

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: CALENDAR YEARS 2021 AND 2022

Taxable Sales Filed for previous Year  
Comparison of Industry Divisions and Major Groups

## ITEMS OF NOTE:

1. This report is a comparison between state taxable receipts for Calendar Year 2022 and Calendar Year 2021.
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 Calendar Year 2022 and 2021 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	CY22	CY21	%	Division	CY22	CY21	%
Misc. Retail	5,089,806,141	4,504,422,846	13.0	Agriculture, Forestry, & Fishing	556,957,016	486,621,482	14.5
General Merchandise Stores	3,062,677,942	2,800,708,601	9.4	Mining	100,134,351	79,323,319	26.2
Building Materials & Garden Supplies	2,313,696,303	2,003,014,103	15.5	Construction	42,855,599	35,909,301	19.3
Wholesale Trade - Durable Goods	2,211,725,153	1,941,845,856	13.9	Manufacturing	1,743,592,397	1,393,648,702	25.1
Eating & Drinking Places	1,935,528,021	1,798,818,036	7.6	Transportation & Public Utilities	3,067,062,119	2,933,101,449	4.6
Electric, Gas, & Sanitary Services	1,913,353,214	1,872,378,683	2.2	Wholesale Trade	2,859,883,162	2,478,268,838	15.4
Food Stores	1,873,493,707	1,785,723,716	4.9	Retail Trade	17,016,584,668	15,451,157,287	10.1
Business Services	1,511,881,400	1,396,185,190	8.3	Finance, Insurance, & Real Estate	693,323,621	663,482,481	4.5
Automotive Dealers & Service Stations	1,396,125,481	1,243,306,715	12.3	Services	5,512,624,546	5,151,829,410	7.0
Communications	865,622,243	799,986,239	8.2	Public Administration	5,274,538	8,877,985	-40.6
Major Group	CY22	CY21	%	Major Group	CY22	CY21	%
Agricultural Production - Crops	13,744,511	11,387,708	20.7	Wholesale Trade - Durable Goods	2,211,725,153	1,941,845,856	13.9
Agricultural Production - Livestock	54,061,872	39,264,498	37.7	Wholesale Trade - Nondurable Goods	648,158,009	536,422,983	20.8
Agricultural Services	464,687,357	414,732,838	12.0	Building Materials & Garden Supplies	2,313,696,303	2,003,014,103	15.5
Forestry	2,381,587	2,352,985	1.2	General Merchandise Stores	3,062,677,942	2,800,708,601	9.4
Fishing, Hunting, & Trapping	22,081,690	18,883,452	16.9	Food Stores	1,873,493,707	1,785,723,716	4.9
Metal Mining	17,458,514	4,486,059	289.2	Automotive Dealers & Service Stations	1,396,125,481	1,243,306,715	12.3
Coal Mining	110,597	2,219,080	-95.0	Apparel & Accessory Stores	504,484,336	514,280,136	-1.9
Oil & Gas Extraction	27,415,605	24,284,464	12.9	Furniture & Homefurnishings Stores	840,772,738	800,883,133	5.0
Nonmetallic Minerals, Except Fuels	55,149,635	48,333,715	14.1	Eating & Drinking Places	1,935,528,021	1,798,818,036	7.6
General Building Contractors	1,736,472	57,527	2918.5	Misc. Retail	5,089,806,141	4,504,422,846	13.0
Heavy Construction, except Building	-	-	-	Depository Institutions	61,898,674	83,692,071	-26.0
Special Trade Contractors	41,119,127	35,851,774	14.7	Nondepository Institutions	89,877,821	60,743,184	48.0
Food & Kindred Products	153,183,550	121,593,838	26.0	Security & Commodity Brokers	15,014,215	11,073,734	35.6
Tobacco Products	2,736,567	1,907,314	43.5	Insurance Carriers	19,397,419	6,378,565	204.1
Textile Mill Products	2,652,568	1,401,984	89.2	Insurance Agents, Brokers, & Service	35,006,788	39,508,339	-11.4
Apparel & Other Textile Products	18,780,548	13,002,954	44.4	Real Estate	440,698,472	432,306,310	1.9
Lumber & Wood Products	144,424,391	93,938,569	53.7	Holding & Other Investment Offices	31,430,232	29,780,277	5.5
Furniture & Fixtures	7,027,527	6,796,808	3.4	Hotels & Other Lodging Places	816,012,837	798,701,935	2.2
Paper & Allied Products	16,081,067	15,544,506	3.5	Personal Services	383,475,136	351,000,609	9.3
Printing & Publishing	89,193,709	90,017,299	-0.9	Business Services	1,511,881,400	1,396,185,190	8.3
Chemicals & Allied Products	146,452,751	121,445,854	20.6	Auto Repair, Services, & Parking	766,613,496	685,341,503	11.9
Petroleum & Coal Products	32,276,319	33,466,243	-3.6	Misc. Repair Services	249,528,447	235,628,822	5.9
Rubber & Misc. Plastics Products	49,053,206	45,648,562	7.5	Motion Pictures	34,730,686	53,766,239	-35.4
Leather & Leather Products	210,505	153,618	37.0	Amusement & Recreation Services	425,496,744	385,755,768	10.3
Stone, Clay, & Glass Products	347,798,873	310,037,724	12.2	Health Services	143,316,707	143,638,066	-0.2
Primary Metal Industries	22,749,893	16,838,572	35.1	Legal Services	282,110,561	259,000,113	8.9
Fabricated Metal Products	115,304,896	94,037,723	22.6	Educational Services	30,947,857	24,521,739	26.2
Industrial Machinery & Equipment	339,577,996	209,571,947	62.0	Social Services	3,900,946	3,711,668	5.1
Electronic & Other Electrical Equipment	80,611,477	52,986,599	52.1	Museums, Botanical, Zoological Gardens	5,912,746	5,852,609	1.0
Transportation Equipment	39,537,048	29,637,514	33.4	Membership Organizations	15,296,154	13,098,291	16.8
Instruments & Related Products	49,166,808	76,129,546	-35.4	Engineering & Management Services	745,143,928	713,797,804	4.4
Misc. Manufacturing Industries	86,772,696	59,491,530	45.9	Private Households	1,713,772	1,449,018	18.3
Railroad Transportation	27,713,617	22,830,929	21.4	Services, NEC	96,543,129	80,380,035	20.1
Local & Interurban Passenger Transportation	13,472,711	11,576,405	16.4	Executive, Legislative, & General	3,485,336	7,184,591	-51.5
Trucking & Warehousing	195,504,581	172,234,175	13.5	Justice, Public Order, & Safety	346,122	639,419	-45.9
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	8,277,678	6,607,939	25.3	Administration of Human Resources	85,856	319,472	-73.1
Transportation by Air	16,357,289	16,367,489	-0.1	Environmental Quality & Housing	380,156	163,459	132.6
Pipelines, Except Natural Gas	9,912,225	15,316,151	-35.3	Administration of Economic Programs	473,500	73,894	540.8
Transportation Services	16,848,562	15,803,438	6.6	National Security & Intl. Affairs	503,568	497,150	1.3
Communications	865,622,243	799,986,239	8.2	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	1,913,353,214	1,872,378,683	2.2				

**STATE TOTAL:** \$31,598,292,018 (CY22) - \$28,682,220,255 (CY21) = 10.17% increase

*Figures compiled by SD Dept of Revenue*

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