

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: NOVEMBER 2024

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 November 2024 and November 2023. 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 November 2024 and 2023 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2024	2023	%	Division	2024	2023	%
Misc. Retail	456,828,565	474,062,788	-3.6	Agriculture, Forestry, & Fishing	57,258,556	52,274,290	9.5
General Merchandise Stores	276,591,749	272,203,763	1.6	Mining	9,661,482	9,071,346	6.5
Wholesale Trade - Durable Goods	207,247,034	212,462,889	-2.5	Construction	3,094,896	3,035,193	2.0
Building Materials & Garden Supplies	200,753,215	206,718,383	-2.9	Manufacturing	190,173,535	180,374,542	5.4
Eating & Drinking Places	182,789,652	173,286,396	5.5	Transportation & Public Utilities	233,752,322	223,351,973	4.7
Food Stores	164,951,155	160,039,079	3.1	Wholesale Trade	262,678,417	270,200,509	-2.8
Business Services	156,379,136	134,081,757	16.6	Retail Trade	1,527,892,647	1,521,022,696	0.5
Automotive Dealers & Service Stations	138,080,024	130,454,667	5.8	Finance, Insurance, & Real Estate	59,297,405	57,813,447	2.6
Electric, Gas, & Sanitary Services	137,966,953	126,863,962	8.8	Services	549,206,875	493,812,608	11.2
Auto Repair, Services, & Parking	79,924,086	71,926,592	11.1	Public Administration	328,657	222,161	47.9
Major Group	2024	2023	%	Major Group	2024	2023	%
Agricultural Production - Crops	2,220,639	1,511,901	46.9	Wholesale Trade - Durable Goods	207,247,034	212,462,889	-2.5
Agricultural Production - Livestock	2,970,354	3,220,121	-7.8	Wholesale Trade - Nondurable Goods	55,431,382	57,737,620	-4.0
Agricultural Services	47,485,683	44,087,849	7.7	Building Materials & Garden Supplies	200,753,215	206,718,383	-2.9
Forestry	235,728	154,004	53.1	General Merchandise Stores	276,591,749	272,203,763	1.6
Fishing, Hunting, & Trapping	4,346,151	3,300,415	31.7	Food Stores	164,951,155	160,039,079	3.1
Metal Mining	2,157,659	2,215,795	-2.6	Automotive Dealers & Service Stations	138,080,024	130,454,667	5.8
Coal Mining	0	3,075	-100.0	Apparel & Accessory Stores	44,111,763	42,177,589	4.6
Oil & Gas Extraction	2,294,152	1,854,745	23.7	Furniture & Homefurnishings Stores	63,786,524	62,080,031	2.7
Nonmetallic Minerals, Except Fuels	5,209,671	4,997,731	4.2	Eating & Drinking Places	182,789,652	173,286,396	5.5
General Building Contractors	-	-	-	Misc. Retail	456,828,565	474,062,788	-3.6
Heavy Construction, except Building	-	-	-	Depository Institutions	3,000,889	7,013,613	-57.2
Special Trade Contractors	3,094,896	3,035,193	2.0	Nondepository Institutions	7,852,762	6,935,628	13.2
Food & Kindred Products	10,018,769	13,568,669	-26.2	Security & Commodity Brokers	2,568,999	1,839,050	39.7
Tobacco Products	243,787	217,391	12.1	Insurance Carriers	1,312,374	1,399,953	-6.3
Textile Mill Products	176,380	233,822	-24.6	Insurance Agents, Brokers, & Service	3,047,150	3,631,455	-16.1
Apparel & Other Textile Products	1,548,853	1,393,725	11.1	Real Estate	37,769,900	33,916,184	11.4
Lumber & Wood Products	9,722,063	12,474,005	-22.1	Holding & Other Investment Offices	3,745,330	3,077,564	21.7
Furniture & Fixtures	1,082,356	471,101	129.8	Hotels & Other Lodging Places	78,717,980	71,648,676	9.9
Paper & Allied Products	1,693,328	1,182,455	43.2	Personal Services	36,309,280	33,378,000	8.8
Printing & Publishing	8,725,909	8,557,362	2.0	Business Services	156,379,136	134,081,757	16.6
Chemicals & Allied Products	12,793,342	12,028,398	6.4	Auto Repair, Services, & Parking	79,924,086	71,926,592	11.1
Petroleum & Coal Products	4,687,711	7,292,276	-35.7	Misc. Repair Services	23,307,703	25,593,329	-8.9
Rubber & Misc. Plastics Products	10,339,360	4,218,914	145.1	Motion Pictures	2,313,981	2,905,559	-20.4
Leather & Leather Products	24,372	15,291	59.4	Amusement & Recreation Services	36,105,106	36,587,949	-1.3
Stone, Clay, & Glass Products	62,981,246	47,864,964	31.6	Health Services	13,965,405	11,907,667	17.3
Primary Metal Industries	1,403,951	1,513,963	-7.3	Legal Services	33,611,208	22,077,658	52.2
Fabricated Metal Products	14,149,357	13,810,458	2.5	Educational Services	1,726,750	2,286,215	-24.5
Industrial Machinery & Equipment	30,472,510	36,720,812	-17.0	Social Services	259,966	276,317	-5.9
Electronic & Other Electrical Equipment	5,021,984	4,730,888	6.2	Museums, Botanical, Zoological Gardens	341,130	311,336	9.6
Transportation Equipment	4,029,695	4,001,451	0.7	Membership Organizations	909,793	996,456	-8.7
Instruments & Related Products	2,158,010	2,817,212	-23.4	Engineering & Management Services	73,815,032	70,047,833	5.4
Misc. Manufacturing Industries	8,900,550	7,261,385	22.6	Private Households	167,090	173,303	-3.6
Railroad Transportation	1,433,407	1,578,875	-9.2	Services, NEC	11,353,228	9,613,960	18.1
Local & Interurban Passenger Transportati	1,392,957	1,306,708	6.6	Executive, Legislative, & General	105,418	151,421	-30.4
Trucking & Warehousing	17,979,931	20,291,065	-11.4	Justice, Public Order, & Safety	58,760	6,062	869.4
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	913,839	547,031	67.1	Administration of Human Resources	90	135	-33.4
Transportation by Air	1,698,855	1,745,068	-2.6	Environmental Quality & Housing	69,464	19,139	262.9
Pipelines, Except Natural Gas	700,283	419,682	66.9	Administration of Economic Programs	1,951	722	170.1
Transportation Services	1,709,732	2,502,392	-31.7	National Security & Intl. Affairs	92,974	44,682	108.1
Communications	69,956,365	68,097,189	2.7	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	137,966,953	126,863,962	8.8				

STATE TOTAL: \$2,893,344,791 (2024) - \$2,811,178,766 (2023) = 2.92% increase

Figures compiled by SD Dept of Revenue

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.