

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: JULY 2025

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 July 2025 and July 2024. 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 July 2025 and 2024

## Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2025	2024	%	Division	2025	2024	%
Misc. Retail	490,991,503	480,327,498	2.2	Agriculture, Forestry, & Fishing	66,882,766	60,893,190	9.8
General Merchandise Stores	309,788,897	298,113,963	3.9	Mining	11,058,550	7,933,427	39.4
Building Materials & Garden Supplies	221,752,532	211,659,290	4.8	Construction	5,368,300	4,483,104	19.7
Wholesale Trade - Durable Goods	217,071,664	220,101,466	-1.4	Manufacturing	205,485,719	171,166,519	20.1
Eating & Drinking Places	200,476,666	194,184,200	3.2	Transportation & Public Utilities	268,089,144	230,533,279	16.3
Business Services	173,446,626	166,349,319	4.3	Wholesale Trade	282,046,412	285,699,850	-1.3
Food Stores	165,188,509	171,286,733	-3.6	Retail Trade	1,639,969,547	1,592,653,543	3.0
Electric, Gas, & Sanitary Services	153,136,872	136,648,694	12.1	Finance, Insurance, & Real Estate	69,766,027	63,574,508	9.7
Automotive Dealers & Service Stations	136,875,469	129,315,856	5.8	Services	670,655,587	629,641,801	6.5
Hotels & Other Lodging Places	116,657,132	121,435,736	-3.9	Public Administration	587,880	350,465	67.7
Major Group	2025	2024	%	Major Group	2025	2024	%
Agricultural Production - Crops	1,741,653	2,256,109	-22.8	Wholesale Trade - Durable Goods	217,071,664	220,101,466	-1.4
Agricultural Production - Livestock	5,895,300	3,499,393	68.5	Wholesale Trade - Nondurable Goods	64,974,748	65,598,383	-1.0
Agricultural Services	57,416,586	53,836,239	6.7	Building Materials & Garden Supplies	221,752,532	211,659,290	4.8
Forestry	455,748	355,472	28.2	General Merchandise Stores	309,788,897	298,113,963	3.9
Fishing, Hunting, & Trapping	1,373,479	945,976	45.2	Food Stores	165,188,509	171,286,733	-3.6
Metal Mining	2,635,772	1,716,751	53.5	Automotive Dealers & Service Stations	136,875,469	129,315,856	5.8
Coal Mining	0	3,951	-100.0	Apparel & Accessory Stores	43,313,536	42,436,672	2.1
Oil & Gas Extraction	4,785,707	1,964,664	143.6	Furniture & Homefurnishings Stores	71,582,435	65,329,331	9.6
Nonmetallic Minerals, Except Fuels	3,637,072	4,248,061	-14.4	Eating & Drinking Places	200,476,666	194,184,200	3.2
General Building Contractors	-	787,453	-	Misc. Retail	490,991,503	480,327,498	2.2
Heavy Construction, except Building	-	-	-	Depository Institutions	4,497,294	4,763,120	-5.6
Special Trade Contractors	5,368,300	3,695,651	45.3	Nondepository Institutions	9,259,057	7,879,545	17.5
Food & Kindred Products	11,976,616	15,811,733	-24.3	Security & Commodity Brokers	877,100	2,216,437	-60.4
Tobacco Products	592,295	500,659	18.3	Insurance Carriers	1,655,378	1,604,101	3.2
Textile Mill Products	367,012	557,068	-34.1	Insurance Agents, Brokers, & Service	2,567,162	2,655,870	-3.3
Apparel & Other Textile Products	940,601	1,264,784	-25.6	Real Estate	46,563,299	40,052,996	16.3
Lumber & Wood Products	11,725,662	8,758,968	33.9	Holding & Other Investment Offices	4,346,738	4,402,439	-1.3
Furniture & Fixtures	910,767	960,329	-5.2	Hotels & Other Lodging Places	116,657,132	121,435,736	-3.9
Paper & Allied Products	1,826,519	1,449,358	26.0	Personal Services	41,354,023	39,794,421	3.9
Printing & Publishing	7,867,088	7,600,486	3.5	Business Services	173,446,626	166,349,319	4.3
Chemicals & Allied Products	14,843,157	10,564,335	40.5	Auto Repair, Services, & Parking	81,944,430	73,641,070	11.3
Petroleum & Coal Products	2,974,632	4,191,751	-29.0	Misc. Repair Services	33,099,342	35,136,593	-5.8
Rubber & Misc. Plastics Products	11,045,022	3,672,562	200.7	Motion Pictures	3,965,121	4,010,234	-1.1
Leather & Leather Products	104,945	52,097	101.4	Amusement & Recreation Services	61,611,231	54,900,940	12.2
Stone, Clay, & Glass Products	46,580,213	46,564,708	0.0	Health Services	17,842,204	15,926,789	12.0
Primary Metal Industries	2,740,924	2,991,444	-8.4	Legal Services	33,532,292	28,740,160	16.7
Fabricated Metal Products	26,529,550	19,567,815	35.6	Educational Services	3,889,074	4,136,742	-6.0
Industrial Machinery & Equipment	30,577,579	22,551,710	35.6	Social Services	524,966	508,238	3.3
Electronic & Other Electrical Equipment	13,365,791	5,633,487	137.3	Museums, Botanical, Zoological Gardens	763,417	768,282	-0.6
Transportation Equipment	5,279,606	4,441,103	18.9	Membership Organizations	4,322,440	3,748,168	15.3
Instruments & Related Products	3,690,974	2,387,450	54.6	Engineering & Management Services	84,159,231	68,229,963	23.3
Misc. Manufacturing Industries	11,546,767	11,644,670	-0.8	Private Households	330,015	391,554	-15.7
Railroad Transportation	4,659,828	535,630	770.0	Services, NEC	13,214,040	11,923,592	10.8
Local & Interurban Passenger Transportati	1,303,484	1,601,111	-18.6	Executive, Legislative, & General	242,532	108,860	122.8
Trucking & Warehousing	21,942,822	18,893,725	16.1	Justice, Public Order, & Safety	171,861	54,808	213.6
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	962,722	1,344,942	-28.4	Administration of Human Resources	15,109	47,190	-68.0
Transportation by Air	3,295,330	2,295,078	43.6	Environmental Quality & Housing	95,652	68,040	40.6
Pipelines, Except Natural Gas	537,817	762,834	-29.5	Administration of Economic Programs	3,956	6,000	-34.1
Transportation Services	2,598,529	2,289,840	13.5	National Security & Intl. Affairs	58,770	65,567	-10.4
Communications	79,651,740	66,161,426	20.4	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	153,136,872	136,648,694	12.1				

**STATE TOTAL:**
\$3,219,909,932 (2025) - \$3,046,929,685 (2024) = 5.68% increase

*Figures compiled by SD Dept of Revenue*

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