#### SOUTH DAKOTA SALES and USE TAX REPORT



#### **RETURNS FILED: JULY 2019**

#### 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	5,761.06	86.42
Other	N/A	N/A
Beadle County		
5812 Eating Places	54,999.32	824.99
5999 Misc. Retail Stores, NEC	38,587.95	578.83
7011 Hotels & Motels	534,979.16	8,024.70
7999 Amusement & Recreation, NEC	119,434.19	1,791.52
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
5999 Misc. Retail Stores, NEC	7,343.11	110.15
7011 Hotels & Motels	32,224.39	483.36
Other	N/A	N/A
Brookings County		
5945 Hobby, Toy, & Game Shops	1,437.00	21.56
5999 Misc. Retail Stores, NEC	274,389.93	4,115.86
7011 Hotels & Motels	1,319,890.86	19,798.35
Other	N/A	N/A
Brown County		
5812 Eating Places	45,537.14	683.07
5947 Gift, Novelty, & Souvenir Shops	5,308.03	79.62
5999 Misc. Retail Stores, NEC	8,068.08	121.03
7011 Hotels & Motels	1,806,813.83	27,102.20
7941 Sports Clubs, Managers, & Promoters	62,432.05	936.49
7999 Amusement & Recreation, NEC	154,044.36	2,310.68
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	76,840.26	1,152.61
5999 Misc. Retail Stores, NEC	513.10	7.70
7011 Hotels & Motels	492,946.10	7,394.22
7032 Sporting & Recreational Camps	294,250.43	4,413.75
7033 Trailer Parks & Campsites	6,105.09	91.58
Other	N/A	N/A
Buffalo County		
Other	N/A	N/A
Butte County		
5431 Fruit & Vegetable Markets	4,992.65	74.89
5999 Misc. Retail Stores, NEC	2,279.93	34.20
7011 Hotels & Motels	337,571.43	5,063.57
Other	N/A	N/A
Campbell County		
7011 Hotels & Motels	9,253.52	138.80
Other	N/A	N/A
Charles Mix County 7011 Hotels & Motels	158,739.79	2,381.10
7011 Hotels & Motels 7032 Sporting & Recreational Camps	224,942.75	2,361.10 3,374.15
Other	224,942.75 N/A	3,374.15 N/A
Outo	IN/A	IN/A

	Taxable Sales	Tax Due
7011 Hotels & Motels	18,246.18	273.70
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	265,237.96	3,978.57
Other	N/A	N/A
Codington County		
5812 Eating Places	65,509.25	982.65
5932 Used Merchandise Stores	1,907.01	28.61
5947 Gift, Novelty, & Souvenir Shops	165,028.90	2,475.44
5999 Misc. Retail Stores, NEC	5,879.24	88.20
7011 Hotels & Motels	1,055,428.81	15,831.46
Other	N/A	N/A
Custer County		
5932 Used Merchandise Stores	22,895.92	343.44
5947 Gift, Novelty, & Souvenir Shops	709,911.93	10,648.68
5999 Misc. Retail Stores, NEC	61,726.30	925.91
7011 Hotels & Motels	4,773,917.70	71,608.78
7033 Trailer Parks & Campsites	831,065.32	12,465.98
7929 Entertainers & Entertainment Groups	7,213.82	108.21
7999 Amusement & Recreation, NEC	1,237,345.76	18,560.20
Other	N/A	N/A
Davison County		
5812 Eating Places	30,601.12	459.02
5947 Gift, Novelty, & Souvenir Shops	313,876.40	4,708.14
5999 Misc. Retail Stores, NEC	6,058.03	90.88
7011 Hotels & Motels	1,742,845.58	26,142.68
7033 Trailer Parks & Campsites	47,602.75	714.04
8412 Museums & Art Galleries	14,449.93	216.76
Other	N/A	N/A
Day County		
5999 Misc. Retail Stores, NEC	164.50	2.47
7011 Hotels & Motels	231,921.32	3,478.83
7021 Rooming & Boarding Houses	12,310.63	184.66
7033 Trailer Parks & Campsites	36,343.30	545.16
7999 Amusement & Recreation, NEC	222,735.28	3,341.03
Other	N/A	N/A
Deuel County		
7011 Hotels & Motels	60,646.46	909.69
Other	N/A	N/A
Douglas County		
5999 Misc. Retail Stores, NEC	1,435.17	21.53
Other	N/A	N/A
Edmunds County Other	N/A	N/A
Outo	14/74	IN/A

Taxable Sales	Tax Due
43,782.26	656.74
9,746.57	146.20
538,998.20	8,085.03
88,080.38	1,321.20
424,306.06	6,364.59
N/A	N/A
N/A	N/A
233,257.93	3,498.87
N/A	N/A
51,483.87	772.27
645,797.41	9,686.96
1,662.16	24.93
N/A	N/A
·	554.84
N/A	N/A
1 161 20	17.42
N/A	N/A
49 566 42	743.50
•	117.84
N/A	N/A
N/A	N/A
·	196.33
N/A	N/A
10 363 78	155.46
	28.42
	12,556.33
	10,377.74
•	593.50
	1,386.19
N/A	N/A
66,981.81	1,004.73
N/A	N/A
	107.10
23,175.31	347.63
N/A	N/A
4 040 005 00	45.075.77
	15,275.77
N/A	N/A
	43,782.26 9,746.57 538,998.20 88,080.38 424,306.06 N/A  N/A  233,257.93 N/A  51,483.87 645,797.41 1,662.16 N/A  36,989.95 N/A  1,161.29 N/A  49,566.42 7,856.00 N/A  N/A  13,088.98 N/A  10,363.78 1,895.00 837,088.19 691,849.50 39,566.93 92,411.64 N/A  66,981.81 N/A  7,139.20 23,175.31

	Taxable Sales	Tax Due
erauld County		
Other	N/A	N/A
ones County		
011 Hotels & Motels	456,129.88	6,841.95
Other	N/A	N/A
ingsbury County		
999 Misc. Retail Stores, NEC	2,511.80	37.68
011 Hotels & Motels	130,753.02	1,961.29
033 Trailer Parks & Campsites	2,238.22	33.58
999 Amusement & Recreation, NEC	25,821.59	387.32
ther	N/A	N/A
ake County		
011 Hotels & Motels	86,390.16	1,295.86
ther	N/A	N/A
awrence County		
awrence County  119 Local Passenger Transportation, NEC	36,034.81	540.52
699 Misc. Apparel & Accessory Stores	254,601.77	3,819.03
312 Eating Places	28,421.13	426.32
313 Drinking Places	374,655.83	5,619.84
932 Used Merchandise Stores	18,602.30	279.04
944 Jewelry Stores	175,027.58	2,625.42
947 Gift, Novelty, & Souvenir Shops	431,714.27	6,475.73
99 Misc. Retail Stores, NEC	99,077.61	1,486.19
i31 Real Estate Agents & Managers	373,254.75	5,598.82
111 Hotels & Motels	6,929,111.33	103,936.78
121 Rooming & Boarding Houses	47,721.25	715.82
032 Sporting & Recreational Camps	290,201.70	4,353.02
33 Trailer Parks & Campsites	725,728.65	10,885.94
999 Amusement & Recreation, NEC	595,069.74	8,926.02
112 Museums & Art Galleries	114,575.67	1,718.64
ther	N/A	N/A
ncoln County	17,032.67	255.48
812 Eating Places 147 Gift, Novelty, & Souvenir Shops	,	
199 Misc. Retail Stores, NEC	1,037.06 5,660.63	15.55 84.91
011 Hotels & Motels	437,812.28	6,567.18
999 Amusement & Recreation, NEC	209,536.31	3,143.05
ther	N/A	0,143.03 N/A
	14/7.	14// (
yman County	000 400 70	10.001.05
011 Hotels & Motels	826,109.73	12,391.65
199 Amusement & Recreation, NEC	50,377.32	755.66
her	N/A	N/A
arshall County		
011 Hotels & Motels	45,191.62	677.88
ther	N/A	N/A
cCook County		
999 Misc. Retail Stores, NEC	2,902.43	43.54
011 Hotels & Motels	71,532.59	1,073.01
ther	N/A	N/A

	Taxable Sales	Tax Due
McPherson County		
7011 Hotels & Motels	3,754.70	56.33
Other	N/A	N/A
Meade County		
5699 Misc. Apparel & Accessory Stores	132,776.35	1,991.64
5813 Drinking Places	179,217.89	2,688.27
5932 Used Merchandise Stores	1,763.00	26.45
5947 Gift, Novelty, & Souvenir Shops	107,727.14	1,615.90
5999 Misc. Retail Stores, NEC	28,048.40	420.72
7011 Hotels & Motels	737,666.56	11,065.02
7032 Sporting & Recreational Camps	104,456.25	1,566.84
7033 Trailer Parks & Campsites	768,894.06	11,533.41
7999 Amusement & Recreation, NEC	59,174.86	887.63
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
7011 Hotels & Motels	14,463.57	216.95
Other	N/A	N/A
Minnehaha County		
5719 Misc. Homefurnishings Stores	2,738.00	41.08
5812 Eating Places	677,526.46	10,162.91
5932 Used Merchandise Stores	9,991.50	149.88
5941 Sporting Goods & Bicycle Shops	54,452.75	816.80
5944 Jewelry Stores	2,505.20	37.58
5945 Hobby, Toy, & Game Shops	7,888.34	118.33
5947 Gift, Novelty, & Souvenir Shops	25,153.95	377.31
	·	
5963 Direct Selling Establishments	53,939.43 348,248.72	809.11 5,223.78
5999 Misc. Retail Stores, NEC	·	•
6513 Apartment Building Operators	5,379.83	80.70
7011 Hotels & Motels	9,623,152.14	144,347.30
7003 Trailer Parks & Campsites	319,487.53	4,792.31
7389 Business Services, NEC	39,702.24	595.53
7941 Sports Clubs, Managers, & Promoters	310,332.32	4,654.97
7992 Public Golf Courses	49,411.27	741.17
7997 Membership Sports & Recreation Clubs	6,552.44	98.29
7999 Amusement & Recreation, NEC	1,579,559.89	23,693.39
Other	N/A	N/A
Moody County Other	N/A	N/A
	IVA	IN/A
<b>Oglala Lakota County</b> Other	N/A	N/A
Oulei	IV/A	IN/A

	Taxable Sales	Tax Due
Pennington County		
4119 Local Passenger Transportation, NEC	89,641.29	1,344.62
1725 Tour Operators	57,796.77	866.95
5441 Candy, Nut, & Confectionery Stores	187,994.42	2,819.92
5499 Misc. Food Stores	88,898.61	1,333.48
5511 New & Used Car Dealers	8,539.44	128.10
5611 Men's & Boys' Clothing Stores	327,316.25	4,909.74
5699 Misc. Apparel & Accessory Stores	193,433.73	2,901.51
5812 Eating Places	1,010,901.55	15,163.51
5813 Drinking Places	219,181.96	3,287.73
5932 Used Merchandise Stores	83,024.80	1,245.37
5941 Sporting Goods & Bicycle Shops	35,900.82	538.53
5944 Jewelry Stores	1,020,665.83	15,310.00
5947 Gift, Novelty, & Souvenir Shops	5,702,326.32	85,534.92
949 Sewing, Needlework, & Piece Goods	5,708.12	85.62
5963 Direct Selling Establishments	14,167.76	212.53
5999 Misc. Retail Stores, NEC	162,039.96	2,430.66
531 Real Estate Agents & Managers	289,064.99	4,335.98
7011 Hotels & Motels	21,238,491.41	318,577.49
7033 Trailer Parks & Campsites	3,541,124.40	53,116.87
221 Photographic Studios, Portrait	7,675.56	115.13
299 Misc. Personal Services, NEC	28,557.79	428.38
514 Passenger Car Rental	783,943.53	11,759.16
996 Amusement Parks	994,774.07	14,921.62
999 Amusement & Recreation, NEC	4,913,689.62	73,705.37
8412 Museums & Art Galleries	178,801.64	2,682.03
8999 Services, NEC	802.32	12.03
Other	N/A	N/A
Perkins County		
7011 Hotels & Motels	87,318.00	1,309.78
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	80,154.45	1,202.33
999 Amusement & Recreation, NEC	75,141.91	1,127.13
Other	N/A	N/A
Roberts County 1999 Misc. Retail Stores, NEC	2,260.40	33.92
7011 Hotels & Motels	139,917.35	2,098.76
Oth Hotels & Motels Other	N/A	2,098.76 N/A
	N/A	N/A
Sanborn County Other	N/A	N/A
Spink County		
7011 Hotels & Motels	71,538.69	1,073.09
Other	N/A	N/A
Stanley County		
5947 Gift, Novelty, & Souvenir Shops	36,968.00	554.53
7011 Hotels & Motels	414,997.64	6,224.97
7999 Amusement & Recreation, NEC	32,149.04	482.24
Other	N/A	N/A

	Taxable Sales	Tax Due
Sully County		
7011 Hotels & Motels	21,859.69	327.90
7999 Amusement & Recreation, NEC	173,556.47	2,603.35
Other	N/A	N/A
Todd County		
Other	N/A	N/A
Tripp County		
5947 Gift, Novelty, & Souvenir Shops	2,562.00	38.43
7011 Hotels & Motels	271,482.88	4,072.26
7999 Amusement & Recreation, NEC	165,899.97	2,488.50
971 Hunting, Trapping, Game Propagation	58,772.74	881.60
Other	N/A	N/A
Turner County		
5999 Misc. Retail Stores, NEC	1,625.00	24.37
Other	N/A	N/A
Union County		
7011 Hotels & Motels	689,215.61	10,338.25
Other	N/A	N/A
Walworth County		
Walworth County 5999 Misc. Retail Stores, NEC	1,485.41	22.28
7011 Hotels & Motels	354,246.24	5,313.71
7033 Trailer Parks & Campsites	30,159.55	452.39
7999 Amusement & Recreation, NEC	27,890.00	418.36
Other	N/A	N/A
Yankton County		
5947 Gift, Novelty, & Souvenir Shops	9,817.69	147.27
5999 Misc. Retail Stores, NEC	5,740.97	86.12
7011 Hotels & Motels	913,927.18	13,708.90
7033 Trailer Parks & Campsites	52,045.17	780.68
7999 Amusement & Recreation, NEC	128,310.60	1,924.66
Other	N/A	N/A
Out of State County		
5947 Gift, Novelty, & Souvenir Shops	7,909.74	118.66
5999 Misc. Retail Stores, NEC	880,863.99	13,213.24
7011 Hotels & Motels	1,442,200.83	21,633.01
7514 Passenger Car Rental	4,131,123.59	61,966.86
7929 Entertainers & Entertainment Groups	18,297.89	274.47
7999 Amusement & Recreation, NEC	233,044.95	3,495.67
Other	N/A	N/A

	Taxable Sales	Tax Due
Total for State	122,714,347.63	1,840,717.18
Total for otato	122,111,011100	1,010,11110

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