

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: NOVEMBER 2024

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.**
- GROSS SALES: This is the amount reported on Line 1 of the South Dakota Sales and Use Tax Return.
- USE TAXABLE: This is the amount reported on Line 2 of the South Dakota Sales and Use Tax Return.
- 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!**
- Some cities may fall into more than one county.
- Whenever there are less than 3 licenses in any one classification, the information is combined into an 'Other' category.
- State Totals include 'Other' categories.
- No Contractors Excise taxes are included.
- 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>		
Other	N/A	N/A
<b>Beadle County</b>		
5999 Misc. Retail Stores, NEC	33,802.09	507.04
7011 Hotels & Motels	594,326.42	8,914.91
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	19,529.25	292.97
7011 Hotels & Motels	1,505,243.50	22,578.67
7999 Amusement and Recreation Services, NEC	43,147.00	647.20
Other	N/A	N/A
<b>Brown County</b>		
5812 Eating Places	20,292.57	304.39
5947 Gift, Novelty, & Souvenir Shops	4,401.28	66.02
5999 Misc. Retail Stores, NEC	1,713.83	25.72
7011 Hotels & Motels	2,682,370.29	40,235.57
7999 Amusement and Recreation Services, NEC	62,943.17	944.16
Other	N/A	N/A
<b>Brule County</b>		
7011 Hotels & Motels	1,881,398.34	28,220.99
7032 Sporting & Recreational Camps	376,799.18	5,652.00
7033 Trailer Parks & Campsites	24,537.25	368.06
7999 Amusement and Recreation Services, NEC	192,901.15	2,893.52
Other	N/A	N/A
<b>Butte County</b>		
7011 Hotels & Motels	273,659.64	4,104.91
Other	N/A	N/A
<b>Campbell County</b>		
7011 Hotels & Motels	19,911.36	298.68
Other	N/A	N/A
<b>Charles Mix County</b>		
5999 Misc. Retail Stores, NEC	816.00	12.24
7011 Hotels & Motels	305,645.48	4,584.70
7032 Sporting & Recreational Camps	204,220.59	3,063.31
Other	N/A	N/A
<b>Clark County</b>		
Other	N/A	N/A
<b>Clay County</b>		
5947 Gift, Novelty, & Souvenir Shops	5,438.42	81.57
5999 Misc. Retail Stores, NEC	568.00	8.53
7011 Hotels & Motels	396,147.69	5,942.22
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Codington County</b>		
5812 Eating Places	47,781.27	716.72
5947 Gift, Novelty, & Souvenir Shops	125,837.43	1,887.56
5999 Misc. Retail Stores, NEC	9,448.37	141.75
7011 Hotels & Motels	1,281,131.86	19,216.99
Other	N/A	N/A
<b>Corson County</b>		
Other	N/A	N/A
<b>Custer County</b>		
5947 Gift, Novelty, & Souvenir Shops	87,833.61	1,317.51
5999 Misc. Retail Stores, NEC	37,407.80	561.13
7011 Hotels & Motels	1,819,484.64	27,292.28
7033 Trailer Parks & Campsites	189,673.57	2,845.14
7999 Amusement and Recreation Services, NEC	509,535.60	7,643.04
Other	N/A	N/A
<b>Davison County</b>		
5999 Misc. Retail Stores, NEC	29,751.72	446.28
7011 Hotels & Motels	2,032,905.30	30,493.58
7033 Trailer Parks & Campsites	22,862.99	342.94
Other	N/A	N/A
<b>Day County</b>		
7011 Hotels & Motels	359,098.70	5,386.48
7999 Amusement and Recreation Services, NEC	48,189.77	722.84
Other	N/A	N/A
<b>Deuel County</b>		
7011 Hotels & Motels	107,445.79	1,611.69
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>		
7011 Hotels & Motels	91,773.06	1,376.60
Other	N/A	N/A
<b>Fall River County</b>		
5999 Misc. Retail Stores, NEC	6,244.21	93.69
7011 Hotels & Motels	220,776.15	3,311.64
7033 Trailer Parks & Campsites	43,828.95	657.42
Other	N/A	N/A
<b>Faulk County</b>		
7032 Sporting & Recreational Camps	121,496.22	1,822.44
Other	N/A	N/A
<b>Grant County</b>		
7011 Hotels & Motels	302,381.74	4,535.73
Other	N/A	N/A
<b>Gregory County</b>		
5999 Misc. Retail Stores, NEC	11,521.41	172.82
7011 Hotels & Motels	157,032.46	2,355.48
7032 Sporting & Recreational Camps	2,140,705.11	32,110.59
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Haakon County</b>		
7011 Hotels & Motels	192,887.53	2,893.31
Other	N/A	N/A
<b>Hamlin County</b>		
5999 Misc. Retail Stores, NEC	49,076.31	736.14
Other	N/A	N/A
<b>Hand County</b>		
7011 Hotels & Motels	101,498.71	1,522.48
7032 Sporting & Recreational Camps	474,621.32	7,119.33
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	1,849,653.14	27,744.81
7514 Passenger Car Rental	132,168.16	1,982.53
7999 Amusement and Recreation Services, NEC	184,858.96	2,772.88
Other	N/A	N/A
<b>Hutchinson County</b>		
7011 Hotels & Motels	59,975.56	899.64
Other	N/A	N/A
<b>Hyde County</b>		
7011 Hotels & Motels	20,660.78	309.91
Other	N/A	N/A
<b>Jackson County</b>		
7011 Hotels & Motels	648,980.63	9,734.70
Other	N/A	N/A
<b>Jerauld County</b>		
Other	N/A	N/A
<b>Jones County</b>		
7011 Hotels & Motels	294,262.67	4,413.94
7999 Amusement and Recreation Services, NEC	202,026.30	3,030.39
Other	N/A	N/A
<b>Kingsbury County</b>		
7011 Hotels & Motels	93,552.45	1,403.28
7033 Trailer Parks & Campsites	14,331.58	214.97
7999 Amusement and Recreation Services, NEC	16,266.54	244.00
Other	N/A	N/A
<b>Lake County</b>		
5999 Misc. Retail Stores, NEC	2,574.00	38.62
7011 Hotels & Motels	316,346.85	4,745.21
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Lawrence County</b>		
5812 Eating Places	77,437.43	1,161.56
5947 Gift, Novelty, & Souvenir Shops	209,825.98	3,147.39
5999 Misc. Retail Stores, NEC	22,766.29	341.50
6531 Real Estate Agents & Managers	295,781.63	4,436.73
7011 Hotels & Motels	6,070,055.44	91,050.78
7032 Sporting & Recreational Camps	65,138.40	977.08
7033 Trailer Parks & Campsites	192,206.84	2,883.10
7519 Utility Trailer Rental	82,085.35	1,231.28
7999 Amusement and Recreation Services, NEC	2,255,899.98	33,838.51
8412 Museums & Art Galleries	76,995.53	1,154.93
Other	N/A	N/A
<b>Lincoln County</b>		
7011 Hotels & Motels	564,211.72	8,463.18
7999 Amusement and Recreation Services, NEC	437,494.82	6,562.43
Other	N/A	N/A
<b>Lyman County</b>		
7011 Hotels & Motels	918,033.83	13,770.51
7033 Trailer Parks & Campsites	32,746.01	491.19
7999 Amusement and Recreation Services, NEC	514,349.06	7,715.25
Other	N/A	N/A
<b>Marshall County</b>		
7011 Hotels & Motels	80,592.86	1,208.89
Other	N/A	N/A
<b>McCook County</b>		
5999 Misc. Retail Stores, NEC	1,692.80	25.40
7011 Hotels & Motels	73,607.58	1,104.11
Other	N/A	N/A
<b>McPherson County</b>		
Other	N/A	N/A
<b>Meade County</b>		
5963 Direct Selling Establishments	19,629.13	294.45
5999 Misc. Retail Stores, NEC	41,528.00	622.96
7011 Hotels & Motels	554,065.49	8,310.98
7033 Trailer Parks & Campsites	755,683.23	11,335.24
7999 Amusement and Recreation Services, NEC	77,301.94	1,159.54
Other	N/A	N/A
<b>Mellette County</b>		
Other	N/A	N/A
<b>Miner County</b>		
7011 Hotels & Motels	196,565.33	2,948.48
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Minnehaha County</b>		
5399 Misc. General Merchandise Stores	22,736.05	341.05
5499 Misc. Food Stores	10,934.27	164.01
5812 Eating Places	353,019.46	5,295.32
5941 Sporting Goods & Bicycle Shops	263,567.67	3,953.53
5947 Gift, Novelty, & Souvenir Shops	8,003.68	120.06
5999 Misc. Retail Stores, NEC	38,827.29	582.47
6531 Real Estate Agents & Managers	53,824.03	807.36
7011 Hotels & Motels	12,697,430.24	190,461.47
7514 Passenger Car Rental	642,610.86	9,639.17
7922 Theatrical Producers & Services	116,329.95	1,744.95
7941 Sports Clubs, Managers, & Promoters	330,345.68	4,955.20
7991 Physical Fitness Facilities	56,442.17	846.63
7992 Public Golf Courses	15,713.29	235.70
7999 Amusement and Recreation Services, NEC	1,233,729.39	18,505.95
Other	N/A	N/A
<b>Moody County</b>		
971 Hunting, Trapping, Game Propagation	129,447.25	1,941.71
Other	N/A	N/A
<b>Pennington County</b>		
4119 Local Passenger Transportation, NEC	76,359.84	1,145.41
4725 Tour Operators	40,445.24	606.68
5632 Women's Accessory & Specialty Stores	420,831.57	6,312.46
5699 Misc. Apparel & Accessory Stores	43,437.41	651.56
5812 Eating Places	202,122.56	3,031.84
5813 Drinking Places	73,977.04	1,109.66
5947 Gift, Novelty, & Souvenir Shops	1,579,600.86	23,694.02
5963 Direct Selling Establishments	21,927.43	328.91
5999 Misc. Retail Stores, NEC	58,323.45	874.97
6531 Real Estate Agents & Managers	161,954.16	2,429.32
7011 Hotels & Motels	13,266,070.06	198,991.11
7033 Trailer Parks & Campsites	325,905.69	4,888.61
7299 Misc. Personal Services, NEC	6,614.85	99.22
7514 Passenger Car Rental	869,286.51	13,039.30
7922 Theatrical Producers & Services	-110,027.72	-1,650.40
7993 Coin-Operated Amusement Devices	177,349.82	2,660.26
7996 Amusement Parks	310,362.20	4,655.43
7997 Membership Sports & Recreation Clubs	8,586.12	128.79
7999 Amusement and Recreation Services, NEC	2,230,292.01	33,454.38
8412 Museums & Art Galleries	54,173.68	812.61
Other	N/A	N/A
<b>Perkins County</b>		
Other	N/A	N/A
<b>Potter County</b>		
7011 Hotels & Motels	153,209.15	2,298.14
7999 Amusement and Recreation Services, NEC	157,071.97	2,356.08
Other	N/A	N/A
<b>Roberts County</b>		
5999 Misc. Retail Stores, NEC	3,457.00	51.86
7011 Hotels & Motels	127,152.25	1,907.29
7033 Trailer Parks & Campsites	7,560.57	113.41
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Sanborn County</b>		
Other	N/A	N/A
<b>Spink County</b>		
5999 Misc. Retail Stores, NEC	13,365.50	200.49
7011 Hotels & Motels	256,091.67	3,841.38
Other	N/A	N/A
<b>Stanley County</b>		
7011 Hotels & Motels	630,656.83	9,459.85
7999 Amusement and Recreation Services, NEC	68,292.50	1,024.39
Other	N/A	N/A
<b>Sully County</b>		
Other	N/A	N/A
<b>Tripp County</b>		
5999 Misc. Retail Stores, NEC	2,645.21	39.68
7011 Hotels & Motels	381,332.47	5,719.99
7999 Amusement and Recreation Services, NEC	75,008.00	1,125.13
Other	N/A	N/A
<b>Turner County</b>		
5999 Misc. Retail Stores, NEC	5,025.00	75.39
Other	N/A	N/A
<b>Union County</b>		
7011 Hotels & Motels	726,086.87	10,891.30
Other	N/A	N/A
<b>Walworth County</b>		
7011 Hotels & Motels	534,008.99	8,010.14
Other	N/A	N/A
<b>Yankton County</b>		
5999 Misc. Retail Stores, NEC	4,162.09	62.45
7011 Hotels & Motels	941,474.19	14,122.13
Other	N/A	N/A
<b>Out of State County</b>		
5812 Eating Places	909,426.74	13,641.40
5961 Catalog & Mail-Order Houses	284,234.26	4,263.51
5999 Misc. Retail Stores, NEC	71,775.77	1,076.87
7514 Passenger Car Rental	5,712,675.27	85,690.13
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Total for State</b>	<b>104,995,327.05</b>	<b>1,574,931.40</b>

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