#### SOUTH DAKOTA SALES and USE TAX REPORT



#### **RETURNS FILED: FEBRUARY 2024**

#### 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

	Taxable Sales	Tax Due
Aurora County		
7011 Hotels & Motels	36,447.10	546.71
Other	N/A	N/A
Beadle County 5999 Misc. Retail Stores, NEC	100,045.69	1,500.69
7011 Hotels & Motels	325,088.81	4,876.33
Other	323,066.61 N/A	4,876.33 N/A
	IVA	14/74
Bennett County	N/A	N1/A
Other	N/A	N/A
Brookings County		
5999 Misc. Retail Stores, NEC	18,072.49	271.09
7011 Hotels & Motels	971,321.18	14,569.82
7999 Amusement and Recreation Services, NEC	27,730.75	415.96
Other	N/A	N/A
Brown County		
5999 Misc. Retail Stores, NEC	5,291.87	79.39
7011 Hotels & Motels	1,258,977.77	18,884.66
7999 Amusement and Recreation Services, NEC	118,509.28	1,777.64
Other	N/A	N/A
Brule County		
7011 Hotels & Motels	515,111.59	7,726.68
7032 Sporting & Recreational Camps	193,795.14	2,906.93
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	4,987.68	74.82
7011 Hotels & Motels	99,382.81	1,490.75
Other	N/A	N/A
Campbell County		
Campbell County Other	N/A	N/A
	N/A	IN/A
Charles Mix County		
5999 Misc. Retail Stores, NEC	5,490.02	82.35
7011 Hotels & Motels	41,479.75	622.20
7032 Sporting & Recreational Camps	75,682.64	1,135.24
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
5999 Misc. Retail Stores, NEC	1,539.33	23.09
7011 Hotels & Motels	192,986.19	2,894.79
Other	N/A	N/A
Codington County		
5812 Eating Places	5,865.30	87.98
7011 Hotels & Motels	614,855.54	9,222.83
Other	N/A	N/A
Corson County		
Other	N/A	N/A
Out to	IN/A	IN/A

	Taxable Sales	Tax Due
Custer County		
999 Misc. Retail Stores, NEC	789.00	11.85
011 Hotels & Motels	93,457.41	1,401.87
033 Trailer Parks & Campsites	13,937.73	209.07
999 Amusement and Recreation Services, NEC	75,410.36	1,131.15
Other	N/A	N/A
avison County		
011 Hotels & Motels	678,188.88	10,172.84
412 Museums & Art Galleries	13,017.57	195.26
ther	N/A	N/A
ay County		4 === 0.0
011 Hotels & Motels	104,868.44	1,573.03
999 Amusement and Recreation Services, NEC	130,092.42	1,951.38
ther	N/A	N/A
euel County ther	N/A	N/A
	IVA	IN/A
ewey County other	N/A	N/A
ouglas County		147.
ouglas county other	N/A	N/A
dmunds County		
011 Hotels & Motels	39,540.13	593.11
ther	N/A	N/A
all River County		
999 Misc. Retail Stores, NEC	4,471.22	67.07
011 Hotels & Motels	160,695.99	2,410.46
999 Amusement and Recreation Services, NEC	64,592.03	968.88
ther	N/A	N/A
aulk County		
ther	N/A	N/A
rant County		
011 Hotels & Motels	181,961.07	2,729.41
ther	N/A	N/A
regory County		
011 Hotels & Motels	23,373.83	350.61
032 Sporting & Recreational Camps	229,195.79	3,437.94
ther	N/A	N/A
laakon County Other	N/A	N/A
	IN/A	IN/A
lamlin County Other	N/A	N/A
and County		/-
011 Hotels & Motels	18,250.02	273.75
032 Sporting & Recreational Camps	294,609.93	4,419.15
ther	N/A	N/A
anson County		
ther	N/A	N/A
arding County		
ther	N/A	N/A

	Taxable Sales	Tax Due
Hughes County		
5999 Misc. Retail Stores, NEC	1,639.49	24.60
7011 Hotels & Motels	921,755.09	13,826.32
7999 Amusement and Recreation Services, NEC	259,233.16	3,888.50
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	15,985.44	239.78
Other	N/A	N/A
Hyde County		
Other	N/A	N/A
lackson County		
Jackson County Other	N/A	N/A
	IVA	IN/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	154,397.15	2,315.96
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	45,956.99	689.35
Other	N/A	N/A
_ake County		
7011 Hotels & Motels	146,148.92	2,192.24
Other	N/A	2,102:24 N/A
_awrence County		
5999 Misc. Retail Stores, NEC	12,865.00	192.98
5531 Real Estate Agents & Managers	154,911.83	2,323.68
7011 Hotels & Motels	2,673,443.10	40,101.64
7032 Sporting & Recreational Camps	93,239.27	1,398.59
7033 Trailer Parks & Campsites	83,998.35	1,259.97
7999 Amusement and Recreation Services, NEC	1,140,840.21	17,112.62
3412 Museums & Art Galleries	9,129.52	136.94
Other	N/A	N/A
_incoln County		
7011 Hotels & Motels	337,331.20	5,059.98
7999 Amusement and Recreation Services, NEC	175,035.83	2,625.54
Other	N/A	N/A
_yman County		
7011 Hotels & Motels	216,452.54	3,246.79
7999 Amusement and Recreation Services, NEC	52,479.73	787.20
Other	N/A	N/A
		,,
Marshall County	40.044.75	205.02
7011 Hotels & Motels	19,041.75 N/A	285.63
Other	N/A	N/A
McCook County		
7011 Hotels & Motels	60,780.55	911.70
Other	N/A	N/A
McPherson County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Meade County		
5999 Misc. Retail Stores, NEC	72,353.69	1,085.35
7011 Hotels & Motels	100,358.01	1,505.37
7033 Trailer Parks & Campsites	968,844.40	14,532.67
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
liner County		
7011 Hotels & Motels	42,806.67	642.10
Other	N/A	N/A
Minnehaha County	28 120 01	421.94
813 Drinking Places 941 Sporting Goods & Bicycle Shops	28,129.01 36,583.09	548.74
1947 Gift, Novelty, & Souvenir Shops	2,490.53	37.35
1999 Misc. Retail Stores, NEC	61,468.04	922.04
7011 Hotels & Motels	7,800,402.51	117,006.06
7514 Passenger Car Rental	258,263.07	3,873.95
941 Sports Clubs, Managers, & Promoters	237,449.75	3,561.75
991 Physical Fitness Facilities	48,692.51	730.39
7992 Public Golf Courses	3,950.00	59.25
7999 Amusement and Recreation Services, NEC	1,956,523.49	29,347.87
Other	N/A	N/A
Moody County	1 224 00	19.26
igg99 Misc. Retail Stores, NEC Other	1,284.00 N/A	19.26 N/A
	IN/A	IN/A
Pennington County		
812 Eating Places	48,749.84	731.25
947 Gift, Novelty, & Souvenir Shops	174,517.50	2,617.77
5999 Misc. Retail Stores, NEC	32,425.81	486.41
7011 Hotels & Motels	4,347,222.24	65,208.34
7033 Trailer Parks & Campsites	150,364.19	2,255.48
7514 Passenger Car Rental	209,474.70	3,142.12
7993 Coin-Operated Amusement Devices	129,656.96	1,944.85
997 Membership Sports & Recreation Clubs 999 Amusement and Recreation Services, NEC	728.00 1,014,359.06	10.92 15,215.39
Other	1,014,339.00 N/A	15,215.59 N/A
	IV/A	N/A
Perkins County		0.40.0=
7011 Hotels & Motels	54,057.95	810.87
Other	N/A	N/A
Potter County		
Other	N/A	N/A
Roberts County		
999 Misc. Retail Stores, NEC	1,939.00	29.10
'011 Hotels & Motels	68,629.25	1,029.44
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	43,088.70	646.34
Other	N/A	N/A
- · · · · ·	IVA	IVA

Other  Sully County  7011 Hotels & Motels Other  Tripp County  7011 Hotels & Motels  971 Hunting, Trapping, Game Propagation Other  Turner County  5999 Misc. Retail Stores, NEC Other  Union County	399,316.58 N/A 16,368.13 N/A 105,126.55 117,484.27	5,989.75 N/A 245.52 N/A
7011 Hotels & Motels Other  Sully County 7011 Hotels & Motels Other  Tripp County 7011 Hotels & Motels 971 Hunting, Trapping, Game Propagation Other  Turner County 5999 Misc. Retail Stores, NEC Other  Union County	N/A 16,368.13 N/A 105,126.55 117,484.27	N/A 245.52 N/A
Sully County 7011 Hotels & Motels Other Tripp County 7011 Hotels & Motels 971 Hunting, Trapping, Game Propagation Other Turner County 5999 Misc. Retail Stores, NEC Other Union County	16,368.13 N/A 105,126.55 117,484.27	245.52 N/A
7011 Hotels & Motels Other  Tripp County 7011 Hotels & Motels 971 Hunting, Trapping, Game Propagation Other  Turner County 5999 Misc. Retail Stores, NEC Other  Union County	N/A 105,126.55 117,484.27	N/A
7011 Hotels & Motels Other  Tripp County 7011 Hotels & Motels 971 Hunting, Trapping, Game Propagation Other  Turner County 5999 Misc. Retail Stores, NEC Other  Union County	N/A 105,126.55 117,484.27	N/A
Tripp County 7011 Hotels & Motels 971 Hunting, Trapping, Game Propagation Other Turner County 5999 Misc. Retail Stores, NEC Other Union County	105,126.55 117,484.27	
7011 Hotels & Motels 971 Hunting, Trapping, Game Propagation Other  Turner County 5999 Misc. Retail Stores, NEC Other  Union County	117,484.27	
7011 Hotels & Motels 971 Hunting, Trapping, Game Propagation Other  Turner County 5999 Misc. Retail Stores, NEC Other  Union County	117,484.27	
Other  Turner County 5999 Misc. Retail Stores, NEC Other  Union County	117,484.27	1,576.89
Turner County 5999 Misc. Retail Stores, NEC Other Union County		1,762.27
5999 Misc. Retail Stores, NEC Other Union County	N/A	N/A
5999 Misc. Retail Stores, NEC Other Union County		
Union County	5,820.33	87.31
•	N/A	N/A
•		
7011 Hotels & Motels	368,631.74	5,529.49
Other	N/A	N/A
Walworth County		
5999 Misc. Retail Stores, NEC	484.24	7.26
7011 Hotels & Motels	168,446.00	2,526.71
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	14,655.72	219.84
7011 Hotels & Motels	465,522.18	6,982.85
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5961 Catalog & Mail-Order Houses	116,959.33	1,754.39
5999 Misc. Retail Stores, NEC	387,114.44	5,806.88
7011 Hotels & Motels	5,676,855.46	85,152.83
7514 Passenger Car Rental	2,495,762.08	37,436.44
Other	N/A	N/A
Total for State		

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