SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: DECEMBER 2023

Taxable Sales Filed for previous Month Comparison of Industry Divisions and Major Groups

ITEMS OF NOTE:

- 1. This report is a comparison between state taxable receipts for December 2023 and December 2022. It is not a cumulative total.
- 2. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.
- 3. All figures are compiled by location zip code within a county. Some businesses may not be within City limits. These are State taxable figures only!
- 4. No Contractors Excise taxes are included.
- 5. The dollar amounts in this report are a result of the gross sales plus use taxable items less the deductions that are allowed on the SD sales and use tax return.
- 6. Some large differences can be explained by amended returns in future months and late filers. Late filers can include more than one return in the same month.

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

Taxable Sales for Returns Filed in December 2023 and 2022 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2023	2022	%	Division	2023	2022	%
Misc. Retail	455,972,964	422,936,517	7.8	Agriculture, Forestry, & Fishing	50,021,612	46,520,150	7.5
General Merchandise Stores	287,250,700	280,378,037	2.5	Mining	9,214,449	8,244,967	11.8
Building Materials & Garden Supplies	195,784,641	183,790,610	6.5	Construction	2,602,712	3,287,883	-20.8
Wholesale Trade - Durable Goods	184,050,150	180,386,013	2.0	Manufacturing	157,665,178	132,100,561	19.4
Eating & Drinking Places	158,378,900	148,007,901	7.0	Transportation & Public Utilities	237,665,633	237,132,979	0.2
Food Stores	156,976,280	159,455,794	-1.6	Wholesale Trade	234,357,808	230,405,012	1.7
Electric, Gas, & Sanitary Services	142,130,147	143,072,540	-0.7	Retail Trade	1,490,793,619	1,426,290,168	4.5
Automotive Dealers & Service Stations	119,909,506	114,608,408	4.6	Finance, Insurance, & Real Estate	47,434,197	55,184,821	-14.0
Business Services	116,729,920	111,582,449	4.6	Services	438,226,349	400,656,312	9.4
Communications	72,122,389	69,261,921	4.1	Public Administration	153,212	140,714	8.9
Major Group	2023	2022	%	Major Group	2023	2022	%
	2020	2022	70		2020	2022	70
Agricultural Production - Crops	1,140,705	585,663	94.8	Wholesale Trade - Durable Goods	184,050,150	180,386,013	2.0
Agricultural Production - Livestock	3,047,925	4,376,980	-30.4	Wholesale Trade - Nondurable Goods	50,307,658	50,019,000	0.6
Agricultural Services	40,187,553	37,863,033	6.1	Building Materials & Garden Supplies	195,784,641	183,790,610	6.5
Forestry	119,522	50,990	134.4	General Merchandise Stores	287,250,700	280,378,037	2.5
Fishing, Hunting, & Trapping	5,525,907	3,643,485	51.7	Food Stores	156,976,280	159,455,794	-1.6
Metal Mining	1,822,123	1,605,952	13.5	Automotive Dealers & Service Stations	119,909,506	114,608,408	4.6
Coal Mining	2,521	4,592	-45.1	Apparel & Accessory Stores	46,917,855	45,907,149	2.2
Oil & Gas Extraction	2,775,037	2,568,161	8.1	Furniture & Homefurnishings Stores	69,602,772	71,205,751	-2.3
Nonmetallic Minerals, Except Fuels	4,614,768	4,066,262	13.5	Eating & Drinking Places	158,378,900	148,007,901	7.0
General Building Contractors	-	•	-	Misc. Retail	455,972,964	422,936,517	7.8
Heavy Construction, except Building	-		-	Depository Institutions	4,365,302	3,420,494	27.6
Special Trade Contractors	2,602,712	3,287,883	-20.8	Nondepository Institutions	7,424,100	10,045,431	-26.1
Food & Kindred Products	19,822,153	14,164,643	39.9	Security & Commodity Brokers	933,938	804,260	16.1
Tobacco Products	206,232	240,935	-14.4	Insurance Carriers	1,569,976	1,900,266	-17.4
Textile Mill Products	174,247	175,020	-0.4	Insurance Agents, Brokers, & Service	2,700,761	5,523,822	-51.1
Apparel & Other Textile Products	1,395,690	1,400,639	-0.4	Real Estate	28,144,047	28,771,619	-2.2
Lumber & Wood Products	10,542,436	13,355,807	-21.1	Holding & Other Investment Offices	2,296,073	4,718,929	-51.3
Furniture & Fixtures	642,480	566,610	13.4	Hotels & Other Lodging Places	53,496,185	47,528,048	12.6
Paper & Allied Products	1,074,166	1,165,845	-7.9	Personal Services	30,062,841	27,848,919	7.9
Printing & Publishing	7,086,327	7,115,605	-0.4	Business Services	116,729,920	111,582,449	4.6
Chemicals & Allied Products	12,115,920	12,058,031	0.5	Auto Repair, Services, & Parking	69,271,183	60,457,523	14.6
Petroleum & Coal Products	5,558,859	5,536,024	0.4	Misc. Repair Services	20,306,138	19,888,734	2.1
Rubber & Misc. Plastics Products	4,510,132	4,697,911	-4.0	Motion Pictures	2,819,777	2,813,504	0.2
Leather & Leather Products	12,037	9,687	24.3	Amusement & Recreation Services	30,664,730	27,254,033	12.5
Stone, Clay, & Glass Products	42,332,552	29,335,789	44.3	Health Services	14,431,187	12,243,125	17.9
Primary Metal Industries	2,017,525	1,705,257	18.3	Legal Services	25,106,886	20,968,991	19.7
Fabricated Metal Products	9,050,148	8,726,049	3.7	Educational Services	1,388,901	1,050,504	32.2
Industrial Machinery & Equipment	22,617,698	11,443,924	97.6	Social Services	322,873	212,114	52.2
Electronic & Other Electrical Equipment	4,494,695	7,354,656	-38.9	Museums, Botanical, Zoological Gardens	175,269	193,335	-9.3
Transportation Equipment	4,421,329	3,037,265	45.6	Membership Organizations	725,911	908,696	-20.1
Instruments & Related Products	3,069,650	2,796,001	9.8	Engineering & Management Services	63,521,643	59,597,995	6.6
Misc. Manufacturing Industries	6,520,900	7,214,862	-9.6	Private Households	92,588	62,882	47.2
Railroad Transportation	1,350,108	2,801,446	-51.8	Services, NEC	9,110,315	8,045,458	13.2
Local & Interurban Passenger Transportati	1,143,663	859,294	33.1	Executive, Legislative, & General	91,452	98,808	-7.4
Trucking & Warehousing	16,623,945	16,288,828	2.1	Justice, Public Order, & Safety	11,847	2,227	432.1
U.S. Postal Service	-		-	Finance, Taxation, & Monetary Policy	-		-
Water Transportation	766,117	665,316	15.2	Administration of Human Resources	5,006	168	2879.5
Transportation by Air	1,437,925	1,278,587	12.5	Environmental Quality & Housing	0	8,401	-100.0
Pipelines, Except Natural Gas	756,040	915,892	-17.5	Administration of Economic Programs	1,987	1,560	27.4
Transportation Services	1,335,300	1,989,155	-32.9	National Security & Intl. Affairs	42,920	29,550	45.2
Communications	72,122,389	69,261,921	4.1	Nonclassifiable Establishments	-		-
Electric, Gas, & Sanitary Services	142,130,147	143,072,540	-0.7				
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<u>STATE TOTAL:</u> \$2,668,134,770 (2023) - \$2,539,963,567 (2022) = 5.05% increase

Figures compiled by SD Dept of Revenue

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