#### SOUTH DAKOTA SALES and USE TAX REPORT



#### **RETURNS FILED: AUGUST 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

	Taxable Sales	Tax Due
Aurora County		
Other	N/A	N/A
Beadle County		
5999 Misc. Retail Stores, NEC	52,741.81	791.15
7011 Hotels & Motels	475,610.35	7,134.16
7999 Amusement and Recreation Services, NEC	78,929.06	1,183.94
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
Other	N/A	N/A
	IV/A	IN/A
Brookings County		
5999 Misc. Retail Stores, NEC	335,828.92	5,037.44
7011 Hotels & Motels	1,451,467.39	21,772.00
7999 Amusement and Recreation Services, NEC	46,335.53	695.04
Other	N/A	N/A
Brown County		
5812 Eating Places	34,036.93	510.55
5999 Misc. Retail Stores, NEC	9,031.74	135.48
7011 Hotels & Motels	2,451,880.30	36,778.21
7999 Amusement and Recreation Services, NEC	240,346.96	3,605.22
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	56,599.87	849.00
7011 Hotels & Motels	998,702.49	14,980.54
7032 Sporting & Recreational Camps	180,353.31	2,705.30
Other	N/A	N/A
Butte County		
7011 Hotels & Motels	445,073.95	6,676.11
Other	N/A	N/A
Campbell County		
5999 Misc. Retail Stores, NEC	1,721.03	25.82
7011 Hotels & Motels	5,990.00	89.86
Other	0,550.00 N/A	N/A
	14/7	1477
Charles Mix County	04.000.00	005.04
5999 Misc. Retail Stores, NEC	21,682.00	325.24
7011 Hotels & Motels	130,558.95	1,958.38
7032 Sporting & Recreational Camps	62,997.42	944.96
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
5999 Misc. Retail Stores, NEC	1,693.00	25.41
7000 Milot. Netali Otores, NEO		
7011 Hotels & Motels	409,925.29	6,148.89

	Taxable Sales	Tax Due
Codington County		
5812 Eating Places	57,518.87	862.79
5999 Misc. Retail Stores, NEC	4,966.44	74.51
7011 Hotels & Motels	1,263,309.65	18,949.65
7514 Passenger Car Rental	36,055.29	540.83
Other	N/A	N/A
Custer County		
5947 Gift, Novelty, & Souvenir Shops	924,890.70	13,873.36
5999 Misc. Retail Stores, NEC	85,281.64	1,279.23
7011 Hotels & Motels	7,526,166.64	112,892.55
7033 Trailer Parks & Campsites	1,225,075.73	18,376.14
7999 Amusement and Recreation Services, NEC	1,557,743.66	23,366.16
Other	N/A	N/A
Davison County	00.007.00	4 470 44
5812 Eating Places	98,027.30	1,470.41
5999 Misc. Retail Stores, NEC	3,020.14	45.32
7011 Hotels & Motels	2,381,546.41	35,723.20
7033 Trailer Parks & Campsites	115,641.26	1,734.62
Other	N/A	N/A
Day County	047 740 04	0.005.07
7011 Hotels & Motels	217,710.61	3,265.67
7999 Amusement and Recreation Services, NEC	172,218.94	2,583.29
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		
7011 Hotels & Motels	52,751.89	791.28
Other	N/A	N/A
Fall River County		
5999 Misc. Retail Stores, NEC	5,432.08	81.49
7011 Hotels & Motels	630,763.96	9,461.48
7033 Trailer Parks & Campsites	144,417.20	2,166.25
7999 Amusement and Recreation Services, NEC	556,311.81	8,344.68
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	301,609.67	4,524.15
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	79,873.95	1,198.10
7032 Sporting & Recreational Camps	96,881.18	1,453.23
Other	N/A	N/A
Haakon County		
Other	N/A	N/A

	Taxable Sales	Tax Due
Hamlin County		
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	51,752.53	776.29
7032 Sporting & Recreational Camps	23,062.22	345.93
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
Other	N/A	N/A
Hughes County		
7011 Hotels & Motels	1,912,562.72	28,688.43
7514 Passenger Car Rental	55,328.79	829.93
7999 Amusement and Recreation Services, NEC	16,847.69	252.71
971 Hunting, Trapping, Game Propagation	773,860.64	11,607.91
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	61,619.21	924.28
Other	N/A	N/A
Hyde County		
7011 Hotels & Motels	10,599.07	158.99
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	1,176,571.36	17,648.57
7033 Trailer Parks & Campsites	156,274.15	2,344.12
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	567,613.80	8,514.20
7999 Amusement and Recreation Services, NEC	17,539.91	263.10
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	108,871.99	1,633.08
Other	N/A	N/A
Lake County		
5999 Misc. Retail Stores, NEC	3,431.78	51.49
7011 Hotels & Motels	288,359.53	4,325.39
Other	N/A	N/A

	Taxable Sales	Tax Due
awrence County		
5699 Misc. Apparel & Accessory Stores	115,153.44	1,727.31
5812 Eating Places	336,449.19	5,046.77
5944 Jewelry Stores	319,760.61	4,796.42
i947 Gift, Novelty, & Souvenir Shops	1,265,158.48	18,977.38
5999 Misc. Retail Stores, NEC	73,704.58	1,105.57
531 Real Estate Agents & Managers	878,535.68	13,178.04
7011 Hotels & Motels	11,819,733.74	177,295.97
7021 Rooming & Boarding Houses	29,123.88	436.86
032 Sporting & Recreational Camps	345,389.87	5,180.85
7033 Trailer Parks & Campsites	1,287,870.77	19,318.08
7519 Utility Trailer Rental	326,607.35	4,899.10
999 Amusement and Recreation Services, NEC	1,162,665.97	17,439.99
3412 Museums & Art Galleries	202,379.92	3,035.69
Other	N/A	N/A
incoln County		
812 Eating Places	80,278.77	1,204.19
999 Misc. Retail Stores, NEC	19,999.03	300.00
011 Hotels & Motels	719,621.63	10,794.33
999 Amusement and Recreation Services, NEC	152,745.96	2,291.19
Other	N/A	N/A
yman County		
011 Hotels & Motels	1,194,923.07	17,923.85
033 Trailer Parks & Campsites	127,871.12	1,918.06
7999 Amusement and Recreation Services, NEC	50,097.92	751.47
Other	N/A	N/A
Marshall County		
011 Hotels & Motels	42,220.50	633.31
Other	N/A	N/A
IcCook County		
7011 Hotels & Motels	118,844.26	1,782.67
Other	N/A	N/A
IcPherson County		
999 Misc. Retail Stores, NEC	3,233.00	48.50
Other	N/A	N/A

	Taxable Sales	Tax Due
Meade County		
5531 Auto & Home Supply Stores	1,653,267.72	24,799.05
5571 Motorcycle Dealers	949,124.62	14,236.88
5621 Women's Clothing Stores	80,946.37	1,214.19
5651 Family Clothing Stores	243,536.35	3,653.05
699 Misc. Apparel & Accessory Stores	3,435,242.37	51,528.72
812 Eating Places	1,752,860.82	26,293.01
813 Drinking Places	62,396.51	935.95
944 Jewelry Stores	496,253.13	7,443.84
947 Gift, Novelty, & Souvenir Shops	654,146.73	9,812.20
961 Catalog & Mail-Order Houses	157,774.56	2,366.63
963 Direct Selling Establishments	146,937.39	2,204.09
999 Misc. Retail Stores, NEC	3,442,096.93	51,631.70
011 Hotels & Motels	1,016,198.67	15,242.99
7032 Sporting & Recreational Camps	148,483.73	2,227.27
7033 Trailer Parks & Campsites	2,715,432.92	40,731.51
'299 Misc. Personal Services, NEC	474,750.64	7,121.36
'389 Business Services, NEC	10,667.23	160.01
521 Automobile Parking	30,318.35	454.78
532 Top & Body Repair & Paint Shops	102,841.57	1,542.63
539 Automotive Repair Shops, NEC	515,470.59	7,732.06
999 Amusement and Recreation Services, NEC	361,736.89	5,426.06
Other	N/A	3,420.00 N/A
Mellette County		
Other	N/A	N/A
finer County	A1/A	<b>11/4</b>
Other	N/A	N/A
Minnehaha County		
812 Eating Places	1,158,900.05	17,383.51
813 Drinking Places	76,556.46	1,148.34
941 Sporting Goods & Bicycle Shops	124,605.58	1,869.08
963 Direct Selling Establishments	19,656.80	294.86
999 Misc. Retail Stores, NEC	31,968.13	479.54
531 Real Estate Agents & Managers	203,967.21	3,059.51
011 Hotels & Motels	15,810,179.88	237,152.73
033 Trailer Parks & Campsites	570,731.55	8,560.97
514 Passenger Car Rental	569,740.19	8,546.11
941 Sports Clubs, Managers, & Promoters	425,367.70	6,380.51
991 Physical Fitness Facilities	79,326.11	1,189.89
992 Public Golf Courses	63,351.94	950.28
997 Membership Sports & Recreation Clubs	39,528.35	592.93
999 Amusement and Recreation Services, NEC	1,549,450.69	23,241.76
Other	N/A	N/A
Moody County		
Other	N/A	N/A

	Taxable Sales	Tax Due
ennington County		
119 Local Passenger Transportation, NEC	235,063.73	3,525.95
725 Tour Operators	62,864.59	942.97
311 Department Stores	208,415.30	3,126.24
399 Misc. General Merchandise Stores	179,897.19	2,698.45
441 Candy, Nut, & Confectionery Stores	335,419.92	5,031.30
499 Misc. Food Stores	122,565.74	1,838.49
531 Auto & Home Supply Stores	2,659,349.70	39,890.24
571 Motorcycle Dealers	466,096.71	6,991.45
699 Misc. Apparel & Accessory Stores	773,430.17	11,601.47
312 Eating Places	1,568,849.88	23,532.79
932 Used Merchandise Stores	74,409.46	1,116.15
944 Jewelry Stores	1,657,710.27	24,865.65
947 Gift, Novelty, & Souvenir Shops	6,895,774.54	103,436.63
963 Direct Selling Establishments	34,467.52	517.01
999 Misc. Retail Stores, NEC	1,381,160.18	20,717.46
011 Hotels & Motels	27,674,887.19	415,123.31
033 Trailer Parks & Campsites	5,023,080.20	75,346.22
299 Misc. Personal Services, NEC	86,432.00	1,296.49
389 Business Services, NEC	160,452.42	2,406.78
514 Passenger Car Rental	1,601,972.19	24,029.58
993 Coin-Operated Amusement Devices	673,069.58	10,096.05
996 Amusement Parks	1,659,438.33	24,891.57
997 Membership Sports & Recreation Clubs	186,230.67	2,793.45
999 Amusement and Recreation Services, NEC	8,111,237.06	121,668.58
112 Museums & Art Galleries	190,893.93	2,863.41
ther	N/A	N/A
erkins County		
ther	N/A	N/A
otter County		
011 Hotels & Motels	98,191.44	1,472.87
ther	N/A	N/A
oberts County	404.004.70	
011 Hotels & Motels	194,921.59	2,923.83
033 Trailer Parks & Campsites	26,886.25	403.30
ther	N/A	N/A
anborn County ther	N/A	N/A
pink County		
O11 Hotels & Motels	134,131.31	2,011.97
ther	N/A	2,011.07 N/A
tanley County 011 Hotels & Motels	565 050 76	8,475.90
	565,059.76	8,475.90 N/A
ther	N/A	N/A
ully County		
ully County ther	N/A	N/A
ther	N/A	N/A
	N/A 224,192.01	N/A 3,362.89

	Taxable Sales	Tax Due
Furner County		
5999 Misc. Retail Stores, NEC	538.50	8.08
Other	N/A	N/A
Jnion County		
5999 Misc. Retail Stores, NEC	10,310.00	154.65
7011 Hotels & Motels	973,821.80	14,607.32
Other	N/A	N/A
Nalworth County		
7011 Hotels & Motels	433,819.08	6,507.30
7999 Amusement and Recreation Services, NEC	163,724.01	2,455.86
Other	N/A	N/A
/ankton County		
5812 Eating Places	151,417.06	2,271.25
5999 Misc. Retail Stores, NEC	86,761.62	1,301.43
7011 Hotels & Motels	1,504,554.37	22,568.31
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5812 Eating Places	22,239.94	333.61
5961 Catalog & Mail-Order Houses	907,140.06	13,607.10
5999 Misc. Retail Stores, NEC	592,766.90	8,891.79
7011 Hotels & Motels	10,313,492.22	154,702.39
7514 Passenger Car Rental	6,641,441.51	99,621.63
Other	N/A	N/A
Total for State	189,659,889.19	2,844,900.29

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