

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: DECEMBER 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

South Dakota Sales and Use Tax Reporting System
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	Taxable Sales	Tax Due
Aurora County		
Other	N/A	N/A
Beadle County		
5999 Misc. Retail Stores, NEC	33,341.34	500.15
7011 Hotels & Motels	485,108.19	7,276.62
Other	N/A	N/A
Bennett County		
5999 Misc. Retail Stores, NEC	1,141.66	17.13
Other	N/A	N/A
Bon Homme County		
5999 Misc. Retail Stores, NEC	4,703.00	70.55
Other	N/A	N/A
Brookings County		
5999 Misc. Retail Stores, NEC	21,752.47	326.32
7011 Hotels & Motels	1,070,284.70	16,054.29
7999 Amusement and Recreation Services, NEC	10,491.13	157.36
Other	N/A	N/A
Brown County		
5812 Eating Places	51,151.49	767.28
5999 Misc. Retail Stores, NEC	12,366.82	185.53
7011 Hotels & Motels	1,840,687.44	27,610.30
7999 Amusement and Recreation Services, NEC	172,879.29	2,593.19
Other	N/A	N/A
Brule County		
7011 Hotels & Motels	1,459,697.37	21,895.48
7032 Sporting & Recreational Camps	788,851.16	11,832.77
7999 Amusement and Recreation Services, NEC	280,406.43	4,206.11
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	4,364.60	65.48
7011 Hotels & Motels	182,403.95	2,736.06
Other	N/A	N/A
Campbell County		
5999 Misc. Retail Stores, NEC	661.98	9.93
Other	N/A	N/A
Charles Mix County		
5999 Misc. Retail Stores, NEC	3,016.82	45.25
7011 Hotels & Motels	199,274.14	2,989.15
Other	N/A	N/A
Clark County		
5999 Misc. Retail Stores, NEC	1,746.00	26.20
Other	N/A	N/A
Clay County		
5999 Misc. Retail Stores, NEC	614.00	9.22
7011 Hotels & Motels	292,156.87	4,382.35
Other	N/A	N/A

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	Taxable Sales	Tax Due
Codington County		
5812 Eating Places	39,874.50	598.12
5999 Misc. Retail Stores, NEC	5,282.50	79.26
7011 Hotels & Motels	912,256.44	13,683.85
Other	N/A	N/A
Corson County		
Other	N/A	N/A
Custer County		
5999 Misc. Retail Stores, NEC	19,913.64	298.73
7011 Hotels & Motels	278,068.57	4,171.04
7033 Trailer Parks & Campsites	3,342.30	50.13
Other	N/A	N/A
Davison County		
5999 Misc. Retail Stores, NEC	2,473.34	37.11
7011 Hotels & Motels	1,561,767.21	23,426.52
7032 Sporting & Recreational Camps	92,542.17	1,388.13
Other	N/A	N/A
Day County		
7011 Hotels & Motels	253,139.14	3,797.10
7999 Amusement and Recreation Services, NEC	58,678.48	880.18
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		
5999 Misc. Retail Stores, NEC	1,260.67	18.92
7011 Hotels & Motels	130,416.63	1,956.25
Other	N/A	N/A
Fall River County		
5999 Misc. Retail Stores, NEC	6,602.46	99.09
7011 Hotels & Motels	524,974.98	7,874.63
7999 Amusement and Recreation Services, NEC	63,057.67	945.87
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
5999 Misc. Retail Stores, NEC	625.00	9.39
7011 Hotels & Motels	270,515.63	4,057.74
Other	N/A	N/A
Gregory County		
5999 Misc. Retail Stores, NEC	4,102.80	61.55
7011 Hotels & Motels	133,556.43	2,003.34
7032 Sporting & Recreational Camps	2,153,202.93	32,298.05
7999 Amusement and Recreation Services, NEC	219,638.40	3,294.58
Other	N/A	N/A

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	Taxable Sales	Tax Due
Haakon County		
5999 Misc. Retail Stores, NEC	2,214.26	33.22
Other	N/A	N/A
Hamlin County		
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	63,754.45	956.31
7032 Sporting & Recreational Camps	311,129.50	4,666.94
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Hughes County		
5999 Misc. Retail Stores, NEC	4,100.66	61.51
7011 Hotels & Motels	1,633,463.13	24,501.96
7514 Passenger Car Rental	102,494.25	1,537.41
7999 Amusement and Recreation Services, NEC	545,401.35	8,181.02
971 Hunting, Trapping, Game Propagation	217,233.82	3,258.51
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	41,590.81	623.87
Other	N/A	N/A
Hyde County		
7011 Hotels & Motels	18,195.80	272.93
7999 Amusement and Recreation Services, NEC	79,254.67	1,188.83
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	45,180.74	677.71
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	201,749.52	3,026.25
Other	N/A	N/A
Kingsbury County		
5999 Misc. Retail Stores, NEC	3,986.70	59.80
7011 Hotels & Motels	89,534.24	1,343.01
7999 Amusement and Recreation Services, NEC	19,079.48	286.20
Other	N/A	N/A
Lake County		
5999 Misc. Retail Stores, NEC	549.02	8.25
7011 Hotels & Motels	255,004.25	3,825.07
Other	N/A	N/A

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	Taxable Sales	Tax Due
Lawrence County		
5947 Gift, Novelty, & Souvenir Shops	72,909.76	1,093.65
5999 Misc. Retail Stores, NEC	27,915.32	418.78
6531 Real Estate Agents & Managers	74,212.25	1,113.18
7011 Hotels & Motels	3,193,326.12	47,899.95
7033 Trailer Parks & Campsites	51,233.15	768.49
7519 Utility Trailer Rental	3,537.27	53.06
7999 Amusement and Recreation Services, NEC	85,262.65	1,278.94
8412 Museums & Art Galleries	23,390.24	350.86
Other	N/A	N/A
Lincoln County		
5999 Misc. Retail Stores, NEC	4,329.78	64.96
7011 Hotels & Motels	486,819.26	7,302.29
Other	N/A	N/A
Lyman County		
5999 Misc. Retail Stores, NEC	414.00	6.21
7011 Hotels & Motels	619,113.47	9,286.72
7999 Amusement and Recreation Services, NEC	698,752.90	10,481.30
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	59,719.82	895.80
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	1,045.04	15.69
7011 Hotels & Motels	36,217.61	543.27
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County		
5999 Misc. Retail Stores, NEC	30,824.67	462.42
7011 Hotels & Motels	258,022.60	3,870.35
7032 Sporting & Recreational Camps	61,205.11	918.08
7033 Trailer Parks & Campsites	685,438.76	10,281.59
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
Other	N/A	N/A
Minnehaha County		
5812 Eating Places	137,353.15	2,060.30
5941 Sporting Goods & Bicycle Shops	658,258.79	9,873.88
5999 Misc. Retail Stores, NEC	32,460.30	486.93
7011 Hotels & Motels	9,992,491.85	149,887.37
7514 Passenger Car Rental	501,823.90	7,527.37
7941 Sports Clubs, Managers, & Promoters	858,672.48	12,880.10
7991 Physical Fitness Facilities	2,496.76	37.46
7992 Public Golf Courses	4,168.92	62.53
7999 Amusement and Recreation Services, NEC	1,833,558.51	27,503.38
Other	N/A	N/A

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	Taxable Sales	Tax Due
Moody County		
5999 Misc. Retail Stores, NEC	609.00	9.15
Other	N/A	N/A
Pennington County		
4119 Local Passenger Transportation, NEC	105,646.94	1,584.71
5812 Eating Places	87,156.01	1,307.35
5947 Gift, Novelty, & Souvenir Shops	526,510.86	7,897.66
5999 Misc. Retail Stores, NEC	66,274.54	994.27
7011 Hotels & Motels	5,465,434.27	81,981.53
7033 Trailer Parks & Campsites	84,900.30	1,273.49
7514 Passenger Car Rental	381,802.21	5,727.04
7993 Coin-Operated Amusement Devices	148,400.72	2,226.01
7997 Membership Sports & Recreation Clubs	7,073.91	106.11
7999 Amusement and Recreation Services, NEC	2,185,613.18	32,784.19
8412 Museums & Art Galleries	12,616.79	189.25
Other	N/A	N/A
Perkins County		
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	136,597.93	2,048.97
Other	N/A	N/A
Roberts County		
7011 Hotels & Motels	70,513.24	1,057.70
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	231,540.13	3,473.10
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	463,608.87	6,954.14
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	19,359.33	290.39
Other	N/A	N/A
Todd County		
Other	N/A	N/A
Tripp County		
5999 Misc. Retail Stores, NEC	9,411.26	141.17
7011 Hotels & Motels	343,638.76	5,154.58
Other	N/A	N/A
Turner County		
5999 Misc. Retail Stores, NEC	1,240.75	18.62
Other	N/A	N/A
Union County		
5999 Misc. Retail Stores, NEC	1,137.46	17.08
7011 Hotels & Motels	555,738.30	8,336.07
Other	N/A	N/A

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Walworth County		
5999 Misc. Retail Stores, NEC	1,072.50	16.10
7011 Hotels & Motels	272,417.54	4,086.27
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	6,108.26	91.64
7011 Hotels & Motels	646,916.66	9,703.75
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5961 Catalog & Mail-Order Houses	168,869.73	2,533.05
5999 Misc. Retail Stores, NEC	363,052.45	5,446.02
7011 Hotels & Motels	4,195,501.77	62,932.54
7514 Passenger Car Rental	4,132,933.46	61,994.01
7922 Theatrical Producers & Services	262,348.48	3,935.22
Other	N/A	N/A
Total for State	77,013,091.76	1,155,197.90

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