

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: MARCH 2021

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.**
- GROSS SALES: This is the amount reported on Line 1 of the South Dakota Sales and Use Tax Return.
- USE TAXABLE: This is the amount reported on Line 2 of the South Dakota Sales and Use Tax Return.
- 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!**
- Some cities may fall into more than one county.
- Whenever there are less than 3 licenses in any one classification, the information is combined into an 'Other' category.
- State Totals include 'Other' categories.
- No Contractors Excise taxes are included.
- 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
Returns Filed: March 2021

	Taxable Sales	Tax Due
Aurora County		
Other	N/A	N/A
Beadle County		
7011 Hotels & Motels	179,231.77	2,688.48
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
Other	N/A	N/A
Brookings County		
5999 Misc. Retail Stores, NEC	4,288.47	64.33
7011 Hotels & Motels	578,709.52	8,680.64
Other	N/A	N/A
Brown County		
5812 Eating Places	16,509.10	247.63
7011 Hotels & Motels	1,058,950.85	15,884.26
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	4,723.35	70.85
7011 Hotels & Motels	295,941.07	4,439.12
7032 Sporting & Recreational Camps	126,585.10	1,898.77
Other	N/A	N/A
Butte County		
7011 Hotels & Motels	80,006.40	1,200.10
Other	N/A	N/A
Campbell County		
Other	N/A	N/A
Charles Mix County		
7011 Hotels & Motels	97,570.18	1,463.58
Other	N/A	N/A
Clark County		
7011 Hotels & Motels	16,488.19	247.34
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	129,173.13	1,937.61
Other	N/A	N/A
Codington County		
5947 Gift, Novelty, & Souvenir Shops	30,219.03	453.29
5999 Misc. Retail Stores, NEC	8,205.45	123.10
7011 Hotels & Motels	326,270.46	4,894.06
Other	N/A	N/A
Corson County		
Other	N/A	N/A
Custer County		
7011 Hotels & Motels	81,345.10	1,220.17
Other	N/A	N/A
Davison County		
7011 Hotels & Motels	414,947.47	6,224.21
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: March 2021

	Taxable Sales	Tax Due
Day County		
7011 Hotels & Motels	194,502.90	2,917.55
Other	N/A	N/A
Deuel County		
Other	N/A	N/A
Dewey County		
Other	N/A	N/A
Douglas County		
Other	N/A	N/A
Edmunds County		
7011 Hotels & Motels	19,250.30	288.76
Other	N/A	N/A
Fall River County		
5999 Misc. Retail Stores, NEC	20,911.09	313.69
7011 Hotels & Motels	65,127.16	976.91
7999 Amusement & Recreation, NEC	30,545.47	458.18
Other	N/A	N/A
Faulk County		
7011 Hotels & Motels	4,561.21	68.42
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	90,363.73	1,355.45
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	14,841.93	222.63
7032 Sporting & Recreational Camps	139,678.09	2,095.17
Other	N/A	N/A
Haakon County		
Other	N/A	N/A
Hamlin County		
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	9,139.96	137.09
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
Other	N/A	N/A
Hughes County		
5999 Misc. Retail Stores, NEC	7,774.00	116.63
7011 Hotels & Motels	397,384.98	5,960.78
7514 Passenger Car Rental	16,608.73	249.13
7999 Amusement & Recreation, NEC	102,088.46	1,531.33
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	9,909.37	148.64
Other	N/A	N/A
Hyde County		
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: March 2021

	Taxable Sales	Tax Due
Jackson County		
7011 Hotels & Motels	30,566.97	458.51
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	81,526.75	1,222.89
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	61,676.02	925.14
Other	N/A	N/A
Lake County		
7011 Hotels & Motels	55,260.71	828.91
Other	N/A	N/A
Lawrence County		
5999 Misc. Retail Stores, NEC	17,877.02	268.18
6531 Real Estate Agents & Managers	241,874.53	3,628.12
7011 Hotels & Motels	3,006,194.70	45,092.99
7032 Sporting & Recreational Camps	53,164.27	797.46
7033 Trailer Parks & Campsites	127,032.03	1,905.49
7999 Amusement & Recreation, NEC	1,445,118.56	21,676.78
8412 Museums & Art Galleries	7,907.78	118.61
Other	N/A	N/A
Lincoln County		
7011 Hotels & Motels	198,401.16	2,976.02
7999 Amusement & Recreation, NEC	385,584.17	5,783.75
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	124,934.83	1,874.02
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	11,020.05	165.30
Other	N/A	N/A
McCook County		
7011 Hotels & Motels	87,035.75	1,305.56
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County		
5999 Misc. Retail Stores, NEC	21,252.91	318.80
7011 Hotels & Motels	143,875.04	2,158.13
7033 Trailer Parks & Campsites	568,744.19	8,531.17
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
7011 Hotels & Motels	10,706.00	160.60
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: March 2021

	Taxable Sales	Tax Due
Minnehaha County		
5812 Eating Places	21,494.69	322.42
5941 Sporting Goods & Bicycle Shops	28,420.97	426.33
5947 Gift, Novelty, & Souvenir Shops	5,131.08	76.97
5999 Misc. Retail Stores, NEC	43,657.56	654.92
7011 Hotels & Motels	5,506,726.74	82,600.90
7941 Sports Clubs, Managers, & Promoters	251,802.56	3,777.04
7991 Physical Fitness Facilities	82,476.46	1,237.15
7999 Amusement & Recreation, NEC	1,176,793.98	17,651.90
8422 Botanical and Zoological Gardens	96,424.60	1,446.37
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Oglala Lakota County		
Other	N/A	N/A
Pennington County		
5499 Misc. Food Stores	4,912.41	73.68
5511 New & Used Car Dealers	3,440.76	51.62
5812 Eating Places	110,133.13	1,651.99
5941 Sporting Goods & Bicycle Shops	22,423.28	336.35
5944 Jewelry Stores	47,107.88	706.62
5947 Gift, Novelty, & Souvenir Shops	154,025.40	2,310.39
5963 Direct Selling Establishments	69,846.31	1,047.70
5999 Misc. Retail Stores, NEC	23,477.31	352.22
7011 Hotels & Motels	5,083,032.96	76,245.53
7033 Trailer Parks & Campsites	74,073.38	1,111.11
7514 Passenger Car Rental	194,814.66	2,922.22
7997 Membership Sports & Recreation Clubs	2,263.31	33.96
7999 Amusement & Recreation, NEC	1,442,187.21	21,632.82
Other	N/A	N/A
Perkins County		
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	40,977.29	614.67
Other	N/A	N/A
Roberts County		
5999 Misc. Retail Stores, NEC	12,010.00	180.15
7011 Hotels & Motels	99,662.33	1,494.95
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	17,873.72	268.10
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	248,055.24	3,720.84
Other	N/A	N/A
Sully County		
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	79,254.78	1,188.83
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: March 2021

	Taxable Sales	Tax Due
Turner County		
Other	N/A	N/A
Union County		
7011 Hotels & Motels	262,005.44	3,930.07
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	162,353.57	2,435.32
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	2,886.48	43.30
7011 Hotels & Motels	350,132.82	5,252.00
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5999 Misc. Retail Stores, NEC	709,436.24	10,641.76
7011 Hotels & Motels	2,850,435.41	42,756.55
7514 Passenger Car Rental	1,473,407.78	22,101.12
Other	N/A	N/A
Total for State	38,810,146.58	582,153.16

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.
- 10. The name of Shannon County, South Dakota, was changed to Oglala Lakota County, South Dakota, effective May 1, 2015.**