

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: SEPTEMBER 2023

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 September 2023 and September 2022. 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 September 2023 and 2022 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2023	2022	%	Division	2023	2022	%
Misc. Retail	489,053,863	459,872,651	6.3	Agriculture, Forestry, & Fishing	49,450,090	52,320,163	-5.5
General Merchandise Stores	284,660,361	270,358,009	5.3	Mining	12,524,611	9,559,522	31.0
Wholesale Trade - Durable Goods	214,729,737	211,922,319	1.3	Construction	2,937,639	5,029,678	-41.6
Building Materials & Garden Supplies	213,569,671	235,530,794	-9.3	Manufacturing	165,963,659	150,037,051	10.6
Eating & Drinking Places	201,402,883	193,020,617	4.3	Transportation & Public Utilities	253,416,043	270,347,544	-6.3
Food Stores	166,434,921	161,978,999	2.8	Wholesale Trade	276,330,309	276,941,526	-0.2
Electric, Gas, & Sanitary Services	158,360,587	172,098,378	-8.0	Retail Trade	1,616,583,666	1,583,078,294	2.1
Automotive Dealers & Service Stations	146,124,396	141,450,425	3.3	Finance, Insurance, & Real Estate	60,824,026	59,000,527	3.1
Business Services	136,631,878	122,771,132	11.3	Services	572,837,262	530,308,448	8.0
Hotels & Other Lodging Places	122,443,320	115,391,000	6.1	Public Administration	315,054	284,651	10.7
Major Group	2023	2022	%	Major Group	2023	2022	%
Agricultural Production - Crops	1,214,027	869,251	39.7	Wholesale Trade - Durable Goods	214,729,737	211,922,319	1.3
Agricultural Production - Livestock	3,252,155	4,817,985	-32.5	Wholesale Trade - Nondurable Goods	61,600,571	65,019,208	-5.3
Agricultural Services	43,718,838	45,582,468	-4.1	Building Materials & Garden Supplies	213,569,671	235,530,794	-9.3
Forestry	211,540	263,043	-19.6	General Merchandise Stores	284,660,361	270,358,009	5.3
Fishing, Hunting, & Trapping	1,053,529	787,417	33.8	Food Stores	166,434,921	161,978,999	2.8
Metal Mining	1,180,865	1,706,356	-30.8	Automotive Dealers & Service Stations	146,124,396	141,450,425	3.3
Coal Mining	7,114	9,844	-27.7	Apparel & Accessory Stores	48,609,693	48,116,925	1.0
Oil & Gas Extraction	2,331,372	2,071,175	12.6	Furniture & Homefurnishings Stores	66,727,878	72,749,872	-8.3
Nonmetallic Minerals, Except Fuels	9,005,259	5,772,147	56.0	Eating & Drinking Places	201,402,883	193,020,617	4.3
General Building Contractors	-	781,437	-	Misc. Retail	489,053,863	459,872,651	6.3
Heavy Construction, except Building	-	-	-	Depository Institutions	3,456,374	2,047,130	68.8
Special Trade Contractors	2,937,639	4,248,241	-30.9	Nondepository Institutions	8,078,104	8,829,691	-8.5
Food & Kindred Products	15,087,884	12,433,222	21.4	Security & Commodity Brokers	1,015,545	790,847	28.4
Tobacco Products	205,970	242,817	-15.2	Insurance Carriers	1,410,189	1,881,415	-25.0
Textile Mill Products	251,431	154,484	62.8	Insurance Agents, Brokers, & Service	4,138,927	4,203,531	-1.5
Apparel & Other Textile Products	1,536,090	2,533,836	-39.4	Real Estate	39,362,244	38,688,699	1.7
Lumber & Wood Products	9,166,768	15,890,502	-42.3	Holding & Other Investment Offices	3,362,642	2,559,214	31.4
Furniture & Fixtures	1,634,051	662,340	146.7	Hotels & Other Lodging Places	122,443,320	115,391,000	6.1
Paper & Allied Products	1,600,118	959,646	66.7	Personal Services	34,234,777	32,833,097	4.3
Printing & Publishing	7,229,079	7,435,476	-2.8	Business Services	136,631,878	122,771,132	11.3
Chemicals & Allied Products	11,820,085	11,008,294	7.4	Auto Repair, Services, & Parking	84,742,662	75,279,856	12.6
Petroleum & Coal Products	6,390,876	1,916,593	233.4	Misc. Repair Services	27,894,757	24,771,918	12.6
Rubber & Misc. Plastics Products	3,749,986	5,782,417	-35.1	Motion Pictures	3,793,259	2,220,159	70.9
Leather & Leather Products	35,768	16,490	116.9	Amusement & Recreation Services	46,151,282	44,091,495	4.7
Stone, Clay, & Glass Products	58,248,996	46,667,404	24.8	Health Services	12,652,640	12,346,526	2.5
Primary Metal Industries	1,421,633	1,217,314	16.8	Legal Services	22,335,089	21,149,251	5.6
Fabricated Metal Products	9,242,635	8,573,251	7.8	Educational Services	6,538,797	5,763,190	13.5
Industrial Machinery & Equipment	21,710,785	12,678,763	71.2	Social Services	596,501	310,839	91.9
Electronic & Other Electrical Equipment	3,091,499	9,326,373	-66.9	Museums, Botanical, Zoological Gardens	809,046	837,987	-3.5
Transportation Equipment	3,654,633	3,124,078	17.0	Membership Organizations	1,261,098	1,326,388	-4.9
Instruments & Related Products	2,512,661	2,973,006	-15.5	Engineering & Management Services	63,405,586	63,862,633	-0.7
Misc. Manufacturing Industries	7,372,711	6,440,746	14.5	Private Households	123,451	141,036	-12.5
Railroad Transportation	1,114,333	1,362,534	-18.2	Services, NEC	9,223,121	7,211,941	27.9
Local & Interurban Passenger Transportati	1,340,273	1,298,880	3.2	Executive, Legislative, & General	179,702	199,329	-9.8
Trucking & Warehousing	17,375,353	17,657,707	-1.6	Justice, Public Order, & Safety	36,459	7,326	397.7
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	732,158	816,539	-10.3	Administration of Human Resources	29,543	0	-
Transportation by Air	2,125,592	1,061,126	100.3	Environmental Quality & Housing	21,661	9,330	132.2
Pipelines, Except Natural Gas	1,011,942	1,644,026	-38.4	Administration of Economic Programs	2,316	1,270	82.3
Transportation Services	1,752,085	1,319,213	32.8	National Security & Intl. Affairs	45,373	67,396	-32.7
Communications	69,603,718	73,089,139	-4.8	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	158,360,587	172,098,378	-8.0				

STATE TOTAL: \$3,011,182,359 (2023) - \$2,936,907,405 (2022) = 2.53% increase

Figures compiled by SD Dept of Revenue

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