.86 | 10,261,188.39 |
| C Construction | 2,008,124.51 | -3,778,519.34 | -3,851,996.67 |
| D Manufacturing | 1,242,881,092.24 | 22,673,352.72 | 164,887,683.48 |
| E Transportation & Public Utilities | 346,936,521.34 | 38,655,058.21 | 257,173,029.21 |
| F Wholesale Trade | 1,865,505,686.94 | 14,281,570.60 | 280,326,794.40 |
| G Retail Trade | 3,253,144,396.27 | 21,955,085.29 | 1,533,484,025.12 |
| H Finance, Insurance, & Real Estate | 79,629,172.02 | 8,124,785.87 | 60,462,765.84 |
| I Services | 1,795,269,228.77 | 22,758,192.34 | 578,438,611.09 |
| J Public Administration | 722,652.03 | 1,340.50 | 361,326.16 |
| STATE-WIDE TOTALS: | 8,738,175,975.09 | 130,965,193.70 | 2,938,750,470.03 |

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.