

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: JANUARY 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 January 2025 and January 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 January 2025 and 2024 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2025	2024	%	Division	2025	2024	%
Misc. Retail	607,780,776	627,304,843	-3.1	Agriculture, Forestry, & Fishing	67,587,232	64,237,618	5.2
General Merchandise Stores	344,878,861	335,510,140	2.8	Mining	9,065,029	9,568,081	-5.3
Wholesale Trade - Durable Goods	217,763,894	226,585,012	-3.9	Construction	4,191,108	4,393,288	-4.6
Business Services	193,976,371	183,937,611	5.5	Manufacturing	171,825,368	187,922,124	-8.6
Electric, Gas, & Sanitary Services	186,955,542	165,757,313	12.8	Transportation & Public Utilities	296,448,115	267,258,461	10.9
Food Stores	171,056,272	173,858,646	-1.6	Wholesale Trade	280,323,475	289,723,039	-3.2
Eating & Drinking Places	166,871,812	168,507,618	-1.0	Retail Trade	1,727,233,172	1,750,080,230	-1.3
Building Materials & Garden Supplies	164,812,397	180,624,863	-8.8	Finance, Insurance, & Real Estate	74,550,126	65,947,534	13.0
Automotive Dealers & Service Stations	126,856,758	123,832,761	2.4	Services	604,683,180	569,830,294	6.1
Engineering & Management Services	86,812,749	80,776,021	7.5	Public Administration	1,276,816	458,672	178.4
Major Group	2025	2024	%	Major Group	2025	2024	%
Agricultural Production - Crops	2,064,885	2,093,822	-1.4	Wholesale Trade - Durable Goods	217,763,894	226,585,012	-3.9
Agricultural Production - Livestock	6,919,036	7,445,310	-7.1	Wholesale Trade - Nondurable Goods	62,559,582	63,138,027	-0.9
Agricultural Services	51,183,245	46,947,289	9.0	Building Materials & Garden Supplies	164,812,397	180,624,863	-8.8
Forestry	301,709	373,933	-19.3	General Merchandise Stores	344,878,861	335,510,140	2.8
Fishing, Hunting, & Trapping	7,118,357	7,377,265	-3.5	Food Stores	171,056,272	173,858,646	-1.6
Metal Mining	1,159,844	1,525,003	-23.9	Automotive Dealers & Service Stations	126,856,758	123,832,761	2.4
Coal Mining	0	112	-100.0	Apparel & Accessory Stores	61,687,041	60,414,983	2.1
Oil & Gas Extraction	3,862,491	2,696,136	43.3	Furniture & Homefurnishings Stores	83,289,254	80,026,376	4.1
Nonmetallic Minerals, Except Fuels	4,042,694	5,346,830	-24.4	Eating & Drinking Places	166,871,812	168,507,618	-1.0
General Building Contractors	6,050	978,157	-99.4	Misc. Retail	607,780,776	627,304,843	-3.1
Heavy Construction, except Building	0	0	-	Depository Institutions	7,960,248	7,722,568	3.1
Special Trade Contractors	4,185,058	3,415,130	22.5	Nondepository Institutions	13,675,616	12,823,936	6.6
Food & Kindred Products	14,691,520	18,574,687	-20.9	Security & Commodity Brokers	1,717,608	3,302,049	-48.0
Tobacco Products	367,600	374,197	-1.8	Insurance Carriers	1,645,586	2,337,573	-29.6
Textile Mill Products	224,491	207,772	8.0	Insurance Agents, Brokers, & Service	3,987,482	-2,195,232	-281.6
Apparel & Other Textile Products	1,826,127	1,497,056	22.0	Real Estate	40,658,205	36,852,890	10.3
Lumber & Wood Products	12,192,762	12,650,761	-3.6	Holding & Other Investment Offices	4,905,381	5,103,750	-3.9
Furniture & Fixtures	1,535,842	1,127,839	36.2	Hotels & Other Lodging Places	52,879,379	49,997,844	5.8
Paper & Allied Products	2,577,250	1,475,945	74.6	Personal Services	40,079,333	38,156,146	5.0
Printing & Publishing	9,902,814	16,620,716	-40.4	Business Services	193,976,371	183,937,611	5.5
Chemicals & Allied Products	14,492,011	12,964,204	11.8	Auto Repair, Services, & Parking	77,791,687	71,089,826	9.4
Petroleum & Coal Products	1,171,571	4,064,262	-71.2	Misc. Repair Services	30,668,204	28,910,155	6.1
Rubber & Misc. Plastics Products	5,045,745	5,415,687	-6.8	Motion Pictures	4,708,004	3,419,348	37.7
Leather & Leather Products	83,539	182,678	-54.3	Amusement & Recreation Services	43,739,110	41,299,151	5.9
Stone, Clay, & Glass Products	21,476,253	26,043,936	-17.5	Health Services	18,936,441	21,875,925	-13.4
Primary Metal Industries	3,479,262	2,245,918	54.9	Legal Services	35,586,332	32,218,370	10.5
Fabricated Metal Products	19,294,086	18,804,601	2.6	Educational Services	2,912,143	2,847,524	2.3
Industrial Machinery & Equipment	32,227,585	34,831,922	-7.5	Social Services	724,140	577,080	25.5
Electronic & Other Electrical Equipment	8,242,403	10,424,965	-20.9	Museums, Botanical, Zoological Gardens	399,053	260,190	53.4
Transportation Equipment	8,689,020	5,582,503	55.6	Membership Organizations	1,244,686	1,206,056	3.2
Instruments & Related Products	3,119,751	2,845,899	9.6	Engineering & Management Services	86,812,749	80,776,021	7.5
Misc. Manufacturing Industries	11,185,737	11,986,578	-6.7	Private Households	346,467	359,948	-3.7
Railroad Transportation	3,131,957	4,710,696	-33.5	Services, NEC	13,879,082	12,899,098	7.6
Local & Interurban Passenger Transportati	1,703,185	1,230,014	38.5	Executive, Legislative, & General	117,522	126,517	-7.1
Trucking & Warehousing	19,764,735	20,286,678	-2.6	Justice, Public Order, & Safety	1,005,837	107,889	832.3
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	820,404	619,414	32.4	Administration of Human Resources	16,171	95,748	-83.1
Transportation by Air	4,275,049	2,101,780	103.4	Environmental Quality & Housing	47,413	62,740	-24.4
Pipelines, Except Natural Gas	879,719	897,818	-2.0	Administration of Economic Programs	37,559	13,191	184.7
Transportation Services	1,564,337	1,425,637	9.7	National Security & Intl. Affairs	52,314	52,588	-0.5
Communications	77,353,187	70,229,112	10.1	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	186,955,542	165,757,313	12.8				

STATE TOTAL: \$3,237,183,622 (2025) - \$3,209,419,340 (2024) = .87% increase

Figures compiled by SD Dept of Revenue

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