

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: APRIL 2025

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

South Dakota Sales and Use Tax Reporting System
Returns Filed: April 2025

	Taxable Sales	Tax Due
Aurora County		
Other	N/A	N/A
Beadle County		
7011 Hotels & Motels	239,491.73	3,592.37
7999 Amusement and Recreation Services, NEC	178,401.00	2,676.02
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
7011 Hotels & Motels	12,567.68	188.51
Other	N/A	N/A
Brookings County		
5999 Misc. Retail Stores, NEC	80,634.06	1,209.51
7011 Hotels & Motels	782,395.47	11,735.91
7999 Amusement and Recreation Services, NEC	68,609.30	1,029.14
Other	N/A	N/A
Brown County		
5813 Drinking Places	8,415.12	126.23
5947 Gift, Novelty, & Souvenir Shops	4,786.03	71.79
5999 Misc. Retail Stores, NEC	16,047.26	240.70
7011 Hotels & Motels	1,995,531.39	29,932.96
Other	N/A	N/A
Brule County		
7011 Hotels & Motels	607,652.74	9,114.79
7032 Sporting & Recreational Camps	465,446.41	6,981.69
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	3,404.00	51.07
7011 Hotels & Motels	128,330.43	1,924.95
Other	N/A	N/A
Campbell County		
Other	N/A	N/A
Charles Mix County		
7011 Hotels & Motels	60,405.02	906.07
7032 Sporting & Recreational Camps	239,755.35	3,596.33
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	203,163.49	3,047.45
Other	N/A	N/A
Codington County		
5812 Eating Places	129,032.08	1,935.49
5999 Misc. Retail Stores, NEC	2,390.51	35.89
7011 Hotels & Motels	767,059.26	11,505.90
7514 Passenger Car Rental	25,201.58	378.03
Other	N/A	N/A
Corson County		
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: April 2025

	Taxable Sales	Tax Due
Custer County		
5999 Misc. Retail Stores, NEC	2,826.03	42.40
7011 Hotels & Motels	275,179.17	4,127.72
7033 Trailer Parks & Campsites	13,619.09	204.29
7999 Amusement and Recreation Services, NEC	192,685.64	2,890.29
Other	N/A	N/A
Davison County		
5999 Misc. Retail Stores, NEC	6,191.25	92.88
7011 Hotels & Motels	994,411.56	14,916.18
Other	N/A	N/A
Day County		
7011 Hotels & Motels	105,023.97	1,575.37
7999 Amusement and Recreation Services, NEC	229,884.83	3,448.27
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		
Other	N/A	N/A
Fall River County		
5947 Gift, Novelty, & Souvenir Shops	10,361.38	155.42
5999 Misc. Retail Stores, NEC	2,922.19	43.85
7011 Hotels & Motels	158,972.20	2,384.58
7033 Trailer Parks & Campsites	17,868.32	268.02
7999 Amusement and Recreation Services, NEC	66,112.98	991.70
Other	N/A	N/A
Faulk County		
7011 Hotels & Motels	19,058.01	285.87
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	203,228.70	3,048.43
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	22,526.64	337.91
7032 Sporting & Recreational Camps	959,798.49	14,396.97
Other	N/A	N/A
Haakon County		
7011 Hotels & Motels	52,248.24	783.73
Hamlin County		
7999 Amusement and Recreation Services, NEC	134,449.00	2,016.74
Other	N/A	N/A
Hand County		
7032 Sporting & Recreational Camps	68,820.00	1,032.30
Other	N/A	N/A
Hanson County		
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: April 2025

	Taxable Sales	Tax Due
Harding County		
Other	N/A	N/A
Hughes County		
5999 Misc. Retail Stores, NEC	953.70	14.31
7011 Hotels & Motels	1,312,322.22	19,684.85
7514 Passenger Car Rental	39,406.76	591.10
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	41,250.79	618.76
Other	N/A	N/A
Hyde County		
7011 Hotels & Motels	7,719.62	115.80
Other	N/A	N/A
Jackson County		
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	105,894.64	1,588.43
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	41,068.78	616.03
7999 Amusement and Recreation Services, NEC	13,199.55	197.99
Other	N/A	N/A
Lake County		
7011 Hotels & Motels	196,135.71	2,942.03
Other	N/A	N/A
Lawrence County		
5812 Eating Places	37,419.44	561.29
5947 Gift, Novelty, & Souvenir Shops	77,384.88	1,160.78
5999 Misc. Retail Stores, NEC	4,103.57	61.56
6531 Real Estate Agents & Managers	161,960.23	2,429.41
7011 Hotels & Motels	3,777,696.58	56,665.50
7033 Trailer Parks & Campsites	101,570.07	1,523.54
7514 Passenger Car Rental	2,697.69	40.47
7519 Utility Trailer Rental	70,773.88	1,061.61
7999 Amusement and Recreation Services, NEC	1,552,777.36	23,291.68
8412 Museums & Art Galleries	16,995.78	254.94
Other	N/A	N/A
Lincoln County		
5999 Misc. Retail Stores, NEC	3,276.84	49.16
7011 Hotels & Motels	480,897.68	7,213.46
7999 Amusement and Recreation Services, NEC	779,544.34	11,693.17
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	277,581.40	4,163.74
7999 Amusement and Recreation Services, NEC	144,039.99	2,160.61
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: April 2025

	Taxable Sales	Tax Due
Marshall County		
7011 Hotels & Motels	29,729.53	445.95
Other	N/A	N/A
McCook County		
7011 Hotels & Motels	5,504.88	82.59
Other	N/A	N/A
Meade County		
5963 Direct Selling Establishments	16,019.65	240.30
5999 Misc. Retail Stores, NEC	842.50	12.65
7011 Hotels & Motels	257,630.02	3,864.46
7033 Trailer Parks & Campsites	924,507.07	13,867.61
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
Other	N/A	N/A
Minnehaha County		
5611 Men's & Boys' Clothing Stores	2,241.99	33.63
5812 Eating Places	1,699,977.90	25,499.68
5813 Drinking Places	2,738.00	41.07
5941 Sporting Goods & Bicycle Shops	27,113.76	406.72
5947 Gift, Novelty, & Souvenir Shops	4,325.48	64.88
5999 Misc. Retail Stores, NEC	36,066.02	541.03
7011 Hotels & Motels	10,234,476.60	153,517.17
7514 Passenger Car Rental	355,656.75	5,334.85
7929 Entertainers & Entertainment Groups	9,555.61	143.34
7941 Sports Clubs, Managers, & Promoters	914,183.58	13,712.76
7991 Physical Fitness Facilities	81,237.66	1,218.57
7992 Public Golf Courses	74,216.56	1,113.24
7997 Membership Sports & Recreation Clubs	130,211.22	1,953.16
7999 Amusement and Recreation Services, NEC	1,955,431.11	29,331.46
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Oglala Lakota County		
Other	N/A	N/A
Pennington County		
5812 Eating Places	31,767.33	476.51
5947 Gift, Novelty, & Souvenir Shops	558,079.09	8,371.20
5963 Direct Selling Establishments	10,301.20	154.52
5999 Misc. Retail Stores, NEC	46,967.40	704.59
6531 Real Estate Agents & Managers	143,294.80	2,149.42
7011 Hotels & Motels	7,566,631.02	113,499.47
7033 Trailer Parks & Campsites	199,380.02	2,990.69
7514 Passenger Car Rental	202,156.58	3,032.35
7993 Coin-Operated Amusement Devices	236,696.12	3,550.43
7997 Membership Sports & Recreation Clubs	15,929.01	238.94
7999 Amusement and Recreation Services, NEC	2,040,624.63	30,609.39
Other	N/A	N/A
Perkins County		
7011 Hotels & Motels	49,929.95	748.95

South Dakota Sales and Use Tax Reporting System
Returns Filed: April 2025

	Taxable Sales	Tax Due
Potter County		
7011 Hotels & Motels	55,507.31	832.60
7999 Amusement and Recreation Services, NEC	44,513.48	667.70
Other	N/A	N/A
Roberts County		
7011 Hotels & Motels	50,271.96	754.08
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	115,281.92	1,729.23
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	443,729.92	6,655.95
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	7,593.53	113.91
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	118,506.67	1,777.59
971 Hunting, Trapping, Game Propagation	228,275.50	3,424.14
Other	N/A	N/A
Turner County		
Other	N/A	N/A
Union County		
7011 Hotels & Motels	508,197.02	7,622.95
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	143,635.87	2,154.55
7032 Sporting & Recreational Camps	6,542.90	98.15
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	4,647.79	69.72
7011 Hotels & Motels	580,485.10	8,707.28
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5961 Catalog & Mail-Order Houses	138,404.59	2,076.07
5999 Misc. Retail Stores, NEC	351,393.55	5,271.04
7011 Hotels & Motels	6,900,482.31	103,507.24
7514 Passenger Car Rental	3,128,879.63	46,933.19
7999 Amusement and Recreation Services, NEC	53,689.00	805.34
971 Hunting, Trapping, Game Propagation	71,777.90	1,076.67
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: April 2025

	Taxable Sales	Tax Due
Total for State	71,698,814.88	1,075,483.28

ITEMS OF NOTE:

- 1. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.**
- GROSS SALES: This is the amount reported on Line 1 of the South Dakota Sales and Use Tax Return.
- USE TAXABLE: This is the amount reported on Line 2 of the South Dakota Sales and Use Tax Return.
- 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!**
- Some cities may fall into more than one county.
- Whenever there are less than 3 licenses in any one classification, the information is combined into an 'Other' category.
- State Totals include 'Other' categories.
- 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.**