

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: FEBRUARY 2026

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 February 2026 and February 2025. 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 February 2026 and 2025 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2026	2025	%	Division	2026	2025	%
Misc. Retail	417,393,050	421,314,278	-0.9	Agriculture, Forestry, & Fishing	43,943,152	39,905,573	10.1
General Merchandise Stores	264,082,142	251,734,839	4.9	Mining	9,049,442	5,674,873	59.5
Electric, Gas, & Sanitary Services	202,940,041	188,393,669	7.7	Construction	2,459,608	2,340,864	5.1
Wholesale Trade - Durable Goods	168,953,780	166,443,555	1.5	Manufacturing	111,036,532	141,254,653	-21.4
Eating & Drinking Places	162,933,297	150,417,977	8.3	Transportation & Public Utilities	297,662,695	290,927,803	2.3
Business Services	152,060,940	146,079,910	4.1	Wholesale Trade	224,200,998	215,029,301	4.3
Food Stores	148,552,337	153,673,978	-3.3	Retail Trade	1,333,898,372	1,316,342,343	1.3
Building Materials & Garden Supplies	130,873,310	135,750,889	-3.6	Finance, Insurance, & Real Estate	53,295,173	47,811,718	11.5
Automotive Dealers & Service Stations	119,567,045	113,317,887	5.5	Services	484,049,456	460,103,567	5.2
Engineering & Management Services	72,564,820	56,498,023	28.4	Public Administration	402,236	268,114	50.0
Major Group	2026	2025	%	Major Group	2026	2025	%
Agricultural Production - Crops	683,069	1,763,623	-61.3	Wholesale Trade - Durable Goods	168,953,780	166,443,555	1.5
Agricultural Production - Livestock	2,008,334	2,246,103	-10.6	Wholesale Trade - Nondurable Goods	55,247,218	48,585,746	13.7
Agricultural Services	40,021,776	34,180,231	17.1	Building Materials & Garden Supplies	130,873,310	135,750,889	-3.6
Forestry	86,067	154,272	-44.2	General Merchandise Stores	264,082,142	251,734,839	4.9
Fishing, Hunting, & Trapping	1,143,907	1,561,344	-26.7	Food Stores	148,552,337	153,673,978	-3.3
Metal Mining	1,719,068	599,677	186.7	Automotive Dealers & Service Stations	119,567,045	113,317,887	5.5
Coal Mining	0	0	-	Apparel & Accessory Stores	31,868,510	29,967,651	6.3
Oil & Gas Extraction	2,247,280	2,018,522	11.3	Furniture & Homefurnishings Stores	58,628,681	60,164,844	-2.6
Nonmetallic Minerals, Except Fuels	5,083,093	3,056,675	66.3	Eating & Drinking Places	162,933,297	150,417,977	8.3
General Building Contractors	17,278	-	-	Misc. Retail	417,393,050	421,314,278	-0.9
Heavy Construction, except Building	-	-	-	Depository Institutions	2,048,825	1,773,169	15.5
Special Trade Contractors	2,442,330	2,340,864	4.3	Nondepository Institutions	9,633,725	6,480,293	48.7
Food & Kindred Products	11,345,596	9,299,898	22.0	Security & Commodity Brokers	3,123,345	2,733,493	14.3
Tobacco Products	407,714	209,552	94.6	Insurance Carriers	1,252,386	1,383,616	-9.5
Textile Mill Products	172,920	154,098	12.2	Insurance Agents, Brokers, & Service	2,647,553	1,954,335	35.5
Apparel & Other Textile Products	1,138,153	993,803	14.5	Real Estate	31,638,443	31,554,057	0.3
Lumber & Wood Products	7,850,873	7,256,976	8.2	Holding & Other Investment Offices	2,950,896	1,932,754	52.7
Furniture & Fixtures	504,283	568,722	-11.3	Hotels & Other Lodging Places	39,629,632	42,804,968	-7.4
Paper & Allied Products	1,397,647	1,095,605	27.6	Personal Services	31,798,445	29,400,581	8.2
Printing & Publishing	8,166,243	6,364,548	28.3	Business Services	152,060,940	146,079,910	4.1
Chemicals & Allied Products	12,472,469	12,035,185	3.6	Auto Repair, Services, & Parking	68,210,653	67,312,652	1.3
Petroleum & Coal Products	621,983	416,928	49.2	Misc. Repair Services	18,125,741	20,049,424	-9.6
Rubber & Misc. Plastics Products	2,957,608	3,613,301	-18.1	Motion Pictures	3,177,612	2,854,854	11.3
Leather & Leather Products	116,068	42,299	174.4	Amusement & Recreation Services	34,803,729	33,825,569	2.9
Stone, Clay, & Glass Products	8,785,206	15,814,677	-44.4	Health Services	12,049,491	13,111,866	-8.1
Primary Metal Industries	5,561,125	1,703,199	226.5	Legal Services	30,212,262	28,233,010	7.0
Fabricated Metal Products	10,918,819	14,588,996	-25.2	Educational Services	7,286,589	7,125,806	2.3
Industrial Machinery & Equipment	14,603,066	49,048,863	-70.2	Social Services	244,448	289,363	-15.5
Electronic & Other Electrical Equipment	11,419,048	4,602,461	148.1	Museums, Botanical, Zoological Gardens	294,848	216,967	35.9
Transportation Equipment	5,039,237	4,868,797	3.5	Membership Organizations	773,715	988,770	-21.7
Instruments & Related Products	2,216,955	2,296,583	-3.5	Engineering & Management Services	72,564,820	56,498,023	28.4
Misc. Manufacturing Industries	5,341,518	6,280,160	-14.9	Private Households	130,610	60,881	114.5
Railroad Transportation	581,704	3,939,853	-85.2	Services, NEC	12,685,922	11,250,922	12.8
Local & Interurban Passenger Transportati	772,875	822,890	-6.1	Executive, Legislative, & General	121,849	97,102	25.5
Trucking & Warehousing	18,582,188	16,869,805	10.2	Justice, Public Order, & Safety	242,395	69,616	248.2
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	626,125	1,070,097	-41.5	Administration of Human Resources	0	0	-
Transportation by Air	1,460,692	1,545,193	-5.5	Environmental Quality & Housing	145	30,652	-99.5
Pipelines, Except Natural Gas	657,689	616,223	6.7	Administration of Economic Programs	1,806	375	381.3
Transportation Services	1,315,997	2,629,729	-50.0	National Security & Intl. Affairs	36,042	70,369	-48.8
Communications	70,725,383	75,040,344	-5.8	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	202,940,041	188,393,669	7.7				

STATE TOTAL: \$2,559,997,665 (2026) - \$2,519,658,810 (2025) = 1.6% increase

Figures compiled by SD Dept of Revenue

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