

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: JULY 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
Returns Filed: July 2025

	Taxable Sales	Tax Due
Aurora County		
7011 Hotels & Motels	59,396.92	890.96
Other	N/A	N/A
Beadle County		
5812 Eating Places	42,038.48	630.57
5999 Misc. Retail Stores, NEC	572,065.02	8,580.99
7011 Hotels & Motels	454,002.07	6,810.04
7032 Sporting & Recreational Camps	82,713.39	1,240.70
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
5999 Misc. Retail Stores, NEC	9,760.21	146.41
7011 Hotels & Motels	55,863.18	837.95
Other	N/A	N/A
Brookings County		
5699 Misc. Apparel & Accessory Stores	27,488.97	412.33
5812 Eating Places	16,469.48	247.05
5945 Hobby, Toy, & Game Shops	3,464.00	51.97
5947 Gift, Novelty, & Souvenir Shops	4,065.54	60.99
5999 Misc. Retail Stores, NEC	233,921.59	3,508.82
7011 Hotels & Motels	1,389,711.67	20,845.69
7999 Amusement and Recreation Services, NEC	95,354.15	1,430.32
Other	N/A	N/A
Brown County		
5812 Eating Places	36,320.29	544.80
5947 Gift, Novelty, & Souvenir Shops	6,990.95	104.88
5949 Sewing, Needlework, & Piece Goods	1,278.68	19.19
5999 Misc. Retail Stores, NEC	17,728.22	265.93
7011 Hotels & Motels	2,334,950.27	35,024.27
7999 Amusement and Recreation Services, NEC	330,442.07	4,956.63
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	59,095.32	886.43
7011 Hotels & Motels	1,344,152.62	20,162.28
7032 Sporting & Recreational Camps	750,066.95	11,251.01
7033 Trailer Parks & Campsites	71,091.66	1,066.38
7999 Amusement and Recreation Services, NEC	146,508.74	2,197.63
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	17,466.36	262.00
7011 Hotels & Motels	358,807.90	5,382.12
7033 Trailer Parks & Campsites	27,177.17	407.66
Other	N/A	N/A
Campbell County		
7011 Hotels & Motels	13,868.73	208.04
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: July 2025

	Taxable Sales	Tax Due
Charles Mix County		
5999 Misc. Retail Stores, NEC	15,684.45	235.28
7011 Hotels & Motels	229,273.17	3,439.13
7032 Sporting & Recreational Camps	287,625.42	4,314.38
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	341,451.22	5,121.77
Other	N/A	N/A
Codington County		
5812 Eating Places	42,506.77	637.60
5947 Gift, Novelty, & Souvenir Shops	168,287.63	2,524.32
5999 Misc. Retail Stores, NEC	3,063.50	45.96
7011 Hotels & Motels	1,162,453.19	17,436.79
7514 Passenger Car Rental	32,903.15	493.54
Other	N/A	N/A
Corson County		
Other	N/A	N/A
Custer County		
5932 Used Merchandise Stores	71,591.89	1,073.88
5947 Gift, Novelty, & Souvenir Shops	793,313.79	11,899.70
5999 Misc. Retail Stores, NEC	5,866.43	88.03
7011 Hotels & Motels	6,464,883.05	96,973.27
7033 Trailer Parks & Campsites	1,093,563.72	16,403.46
7929 Entertainers & Entertainment Groups	3,022.12	45.34
7999 Amusement and Recreation Services, NEC	1,310,244.34	19,653.67
Other	N/A	N/A
Davison County		
7011 Hotels & Motels	2,427,128.64	36,406.93
7033 Trailer Parks & Campsites	64,578.40	968.69
Other	N/A	N/A
Day County		
5999 Misc. Retail Stores, NEC	1,885.82	28.29
7011 Hotels & Motels	289,271.20	4,339.09
7033 Trailer Parks & Campsites	19,701.88	295.53
7999 Amusement and Recreation Services, NEC	116,111.05	1,741.67
Other	N/A	N/A
Deuel County		
Other	N/A	N/A
Dewey County		
Other	N/A	N/A
Douglas County		
5999 Misc. Retail Stores, NEC	651.99	9.78
Other	N/A	N/A
Edmunds County		
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: July 2025

	Taxable Sales	Tax Due
Fall River County		
5947 Gift, Novelty, & Souvenir Shops	20,979.84	314.70
5999 Misc. Retail Stores, NEC	16,717.92	250.80
7011 Hotels & Motels	610,027.55	9,150.42
7033 Trailer Parks & Campsites	132,203.72	1,983.08
Other	N/A	N/A
Faulk County		
7011 Hotels & Motels	62,659.52	939.90
Other	N/A	N/A
Grant County		
5999 Misc. Retail Stores, NEC	2,045.71	30.69
7011 Hotels & Motels	287,519.11	4,312.78
7999 Amusement and Recreation Services, NEC	157,971.71	2,369.57
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	108,321.23	1,624.83
7032 Sporting & Recreational Camps	412,825.06	6,192.38
Other	N/A	N/A
Haakon County		
7011 Hotels & Motels	42,402.43	636.04
Other	N/A	N/A
Hamlin County		
5812 Eating Places	22,496.75	337.46
5999 Misc. Retail Stores, NEC	21,535.52	323.04
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	51,986.71	779.81
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
7999 Amusement and Recreation Services, NEC	60,934.06	914.01
Other	N/A	N/A
Hughes County		
5947 Gift, Novelty, & Souvenir Shops	9,819.98	147.31
5999 Misc. Retail Stores, NEC	2,831.23	42.48
7011 Hotels & Motels	1,385,429.05	20,781.43
7514 Passenger Car Rental	89,057.65	1,335.86
7999 Amusement and Recreation Services, NEC	323,765.53	4,856.49
971 Hunting, Trapping, Game Propagation	170,300.57	2,554.51
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	62,648.58	939.73
Other	N/A	N/A
Hyde County		
5999 Misc. Retail Stores, NEC	1,869.60	28.04
7011 Hotels & Motels	15,167.80	227.52
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: July 2025

	Taxable Sales	Tax Due
Jackson County		
7011 Hotels & Motels	1,207,267.47	18,109.02
7033 Trailer Parks & Campsites	145,177.50	2,177.66
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	485,008.64	7,275.12
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	78,639.61	1,179.60
7033 Trailer Parks & Campsites	44,199.27	662.99
Other	N/A	N/A
Lake County		
5999 Misc. Retail Stores, NEC	2,919.00	43.79
7011 Hotels & Motels	311,032.16	4,665.48
Other	N/A	N/A
Lawrence County		
5812 Eating Places	278,202.11	4,173.04
5813 Drinking Places	-320,733.31	-4,811.04
5947 Gift, Novelty, & Souvenir Shops	867,439.05	13,011.59
5949 Sewing, Needlework, & Piece Goods	728.00	10.93
5999 Misc. Retail Stores, NEC	79,915.61	1,198.78
6531 Real Estate Agents & Managers	777,144.55	11,657.18
7011 Hotels & Motels	8,122,256.56	121,833.91
7032 Sporting & Recreational Camps	214,945.44	3,224.19
7033 Trailer Parks & Campsites	1,022,694.56	15,340.42
7519 Utility Trailer Rental	270,871.67	4,063.08
7999 Amusement and Recreation Services, NEC	696,117.29	10,441.75
8412 Museums & Art Galleries	173,753.17	2,606.29
Other	N/A	N/A
Lincoln County		
5812 Eating Places	75,782.56	1,136.73
5947 Gift, Novelty, & Souvenir Shops	4,988.97	74.84
5999 Misc. Retail Stores, NEC	19,949.83	299.26
7011 Hotels & Motels	648,146.28	9,722.20
7999 Amusement and Recreation Services, NEC	421,987.00	6,329.81
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	1,061,842.93	15,927.63
7033 Trailer Parks & Campsites	99,884.64	1,498.27
7999 Amusement and Recreation Services, NEC	76,377.66	1,145.66
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	51,614.72	774.22
Other	N/A	N/A
McCook County		
7011 Hotels & Motels	102,921.09	1,543.81
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: July 2025

	Taxable Sales	Tax Due
McPherson County		
7011 Hotels & Motels	20,335.25	305.03
Other	N/A	N/A
Meade County		
5699 Misc. Apparel & Accessory Stores	85,629.28	1,284.45
5812 Eating Places	23,846.88	357.71
5947 Gift, Novelty, & Souvenir Shops	118,493.66	1,777.42
5963 Direct Selling Establishments	27,031.94	405.48
5999 Misc. Retail Stores, NEC	57,658.71	864.90
7011 Hotels & Motels	1,055,747.76	15,836.22
7032 Sporting & Recreational Camps	101,946.25	1,529.19
7033 Trailer Parks & Campsites	1,252,274.76	18,784.13
7999 Amusement and Recreation Services, NEC	191,764.27	2,876.46
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
7011 Hotels & Motels	7,025.15	105.38
Other	N/A	N/A
Minnehaha County		
5812 Eating Places	1,241,713.32	18,625.69
5813 Drinking Places	106,672.89	1,600.10
5932 Used Merchandise Stores	6,547.00	98.22
5941 Sporting Goods & Bicycle Shops	35,730.09	535.96
5945 Hobby, Toy, & Game Shops	8,824.95	132.37
5947 Gift, Novelty, & Souvenir Shops	51,605.34	774.09
5963 Direct Selling Establishments	20,291.09	304.37
5999 Misc. Retail Stores, NEC	29,477.25	442.21
6513 Apartment Building Operators	1,578.64	23.68
7011 Hotels & Motels	14,454,744.24	216,821.19
7221 Photographic Studios, Portrait	13,236.38	198.55
7514 Passenger Car Rental	570,646.73	8,559.70
7929 Entertainers & Entertainment Groups	4,823.36	72.36
7941 Sports Clubs, Managers, & Promoters	815,145.95	12,227.20
7948 Racing, Including Track Operation	1,688,610.25	25,329.16
7991 Physical Fitness Facilities	37,212.00	558.18
7992 Public Golf Courses	76,523.92	1,147.85
7997 Membership Sports & Recreation Clubs	27,045.47	405.68
7999 Amusement and Recreation Services, NEC	2,621,861.13	39,327.94
8699 Membership Organizations, NEC	12,373.18	185.60
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Oglala Lakota County		
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: July 2025

	Taxable Sales	Tax Due
Pennington County		
4119 Local Passenger Transportation, NEC	165,458.79	2,481.89
4725 Tour Operators	81,375.85	1,220.64
5399 Misc. General Merchandise Stores	171,121.57	2,566.83
5621 Women's Clothing Stores	1,537.30	23.06
5699 Misc. Apparel & Accessory Stores	233,710.82	3,505.66
5812 Eating Places	1,052,454.28	15,786.84
5932 Used Merchandise Stores	104,834.23	1,572.51
5941 Sporting Goods & Bicycle Shops	17,113.10	256.70
5944 Jewelry Stores	1,193,154.04	17,897.33
5947 Gift, Novelty, & Souvenir Shops	6,373,028.23	95,595.41
5963 Direct Selling Establishments	29,249.17	438.74
5999 Misc. Retail Stores, NEC	221,573.54	3,323.67
6531 Real Estate Agents & Managers	563,180.69	8,447.71
7011 Hotels & Motels	28,091,356.00	421,370.39
7033 Trailer Parks & Campsites	4,414,450.90	66,216.77
7221 Photographic Studios, Portrait	3,504.99	52.58
7299 Misc. Personal Services, NEC	33,873.51	508.11
7389 Business Services, NEC	83,288.53	1,249.32
7514 Passenger Car Rental	1,664,306.92	24,964.61
7993 Coin-Operated Amusement Devices	563,623.58	8,454.35
7996 Amusement Parks	1,434,213.77	21,513.21
7997 Membership Sports & Recreation Clubs	41,707.31	625.61
7999 Amusement and Recreation Services, NEC	6,833,214.68	102,498.24
8412 Museums & Art Galleries	189,004.85	2,835.07
8999 Services, NEC	4,936.88	74.06
Other	N/A	N/A
Perkins County		
7011 Hotels & Motels	123,046.90	1,845.70
7033 Trailer Parks & Campsites	5,340.00	80.10
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	163,582.09	2,453.72
7999 Amusement and Recreation Services, NEC	140,381.79	2,105.73
Other	N/A	N/A
Roberts County		
5999 Misc. Retail Stores, NEC	5,776.00	86.66
7011 Hotels & Motels	165,249.76	2,478.76
7033 Trailer Parks & Campsites	19,079.08	286.19
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	124,951.21	1,874.28
7032 Sporting & Recreational Camps	164,211.47	2,463.17
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	690,049.69	10,350.76
7999 Amusement and Recreation Services, NEC	48,189.21	722.85
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: July 2025

	Taxable Sales	Tax Due
Sully County		
7011 Hotels & Motels	164,831.87	2,472.48
7999 Amusement and Recreation Services, NEC	176,949.43	2,654.24
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	227,633.43	3,414.50
971 Hunting, Trapping, Game Propagation	389,560.30	5,843.41
Other	N/A	N/A
Turner County		
Other	N/A	N/A
Union County		
7011 Hotels & Motels	765,906.45	11,488.60
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	422,205.36	6,333.12
7032 Sporting & Recreational Camps	43,151.45	647.28
7033 Trailer Parks & Campsites	40,423.00	606.35
7999 Amusement and Recreation Services, NEC	40,830.45	612.46
Other	N/A	N/A
Yankton County		
5812 Eating Places	168,989.66	2,534.84
5999 Misc. Retail Stores, NEC	53,986.56	809.80
7011 Hotels & Motels	1,362,937.31	20,444.06
7033 Trailer Parks & Campsites	178,776.56	2,681.65
7999 Amusement and Recreation Services, NEC	288,964.76	4,334.47
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5812 Eating Places	35,276.66	529.15
5947 Gift, Novelty, & Souvenir Shops	15,062.72	225.96
5961 Catalog & Mail-Order Houses	759,072.66	11,386.09
5963 Direct Selling Establishments	17,474.73	262.12
5999 Misc. Retail Stores, NEC	343,418.54	5,151.58
7011 Hotels & Motels	9,981,907.39	149,728.62
7514 Passenger Car Rental	6,963,109.52	104,446.65
7922 Theatrical Producers & Services	859,299.02	12,889.49
7999 Amusement and Recreation Services, NEC	350,830.67	5,262.48
971 Hunting, Trapping, Game Propagation	107,994.06	1,619.92
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: July 2025

	Taxable Sales	Tax Due
Total for State	171,727,354.67	2,575,912.34

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.
- 10. **The name of Shannon County, South Dakota, was changed to Oglala Lakota County, South Dakota, effective May 1, 2015.**