

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: FISCAL YEARS 2022 AND 2023

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

## ITEMS OF NOTE:

1. **This report is a comparison between state taxable receipts for Fiscal Year 2023 and Fiscal Year 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 Fiscal Year 2023 and 2022 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	FY23	FY22	%	Division	FY23	FY22	%
Misc. Retail	5,279,518,238	4,720,744,210	11.8	Agriculture, Forestry, & Fishing	589,112,275	516,216,681	14.1
General Merchandise Stores	3,189,781,523	2,894,121,795	10.2	Mining	100,483,888	90,503,740	11.0
Building Materials & Garden Supplies	2,309,552,155	2,068,722,940	11.6	Construction	44,246,604	38,061,379	16.3
Wholesale Trade - Durable Goods	2,298,728,061	1,950,839,314	17.8	Manufacturing	2,019,810,386	1,416,530,735	42.6
Eating & Drinking Places	1,976,289,811	1,880,996,279	5.1	Transportation & Public Utilities	3,095,440,248	3,025,157,837	2.3
Food Stores	1,915,650,759	1,822,049,190	5.1	Wholesale Trade	3,003,526,478	2,523,657,022	19.0
Electric, Gas, & Sanitary Services	1,914,868,872	1,925,057,810	-0.5	Retail Trade	17,433,451,281	16,058,297,986	8.6
Business Services	1,563,938,900	1,433,525,878	9.1	Finance, Insurance, & Real Estate	642,792,907	687,007,200	-6.4
Automotive Dealers & Service Stations	1,434,770,075	1,315,034,569	9.1	Services	5,736,764,285	5,375,239,849	6.7
Communications	874,406,891	832,336,307	5.1	Public Administration	3,328,767	10,079,108	-67.0
Major Group	FY23	FY22	%	Major Group	FY23	FY22	%
Agricultural Production - Crops	13,322,284	12,247,165	8.8	Wholesale Trade - Durable Goods	2,298,728,061	1,950,839,314	17.8
Agricultural Production - Livestock	50,188,911	46,209,493	8.6	Wholesale Trade - Nondurable Goods	704,798,417	572,817,707	23.0
Agricultural Services	499,806,875	434,147,489	15.1	Building Materials & Garden Supplies	2,309,552,155	2,068,722,940	11.6
Forestry	2,079,196	2,202,597	-5.6	General Merchandise Stores	3,189,781,523	2,894,121,795	10.2
Fishing, Hunting, & Trapping	23,715,010	21,409,937	10.8	Food Stores	1,915,650,759	1,822,049,190	5.1
Metal Mining	19,975,129	9,455,831	111.2	Automotive Dealers & Service Stations	1,434,770,075	1,315,034,569	9.1
Coal Mining	89,692	1,641,691	-94.5	Apparel & Accessory Stores	499,040,819	522,757,491	-4.5
Oil & Gas Extraction	29,822,223	27,177,889	9.7	Furniture & Homefurnishings Stores	828,847,901	833,871,512	-0.6
Nonmetallic Minerals, Except Fuels	50,596,843	52,228,329	-3.1	Eating & Drinking Places	1,976,289,811	1,880,996,279	5.1
General Building Contractors	3,857,478	57,527	6605.5	Misc. Retail	5,279,518,238	4,720,744,210	11.8
Heavy Construction, except Building	5,713	-	-	Depository Institutions	46,658,036	82,712,246	-43.6
Special Trade Contractors	40,383,414	38,003,852	6.3	Nondepository Institutions	105,390,650	66,194,833	59.2
Food & Kindred Products	170,836,532	132,678,947	28.8	Security & Commodity Brokers	13,774,727	13,066,659	5.4
Tobacco Products	3,185,316	2,144,838	48.5	Insurance Carriers	18,939,453	16,670,075	13.6
Textile Mill Products	2,649,259	1,593,397	66.3	Insurance Agents, Brokers, & Service	26,314,636	33,396,279	-21.2
Apparel & Other Textile Products	20,113,366	13,536,222	48.6	Real Estate	399,100,397	444,475,123	-10.2
Lumber & Wood Products	149,238,568	115,622,206	29.1	Holding & Other Investment Offices	32,615,007	30,491,986	7.0
Furniture & Fixtures	7,472,522	7,826,951	-4.5	Hotels & Other Lodging Places	827,351,291	835,358,582	-1.0
Paper & Allied Products	18,003,967	12,896,669	39.6	Personal Services	391,188,338	374,902,167	4.3
Printing & Publishing	86,829,308	90,049,427	-3.6	Business Services	1,563,938,900	1,433,525,878	9.1
Chemicals & Allied Products	148,828,701	135,475,527	9.9	Auto Repair, Services, & Parking	801,662,028	727,160,859	10.2
Petroleum & Coal Products	33,395,673	34,609,132	-3.5	Misc. Repair Services	256,291,096	236,205,348	8.5
Rubber & Misc. Plastics Products	50,647,393	44,052,736	15.0	Motion Pictures	36,233,314	46,322,671	-21.8
Leather & Leather Products	299,862	153,105	95.9	Amusement & Recreation Services	443,535,296	415,544,478	6.7
Stone, Clay, & Glass Products	355,981,600	318,659,305	11.7	Health Services	147,286,587	145,501,101	1.2
Primary Metal Industries	22,063,963	22,798,416	-3.2	Legal Services	298,538,699	277,453,337	7.6
Fabricated Metal Products	144,943,129	102,574,369	41.3	Educational Services	30,084,978	28,366,297	6.1
Industrial Machinery & Equipment	499,981,435	162,859,727	207.0	Social Services	3,631,940	4,083,086	-11.0
Electronic & Other Electrical Equipment	100,718,410	58,598,700	71.9	Museums, Botanical, Zoological Gardens	5,867,773	6,059,420	-3.2
Transportation Equipment	43,705,338	34,461,834	26.8	Membership Organizations	17,765,999	13,118,691	35.4
Instruments & Related Products	49,326,192	53,075,250	-7.1	Engineering & Management Services	812,646,788	739,062,008	10.0
Misc. Manufacturing Industries	111,589,850	72,863,978	53.1	Private Households	1,925,841	1,543,248	24.8
Railroad Transportation	26,520,609	25,527,167	3.9	Services, NEC	98,815,417	91,032,678	8.5
Local & Interurban Passenger Transportation	14,088,352	12,575,121	12.0	Executive, Legislative, & General	1,918,959	8,032,084	-76.1
Trucking & Warehousing	205,499,530	180,933,716	13.6	Justice, Public Order, & Safety	217,277	624,438	-65.2
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	8,976,603	7,295,105	23.0	Administration of Human Resources	108,272	310,431	-65.1
Transportation by Air	17,958,309	16,871,373	6.4	Environmental Quality & Housing	439,070	173,013	153.8
Pipelines, Except Natural Gas	10,380,043	10,411,218	-0.3	Administration of Economic Programs	186,285	425,848	-56.3
Transportation Services	22,741,038	14,150,019	60.7	National Security & Intl. Affairs	458,904	513,294	-10.6
Communications	874,406,891	832,336,307	5.1	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	1,914,868,872	1,925,057,810	-0.5				

**STATE TOTAL:** \$32,668,957,118 (FY23) - \$29,740,751,537 (FY22) = 9.85% increase

*Figures compiled by SD Dept of Revenue*

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