

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: MARCH 2026

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  
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	Taxable Sales	Tax Due
<b>Aurora County</b>		
Other	N/A	N/A
<b>Beadle County</b>		
7011 Hotels & Motels	279,963.50	4,199.45
Other	N/A	N/A
<b>Bennett County</b>		
Other	N/A	N/A
<b>Bon Homme County</b>		
Other	N/A	N/A
<b>Brookings County</b>		
5999 Misc. Retail Stores, NEC	40,724.12	610.87
7011 Hotels & Motels	837,287.90	12,559.33
7999 Amusement and Recreation Services, NEC	50,620.41	759.30
Other	N/A	N/A
<b>Brown County</b>		
5812 Eating Places	35,856.22	537.83
5947 Gift, Novelty, & Souvenir Shops	4,453.32	66.80
5999 Misc. Retail Stores, NEC	3,474.67	52.13
7011 Hotels & Motels	1,991,269.97	29,869.06
7999 Amusement and Recreation Services, NEC	120,268.22	1,804.03
Other	N/A	N/A
<b>Brule County</b>		
5947 Gift, Novelty, & Souvenir Shops	4,959.59	74.39
7011 Hotels & Motels	353,918.15	5,308.78
7032 Sporting & Recreational Camps	168,177.35	2,522.67
Other	N/A	N/A
<b>Buffalo County</b>		
Other	N/A	N/A
<b>Butte County</b>		
7011 Hotels & Motels	113,008.34	1,695.13
Other	N/A	N/A
<b>Campbell County</b>		
Other	N/A	N/A
<b>Charles Mix County</b>		
7011 Hotels & Motels	59,605.92	894.10
7032 Sporting & Recreational Camps	31,036.91	465.55
Other	N/A	N/A
<b>Clark County</b>		
7011 Hotels & Motels	10,311.00	154.68
Other	N/A	N/A
<b>Clay County</b>		
7011 Hotels & Motels	150,469.97	2,257.06
Other	N/A	N/A
<b>Codington County</b>		
5812 Eating Places	39,509.72	592.65
5947 Gift, Novelty, & Souvenir Shops	29,867.74	448.02
5999 Misc. Retail Stores, NEC	2,408.41	36.13
7011 Hotels & Motels	806,841.24	12,102.64
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Custer County</b>		
5999 Misc. Retail Stores, NEC	19,990.83	299.89
7011 Hotels & Motels	126,722.88	1,900.85
7033 Trailer Parks & Campsites	10,494.01	157.42
Other	N/A	N/A
<b>Davison County</b>		
5999 Misc. Retail Stores, NEC	9,345.00	140.18
7011 Hotels & Motels	847,314.79	12,709.74
Other	N/A	N/A
<b>Day County</b>		
7011 Hotels & Motels	169,670.56	2,545.06
7999 Amusement and Recreation Services, NEC	419,242.04	6,288.64
Other	N/A	N/A
<b>Deuel County</b>		
7011 Hotels & Motels	49,698.44	745.48
<b>Dewey County</b>		
Other	N/A	N/A
<b>Douglas County</b>		
Other	N/A	N/A
<b>Edmunds County</b>		
Other	N/A	N/A
<b>Fall River County</b>		
7011 Hotels & Motels	154,373.15	2,315.61
7999 Amusement and Recreation Services, NEC	57,764.82	866.47
Other	N/A	N/A
<b>Faulk County</b>		
7011 Hotels & Motels	14,680.96	220.22
<b>Grant County</b>		
7011 Hotels & Motels	177,419.66	2,661.30
Other	N/A	N/A
<b>Gregory County</b>		
7011 Hotels & Motels	43,150.53	647.26
7032 Sporting & Recreational Camps	187,452.13	2,811.78
Other	N/A	N/A
<b>Haakon County</b>		
7011 Hotels & Motels	21,675.25	325.13
Other	N/A	N/A
<b>Hamlin County</b>		
Other	N/A	N/A
<b>Hand County</b>		
7011 Hotels & Motels	8,620.41	129.31
Other	N/A	N/A
<b>Hanson County</b>		
Other	N/A	N/A
<b>Harding County</b>		
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Hughes County</b>		
7011 Hotels & Motels	855,886.90	12,838.30
7514 Passenger Car Rental	49,671.44	745.06
Other	N/A	N/A
<b>Hutchinson County</b>		
7011 Hotels & Motels	20,859.93	312.90
Other	N/A	N/A
<b>Hyde County</b>		
5999 Misc. Retail Stores, NEC	1,971.50	29.57
Other	N/A	N/A
<b>Jackson County</b>		
Other	N/A	N/A
<b>Jerauld County</b>		
Other	N/A	N/A
<b>Jones County</b>		
7011 Hotels & Motels	57,969.57	869.55
7999 Amusement and Recreation Services, NEC	88,257.72	1,323.87
Other	N/A	N/A
<b>Kingsbury County</b>		
7011 Hotels & Motels	16,711.99	250.68
7999 Amusement and Recreation Services, NEC	7,494.43	112.42
Other	N/A	N/A
<b>Lake County</b>		
7011 Hotels & Motels	126,445.43	1,896.69
Other	N/A	N/A
<b>Lawrence County</b>		
5999 Misc. Retail Stores, NEC	28,475.00	427.13
6531 Real Estate Agents & Managers	97,696.47	1,465.45
7011 Hotels & Motels	2,436,201.40	36,543.03
7032 Sporting & Recreational Camps	43,901.97	658.53
7033 Trailer Parks & Campsites	25,200.28	378.00
7514 Passenger Car Rental	8,195.95	122.95
7519 Utility Trailer Rental	12,269.43	184.03
7999 Amusement and Recreation Services, NEC	1,601,748.51	24,026.24
8412 Museums & Art Galleries	10,350.76	155.27
Other	N/A	N/A
<b>Lincoln County</b>		
5999 Misc. Retail Stores, NEC	3,900.00	58.51
7011 Hotels & Motels	244,609.87	3,669.15
7999 Amusement and Recreation Services, NEC	552,699.33	8,290.49
Other	N/A	N/A
<b>Lyman County</b>		
7011 Hotels & Motels	223,613.42	3,354.20
Other	N/A	N/A
<b>Marshall County</b>		
7011 Hotels & Motels	29,400.85	441.02
Other	N/A	N/A
<b>McCook County</b>		
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Meade County</b>		
5947 Gift, Novelty, & Souvenir Shops	63,551.08	953.27
5999 Misc. Retail Stores, NEC	54,189.04	812.86
7011 Hotels & Motels	154,408.37	2,316.12
7033 Trailer Parks & Campsites	599,315.00	8,989.73
Other	N/A	N/A
<b>Miner County</b>		
Other	N/A	N/A
<b>Minnehaha County</b>		
5812 Eating Places	1,323,114.45	19,846.72
5813 Drinking Places	92,282.89	1,384.24
5941 Sporting Goods & Bicycle Shops	29,105.90	436.60
5999 Misc. Retail Stores, NEC	43,591.50	653.94
7011 Hotels & Motels	8,846,035.76	132,690.56
7514 Passenger Car Rental	317,323.90	4,759.85
7941 Sports Clubs, Managers, & Promoters	652,222.24	9,783.34
7991 Physical Fitness Facilities	48,323.83	724.86
7992 Public Golf Courses	8,335.32	125.03
7999 Amusement and Recreation Services, NEC	2,745,549.17	41,183.25
8422 Botanical and Zoological Gardens	66,730.40	1,000.96
Other	N/A	N/A
<b>Moody County</b>		
Other	N/A	N/A
<b>Oglala Lakota County</b>		
Other	N/A	N/A
<b>Pennington County</b>		
4725 Tour Operators	14,291.93	214.38
5812 Eating Places	12,349.20	185.24
5947 Gift, Novelty, & Souvenir Shops	209,429.71	3,141.45
5999 Misc. Retail Stores, NEC	49,408.95	741.16
6531 Real Estate Agents & Managers	95,188.27	1,427.82
7011 Hotels & Motels	5,817,580.66	87,263.75
7033 Trailer Parks & Campsites	177,305.42	2,659.59
7514 Passenger Car Rental	203,096.45	3,046.45
7993 Coin-Operated Amusement Devices	124,060.72	1,860.91
7997 Membership Sports & Recreation Clubs	6,563.59	98.45
7999 Amusement and Recreation Services, NEC	3,358,995.44	50,384.94
Other	N/A	N/A
<b>Perkins County</b>		
7011 Hotels & Motels	46,080.70	691.22
<b>Potter County</b>		
7011 Hotels & Motels	21,076.17	316.15
Other	N/A	N/A
<b>Roberts County</b>		
5999 Misc. Retail Stores, NEC	5,996.00	89.95
7011 Hotels & Motels	60,870.02	913.06
Other	N/A	N/A
<b>Spink County</b>		
7011 Hotels & Motels	42,686.12	640.31
Other	N/A	N/A

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<b>Stanley County</b>		
7011 Hotels & Motels	400,538.01	6,008.07
7999 Amusement and Recreation Services, NEC	15,172.75	227.59
Other	N/A	N/A
<b>Sully County</b>		
7011 Hotels & Motels	77,794.05	1,166.92
Other	N/A	N/A
<b>Tripp County</b>		
7011 Hotels & Motels	88,033.35	1,320.52
Other	N/A	N/A
<b>Turner County</b>		
Other	N/A	N/A
<b>Union County</b>		
7011 Hotels & Motels	289,747.03	4,346.21
Other	N/A	N/A
<b>Walworth County</b>		
7011 Hotels & Motels	311,451.74	4,671.80
Other	N/A	N/A
<b>Yankton County</b>		
5999 Misc. Retail Stores, NEC	5,072.32	76.09
7011 Hotels & Motels	458,423.70	6,876.35
Other	N/A	N/A
<b>Out of State County</b>		
5961 Catalog & Mail-Order Houses	184,668.40	2,770.02
5999 Misc. Retail Stores, NEC	606,027.80	9,090.63
7514 Passenger Car Rental	2,760,154.28	41,402.31
Other	N/A	N/A
<b>Total for State</b>	<b>59,951,409.68</b>	<b>899,272.28</b>

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