SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: OCTOBER 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

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999 Amusement and Recreation Services, NEC 47,572.88 713.60 hter N/A N/A 999 Misc. Retail Stores, NEC 5,709.99 85.65 111 Hotels & Motels 381,624.70 5,724.37 ther N/A N/A ampbell County N/A N/A ther N/A N/A anapbell County N/A N/A ther N/A N/A 12 Eating Places 93,482.93 1,402.25 111 Hotels & Motels 169,115.11 2,536.75 32 Sporting & Recreational Camps 369,930.82 5,548.97 ther N/A N/A ther N/A N/A ark County N/A N/A ther N/A N/A 111 Hotels & Motels 169,115.11 2,536.75 32 Sporting & Recreational Camps 369,930.82 5,548.97 ther N/A N/A ark County N/A N/A ther N/A N/A int ark County Store of the set o	032 Sporting & Recreational Camps	182,168.32	2,732.53
Ither N/A N/A Dep Misc. Retail Stores, NEC 5,709.99 85.65 D11 Hotels & Motels 381,624.70 5,724.37 ther N/A N/A ampbell County N/A N/A ther N/A N/A antles Mix County N/A N/A B12 Eating Places 93,482.93 1,402.25 D11 Hotels & Motels 169,115.11 2,536.75 D32 Sporting & Recreational Camps 369,930.82 5,548.97 ther N/A N/A ther N/A N/A D11 Hotels & Motels 169,115.11 2,536.75 D32 Sporting & Recreational Camps 369,930.82 5,548.97 ther N/A N/A N/A ther N/A S,579.34 S,579.34 ther 371,956.33 5,579.34	033 Trailer Parks & Campsites	36,741.76	551.13
Autte County 5,709.99 85.65 099 Misc. Retail Stores, NEC 5,709.99 85.65 011 Hotels & Motels 381,624.70 5,724.37 ther N/A N/A ampbell County N/A N/A ther N/A N/A ampbell County N/A N/A ther N/A N/A harles Mix County 312 241 312 Eating Places 93,482.93 1,402.25 111 Hotels & Motels 169,115.11 2,536.75 1032 Sporting & Recreational Camps 369,930.82 5,548.97 ther N/A N/A arK County N/A N/A ther N/A N/A arK County N/A N/A ther N/A N/A arK County N/A N/A ther N/A N/A ark County Store Store ther N/A Store 11 Hotels & Motels 371,956.33	999 Amusement and Recreation Services, NEC	47,572.88	713.60
999 Misc. Retail Stores, NEC 5,709.99 85.65 011 Hotels & Motels 381,624.70 5,724.37 her N/A N/A ampbell County N/A N/A ther N/A N/A harles Mix County N/A N/A 512 Eating Places 93,482.93 1,402.25 011 Hotels & Motels 169,115.11 2,536.75 032 Sporting & Recreational Camps 369,930.82 5,548.97 ther N/A N/A mark County N/A N/A ther N/A N/A ark County N/A N/A ther N/A N/A In ark County N/A N/A ther N/A N/A	ther	N/A	N/A
11 Hotels & Motels 381,624.70 5,724.37 her N/A N/A ampbell County N/A N/A ther N/A N/A harles Mix County 100 100 312 Eating Places 93,482.93 1,402.25 111 Hotels & Motels 169,115.11 2,536.75 32 Sporting & Recreational Camps 369,930.82 5,548.97 ther N/A N/A lark County N/A N/A ther N/A N/A lark County State Sta	utte County		
ther N/A N/A ampbell County ther N/A N/A harles Mix County N/A N/A B12 Eating Places 93,482.93 1,402.25 D11 Hotels & Motels 169,115.11 2,536.75 D32 Sporting & Recreational Camps 369,930.82 5,548.97 ther N/A N/A lark County ther N/A N/A 11 Hotels & Motels N/A N/A J11 Hotels & Motels 369,930.82 5,548.97 N/A N/A N/A Stark County ther N/A N/A J11 Hotels & Motels 371,956.33 5,579.34	999 Misc. Retail Stores, NEC		
Ampbell County ther N/A N/A harles Mix County N/A N/A B12 Eating Places 93,482.93 1,402.25 D11 Hotels & Motels 169,115.11 2,536.75 D32 Sporting & Recreational Camps 369,930.82 5,548.97 ther N/A N/A ark County ther N/A N/A 11 Hotels & Motels N/A N/A 11 Hotels & Motels 371,956.33 5,579.34	011 Hotels & Motels		
her N/A N/A harles Mix County 93,482.93 1,402.25 312 Eating Places 93,482.93 1,402.25 311 Hotels & Motels 169,115.11 2,536.75 32 Sporting & Recreational Camps 369,930.82 5,548.97 ther N/A N/A lark County N/A N/A ther N/A N/A 11 Hotels & Motels 371,956.33 5,579.34	ther	N/A	N/A
harles Mix County 93,482.93 1,402.25 312 Eating Places 93,482.93 1,402.25 311 Hotels & Motels 169,115.11 2,536.75 32 Sporting & Recreational Camps 369,930.82 5,548.97 ther N/A N/A lark County N/A N/A ther N/A N/A 11 Hotels & Motels 371,956.33 5,579.34	ampbell County		
312 Eating Places 93,482.93 1,402.25 311 Hotels & Motels 169,115.11 2,536.75 323 Sporting & Recreational Camps 369,930.82 5,548.97 ther N/A N/A lark County N/A N/A ther N/A N/A lark County 371,956.33 5,579.34	ther	N/A	N/A
11 Hotels & Motels 169,115.11 2,536.75 032 Sporting & Recreational Camps 369,930.82 5,548.97 ther N/A N/A lark County N/A N/A ther N/A N/A lark County N/A Solution ther N/A Solution 11 Hotels & Motels 371,956.33 5,579.34	harles Mix County		
32 Sporting & Recreational Camps 369,930.82 5,548.97 ther N/A N/A lark County N/A N/A ther N/A N/A lark County N/A N/A 11 Hotels & Motels 371,956.33 5,579.34	812 Eating Places	93,482.93	1,402.25
her N/A N/A lark County N/A N/A ther N/A N/A lay County 371,956.33 5,579.34	011 Hotels & Motels	169,115.11	2,536.75
Iark County N/A N/A ther N/A N/A lay County 371,956.33 5,579.34	032 Sporting & Recreational Camps	369,930.82	5,548.97
ther N/A N/A lay County 371,956.33 5,579.34	ther	N/A	N/A
ther N/A N/A lay County 371,956.33 5,579.34	lark County		
011 Hotels & Motels 371,956.33 5,579.34	ther	N/A	N/A
011 Hotels & Motels 371,956.33 5,579.34	lay County		
	011 Hotels & Motels	371,956.33	5,579.34
	ther		

	Taxable Sales	Tax Due
Codington County		
812 Eating Places	108,143.73	1,622.16
947 Gift, Novelty, & Souvenir Shops	133,060.64	1,995.91
999 Misc. Retail Stores, NEC	5,821.00	87.33
011 Hotels & Motels	1,028,153.58	15,422.31
514 Passenger Car Rental	34,655.29	519.83
Other	N/A	N/A
corson County		
other	N/A	N/A
uster County		
699 Misc. Apparel & Accessory Stores	76,024.26	1,140.37
947 Gift, Novelty, & Souvenir Shops	729,070.63	10,936.08
999 Misc. Retail Stores, NEC	63,181.04	947.72
011 Hotels & Motels	5,188,115.50	77,821.76
033 Trailer Parks & Campsites	899,569.13	13,493.57
999 Amusement and Recreation Services, NEC	1,156,477.26	17,347.15
ther	N/A	N/A
avison County		
812 Eating Places	107,052.29	1,605.79
999 Misc. Retail Stores, NEC	2,901.33	43.53
011 Hotels & Motels	2,188,535.88	32,828.05
033 Trailer Parks & Campsites	46,131.41	691.97
ther	N/A	N/A
ay County		
011 Hotels & Motels	278,297.36	4,174.46
033 Trailer Parks & Campsites	28,133.78	422.02
999 Amusement and Recreation Services, NEC	65,119.75	976.79
ther	N/A	N/A
euel County		
ther	N/A	N/A
ewey County		
ther	N/A	N/A
ouglas County		
ther	N/A	N/A
dmunds County		
ther	N/A	N/A
all River County		
947 Gift, Novelty, & Souvenir Shops	38,776.02	581.64
999 Misc. Retail Stores, NEC	7,223.75	108.37
011 Hotels & Motels	466,186.11	6,992.81
033 Trailer Parks & Campsites	71,650.26	1,074.75
ther	N/A	N/A
aulk County		
011 Hotels & Motels	41,378.75	620.68
032 Sporting & Recreational Camps	124,942.85	1,874.14
ther	N/A	N/A
irant County		
999 Misc. Retail Stores, NEC	16,794.00	251.91
011 Hotels & Motels	283,656.95	4,254.86
		N/A

	Taxable Sales	Tax Due
regory County		
999 Misc. Retail Stores, NEC	1,472.00	22.08
011 Hotels & Motels	64,414.23	966.21
032 Sporting & Recreational Camps	987,785.13	14,816.78
ther	N/A	N/A
aakon County		
ther	N/A	N/A
amlin County		
her	N/A	N/A
Ind County		
her	N/A	N/A
inson County		
her	N/A	N/A
arding County		
her	N/A	N/A
ughes County		
199 Misc. Retail Stores, NEC	14,492.69	217.39
11 Hotels & Motels	1,558,489.76	23,377.36
14 Passenger Car Rental	62,377.63	935.66
99 Amusement and Recreation Services, NEC	84,406.46	1,266.09
her	N/A	N/A
Itchinson County		
11 Hotels & Motels	66,735.57	1,001.03
her	N/A	N/A
de County		
11 Hotels & Motels	13,566.10	203.49
her	N/A	N/A
ckson County		
11 Hotels & Motels	1,140,660.67	17,109.92
33 Trailer Parks & Campsites	102,612.86	1,539.20
her	N/A	N/A
rauld County		
her	N/A	N/A
nes County		
11 Hotels & Motels	400,868.75	6,013.02
her	N/A	N/A
ngsbury County		
11 Hotels & Motels	115,658.29	1,734.89
her	N/A	N/A
ke County		
99 Misc. Retail Stores, NEC	2,530.32	37.97
11 Hotels & Motels	221,634.74	3,324.53
ther	N/A	N/A

	Taxable Sales	Tax Due
awrence County		
812 Eating Places	225,253.44	3,378.80
944 Jewelry Stores	210,759.11	3,161.39
947 Gift, Novelty, & Souvenir Shops	709,597.74	10,643.98
999 Misc. Retail Stores, NEC	31,511.05	472.70
531 Real Estate Agents & Managers	471,985.99	7,079.80
011 Hotels & Motels	9,143,264.65	137,148.97
032 Sporting & Recreational Camps	92,687.15	1,390.30
33 Trailer Parks & Campsites	866,346.82	12,995.21
19 Utility Trailer Rental	189,227.16	2,838.41
99 Amusement and Recreation Services, NEC	392,601.05	5,889.02
12 Museums & Art Galleries	193,124.75	2,896.87
her	N/A	N/A
ncoln County 12 Eating Places	81,112.99	1,216.69
199 Misc. Retail Stores, NEC	27,272.17	409.11
11 Hotels & Motels	578,302.28	8,674.54
199 Amusement and Recreation Services, NEC	367,065.43	5,505.98
ther	N/A	0,000.00 N/A
rman County		
11 Hotels & Motels	842,058.00	12,630.89
033 Trailer Parks & Campsites	79,473.83	1,192.11
199 Amusement and Recreation Services, NEC	73,488.21	1,102.32
her	N/A	N/A
arshall County		
111 Hotels & Motels	44,103.43	661.56
ther	N/A	N/A
cCook County		
99 Misc. Retail Stores, NEC	35,940.79	539.11
011 Hotels & Motels	36,238.91	543.58
her	N/A	N/A
cPherson County		
99 Misc. Retail Stores, NEC	262.00	3.93
ther	N/A	N/A
eade County	101 020 11	0 077 50
399 Misc. Apparel & Accessory Stores	191,836.11	2,877.56
12 Eating Places 144 Jewelry Stores	53,198.45 21,841.62	797.99 327.63
944 Jeweiry Stores 147 Gift, Novelty, & Souvenir Shops	21,841.62 147,930.16	2,218.96
63 Direct Selling Establishments	39,274.98	2,218.96
099 Misc. Retail Stores, NEC	48,794.71	731.92
11 Hotels & Motels	725,273.32	10,879.11
133 Trailer Parks & Campsites	2,375,640.46	35,634.61
299 Misc. Personal Services, NEC	10,551.33	158.27
199 Amusement and Recreation Services, NEC	191,878.30	2,878.17
her	N/A	2,070.17 N/A
ellette County		
-	N/A	N/A
ner de la companya de		
ther iner County)11 Hotels & Motels	42,829.33	642.44

	Taxable Sales	Tax Due
linnehaha County		
461 Retail Bakeries	12,005.04	180.07
812 Eating Places	554,935.60	8,324.03
041 Sporting Goods & Bicycle Shops	-159,861.51	-2,397.95
945 Hobby, Toy, & Game Shops	11,283.40	169.26
047 Gift, Novelty, & Souvenir Shops	16,785.85	251.80
063 Direct Selling Establishments	7,142.60	107.14
99 Misc. Retail Stores, NEC	57,687.51	865.37
i31 Real Estate Agents & Managers	118,719.70	1,780.80
011 Hotels & Motels	12,533,849.83	188,007.76
33 Trailer Parks & Campsites	260,423.53	3,906.35
14 Passenger Car Rental	586,368.25	8,795.52
29 Entertainers & Entertainment Groups	4,515.57	67.73
41 Sports Clubs, Managers, & Promoters	263,524.46	3,952.87
91 Physical Fitness Facilities	20,360.75	305.42
192 Public Golf Courses	42,575.71	638.63
97 Membership Sports & Recreation Clubs	19,863.39	297.96
999 Amusement and Recreation Services, NEC	646,031.01	9,690.48
iher	N/A	N/A
oody County		
her	N/A	N/A
ennington County		
19 Local Passenger Transportation, NEC	136,314.51	2,044.72
25 Tour Operators	64,439.52	966.59
11 Department Stores	79,423.84	1,191.36
99 Misc. General Merchandise Stores	124,188.07	1,862.83
61 Retail Bakeries	4,811.00	72.18
99 Misc. Food Stores	96,668.66	1,450.03
699 Misc. Apparel & Accessory Stores	260,435.28	3,906.54
12 Eating Places	815,396.21	12,230.96
32 Used Merchandise Stores	69,120.18	1,036.81
44 Jewelry Stores	825,445.10	12,381.67
147 Gift, Novelty, & Souvenir Shops	4,806,219.18	72,093.26
63 Direct Selling Establishments	25,059.80	375.90
999 Misc. Retail Stores, NEC	173,841.51	2,607.67
31 Real Estate Agents & Managers	290,521.64	4,357.82
11 Hotels & Motels	21,971,541.75	329,573.16
33 Trailer Parks & Campsites	1,837,703.06	27,565.54
299 Misc. Personal Services, NEC	103,204.44	1,548.08
14 Passenger Car Rental	1,384,033.36	20,760.49
93 Coin-Operated Amusement Devices	269,183.56	4,037.75
96 Amusement Parks	444,115.41	6,661.73
97 Membership Sports & Recreation Clubs	45,442.13	681.63
99 Amusement and Recreation Services, NEC	3,925,498.12	58,882.50
12 Museums & Art Galleries	93,917.55	1,408.76
her	N/A	N/A
erkins County		
11 Hotels & Motels	112,031.02	1,680.48
	-	-

	Taxable Sales	Tax Due
Potter County		
011 Hotels & Motels	92,399.30	1,386.00
999 Amusement and Recreation Services, NEC	60,575.19	908.63
ther	N/A	N/A
oberts County		
011 Hotels & Motels	170,596.53	2,558.96
033 Trailer Parks & Campsites	14,048.26	210.72
her	N/A	N/A
anborn County		
her	N/A	N/A
ink County		
99 Misc. Retail Stores, NEC	5,559.50	83.41
11 Hotels & Motels	94,729.05	1,420.94
her	N/A	N/A
anley County		
11 Hotels & Motels	504,292.31	7,564.38
her	N/A	N/A
illy County		
11 Hotels & Motels	13,614.62	204.22
her	N/A	N/A
ipp County		
11 Hotels & Motels	236,415.87	3,546.24
1 Hunting, Trapping, Game Propagation	165,267.77	2,479.02
her	N/A	N/A
irner County		
99 Misc. Retail Stores, NEC	7,318.00	109.80
her	N/A	N/A
nion County		
99 Misc. Retail Stores, NEC	31,661.00	474.93
11 Hotels & Motels	757,392.57	11,360.88
her	N/A	N/A
alworth County		
99 Misc. Retail Stores, NEC	1,111.00	16.68
11 Hotels & Motels	294,028.03	4,410.43
99 Amusement and Recreation Services, NEC	28,102.85	421.54
her	N/A	N/A
ankton County		
312 Eating Places	130,084.95	1,951.27
999 Misc. Retail Stores, NEC	6,973.57	104.62
11 Hotels & Motels	936,010.48	14,040.15
her	N/A	N/A
ebach County		
ther	N/A	N/A
ut of State County		
12 Eating Places	534,711.31	8,020.67
61 Catalog & Mail-Order Houses	531,494.78	7,972.42
99 Misc. Retail Stores, NEC	679,391.98	10,191.15
14 Passenger Car Rental	6,393,377.36	95,900.66
ther	N/A	N/A

	Taxable Sales	Tax Due	_
Total for State	133,707,765.71	2,005,617.95	
ITEMS OF NOTE:			
1. Report is NOT based on City tax collections or remittances. Report shows state to	axable 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 I	Jse Tax Return.		
4. TAXABLE SALES: This is the amount of sales and use taxable sales subject to state ta	ax 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.