SOUTH DAKOTA SALES and USE TAX REPORT

RETURNS FILED: OCTOBER 2026

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

	Gross Sales	Use Taxable	Taxable Sales
DIVISION: A Agriculture, Forestry, & Fishing			
MAJOR GROUP: 1 Agricultural Production - Crops			
115 Corn	4,597,585.63	215,190.15	1,036,124.94
119 Cash Grains, NEC	1,360,200.29	15,613.35	43,174.66
139 Field Crops, Except Cash Grains, NEC	8,883,212.16	166,744.38	549,444.74
161 Vegetables & Melons	190,025.34	0.00	164,000.89
181 Ornamental Nursery Products	829,528.10	0.00	416,840.57
182 Food Crops Grown Under Cover	496,275.32	3,115.25	76,571.22
Other	495,927.65	0.00	316,911.69
Total for MAJOR GROUP 1	16,852,754.49	400,663.13	2,603,068.71
MAJOR GROUP: 2 Agricultural Production - Livestock			
211 Beef Cattle Feedlots	158,760.07	35,899.69	50,850.24
212 Beef Cattle, Except Feedlots	21,977.23	0.00	16,864.12
213 Hogs	3,972,166.67	282,269.01	1,365,384.68
219 General Livestock, NEC	2,621,921.50	15,707.39	140,015.18
241 Dairy Farms	12,520,035.20	1,946,776.54	2,012,594.32
252 Chicken Eggs	1,999,663.71	221,268.07	309,177.50
259 Poultry & Eggs, NEC	766,422.82	471.00	53,790.31
272 Horses & Other Equines	452,076.54	0.00	391,678.13
279 Animal Specialties, NEC	1,433,890.24	3,152.60	909,925.36
291 General Farms, Primarily Animal	249,056.68	23,923.40	122,635.78
Other	206,767.96	0.00	64,422.30
Total for MAJOR GROUP 2	24,402,738.62	2,529,467.70	5,437,337.92
MAJOR GROUP: 7 Agricultural Services			
711 Soil Preparation Services	7,374,012.41	15,530.57	294,527.26
721 Crop Planting & Protecting	3,201,260.97	1,278.42	343,323.81
723 Crop Preparation Services for Market	4,902,182.99	76,162.03	136,401.13
741 Veterinary Services for Livestock	15,553,338.32	95,750.00	14,463,146.82
742 Veterinary Services, Specialties	10,869,000.74	83,127.80	10,684,544.83
751 Livestock Services, Except Veterinary	5,868,293.21	45,473.35	963,066.04
752 Animal Specialty Services	5,941,331.66	60,534.21	4,861,395.21
762 Farm Management Services	3,302,570.72	0.00	832,115.73
781 Landscape Counseling & Planning	2,639,824.61	66,955.48	1,533,613.86
782 Lawn & Garden Services	22,109,878.12	366,992.37	18,514,176.20
783 Ornamental Shrub & Tree Services	6,014,482.53	972.31	4,641,375.33
Other	N/A	N/A	N/A
Total for MAJOR GROUP 7	87,791,120.67	812,776.54	57,282,630.61
MAJOR GROUP: 8 Forestry			
811 Timber tracts	4,874.80	0.00	2,384.00
831 Forest Products	66,973.57	0.00	66,874.57
851 Forestry Services	343,155.55	888.00	259,059.11
Total for MAJOR GROUP 8	415,003.92	888.00	328,317.68
MAJOR GROUP: 9 Fishing, Hunting, & Trapping			
912 Finfish	15,916.00	0.00	15,916.00
919 Misc. Marine Products	195,038.92	0.00	21,681.98
971 Hunting, Trapping, Game Propagation	2,696,716.11	6,902.68	2,567,079.72
Other	N/A	N/A	N/A
Total for MAJOR GROUP 9	2,907,867.03	6,902.68	2,604,873.70
Total for DIVISION A	132,369,484.73	3,750,698.05	68,256,228.62
DIVISION: B Mining			
MAJOR GROUP: 10 Metal Mining			
1041 Gold Ores	302,734.29	0.00	302,734.29
1081 Metal Mining Services	487,095.69	140,301.68	627,397.37
Other	N/A	N/A	N/A

	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 10	789,829.98	647,047.53	1,436,877.51
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	14,720.68	28,186.26	42,906.94
1321 Natural Gas Liquids	25,032,792.20	1,046,767.94	1,046,767.94
1381 Drilling Oil & Gas Wells	85,455.00	0.00	85,455.00
1382 Oil & Gas Exploration Services	755,762.67	22,250.00	723,145.09
1389 Oil & Gas Field Services, NEC	1,120,574.58	186,838.29	1,006,422.38
Total for MAJOR GROUP 13	27,009,305.13	1,284,042.49	2,904,697.35
MAJOR GROUP: 14 Nonmetallic Minerals, Except Fuels			
1442 Construction Sand & Gravel	3,941,569.20	308,626.95	2,475,488.15
Other	2,926,713.24	135,178.71	1,281,790.43
Total for MAJOR GROUP 14	6,868,282.44	443,805.66	3,757,278.58
Total for DIVISION B	34,667,417.55	2,374,895.68	8,098,853.44
DIVISION: C Construction			
MAJOR GROUP: 17 Special Trade Contractors			
1752 Floor Laying & Floor Work, NEC	5,256,638.74	24,114.66	3,810,036.36
Total for MAJOR GROUP 17	5,256,638.74	24,114.66	3,810,036.36
Total for DIVISION C	5,256,638.74	24,114.66	3,810,036.36
DIVISION: D Manufacturing			
MAJOR GROUP: 20 Food & Kindred Products			
2011 Meat Packing Plants	123,782,655.63	1,582,801.39	1,909,226.07
2013 Sausages & Other Prepared Meats	1,369,291.42	278,785.85	704,866.65
2015 Poultry Slaughtering & Processing	229,186,528.68	1,645,556.19	1,653,411.70
2022 Cheese, Natural & Processed	132,812,795.78	1,902,590.78	1,935,341.22
2023 Dry, Condensed, Evaporated Products	243,134.16	0.00	243,748.20
2024 Ice Cream & Frozen Desserts	238,127.10	936.19	41,487.67
2033 Canned Fruits & Vegetables	23,917.86	0.00	23,917.86
2034 Dehydrated Fruits, Vegetables, Soups	5,601.00	0.00	5,601.00
2043 Cereal Breakfast Foods	28,005.01	0.00	19,552.83
2047 Dog & Cat Food	4,544,653.05	1,273,637.82	1,456,617.54
2048 Prepared Feeds, NEC	34,728,250.36	518,399.93	2,251,413.41
2051 Bread, Cake, & Related Products	769,243.01	991.00	702,822.42
2052 Cookies & Crackers	1,539,325.87	23,089.07	33,910.23
2064 Candy & Other Confectionery Products	15,088.33	0.00	3,275.50
2066 Chocolate & Cocoa Products	31,132.75	0.00	7,874.24
2068 Salted & Roasted Nuts & Seeds	683,277.27	22,814.88	28,147.84
2075 Soybean Oil Mills	124,961,795.43	776,178.70	776,178.70
2082 Malt Beverages	1,468,753.59	7,065.32	1,000,000.82
2084 Wines, Brandy, & Brandy Spirits	218,273.16	331.73	142,473.49
2085 Distilled & Blended Liquors	308,292.14	9,036.00	285,382.02
2086 Bottled & Canned Soft Drinks	27,780,912.19	285,086.59	1,448,116.50
2087 Flavoring Extracts & Syrups, NEC	1,778.24	0.00	1,608.17
2095 Roasted Coffee	167,617.26	0.00	134,731.97
2099 Food Preparations, NEC	847,310.45	-694,530.14	74,652.74
Other	5,282,791.65	246,814.21	444,977.53
Total for MAJOR GROUP 20	691,038,551.39	7,879,585.51	15,329,336.32
MAJOR GROUP: 21 Tobacco Products			
2121 Cigars	213,761.21	434.39	202,260.31
2131 Chewing & Smoking Tobacco	482,210.70	0.00	480,998.97
Other	N/A	N/A	N/A

	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 21	2,405,281.01	2,684.72	685,509.61
MAJOR GROUP: 22 Textile Mill Products			
2269 Finishing Plants, NEC	3,329.30	0.00	3,150.00
2273 Carpets & Rugs	161,611.02	0.00	36,132.82
2297 Nonwoven Fabrics	13,701.38	0.00	5,783.47
2298 Cordage & Twine	168,315.33	0.00	67,949.90
2299 Textile Goods, NEC	141,074.57	28,132.93	78,128.45
Other	2,058,818.08	4,377.96	117,291.59
Total for MAJOR GROUP 22	2,546,849.68	32,510.89	308,436.23
MAJOR GROUP: 23 Apparel & Other Textile Products			
2311 Men's & Boys' Suits & Coats	93,927.48	0.00	79,594.19
2326 Men's & Boys' Work Clothing	12,174.68	0.00	12,174.68
2329 Men's & Boys' Clothing, NEC	80,400.63	0.00	40,615.32
2389 Apparel & Accessories, NEC	683,119.74	1,549.39	579,996.52
2392 Housefurnishings, NEC	792.84	0.00	792.84
2394 Canvas & Related Products	2,397,177.09	254,353.33	628,886.69
2396 Automotive & Apparel Trimmings	168,503.44	0.00	120,650.83
2399 Fabricated Textile Products, NEC	12,878.79	6,021.13	6,981.42
Other	743,102.24	116.43	137,736.06
Total for MAJOR GROUP 23	4,192,076.93	262,040.28	1,607,428.55
MAJOR GROUP: 24 Lumber & Wood Products			
2421 Sawmills & Planing Mills, General	6,098,008.53	75,128.90	232,358.36
2426 Hardwood Dimension & Flooring Mills	109,514.77	0.00	83,883.74
2429 Special Product Sawmills, NEC	107,736.07	0.00	90,612.02
2431 Millwork	4,972,911.76	0.00	247,047.65
2434 Wood Kitchen Cabinets	15,206,012.91	295,519.23	1,535,619.18
2439 Structural Wood Members, NEC	7,964,421.66	274,885.52	6,324,687.48
2448 Wood Pallets & Skids	529,564.48	22,424.50	46,277.55
2452 Prefabricated Wood Buildings	4,631,621.56	860,299.11	2,266,444.92
2493 Reconstituted Wood Products	183,134.78	0.00	21,378.00
2499 Wood Products, NEC	2,143,186.13	-71,914.50	787,022.78
Other	581,616.16	15,854.62	33,806.82
Total for MAJOR GROUP 24	42,527,728.81	1,472,197.38	11,669,138.50
MAJOR GROUP: 25 Furniture & Fixtures			
2511 Wood Household Furniture	1,101,094.63	154,008.49	335,694.89
2512 Upholstered Household Furniture	120,246.96	0.00	27,721.14
2514 Metal Household Furniture	15.99	0.00	0.00
2515 Mattresses & Bedsprings	2,112,501.14	0.00	110,694.23
2519 Household Furniture, NEC	0.00	0.00	0.00
2521 Wood Office Furniture	181,490.62	0.00	4,592.60
2522 Office Furniture, Except Wood	1,351,552.01	1,590.16	26,358.78
2531 Public Building & Related Furniture	109,262.21	0.00	80,211.49
2541 Wood Partitions & Fixtures	3,419,477.94	23,130.86	584,459.11
2542 Partitions & Fixtures, Except Wood	86,999.30	0.00	82,491.71
2599 Furniture & Fixtures, NEC	182,408.59	0.00	164,833.76
Other	N/A	N/A	N/A
Total for MAJOR GROUP 25	9,184,615.09	184,352.25	1,423,217.06
MAJOR GROUP: 26 Paper & Allied Products			
2653 Corrugated & Solid Fiber Boxes	1,169,549.74	19,286.26	58,861.42
2671 Paper Coated & Laminated, Packaging	64,838,062.01	693,092.62	731,792.90
2672 Paper Coated & Laminated, NEC	39,543.65	0.00	11,199.00
2675 Die-Cut Paper & Board	89,842.98	0.00	8,364.65
2678 Stationary Products	50,172.57	0.00	6,922.24
2679 Converted Paper Products, NEC	2,684,329.51	21,399.71	96,802.66
Other	4,459,384.33	629,261.19	707,178.41

	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 26	73,330,884.79	1,363,039.78	1,621,121.28
MAJOR GROUP: 27 Printing & Publishing			
2711 Newspapers	4,367,047.55	63,087.69	1,433,551.51
2721 Periodicals	3,307,357.37	8,494.30	690,380.50
2731 Book Publishing	2,027,728.99	23,751.27	667,126.00
2732 Book Printing	79,963.09	0.00	66,831.60
2741 Misc. Publishing	6,187,011.08	53,924.77	512,884.15
2752 Commercial Printing, Lithographic	1,707,938.97	5,191.69	940,682.83
2754 Commercial Printing, Gravure	12,343,292.24	0.00	890,712.11
2759 Commercial Printing, NEC	21,785,400.50	753,997.11	2,734,542.04
2771 Greeting Cards	156,673.14	0.00	77,612.06
Other	N/A	N/A	N/A
Total for MAJOR GROUP 27	52,090,391.93	908,640.31	8,142,495.28
MAJOR GROUP: 28 Chemicals & Allied Products			
2813 Industrial Gases	4,452,309.20	4,542.86	3,223,830.44
2819 Industrial Inorganic Chemicals, NEC	4,415,745.61	16,785.86	824,230.65
2821 Plastics Materials & Resins	393,010.27	0.00	14,112.67
2833 Medicinals & Botanicals	1,572,489.61	2,127.55	92,542.28
2834 Pharmaceutical Preparations	10,799,880.56	36,960.41	746,603.11
2835 Diagnostic Substances	990,823.10	0.00	27,922.69
2836 Biological Products, Except Diagnostic	421,257.27	0.00	96,511.28
2841 Soap & Other Detergents	548,341.55	3,741.08	180,638.71
2842 Polishes & Sanitation Goods	4,273.10	0.00	1,997.90
2844 Toilet Preparations	443,438.80	0.00	350,700.94
2851 Paints & Allied Products	1,852,563.47	64.05	47,985.04
2869 Industrial Organic Chemicals, NEC	188,432,890.05	6,436,008.81	6,744,982.05
2873 Nitrogenous Fertilizers	580,262.66	0.00	105,169.82
2875 Fertilizers, Mixing Only	6,807,278.89	2,421.28	2,421.28
2879 Agricultural Chemicals, NEC	37,699,362.39	105.97	9,733.98
2891 Adhesives & Sealants	664,893.97	3,000.00	105,254.68
2892 Explosives	121,183.33	0.00	121,088.11
2899 Chemical Preparations, NEC	2,614,017.22	0.00	1,093,315.18
Other	1,974,786.87	0.00	1,899,863.61
Total for MAJOR GROUP 28	264,788,807.92	6,505,757.87	15,688,904.42
MAJOR GROUP: 29 Petroleum & Coal Products			
2911 Petroleum Refining	914,378.09	580,977.68	1,298,363.76
2951 Asphalt Paving Mixtures & Blocks	5,100,571.94	76,644.53	2,567,518.82
2952 Asphalt Felts & Coatings	65,976.00	0.00	9,445.00
2992 Lubricating Oils & Greases	937,408.30	40,899.03	82,094.07
Total for MAJOR GROUP 29	7,018,334.33	698,521.24	3,957,421.65
MAJOR GROUP: 30 Rubber & Misc. Plastics Products			
3052 Rubber & Plastics Hose & Belting	65,428.70	0.00	11,874.87
3069 Fabricated Rubber Products, NEC	992,197.50	0.00	284,128.53
3083 Laminated Plastics Plate & Sheet	501,342.67	0.00	67,468.78
3084 Plastics Pipe	23,584,110.54	36,232.14	875,313.43
3085 Plastics Bottles	4,244,431.33	691,265.97	693,949.86
3086 Plastics Foam Products	1,036,941.15	27,965.32	428,745.17
3087 Custom Compound Purchased Resins	146,234.75	751.72	4,609.85
3088 Plastics Plumbing Fixtures	972,726.50	0.00	171,799.29
3089 Plastics Products, NEC	12,731,260.81	2,097,987.25	4,053,814.63
Other	7,686,477.03	128,931.48	375,594.66
Total for MAJOR GROUP 30	51,961,150.98	2,983,133.88	6,967,299.07
MAJOR GROUP: 31 Leather & Leather Products			
3111 Leather Tanning & Finishing	56,930.25	0.00	6,410.25
3131 Footwear Cut Stock	11,767.13	0.00	5,420.46

	Gross Sales	Use Taxable	Taxable Sales
3199 Leather Goods, NEC	180,642.16	0.00	104,882.69
Other	51,070.09	0.00	45,057.06
Total for MAJOR GROUP 31	300,409.63	0.00	161,770.46
MAJOR GROUP: 32 Stone, Clay, & Glass Products			
3231 Products of Purchased Glass	160,256.89	105.00	52,942.15
3241 Cement, Hydraulic	10,276,303.46	85.10	1,274,929.94
3251 Brick & Structural Clay Tile	6,952,496.58	51,355.48	269,536.64
3269 Pottery Products, NEC	75,120.61	3,180.00	72,474.55
3271 Concrete Block & Brick	624,463.90	0.00	138,808.85
3272 Concrete Products, NEC	7,644,559.77	212,885.88	5,406,641.06
3273 Ready-Mixed Concrete	41,386,434.83	885,969.20	35,397,366.73
3281 Cut Stone & Stone Products	971,547.82	20,131.03	655,747.67
3291 Abrasive Products	3,345,759.08	217.86	21,982.38
3295 Minerals, Ground or Treated	29,834.13	1,897.74	9,548.67
Other	1,935,641.25	162.38	6,690.87
Total for MAJOR GROUP 32	73,402,418.32	1,175,989.67	43,306,669.51
MAJOR GROUP: 33 Primary Metal Industries			
3312 Blast Furnaces & Steel Mills	2,693,551.08	81,827.69	144,448.64
3315 Steel Wire & Related Products	278,143.72	0.00	249,800.10
3317 Steel Pipe & Tubes	1,982,792.01	16,802.67	35,255.46
3357 Nonferrous Wiredrawing & Insulating	15,541.82	0.00	1,569.82
3363 Aluminum Die-Castings	149,546.16	0.00	98,445.72
3399 Primary Metal Products, NEC	3,517,187.27	0.00	721,203.72
Other	25,382,943.16	1,691,637.78	1,714,339.93
Total for MAJOR GROUP 33	34,019,705.22	1,790,268.14	2,965,063.39
MAJOR GROUP: 34 Fabricated Metal Products			
3412 Metal Barrels, Drums, & Pails	51,606.63	0.00	10,375.65
3421 Cutlery	90,111.23	1,513.01	52,745.76
3423 Hand & Edge Tools, NEC	921,900.51	0.00	84,554.30
3429 Hardware, NEC	5,779,734.29	120,745.25	692,607.91
3432 Plumbing Fixture Fittings & Trim	827,876.09	0.00	149,564.18
3433 Heating Equipment, Except Electric	1,168,377.83	987.99	137,178.98
3441 Fabricated Structural Metal	6,915,444.98	55,215.67	2,069,752.94
3442 Metal Doors, Sash, & Trim	9,556,828.89	18,020.37	222,420.03
3443 Fabricated Plate Work (Boiler Shops)	29,254,854.48	75,798.01	1,942,731.65
3444 Sheet Metal Work	6,994,260.43	85,660.29	1,159,980.07
3446 Architectural Metal Work	1,114,535.06	346.40	402,375.13
3448 Prefabricated Metal Buildings	1,596,716.26	0.00	1,057,029.91
3449 Misc. Metal Work	5,033,295.06	63,732.63	1,386,679.12
3451 Screw Machine Products	63,932.47	473.85	5,941.84
3462 Iron & Steel Forgings	9,800.95	0.00	1,547.00
3471 Plating & Polishing	39,208.67	0.00	19,567.67
3479 Metal Coating & Allied Services	649,121.01	205.19	158,436.97
3482 Small Arms Ammunition	1,708,077.54	174,325.19	199,601.58
3484 Small Arms	1,589,566.20	7,151.22	535,053.82
3491 Industrial Valves	211,461.96	64.29	17,848.68
3492 Fluid Power Valves & Hose Fittings	724,309.07	0.00	45,291.74
3494 Valves & Pipe Fittings, NEC	9,806,573.21	8,995.97	129,491.09
3496 Misc. Fabricated Wire Products	5,576,239.86	118,651.13	265,019.33
3497 Metal Foil & Leaf	700,663.94	0.00	438,559.05
3498 Fabricated Pipe & Pipe Fittings	181,649.96	0.00	1,818.00
3499 Fabricated Metal Products, NEC	13,726,375.12	205,500.58	4,463,778.03
Other	1,075,846.12	1,052,762.11	1,156,776.15
Total for MAJOR GROUP 34	105,368,367.82	1,990,149.15	16,806,726.58
MAJOR GROUP: 35 Industrial Machinery & Equipment			

	Gross Sales	Use Taxable	Taxable Sales
3511 Turbines, & Turbine Generator Sets	14,422,540.57	553,430.11	592,745.52
3519 Internal Combustion Engines, NEC	83,534,500.11	51.90	47,057,585.25
3523 Farm Machinery & Equipment	56,441,129.97	467,240.12	6,172,139.83
3524 Lawn & Garden Equipment	243,922.03	194,786.60	311,804.86
3531 Construction Machinery	9,758,045.71	309,226.22	2,340,470.14
3532 Mining Machinery	10,623,670.69	103,882.58	396,584.21
3533 Oil & Gas Field Machinery	42,410.82	0.00	42,191.09
3534 Elevators & Moving Stairways	0.00	0.00	0.00
3535 Conveyors & Conveying Equipment	8,781,678.87	8,052.00	4,044,302.90
3536 Hoists, Cranes, & Monorails	867,615.30	1,079,089.36	1,141,385.01
3537 Industrial Trucks & Tractors	2,014,422.08	14,737.54	30,506.42
3541 Machine Tools, Metal Cutting Types	634,398.74	0.00	111,266.23
3542 Machine Tools, Metal Forming Types	1,037,960.28	6,181.26	119,440.22
3544 Special Dies, Tools, Jigs & Fixtures	56,691.36	0.00	12,816.60
3545 Machine Tool Accessories	794,112.80	12,330.07	123,056.55
3548 Welding Apparatus	285,609.40	0.00	83,845.84
3549 Metalworking Machinery, NEC	2,812,390.59	89,287.42	99,092.36
3553 Woodworking Machinery	841,260.33	732.38	20,421.19
3555 Printing Trades Machinery	409,214.19	0.00	301,604.11
3556 Food Products Machinery	4,166,560.44	20,024.06	3,234,890.42
3559 Special Industry Machinery, NEC	6,290,619.45	12,773.58	660,185.77
3561 Pumps & Pumping Equipment	4,107,860.53	0.00	2,887,674.99
3563 Air & Gas Compressors	271,100.41	0.00	18,734.52
3564 Blowers & Fans	16,667,051.27	107,140.47	240,895.93
3565 Packaging Machinery	348,166.06	0.00	202,236.45
3568 Power Transmission Equipment, NEC	192,354.44	0.00	165,519.76
3569 General Industrial Machinery, NEC	5,876,697.57	746.41	2,579,811.51
3571 Electronic Computers	62,761.75	0.00	2,440.85
3572 Computer Storage Devices	307,966.06	0.00	11,210.68
3577 Computer Peripheral Equipment, NEC	157,904.26	15.24	103,226.10
3578 Calculating & Accounting Equipment	356,413.04	11,334.05	328,084.65
3579 Office Machines, NEC	38,118.88	0.00	21,704.07
3581 Automatic Vending Machines	90,706.60	240.00	70,236.72
3582 Commercial Laundry Equipment	5,815.75	0.00	1,950.00
3585 Refrigeration & Heating Equipment	2,795,100.95	0.00	1,183,978.85
3589 Service Industry Machinery, NEC	4,673,290.45	18,842.33	607,548.09
3593 Fluid Power Cylinders & Actuators	9,555.77	47,561.80	47,561.80
3594 Fluid Power Pumps & Motors	240,612.75	0.00	1,712.92
3599 Industrial Machinery, NEC	27,391,710.67	358,618.59	1,598,039.23
Other	589,399.41	0.00	568,122.25
Total for MAJOR GROUP 35	268,241,340.35	3,416,324.09	77,537,023.89
MAJOR GROUP: 36 Electronic & Other Electrical Equipment			
3612 Transformers, Except Electronic	46,005,572.55	159,316.71	13,251,774.38
3613 Switchgear & Switchboard Apparatus	87,120.06	0.00	14,314.00
3621 Motors & Generators	1,994,635.19	0.00	26,504.02
3625 Relays & Industrial Controls	86,805.23	0.00	0.00
3629 Electrical Industrial Apparatus, NEC	1,260,188.30	517,577.74	790,546.77
3631 Household Cooking Equipment	81,445.12	2,031.94	76,546.32
3634 Electric Housewares & Fans	1,430,343.11	13,299.39	106,992.88
3635 Household Vacuum Cleaners	53,721.07	0.00	7,400.94
3639 Household Appliances, NEC	555,774.91	2,176.13	89,029.55
3641 Electric Lamps	144,834.89	0.00	21,511.95
3643 Current-Carrying Wiring Devices	774,150.28	0.00	1,304.30
3645 Residential Lighting Fixtures	1,026,167.30	9,099.28	72,684.17
3646 Commercial Lighting Fixtures	138,148.99	0.00	34,893.32
3648 Lighting Equipment, NEC	1,294,815.35	0.00	107,509.05
3651 Household Audio & Video Equipment	14,911.21	0.00	5,423.24

	Gross Sales	Use Taxable	Taxable Sales
3661 Telephone & Telegraph Apparatus	593,716.45	289.29	439,968.16
3663 Radio & TV Communications Equipment	1,165,198.65	0.00	677,901.43
3669 Communications Equipment, NEC	3,235,856.12	0.00	2,673,353.85
3674 Semiconductors & Related Devices	9,979,923.47	418,913.21	520,272.53
3677 Electronic Coils & Transformers	3,745,407.58	44,568.36	96,390.93
3679 Electronic Components, NEC	23,939,117.50	207,265.26	472,792.09
3691 Storage Batteries	585,798.30	84,500.00	546,111.03
3692 Primary Batteries, Dry & Wet	604,265.22	0.00	0.00
3699 Electrical Equipment & Supplies, NEC	1,773,823.00	5,048.35	544,366.57
Other	6,434,903.98	253,541.94	254,716.76
Total for MAJOR GROUP 36	107,006,643.83	1,717,627.60	20,832,308.24
MAJOR GROUP: 37 Transportation Equipment			
3711 Motor Vehicles & Car Bodies	58,384,818.69	0.00	706,715.32
3713 Truck & Bus Bodies	99,053.97	63.00	39,906.14
3714 Motor Vehicle Parts & Accessories	14,150,247.90	-55,724.93	754,327.99
3715 Truck Trailers	4,136,663.23	191,995.24	719,266.64
3721 Aircraft	49,668,900.48	566,671.66	597,017.37
3728 Aircraft Parts & Equipment, NEC	2,898,686.30	94,114.09	323,646.73
3732 Boat Building & Repairing	50,203.32	4.05	12,390.11
3751 Motorcycles, Bicycles, & Parts	888,094.66	28,421.61	180,504.54
3792 Travel Trailers & Campers	287,018.10	0.00	3,147.00
3795 Tanks & Tank Components	82,921.46	0.00	36,765.66
3799 Transportation Equipment, NEC	1,012,047.27	8,753.84	101,262.56
Other	4,986,353.50	55,041.70	57,576.09
Total for MAJOR GROUP 37	136,645,008.88	889,340.26	3,532,526.15
MAJOR GROUP: 38 Instruments & Related Products			
3812 Search & Navigation Equipment	2,700,852.84	23,830.92	238,073.62
3821 Laboratory Apparatus & Furniture	1,440,536.15	0.00	23,255.10
3822 Environmental Controls	528,026.12	2,570.44	17,528.75
3823 Process Control Instruments	2,534,767.76	22,427.60	572,590.33
3824 Fluid Meters & Counting Devices	378,514.66	0.00	20,187.16
3825 Instruments to Measure Electricity	3,513,994.83	6,132.26	340,488.67
3826 Analytical Instruments	97,490.77	0.00	11,524.58
3827 Optical Instruments & Lenses	171,618.63	0.00	41,829.87
3829 Measuring & Controlling Devices, NEC	2,813,382.28	0.00	267,925.75
3841 Surgical & Medical Instruments	5,612,497.17	60,115.75	182,721.42
3842 Surgical Appliances & Supplies	3,869,144.34	377,146.03	483,919.47
3843 Dental Equipment & Supplies	869,242.12	12,160.68	313,233.71
3845 Electromedical Equipment	1,260,950.88	13,775.13	107,212.69
3851 Ophthalmic Goods	1,255,989.24	0.00	11,975.80
3861 Photographic Equipment & Supplies	5,044,844.03	37,955.48	57,786.13
Other	N/A	N/A	N/A
Total for MAJOR GROUP 38	32,091,851.82	556,114.29	2,690,253.05
MAJOR GROUP: 39 Misc. Manufacturing Industries			
3911 Jewelry, Precious Metal	291,316.51	551.98	34,217.27
3914 Silverware & Plated Ware	4,424,379.37	0.00	122,291.04
3931 Musical Instruments	5,155.45	0.00	2,816.04
3942 Dolls & Stuffed Toys	16,377.66	0.00	16,170.98
3944 Games, Toys, & Children's Vehicles	100,484.01	0.00	16,127.35
3949 Sporting & Athletic Goods, NEC	1,712,334.14	38,543.62	419,071.91
3952 Lead Pencils & Art Goods	82,086.57	0.00	68,424.17
3961 Costume Jewelry	14,545.93	0.00	14,545.93
3993 Signs & Advertising Specialties	3,192,070.90	2,515,582.21	4,092,597.86
3999 Manufacturing Industries, NEC	60,826,440.57	396,963.29	36,559,302.87
Other	529,699.39	0.00	60,917.45

	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 39	71,194,890.50	2,951,641.10	41,406,482.87
Total for DIVISION D	2,029,355,309.23	36,779,918.41	276,639,132.11
DIVISION: E Transportation & Public Utilities			
MAJOR GROUP: 40 Railroad Transportation			
4011 Railroads, Line-Haul Operating	1,371,848.50	2,034,400.32	2,034,400.32
4013 Switching & Terminal Services	246,085.48	110,458.57	347,289.71
Total for MAJOR GROUP 40	1,617,933.98	2,144,858.89	2,381,690.03
MAJOR GROUP: 41 Local & Interurban Passenger Transportation			
4111 Local & Suburban Transit	402,766.16	0.00	312,741.97
4119 Local Passenger Transportation, NEC	740,941.65	1,479.06	539,868.45
4121 Taxicabs	683,506.77	0.00	536,883.52
4142 Bus Charter Service, Except Local	2,316,862.04	4,279.46	162,115.89
4173 Bus Terminal & Service Facilities	0.00	0.00	0.00
Other	304,282.11	1,896.18	286,823.29
Total for MAJOR GROUP 41	4,448,358.73	7,654.70	1,838,433.12
MAJOR GROUP: 42 Trucking & Warehousing			
4212 Local Trucking Without Storage	32,786,610.31	119,871.77	15,159,494.83
4213 Trucking, Except Local	2,609,350.66	61,079.11	290,685.77
4214 Local Trucking With Storage	3,496,002.40	50,793.58	1,713,528.35
4215 Courier Services, Except by Air	388,920.03	345,292.16	708,753.14
4221 Farm Product Warehousing & Storage	2,327,939.21	0.00	36,600.46
4222 Refrigerated Warehousing & Storage	3,072,180.06	61,187.42	2,024,788.55
4225 General Warehousing & Storage	3,125,848.82	123,795.03	1,560,990.20
4226 Special Warehousing & Storage, NEC	2,334,113.65	8,977.14	950,932.47
Total for MAJOR GROUP 42	50,140,965.14	770,996.21	22,445,773.77
MAJOR GROUP: 44 Water Transportation			
4493 Marinas	65,097.45	0.00	55,707.71
4499 Water Transportation Services, NEC	654,958.84	0.00	590,128.75
Other	228,481.05	0.00	132,311.82
Total for MAJOR GROUP 44	948,537.34	0.00	778,148.28
MAJOR GROUP: 45 Transportation by Air			
4512 Air Transportation, Scheduled	1,968.00	198,486.49	200,454.49
4513 Air Courier Services	76,175.03	6,226.93	64,284.59
4522 Air Transportation, Nonscheduled	18,681,004.00	683,898.99	1,058,582.18
4581 Airports, Flying Fields, & Services	4,556,288.97	362,896.33	2,944,251.71
Total for MAJOR GROUP 45	23,315,436.00	1,251,508.74	4,267,572.97
MAJOR GROUP: 46 Pipelines, Except Natural Gas			
4612 Crude Petroleum Pipelines	0.00	136,160.95	136,160.95
4613 Refined Petroleum Pipelines	0.00	251,297.19	251,297.19
4619 Pipelines, NEC	0.00	22,379.04	22,379.04
Total for MAJOR GROUP 46	0.00	409,837.18	409,837.18
MAJOR GROUP: 47 Transportation Services			
4724 Travel Agencies	1,968.07	60,073.33	62,041.40
4725 Tour Operators	361,178.92	133.00	116,743.17
4729 Passenger Transportation Arrangement, NEC	35,177.91	0.00	3,416.45
4731 Freight Transportation Arrangement	1,132,556.68	508.00	649,851.32
4785 Inspection & Fixed Facilities	406,548.16	0.00	121,007.21
4789 Transportation Services, NEC	5,950,225.38	35,701.53	1,536,404.40
Other	N/A	N/A	N/A
Total for MAJOR GROUP 47	7,958,597.77	96,415.86	2,492,065.19
MAJOR GROUP: 48 Communications			
4812 Radiotelephone Communications	26,856,899.88	371,921.19	25,438,752.09
4813 Telephone Communications, Except Radio	24,313,109.14	4,616,122.02	16,393,616.65

	Gross Sales	Use Taxable	Taxable Sales
4832 Radio Broadcasting Stations	1,094,094.15	37,943.45	66,005.30
4833 Television Broadcasting Stations	1,258,958.71	267,712.88	292,197.64
4841 Cable & Other Pay TV Services	24,040,111.44	1,776,403.33	25,000,282.41
4899 Communications Services, NEC	4,646,034.60	55,996.10	1,708,690.09
Other	N/A	N/A	N/A
Total for MAJOR GROUP 48	82,210,744.82	7,126,098.97	68,901,081.08
MAJOR GROUP: 49 Electric, Gas, & Sanitary Services			
4911 Electric Services	109,450,441.87	3,772,635.21	72,358,950.10
4922 Natural Gas Transmission	1,047,988.51	13,199.02	13,199.02
4923 Gas Transmission & Distribution	1,217,013.15	375,416.81	963,981.65
4924 Natural Gas Distribution	4,235,624.99	0.00	1,825,548.89
4925 Gas Production &/or Distribution	882,798.93	19,742.59	793,230.58
4931 Electric & Other Services Combined	66,313,539.12	33,910,200.38	90,297,610.26
4932 Gas & Other Services Combined	9,020,343.93	1,516,440.14	8,948,200.75
4939 Combination Utilities, NEC	11,882,047.73	1,396,803.62	9,705,443.01
4941 Water Supply	834,441.48	157,626.40	592,484.79
4952 Sewerage Systems	151,293.70	0.00	144,973.11
4953 Refuse Systems	4,887,475.39	37,264.07	2,687,224.41
4959 Sanitary Services, NEC	2,141,877.94	46,270.97	1,334,921.60
4961 Steam & Air-Conditioning Supply	424,045.97	299,445.36	723,491.33
4971 Irrigation Systems	1,788,366.88	0.00	955,677.26
Total for MAJOR GROUP 49	214,277,299.59	41,545,044.57	191,344,936.76
Total for DIVISION E	384,917,873.37	53,352,415.12	294,859,538.38
DIVISION: F Wholesale Trade			
MAJOR GROUP: 50 Wholesale Trade - Durable Goods			
5012 Automobiles & Other Motor Vehicles	26,104,311.49	28,760.07	2,716,902.90
5013 Motor Vehicle Supplies & New Parts	65,906,619.00	9,023.26	3,102,272.27
5014 Tires & Tubes	17,523,267.85	19,339.62	2,215,119.85
5015 Motor Vehicle Parts, Used	3,518,884.53	42,225.99	580,845.06
5021 Furniture	5,246,121.64	13,234.03	1,140,922.32
5023 Homefurnishings	2,717,699.15	10,164.67	564,997.04
5031 Lumber, Plywood, & Millwork	27,492,114.06	166,612.43	7,307,669.22
5032 Brick, Stone, & Related Materials	15,866,614.57	431,963.84	10,142,577.59
5033 Roofing, Siding, & Insulation	12,884,184.78	68.57	4,881,223.39
5039 Construction Materials, NEC	12,625,408.84	23,357.44	7,707,074.20
5043 Photographic Equipment & Supplies	480,214.92	0.00	131,775.92
5044 Office Supplies	8,698,142.86	23,465.37	2,939,691.44
5045 Computers, Peripherals & Software	376,777,218.34	205,288.45	15,417,660.04
5046 Commercial Equipment, NEC	10,009,581.58	23,246.41	4,968,905.92
5047 Medical & Hospital Equipment	100,917,036.42	767,519.31	11,135,645.35
5048 Ophthalmic Goods	1,470,855.09	0.00	172,878.31
5049 Professional Equipment, NEC	4,929,276.72	47,286.03	1,006,406.43
5051 Metals Service Centers & Offices	50,655,201.80	273,437.36	4,050,028.08
5063 Electrical Apparatus & Equipment	71,759,790.13	228,007.86	34,052,295.55
5064 Electrical Appliances, TV & Radios	6,842,448.16	3,656.35	1,531,379.99
5065 Electronic Parts & Equipment, NEC	15,067,249.71	0.00	6,571,533.13
5072 Hardware	14,575,103.11	11,102.71	1,379,406.57
5074 Plumbing & Hydronic Heating Supplies	46,333,556.71	206,408.26	32,879,824.40
5075 Warm Air Heating & Air-Conditioning	23,166,173.95	386,416.54	11,619,804.22
5078 Refrigeration Equipment & Supplies	8,490,399.62	40,331.32	4,246,744.98
5082 Construction & Mining Machinery	14,371,619.94	46,050.43	9,837,082.19
5083 Farm & Garden Machinery	30,646,219.24	24,054.32	10,559,974.86
5084 Industrial Machinery & Equipment	76,456,258.58	1,319,658.20	26,831,943.38
5085 Industrial Supplies	19,194,646.94	105,812.58	1,206,089.73
5087 Service Establishment Equipment	13,139,417.32	1,502.87	2,123,414.27
5088 Transportation Equipment & Supplies	5,802,717.26	0.00	5,801,631.74

	Gross Sales	Use Taxable	Taxable Sales
5091 Sporting & Recreational Goods	12,611,206.95	5,886.10	2,572,013.56
5092 Toys & Hobby Goods & Supplies	4,591,291.97	723.47	3,748,860.41
5093 Scrap & Waste Materials	14,935,252.32	95,178.50	1,561,565.10
5094 Jewelry & Precious Stones	1,477,676.78	348.23	357,977.75
5099 Durable Goods, NEC	23,649,010.93	318,221.19	4,805,821.95
Total for MAJOR GROUP 50	1,146,932,793.26	4,878,351.78	241,869,959.11
MAJOR GROUP: 51 Wholesale Trade - Nondurable Goods			
5111 Printing & Writing Paper	582,274.15	5,788.35	185,078.31
5112 Stationery & Office Supplies	2,003,867.44	52.62	551,219.24
5113 Industrial & Personal Service Paper	3,776,498.56	5,501.12	1,120,445.24
5122 Drugs, Proprietaries, & Sundries	174,797,966.46	97,652.85	3,057,267.11
5131 Piece Goods & Notions	749,325.58	0.00	132,327.01
5136 Men's & Boys' Clothing	7,634,403.38	4,393.15	1,086,797.09
5137 Women's & Children's Clothing	4,430,980.71	26,880.16	1,785,951.57
5139 Footwear	981,474.30	91.29	541,722.81
5141 Groceries, General Line	116,650,274.70	368,561.81	4,845,717.72
5142 Packaged Frozen Foods	4,006,302.66	0.00	1,840,221.28
5143 Dairy Products, Except Dried or Canned	1,021,452.06	3,618.75	21,398.33
5144 Poultry & Poultry Products	27,703,210.88	9,659.00	1,359,669.33
5145 Confectionery	11,343,952.15	23,928.82	727,079.44
5146 Fish & Seafoods	36,222.17	0.00	12,397.99
5147 Meats & Meat Products	15,982,974.93	398,319.22	1,147,963.44
5148 Fresh Fruits & Vegetables	121,237.14	0.00	83,397.35
5149 Groceries & Related Products, NEC	17,196,117.37	5,750.24	1,588,303.86
5153 Grain & Field Beans	52,332,862.95	323,541.88	2,195,824.92
5154 Livestock	1,493,567.25	0.00	2,745.96
5159 Farm-Product Raw Materials, NEC	167,410,831.01	34,418.94	79,446.75
5162 Plastics Materials & Basic Shapes	3,297,605.11	22,370.91	516,933.07
5169 Chemicals & Allied Products, NEC	29,948,141.18	118,899.58	3,415,237.97
5171 Petroleum Bulk Stations & Terminals	18,997,976.99	31,085.96	1,548,535.46
5172 Petroleum Products, NEC	114,197,250.39	24,734.91	8,790,762.92
5181 Beer & Ale	18,582,213.89	12,710.51	105,511.73
5182 Wine & Distilled Beverages	15,345,810.30	50,999.44	308,050.28
5191 Farm Supplies	301,096,980.49	1,160,539.68	12,103,205.06
5192 Books, Periodicals, & Newspapers	465,179.70	2,119.92	96,910.69
5193 Flowers & Florists' Supplies	1,881,396.72	3,121.41	164,063.98
5194 Tobacco & Tobacco Products	5,975,270.09	19,351.79	946,243.34
5198 Paints, Varnishes, & Supplies	198,544.34	0.00	75,136.42
5199 Nondurable Goods, NEC	27,892,769.50	662,949.00	6,264,319.51
Total for MAJOR GROUP 51	1,148,134,934.55	3,417,041.31	56,699,885.18
Total for DIVISION F	2,295,067,727.81	8,295,393.09	298,569,844.29
DIVISION: G Retail Trade			
MAJOR GROUP: 52 Building Materials & Garden Supplies			
5211 Lumber & Other Building Materials	236,361,712.63	6,559,198.97	171,638,426.42
5231 Paint, Glass, & Wallpaper Stores	16,683,763.95	388,339.18	7,683,578.51
5251 Hardware Stores	33,745,101.70	163,326.15	22,348,066.38
5261 Retail Nurseries & Garden Stores	26,807,761.73	63,996.23	4,052,609.44
5271 Mobile Home Dealers	3,416,659.27	2,840.42	78,041.45
Total for MAJOR GROUP 52	317,014,999.28	7,177,700.95	205,800,722.20
MAJOR GROUP: 53 General Merchandise Stores			
5311 Department Stores	300,668,099.67	1,514,535.54	238,547,178.29
5331 Variety Stores	33,643,723.46	1,473,473.69	30,398,019.58
5399 Misc. General Merchandise Stores	75,357,645.50	494,274.25	30,337,933.72
Total for MAJOR GROUP 53	409,669,468.63	3,482,283.48	299,283,131.59
MAJOR GROUP: 54 Food Stores			

	Gross Sales	Use Taxable	Taxable Sales
5411 Grocery Stores	285,793,508.35	1,029,793.03	153,493,937.52
5421 Meat & Fish Markets	5,186,269.99	42,304.28	4,591,197.63
5431 Fruit & Vegetable Markets	2,568,787.06	224,570.17	1,238,552.56
5441 Candy, Nut, & Confectionery Stores	762,133.89	1,496.25	620,073.99
5451 Dairy Products Stores	3,537,359.78	946.76	329,647.02
5461 Retail Bakeries	3,870,634.67	13,181.54	3,310,079.33
5499 Misc. Food Stores	20,429,049.45	397,616.97	8,010,579.26
Total for MAJOR GROUP 54	322,147,743.19	1,709,909.00	171,594,067.31
MAJOR GROUP: 55 Automotive Dealers & Service Stations			
5511 New & Used Car Dealers	319,832,792.69	679,243.89	26,596,641.68
5521 Used Car Dealers	28,761,358.08	25,099.36	1,558,184.07
5531 Auto & Home Supply Stores	98,275,072.33	344,786.06	38,368,609.67
5541 Gasoline Service Stations	297,651,668.56	694,266.01	63,429,139.61
5551 Boat Dealers	4,657,089.12	8,096.80	1,371,006.62
5561 Recreational Vehicle Dealers	11,840,948.48	32,796.54	2,419,995.85
5571 Motorcycle Dealers	25,564,316.21	50,100.39	3,038,954.13
5599 Automotive Dealers, NEC	22,108,835.51	22,958.59	6,340,003.68
Total for MAJOR GROUP 55	808,692,080.98	1,857,347.64	143,122,535.31
MAJOR GROUP: 56 Apparel & Accessory Stores			
5611 Men's & Boys' Clothing Stores	2,832,841.24	34,707.40	1,858,735.71
5621 Women's Clothing Stores	7,501,617.80	18,303.86	6,725,811.79
5632 Women's Accessory & Specialty Stores	3,925,295.88	27,807.68	3,294,840.36
5641 Children's & Infants' Wear Stores	924,418.53	-2,185.02	896,821.95
5651 Family Clothing Stores	25,141,286.63	80,625.80	24,554,929.72
5661 Shoe Stores	6,982,989.37	23,744.13	6,046,561.25
5699 Misc. Apparel & Accessory Stores	5,737,439.41	44,144.72	4,363,990.43
Total for MAJOR GROUP 56	53,045,888.86	227,148.57	47,741,691.21
MAJOR GROUP: 57 Furniture & Homefurnishings Stores			
5712 Furniture Stores	30,337,285.92	745,348.37	22,703,764.36
5713 Floor Covering Stores	13,868,361.77	17,509.31	8,514,936.75
5714 Drapery & Upholstery Stores	1,620,476.40	1,140.60	1,351,911.72
5719 Misc. Homefurnishings Stores	8,204,384.72	163,380.93	5,105,785.49
5722 Household Appliance Stores	14,939,133.90	322,334.10	9,982,436.19
5731 Radio, TV, & Electronic Stores	19,252,181.64	165,291.97	13,039,363.95
5734 Computer & Software Stores	26,655,443.35	66,588.63	9,149,551.43
5735 Record & Prerecorded Tape Stores	107,823.12	0.00	102,942.71
5736 Musical Instrument Stores	3,089,326.60	5,577.29	2,207,227.18
Total for MAJOR GROUP 57	118,074,417.42	1,487,171.20	72,157,919.78
MAJOR GROUP: 58 Eating & Drinking Places			
5812 Eating Places	193,292,232.35	1,818,806.89	175,537,847.68
5813 Drinking Places	38,695,611.23	348,764.14	26,325,691.81
Total for MAJOR GROUP 58	231,987,843.58	2,167,571.03	201,863,539.49
MAJOR GROUP: 59 Misc. Retail			
5912 Drug Stores & Proprietary Stores	79,321,409.59	3,668,347.75	13,079,575.17
5921 Liquor Stores	11,824,848.26	11,041.90	10,451,722.64
5932 Used Merchandise Stores	8,105,270.04	174,685.04	7,050,722.32
5941 Sporting Goods & Bicycle Shops	40,894,419.49	226,088.64	30,121,791.82
5942 Book Stores	6,753,129.51	97,203.71	5,390,291.61
5943 Stationery Stores	14,746,332.19	14,604.02	3,995,273.98
5944 Jewelry Stores	8,754,388.22	8,196.58	7,024,567.98
5945 Hobby, Toy, & Game Shops	9,090,559.19	196,824.67	7,663,556.62
5946 Camera & Photographic Supply Stores	171,817.02	0.00	86,589.17
5947 Gift, Novelty, & Souvenir Shops	11,334,357.10	134,771.78	9,922,308.50
5948 Luggage & Leather Goods Stores	223,657.15	0.00	192,187.50
5949 Sewing, Needlework, & Piece Goods	1,172,155.20	2,409.56	994,878.37

	Gross Sales	Use Taxable	Taxable Sales
5961 Catalog & Mail-Order Houses	437,335,467.15	1,149,287.90	236,447,171.02
5962 Merchandising Machine Operators	6,682,867.84	221,749.22	3,357,887.37
5963 Direct Selling Establishments	12,888,682.66	38,273.04	6,854,537.66
5983 Fuel Oil Dealers	25,452,926.13	83,694.78	2,755,928.73
5984 Liquefied Petroleum Gas Dealers	6,633,770.00	55,683.96	2,381,482.88
5989 Fuel Dealers, NEC	54,983,316.36	2,000.00	1,234,746.20
5992 Florists	2,212,669.34	2,369.75	2,043,711.15
5993 Tobacco Stores & Stands	6,254,951.71	1,302.45	6,222,855.01
5995 Optical Goods Stores	1,535,640.35	1,714.76	155,602.48
5999 Misc. Retail Stores, NEC	550,154,664.68	5,269,356.99	188,802,361.67
Other	N/A	N/A	N/A
Total for MAJOR GROUP 59	1,296,531,500.00	11,359,606.50	546,233,950.67
Total for DIVISION G	3,557,163,941.94	29,468,738.37	1,687,797,557.56
DIVISION: H Finance, Insurance, & Real Estate			
MAJOR GROUP: 60 Depository Institutions			
6011 Federal Reserve Banks	619,941.43	325,041.97	944,983.35
6021 National Commercial Banks	431,669.03	81,246.06	386,129.18
6022 State Commercial Banks	6,484.24	174,572.74	181,056.98
6029 Commercial Banks, NEC	22,830.15	87.49	22,815.14
6081 Foreign Bank & Branches & Agencies	13,749.78	261,110.74	274,860.52
6099 Functions Related to Deposit Banking	671,089.24	1,547.79	606,233.60
Other	N/A	N/A	N/A
Total for MAJOR GROUP 60	1,765,902.14	1,361,664.88	2,934,136.86
MAJOR GROUP: 61 Nondepository Institutions			
6111 Federal & Fed.-Sponsored Credit	178,168.96	0.00	178,168.96
6141 Personal Credit Institutions	812,785.46	24,211.43	819,359.65
6153 Short-Term Business Credit	17,933,994.42	2,700,437.48	2,747,286.05
6159 Misc. Business Credit Institutions	5,735,536.84	435,693.86	5,284,452.98
6162 Mortgage Bankers & Correspondents	0.00	0.00	0.00
Other	N/A	N/A	N/A
Total for MAJOR GROUP 61	24,660,485.68	3,207,172.68	9,076,097.55
MAJOR GROUP: 62 Security & Commodity Brokers			
6211 Security Brokers & Dealers	116,200.69	22,588.40	138,789.09
6221 Commodity Contracts Brokers & Dealers	20,754.50	0.00	2,567.48
6282 Investment Advice	444,434.60	42,870.52	428,085.87
Other	134,499.23	5.25	134,504.48
Total for MAJOR GROUP 62	715,889.02	65,464.17	703,946.92
MAJOR GROUP: 63 Insurance Carriers			
6311 Life Insurance	202.93	60,667.28	60,870.21
6321 Accident & Health Insurance	73,937.27	46,739.01	120,676.28
6331 Fire, Marine, & Casualty Insurance	0.00	48,312.67	48,312.67
6351 Surety Insurance	135,060.83	140,695.13	275,755.96
6371 Pension, Health, & Welfare Funds	15,452.74	366,606.52	382,059.26
6399 Insurance Carriers, NEC	501,920.35	0.00	501,920.35
Other	282,800.32	21,396.43	151,678.89
Total for MAJOR GROUP 63	1,009,374.44	684,417.04	1,541,273.62
MAJOR GROUP: 64 Insurance Agents, Brokers, & Service			
6411 Insurance Agents, Brokers, & Service	2,445,896.27	1,154,563.38	2,606,907.27
Total for MAJOR GROUP 64	2,445,896.27	1,154,563.38	2,606,907.27
MAJOR GROUP: 65 Real Estate			
6512 Nonresidential Building Operators	734,259.61	1,681.78	637,038.99
6513 Apartment Building Operators	750,630.70	49,466.79	472,572.58
6514 Dwelling Operators, Except Apartments	49,539.15	0.00	12,401.25
6519 Real Property Lessors, NEC	1,726,827.94	-39,716.14	181,810.26

	Gross Sales	Use Taxable	Taxable Sales
6531 Real Estate Agents & Managers	43,668,506.94	63,733.34	35,471,733.19
6541 Title Abstract Offices	3,875,100.45	4,345.51	1,898,938.39
6552 Subdividers & Developers, NEC	73,595.27	0.00	73,595.27
6553 Cemetery Subdividers & Developers	260,976.89	0.00	180,649.56
Other	N/A	N/A	N/A
Total for MAJOR GROUP 65	51,713,159.13	79,511.28	39,089,048.58
MAJOR GROUP: 67 Holding & Other Investment Offices			
6719 Holding Companies, NEC	1,031,950.45	62,956.35	847,575.57
6732 Educational, Religious, etc. Trusts	1,587.43	240,051.55	240,475.28
6733 Trusts, NEC	142,042.98	93,661.68	203,329.67
6792 Oil Royalty Traders	25,152.71	2,786.54	27,939.25
6794 Patent Owners & Lessors	8,538,307.23	852,391.08	2,505,558.37
Other	173,870.65	511,766.63	645,793.53
Total for MAJOR GROUP 67	9,912,911.45	1,763,613.83	4,470,671.67
Total for DIVISION H	92,223,618.13	8,316,407.26	60,422,082.47
DIVISION: I Services			
MAJOR GROUP: 70 Hotels & Other Lodging Places			
7011 Hotels & Motels	118,992,237.48	797,126.62	94,282,432.02
7021 Rooming & Boarding Houses	443,822.83	56,057.70	270,865.19
7032 Sporting & Recreational Camps	3,702,363.04	6,580.50	3,555,872.44
7033 Trailer Parks & Campsites	9,534,952.81	240,854.76	9,010,408.52
Other	N/A	N/A	N/A
Total for MAJOR GROUP 70	132,673,376.16	1,100,619.58	107,119,578.17
MAJOR GROUP: 72 Personal Services			
7211 Power Laundries, Family & Commercial	509,537.37	0.00	420,037.09
7213 Linen Supply	1,049,897.59	0.00	582,605.69
7215 Coin-Operated Laundries & Cleaning	514,189.51	626.33	299,416.84
7216 Dry-cleaning Plants, Except Rug	198,845.16	0.00	161,045.15
7217 Carpet & Upholstery Cleaning	2,226,551.75	10,457.07	1,817,790.49
7218 Industrial Launderers	725,175.77	0.00	622,516.59
7219 Laundry & Garment Services, NEC	601,467.82	58.44	582,690.20
7221 Photographic Studios, Portrait	4,596,804.77	11,670.29	4,102,213.74
7231 Beauty Shops	15,629,309.32	149,690.66	15,504,112.10
7241 Barber Shops	817,384.10	720.68	803,104.99
7251 Shoe Repair & Shoeshine Parlors	161,906.52	50.00	148,308.02
7261 Funeral Service & Crematories	6,380,434.32	1,994.19	4,821,713.54
7291 Tax Return Preparation Services	1,516,462.17	120.00	1,107,253.04
7299 Misc. Personal Services, NEC	27,448,515.16	432,138.56	10,236,104.43
Other	N/A	N/A	N/A
Total for MAJOR GROUP 72	62,389,787.37	607,526.22	41,222,217.95
MAJOR GROUP: 73 Business Services			
7311 Advertising Agencies	9,657,610.97	148,049.36	2,108,626.32
7312 Outdoor Advertising Services	275,914.41	18,912.87	90,897.98
7313 Radio, TV, Publisher Representatives	207,151.65	0.00	47,052.11
7319 Advertising, NEC	546,232.33	9,142.04	272,668.95
7322 Adjustment & Collection Services	2,826,314.45	26,607.23	893,596.31
7323 Credit Reporting Services	2,230,721.53	400.46	823,087.18
7331 Direct Mail Advertising Services	3,065,147.95	22,504.43	801,164.94
7334 Photocopying & Duplicating Services	4,021,912.34	44,968.49	957,952.32
7335 Commercial Photography	870,757.33	521.97	820,872.55
7336 Commercial Art & Graphic Design	1,797,701.35	3,742.46	824,918.53
7338 Secretarial & Court Reporting	227,921.82	0.00	108,519.04
7342 Disinfecting & Pest Control Services	9,284,392.27	113,063.18	7,339,653.98
7349 Building Maintenance Services, NEC	24,776,624.63	122,353.05	12,658,078.45
7352 Medical Equipment Rental	6,230,413.68	11,981.43	1,328,059.09

	Gross Sales	Use Taxable	Taxable Sales
7353 Heavy Construction Equipment Rental	10,414,736.44	124,048.41	8,544,475.83
7359 Equipment Rental & Leasing, NEC	36,053,965.34	216,350.05	27,295,018.12
7361 Employment Agencies	9,804,749.35	31,512.65	2,979,881.81
7363 Help Supply Services	18,650,511.33	115,959.41	4,670,881.65
7371 Computer Programming Services	14,901,687.29	152,093.91	9,978,228.03
7372 Prepackaged Software	40,102,758.39	34,477.84	26,522,241.22
7373 Computer Integrated Systems Design	8,473,560.97	902.70	3,383,454.50
7374 Data Processing & Preparation	14,409,848.22	5,495.00	11,222,352.49
7375 Information Retrieval Services	1,433,494.23	96.00	604,429.22
7376 Computer Facilities Management	856,737.62	7,656.87	597,224.70
7377 Computer Rental & Leasing	7,274,995.72	1,110.24	3,216,021.36
7378 Computer Maintenance & Repair	1,471,791.04	2,539.24	1,132,014.72
7379 Computer Related Services, NEC	28,844,632.35	46,816.79	12,978,091.60
7381 Detective & Armored Car Services	3,323,425.08	11,141.95	2,449,520.93
7382 Security Systems Services	4,401,231.38	193,692.30	2,421,300.46
7383 News Syndicates	46,079.27	0.00	19,033.17
7384 Photofinishing Laboratories	393,178.93	551.17	373,326.33
7389 Business Services, NEC	162,860,677.30	1,171,038.53	32,885,531.26
Total for MAJOR GROUP 73	429,736,876.96	2,637,730.03	180,348,175.15
MAJOR GROUP: 75 Auto Repair, Services, & Parking			
7513 Truck Rental & Leasing, No Drivers	2,638,709.50	106,251.66	642,745.46
7514 Passenger Car Rental	10,455,324.15	102,102.27	10,244,625.84
7515 Passenger Car Leasing	1,664,570.77	0.00	265,312.79
7519 Utility Trailer Rental	2,630,720.55	11,847.84	1,961,489.26
7521 Automobile Parking	203,036.26	0.00	96,255.59
7532 Top & Body Repair & Paint Shops	16,575,380.79	51,839.00	11,781,463.61
7533 Auto Exhaust System Repair Shops	286,292.15	0.00	149,814.66
7534 Tire Retreading & Repair Shops	6,342,595.07	12,102.48	4,756,762.00
7536 Automotive Glass Replacement Shops	3,500,046.58	34,722.93	1,964,272.31
7537 Automotive Transmission Repair Shops	1,778,662.65	0.00	1,016,646.39
7538 General Automotive Repair Shops	55,428,379.50	4,358,865.22	33,489,608.89
7539 Automotive Repair Shops, NEC	10,645,833.83	219,162.25	7,809,555.64
7542 Carwashes	6,397,870.45	34,080.76	5,696,791.61
7549 Automotive Services, NEC	8,981,933.74	31,846.67	7,522,949.86
Total for MAJOR GROUP 75	127,529,355.99	4,962,821.08	87,398,293.91
MAJOR GROUP: 76 Misc. Repair Services			
7622 Radio & Television Repair	866,091.16	346,625.71	790,815.01
7623 Refrigeration Service & Repair	1,929,293.65	215,272.49	1,299,703.30
7629 Electrical Repair Shops, NEC	2,077,535.34	30,893.27	967,745.36
7631 Watch, Clock, & Jewelry Repair	24,251.33	0.00	18,978.36
7641 Reupholstery & Furniture Repair	173,197.87	271.42	66,322.25
7692 Welding Repair	13,331,394.30	400,978.08	4,133,512.75
7694 Armature Rewinding Shops	3,888,839.03	70,069.77	2,172,522.12
7699 Repair Services, NEC	37,887,912.52	1,159,253.20	24,114,658.69
Total for MAJOR GROUP 76	60,178,515.20	2,223,363.94	33,564,257.84
MAJOR GROUP: 78 Motion Pictures			
7812 Motion Picture & Video Production	544,100.95	26,439.45	246,389.71
7819 Services Allied to Motion Pictures	428,477.03	361,970.91	654,049.63
7822 Motion Picture & Tape Distribution	621,747.50	148.32	199,371.32
7829 Motion Picture Distribution Services	52,271.95	0.00	28,085.78
7832 Motion Picture Theaters, Except Drive-In	1,839,014.90	34,455.01	1,842,236.40
Other	N/A	N/A	N/A
Total for MAJOR GROUP 78	3,485,612.33	423,013.69	2,970,132.84
MAJOR GROUP: 79 Amusement & Recreation Services			
7911 Dance Studios, Schools, & Halls	1,122,084.79	3,458.39	1,113,687.01

	Gross Sales	Use Taxable	Taxable Sales
7922 Theatrical Producers & Services	1,191,633.43	22,801.58	1,029,245.39
7929 Entertainers & Entertainment Groups	889,192.69	3,500.00	614,308.79
7933 Bowling Centers	1,346,489.88	14,509.60	1,299,028.35
7941 Sports Clubs, Managers, & Promoters	1,622,374.09	49,500.30	754,461.39
7948 Racing, Including Track Operation	895,402.52	0.00	687,069.85
7991 Physical Fitness Facilities	5,645,088.44	47,850.64	4,297,251.70
7992 Public Golf Courses	5,032,295.08	25,565.26	4,968,031.85
7993 Coin-Operated Amusement Devices	18,847,547.73	137,609.64	3,086,107.44
7996 Amusement Parks	1,087,646.61	10,193.16	1,008,494.53
7997 Membership Sports & Recreation Clubs	9,131,067.56	282,058.92	8,856,064.78
7999 Amusement & Recreation, NEC	25,759,787.55	321,899.26	18,742,000.33
Total for MAJOR GROUP 79	72,570,610.37	918,946.75	46,455,751.41
MAJOR GROUP: 80 Health Services			
8011 Offices & Clinics of Medical Doctors	109,943,183.77	2,027,294.31	3,773,492.30
8021 Offices & Clinics of Dentists	11,155,893.03	176,749.64	231,561.67
8031 Offices & Clinics of Osteopathic Physicians	1,064,191.35	129,145.68	201,124.32
8041 Offices & Clinics of Chiropractors	1,694,785.09	37,346.44	419,929.77
8042 Offices & Clinics of Optometrists	34,073,775.06	55,669.35	505,573.20
8049 Offices of Health Practitioners, NEC	5,465,997.06	64,202.93	659,595.85
8051 Skilled Nursing Care Facilities	1,789,251.73	2,911,634.12	3,194,446.36
8052 Intermediate Care Facilities	659,461.33	519,007.22	593,615.72
8059 Nursing & Personal Care, NEC	5,292,040.47	541,710.18	596,640.11
8062 General Medical & Surgical Hospitals	546,087,649.53	3,409,733.21	6,104,674.21
8069 Specialty Hospitals, Except Psychiatric	6,047,022.19	465,285.11	533,030.50
8071 Medical Laboratories	2,658,693.34	885,076.50	1,260,347.19
8072 Dental Laboratories	38,429.85	0.00	9,830.97
8082 Home Health Care Services	5,260,062.67	78,936.56	213,531.99
8092 Kidney Dialysis Centers	1,207,681.68	84,224.93	84,224.93
8093 Specialty Outpatient Facilities, NEC	1,930,521.63	15,009.67	82,036.41
8099 Health & Allied Services, NEC	4,278,406.68	105,740.20	600,773.13
Other	N/A	N/A	N/A
Total for MAJOR GROUP 80	738,648,050.06	11,506,766.05	19,065,402.23
MAJOR GROUP: 81 Legal Services			
8111 Legal Services	35,735,058.66	1,082,838.23	30,684,768.08
Total for MAJOR GROUP 81	35,735,058.66	1,082,838.23	30,684,768.08
MAJOR GROUP: 82 Educational Services			
8211 Elementary & Secondary Schools	1,488,488.87	1,065.45	1,440,294.32
8221 Colleges & Universities	6,099,435.07	66.00	5,893,044.85
8243 Data Processing Schools	9,890.12	0.00	9,318.24
8249 Vocational Schools, NEC	269,355.75	0.00	70,852.44
8299 Schools & Educational Services, NEC	2,966,859.43	45,070.34	1,771,140.84
Other	N/A	N/A	N/A
Total for MAJOR GROUP 82	11,186,070.62	46,201.79	9,526,451.49
MAJOR GROUP: 83 Social Services			
8322 Individual & Family Services	2,446,577.04	18,576.66	332,122.92
8351 Child Day Care Services	0.00	3,063.81	3,063.81
8361 Residential Care	9,195,800.32	11,754.04	23,547.31
8399 Social Services, NEC	21,737.07	0.00	12,839.50
Total for MAJOR GROUP 83	11,664,114.43	33,394.51	371,573.54
MAJOR GROUP: 84 Museums, Botanical, Zoological Gardens			
8412 Museums & Art Galleries	711,940.19	7,380.53	562,074.56
8422 Botanical and Zoological Gardens	125,463.86	8,184.65	80,190.31
Total for MAJOR GROUP 84	837,404.05	15,565.18	642,264.87
MAJOR GROUP: 86 Membership Organizations			

	Gross Sales	Use Taxable	Taxable Sales
8611 Business Associations	4,800,612.20	19,496.09	105,944.38
8621 Professional Organizations	528,396.00	6,184.36	80,934.48
8641 Civic & Social Associations	265,629.54	139,955.91	308,675.49
8651 Political Organizations	0.00	420,197.25	420,197.25
8661 Religious Organizations	251,820.18	71,172.78	319,129.80
8699 Membership Organizations, NEC	886,257.22	19,431.77	222,404.42
Other	N/A	N/A	N/A
Total for MAJOR GROUP 86	6,736,751.75	676,438.16	1,461,322.43
MAJOR GROUP: 87 Engineering & Management Services			
8711 Engineering Services	73,037,242.32	2,025,981.25	17,690,217.29
8712 Architectural Services	14,216,231.43	23,749.52	3,267,659.15
8713 Surveying Services	1,684,262.78	1,532.47	1,541,532.44
8721 Accounting, Auditing, & Bookkeeping	31,149,609.25	1,603,885.28	26,214,410.86
8731 Commercial Physical Research	1,060,631.71	152,233.92	263,574.40
8732 Commercial Nonphysical Research	963,569.94	32,635.97	993,081.21
8733 Noncommercial Research Organizations	18,184.85	404,559.87	420,663.55
8734 Testing Laboratories	8,656,560.51	149,810.55	3,522,940.25
8741 Management Services	13,099,789.20	35,506.93	3,558,611.61
8742 Management Consulting Services	257,198,237.49	37,181,903.48	48,716,400.67
8743 Public Relations Services	26,891.78	0.00	26,521.20
8744 Facilities Support Services	2,543,037.80	2,803.07	1,976,069.42
8748 Business Consulting, NEC	19,643,292.66	2,394,170.62	11,094,486.60
Total for MAJOR GROUP 87	423,297,541.72	44,008,772.93	119,286,168.65
MAJOR GROUP: 88 Private Households			
8811 Private Households	341,070.97	0.00	310,154.23
Total for MAJOR GROUP 88	341,070.97	0.00	310,154.23
MAJOR GROUP: 89 Services, NEC			
8999 Services, NEC	27,231,612.62	49,667.43	16,539,513.60
Total for MAJOR GROUP 89	27,231,612.62	49,667.43	16,539,513.60
Total for DIVISION I	2,144,241,809.26	70,293,665.57	696,966,026.39
DIVISION: J Public Administration			
MAJOR GROUP: 91 Executive, Legislative, & General			
9111 Executive Offices	246,688.97	0.00	122,497.62
Other	N/A	N/A	N/A
Total for MAJOR GROUP 91	265,576.57	0.00	141,385.22
MAJOR GROUP: 92 Justice, Public Order, & Safety			
9222 Legal Counsel & Prosecution	200,715.69	0.00	197,829.86
9224 Fire Protection	30,095.06	0.00	17,959.06
Total for MAJOR GROUP 92	230,810.75	0.00	215,788.92
MAJOR GROUP: 94 Administration of Human Resources			
9411 Admin. of Educational Programs	113,495.67	0.00	23,895.03
Total for MAJOR GROUP 94	113,495.67	0.00	23,895.03
MAJOR GROUP: 95 Environmental Quality & Housing			
9511 Air, Water & Solid Waste Management	462,589.65	0.00	460,893.95
Other	N/A	N/A	N/A
Total for MAJOR GROUP 95	462,589.65	0.00	460,893.95
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

		Gross Sales	Use Taxable	Taxable Sales
	Total for DIVISION J	1,119,162.79	5,007.00	889,745.37
STATE-WIDE TOTALS:		10,676,382,983.55	212,661,253.21	3,396,309,044.99

********** **STATE-WIDE RECAP** **********

A	Agriculture, Forestry, & Fishing	132,369,484.73	3,750,698.05	68,256,228.62
B	Mining	34,667,417.55	2,374,895.68	8,098,853.44
C	Construction	5,256,638.74	24,114.66	3,810,036.36
D	Manufacturing	2,029,355,309.23	36,779,918.41	276,639,132.11
E	Transportation & Public Utilities	384,917,873.37	53,352,415.12	294,859,538.38
F	Wholesale Trade	2,295,067,727.81	8,295,393.09	298,569,844.29
G	Retail Trade	3,557,163,941.94	29,468,738.37	1,687,797,557.56
H	Finance, Insurance, & Real Estate	92,223,618.13	8,316,407.26	60,422,082.47
I	Services	2,144,241,809.26	70,293,665.57	696,966,026.39
J	Public Administration	1,119,162.79	5,007.00	889,745.37
STATE-WIDE TOTALS:		10,676,382,983.55	212,661,253.21	3,396,309,044.99

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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.