

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: FEBRUARY 2025

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 2025 and February 2024. 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 2025 and 2024 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2025	2024	%	Division	2025	2024	%
Misc. Retail	421,314,278	411,434,018	2.4	Agriculture, Forestry, & Fishing	39,905,573	40,032,417	-0.3
General Merchandise Stores	251,734,839	244,880,853	2.8	Mining	5,674,873	3,589,740	58.1
Electric, Gas, & Sanitary Services	188,393,669	183,990,013	2.4	Construction	2,340,864	2,654,941	-11.8
Wholesale Trade - Durable Goods	166,443,555	164,445,072	1.2	Manufacturing	141,254,653	110,479,419	27.9
Food Stores	153,673,978	146,516,888	4.9	Transportation & Public Utilities	290,927,803	281,713,631	3.3
Eating & Drinking Places	150,417,977	140,833,830	6.8	Wholesale Trade	215,029,301	210,043,386	2.4
Business Services	146,079,910	131,074,994	11.4	Retail Trade	1,316,342,343	1,282,522,503	2.6
Building Materials & Garden Supplies	135,750,889	131,561,359	3.2	Finance, Insurance, & Real Estate	47,811,718	41,741,358	14.5
Automotive Dealers & Service Stations	113,317,887	115,206,563	-1.6	Services	460,103,567	439,355,557	4.7
Communications	75,040,344	73,886,308	1.6	Public Administration	268,114	220,855	21.4
Major Group	2025	2024	%	Major Group	2025	2024	%
Agricultural Production - Crops	1,763,623	1,343,556	31.3	Wholesale Trade - Durable Goods	166,443,555	164,445,072	1.2
Agricultural Production - Livestock	2,246,103	3,222,580	-30.3	Wholesale Trade - Nondurable Goods	48,585,746	45,598,315	6.6
Agricultural Services	34,180,231	34,506,295	-0.9	Building Materials & Garden Supplies	135,750,889	131,561,359	3.2
Forestry	154,272	137,180	12.5	General Merchandise Stores	251,734,839	244,880,853	2.8
Fishing, Hunting, & Trapping	1,561,344	822,805	89.8	Food Stores	153,673,978	146,516,888	4.9
Metal Mining	599,677	836,891	-28.3	Automotive Dealers & Service Stations	113,317,887	115,206,563	-1.6
Coal Mining	0	1,126	-100.0	Apparel & Accessory Stores	29,967,651	32,556,708	-8.0
Oil & Gas Extraction	2,018,522	1,432,390	40.9	Furniture & Homefurnishings Stores	60,164,844	59,532,284	1.1
Nonmetallic Minerals, Except Fuels	3,056,675	1,319,333	131.7	Eating & Drinking Places	150,417,977	140,833,830	6.8
General Building Contractors	-	-	-	Misc. Retail	421,314,278	411,434,018	2.4
Heavy Construction, except Building	-	-	-	Depository Institutions	1,773,169	4,720,887	-62.4
Special Trade Contractors	2,340,864	2,654,941	-11.8	Nondepository Institutions	6,480,293	5,259,244	23.2
Food & Kindred Products	9,299,898	20,665,817	-55.0	Security & Commodity Brokers	2,733,493	2,195,482	24.5
Tobacco Products	209,552	234,929	-10.8	Insurance Carriers	1,383,616	1,397,021	-1.0
Textile Mill Products	154,098	148,211	4.0	Insurance Agents, Brokers, & Service	1,954,335	2,113,884	-7.5
Apparel & Other Textile Products	993,803	1,049,285	-5.3	Real Estate	31,554,057	24,302,691	29.8
Lumber & Wood Products	7,256,976	6,639,488	9.3	Holding & Other Investment Offices	1,932,754	1,752,150	10.3
Furniture & Fixtures	568,722	352,712	61.2	Hotels & Other Lodging Places	42,804,968	40,689,566	5.2
Paper & Allied Products	1,095,605	1,798,639	-39.1	Personal Services	29,400,581	29,668,124	-0.9
Printing & Publishing	6,364,548	8,068,937	-21.1	Business Services	146,079,910	131,074,994	11.4
Chemicals & Allied Products	12,035,185	11,603,819	3.7	Auto Repair, Services, & Parking	67,312,652	65,740,250	2.4
Petroleum & Coal Products	416,928	385,962	8.0	Misc. Repair Services	20,049,424	22,851,122	-12.3
Rubber & Misc. Plastics Products	3,613,301	2,772,852	30.3	Motion Pictures	2,854,854	2,627,481	8.7
Leather & Leather Products	42,299	25,861	63.6	Amusement & Recreation Services	33,825,569	29,366,644	15.2
Stone, Clay, & Glass Products	15,814,677	12,488,915	26.6	Health Services	13,111,866	11,957,564	9.7
Primary Metal Industries	1,703,199	2,011,617	-15.3	Legal Services	28,233,010	26,656,596	5.9
Fabricated Metal Products	14,588,996	8,148,495	79.0	Educational Services	7,125,806	5,859,041	21.6
Industrial Machinery & Equipment	49,048,863	18,752,733	161.6	Social Services	289,363	398,449	-27.4
Electronic & Other Electrical Equipment	4,602,461	3,286,153	40.1	Museums, Botanical, Zoological Gardens	216,967	187,808	15.5
Transportation Equipment	4,868,797	3,570,010	36.4	Membership Organizations	988,770	991,940	-0.3
Instruments & Related Products	2,296,583	3,259,124	-29.5	Engineering & Management Services	56,498,023	62,430,992	-9.5
Misc. Manufacturing Industries	6,280,160	5,215,861	20.4	Private Households	60,881	76,034	-19.9
Railroad Transportation	3,939,853	1,002,106	293.2	Services, NEC	11,250,922	8,778,949	28.2
Local & Interurban Passenger Transportati	822,890	910,339	-9.6	Executive, Legislative, & General	97,102	143,486	-32.3
Trucking & Warehousing	16,869,805	17,863,800	-5.6	Justice, Public Order, & Safety	69,616	6,891	910.3
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	1,070,097	644,224	66.1	Administration of Human Resources	0	0	-
Transportation by Air	1,545,193	1,381,545	11.8	Environmental Quality & Housing	30,652	0	-
Pipelines, Except Natural Gas	616,223	452,087	36.3	Administration of Economic Programs	375	1,543	-75.7
Transportation Services	2,629,729	1,583,209	66.1	National Security & Intl. Affairs	70,369	68,936	2.1
Communications	75,040,344	73,886,308	1.6	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	188,393,669	183,990,013	2.4				

STATE TOTAL: \$2,519,658,810 (2025) - \$2,412,353,808 (2024) = 4.45% increase

Figures compiled by SD Dept of Revenue

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