

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: SEPTEMBER 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: September 2025

	Taxable Sales	Tax Due
Aurora County		
Other	N/A	N/A
Beadle County		
5812 Eating Places	155,548.28	2,333.22
5999 Misc. Retail Stores, NEC	588,135.99	8,822.06
7011 Hotels & Motels	932,291.39	13,984.37
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
Other	N/A	N/A
Brookings County		
5812 Eating Places	109,339.64	1,640.10
5999 Misc. Retail Stores, NEC	272,939.28	4,094.11
7011 Hotels & Motels	1,433,402.48	21,501.05
7999 Amusement and Recreation Services, NEC	66,632.93	999.50
Other	N/A	N/A
Brown County		
5812 Eating Places	413,945.09	6,209.17
5947 Gift, Novelty, & Souvenir Shops	2,857.61	42.86
5999 Misc. Retail Stores, NEC	10,527.00	157.92
7011 Hotels & Motels	2,475,089.65	37,126.35
7999 Amusement and Recreation Services, NEC	395,754.59	5,936.32
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	53,512.04	802.68
7011 Hotels & Motels	1,068,629.19	16,029.45
7032 Sporting & Recreational Camps	226,732.53	3,400.99
7033 Trailer Parks & Campsites	57,999.15	869.99
7999 Amusement and Recreation Services, NEC	29,072.50	436.09
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	2,177.50	32.67
7011 Hotels & Motels	703,836.33	10,557.54
Other	N/A	N/A
Campbell County		
Other	N/A	N/A
Charles Mix County		
7011 Hotels & Motels	154,639.16	2,319.59
7032 Sporting & Recreational Camps	33,376.25	500.64
Other	N/A	N/A
Clark County		
7011 Hotels & Motels	17,784.18	266.76
Other	N/A	N/A
Clay County		
5999 Misc. Retail Stores, NEC	700.00	10.51
7011 Hotels & Motels	309,594.30	4,643.91
Other	N/A	N/A

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	Taxable Sales	Tax Due
Codington County		
5812 Eating Places	77,941.85	1,169.14
5947 Gift, Novelty, & Souvenir Shops	120,849.25	1,812.74
5999 Misc. Retail Stores, NEC	27,980.00	419.71
7011 Hotels & Motels	1,127,883.68	16,918.26
7514 Passenger Car Rental	40,123.69	601.87
Other	N/A	N/A
Corson County		
Other	N/A	N/A
Custer County		
5947 Gift, Novelty, & Souvenir Shops	933,931.55	14,008.99
5999 Misc. Retail Stores, NEC	-87,948.25	-1,319.21
7011 Hotels & Motels	6,185,692.24	92,785.42
7033 Trailer Parks & Campsites	1,249,422.61	18,741.32
7929 Entertainers & Entertainment Groups	2,034.38	30.52
7999 Amusement and Recreation Services, NEC	1,157,231.05	17,358.47
Other	N/A	N/A
Davison County		
5812 Eating Places	39,038.02	585.58
5999 Misc. Retail Stores, NEC	22,350.64	335.27
7011 Hotels & Motels	2,791,017.77	41,865.25
7033 Trailer Parks & Campsites	59,539.72	893.11
Other	N/A	N/A
Day County		
7011 Hotels & Motels	214,802.37	3,222.07
7033 Trailer Parks & Campsites	8,947.52	134.22
7999 Amusement and Recreation Services, NEC	71,416.91	1,071.25
Other	N/A	N/A
Deuel County		
7011 Hotels & Motels	44,121.35	661.82
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		
5999 Misc. Retail Stores, NEC	4,590.92	68.87
7011 Hotels & Motels	626,516.78	9,397.74
7033 Trailer Parks & Campsites	130,009.58	1,950.15
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	315,831.60	4,737.47
Other	N/A	N/A

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	Taxable Sales	Tax Due
Gregory County		
7011 Hotels & Motels	64,311.43	964.67
7032 Sporting & Recreational Camps	147,655.80	2,214.84
Other	N/A	N/A
Haakon County		
7011 Hotels & Motels	44,158.48	662.38
Other	N/A	N/A
Hamlin County		
5999 Misc. Retail Stores, NEC	2,538.10	38.08
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	60,712.91	910.68
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
Other	N/A	N/A
Hughes County		
7011 Hotels & Motels	980,973.47	14,714.62
7514 Passenger Car Rental	69,096.12	1,036.45
7999 Amusement and Recreation Services, NEC	30,903.47	463.56
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	51,950.98	779.26
Other	N/A	N/A
Hyde County		
5999 Misc. Retail Stores, NEC	17,140.87	257.12
7011 Hotels & Motels	13,981.61	209.73
Jackson County		
7011 Hotels & Motels	1,065,242.39	15,978.64
7033 Trailer Parks & Campsites	149,298.52	2,239.48
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	439,651.25	6,594.77
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	126,491.78	1,897.37
7033 Trailer Parks & Campsites	4,340.72	65.11
Other	N/A	N/A
Lake County		
7011 Hotels & Motels	326,306.41	4,894.60
Other	N/A	N/A

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	Taxable Sales	Tax Due
Lawrence County		
5812 Eating Places	364,710.34	5,470.66
5813 Drinking Places	588,466.06	8,826.99
5947 Gift, Novelty, & Souvenir Shops	851,286.80	12,769.32
5999 Misc. Retail Stores, NEC	20,970.75	314.57
6531 Real Estate Agents & Managers	629,194.68	9,437.93
7011 Hotels & Motels	14,626,120.40	219,391.83
7032 Sporting & Recreational Camps	250,796.43	3,761.93
7033 Trailer Parks & Campsites	1,491,851.12	22,377.77
7519 Utility Trailer Rental	279,122.67	4,186.84
7999 Amusement and Recreation Services, NEC	452,364.02	6,785.44
8412 Museums & Art Galleries	122,740.84	1,841.11
Other	N/A	N/A
Lincoln County		
5812 Eating Places	75,550.79	1,133.26
5999 Misc. Retail Stores, NEC	16,176.70	242.66
7011 Hotels & Motels	661,678.15	9,925.18
7999 Amusement and Recreation Services, NEC	467,195.78	7,007.95
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	1,100,328.66	16,504.95
7033 Trailer Parks & Campsites	103,280.46	1,549.21
7999 Amusement and Recreation Services, NEC	46,174.95	692.62
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	59,055.41	885.85
7999 Amusement and Recreation Services, NEC	145,630.59	2,184.46
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	16,160.36	242.42
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County		
5699 Misc. Apparel & Accessory Stores	260,499.54	3,907.50
5812 Eating Places	766,317.65	11,494.78
5813 Drinking Places	72,304.82	1,084.58
5947 Gift, Novelty, & Souvenir Shops	472,061.05	7,080.92
5963 Direct Selling Establishments	21,492.58	322.40
5999 Misc. Retail Stores, NEC	192,756.83	2,891.37
7011 Hotels & Motels	2,028,656.81	30,429.85
7032 Sporting & Recreational Camps	630,359.79	9,455.40
7033 Trailer Parks & Campsites	8,420,938.69	126,314.12
7299 Misc. Personal Services, NEC	429,320.99	6,439.82
7999 Amusement and Recreation Services, NEC	653,539.43	9,803.09
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
7011 Hotels & Motels	50,380.60	755.71
Other	N/A	N/A

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	Taxable Sales	Tax Due
Minnehaha County		
5812 Eating Places	1,462,703.14	21,940.58
5813 Drinking Places	357,174.80	5,357.63
5941 Sporting Goods & Bicycle Shops	58,742.56	881.15
5947 Gift, Novelty, & Souvenir Shops	17,162.67	257.44
5963 Direct Selling Establishments	54,969.26	824.54
5999 Misc. Retail Stores, NEC	58,214.22	873.27
7011 Hotels & Motels	14,214,120.64	213,211.82
7514 Passenger Car Rental	583,709.56	8,755.64
7941 Sports Clubs, Managers, & Promoters	889,723.26	13,345.86
7948 Racing, Including Track Operation	226,941.57	3,404.12
7991 Physical Fitness Facilities	35,302.74	529.55
7992 Public Golf Courses	71,096.65	1,066.45
7997 Membership Sports & Recreation Clubs	25,024.80	375.37
7999 Amusement and Recreation Services, NEC	1,022,888.98	15,343.34
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Pennington County		
4119 Local Passenger Transportation, NEC	140,789.21	2,111.85
4725 Tour Operators	42,094.35	631.42
5399 Misc. General Merchandise Stores	186,491.61	2,797.38
5531 Auto & Home Supply Stores	61,699.17	925.49
5571 Motorcycle Dealers	1,147,359.00	17,210.39
5621 Women's Clothing Stores	22,462.25	336.94
5812 Eating Places	915,255.99	13,728.84
5813 Drinking Places	128,588.57	1,928.83
5932 Used Merchandise Stores	71,334.75	1,070.03
5944 Jewelry Stores	1,334,783.23	20,021.75
5947 Gift, Novelty, & Souvenir Shops	5,991,621.72	89,874.36
5963 Direct Selling Establishments	23,889.57	358.34
5999 Misc. Retail Stores, NEC	185,843.45	2,787.71
7011 Hotels & Motels	28,585,442.14	428,781.66
7033 Trailer Parks & Campsites	4,074,317.39	61,114.79
7221 Photographic Studios, Portrait	14,594.04	218.91
7299 Misc. Personal Services, NEC	29,626.78	444.40
7389 Business Services, NEC	80,254.39	1,203.81
7514 Passenger Car Rental	1,967,436.11	29,511.54
7929 Entertainers & Entertainment Groups	5,706.53	85.61
7993 Coin-Operated Amusement Devices	473,175.48	7,097.64
7996 Amusement Parks	1,017,454.70	15,261.82
7997 Membership Sports & Recreation Clubs	104,827.55	1,572.42
7999 Amusement and Recreation Services, NEC	4,819,688.55	72,295.34
8412 Museums & Art Galleries	132,609.24	1,989.14
Other	N/A	N/A
Perkins County		
7011 Hotels & Motels	131,777.07	1,976.65
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	74,794.63	1,121.91
Other	N/A	N/A

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Roberts County		
7011 Hotels & Motels	151,578.90	2,273.69
7033 Trailer Parks & Campsites	29,126.87	436.91
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
5999 Misc. Retail Stores, NEC	6,804.13	102.07
7011 Hotels & Motels	102,505.62	1,537.60
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	512,732.70	7,690.99
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	632,841.78	9,492.64
7999 Amusement and Recreation Services, NEC	20,842.75	312.64
Other	N/A	N/A
Todd County		
5999 Misc. Retail Stores, NEC	13,000.00	195.00
Tripp County		
7011 Hotels & Motels	265,124.65	3,976.86
Other	N/A	N/A
Turner County		
Other	N/A	N/A
Union County		
7011 Hotels & Motels	706,644.81	10,599.68
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	415,024.25	6,225.37
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	53,363.39	800.46
7011 Hotels & Motels	1,367,514.82	20,512.72
7999 Amusement and Recreation Services, NEC	142,361.33	2,135.42
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5812 Eating Places	504,346.75	7,565.22
5961 Catalog & Mail-Order Houses	1,040,749.76	15,611.23
5963 Direct Selling Establishments	28,691.50	430.38
5999 Misc. Retail Stores, NEC	2,087,951.69	31,319.66
7514 Passenger Car Rental	6,815,784.11	102,236.76
7922 Theatrical Producers & Services	248,217.76	3,723.27
7999 Amusement and Recreation Services, NEC	2,578,059.25	38,670.90
Other	N/A	N/A

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Total for State	188,816,098.12	2,832,243.20

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