

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: MAY 2023

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.**
- 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.
- 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
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	Taxable Sales	Tax Due
Aurora County		
7011 Hotels & Motels	11,421.17	171.32
Other	N/A	N/A
Beadle County		
7011 Hotels & Motels	316,395.38	4,745.93
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
Other	N/A	N/A
Brookings County		
5999 Misc. Retail Stores, NEC	101,343.00	1,520.16
7011 Hotels & Motels	1,064,052.07	15,960.78
7999 Amusement and Recreation Services, NEC	14,033.79	210.52
Other	N/A	N/A
Brown County		
7011 Hotels & Motels	1,315,979.82	19,739.69
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	8,210.39	123.16
7011 Hotels & Motels	291,063.76	4,365.98
7032 Sporting & Recreational Camps	316,036.37	4,740.56
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	2,011.00	30.18
7011 Hotels & Motels	157,935.39	2,369.04
Other	N/A	N/A
Campbell County		
Other	N/A	N/A
Charles Mix County		
7011 Hotels & Motels	123,824.89	1,857.40
7032 Sporting & Recreational Camps	42,829.25	642.44
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	253,400.57	3,801.02
Other	N/A	N/A
Codington County		
5947 Gift, Novelty, & Souvenir Shops	79,096.02	1,186.44
5999 Misc. Retail Stores, NEC	961.75	14.43
7011 Hotels & Motels	679,793.04	10,196.90
Other	N/A	N/A
Custer County		
7011 Hotels & Motels	241,675.79	3,625.14
7033 Trailer Parks & Campsites	98,192.81	1,472.90
Other	N/A	N/A

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Davison County		
7011 Hotels & Motels	975,554.09	14,633.32
Other	N/A	N/A
Day County		
7011 Hotels & Motels	16,525.34	247.88
7033 Trailer Parks & Campsites	32,831.44	492.47
Other	N/A	N/A
Deuel County		
7011 Hotels & Motels	12,281.56	184.23
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		
7011 Hotels & Motels	229,535.85	3,443.06
7033 Trailer Parks & Campsites	100,319.98	1,504.80
7999 Amusement and Recreation Services, NEC	88,895.09	1,333.43
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
5999 Misc. Retail Stores, NEC	1,207.00	18.11
7011 Hotels & Motels	191,360.78	2,870.42
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	23,954.86	359.32
7032 Sporting & Recreational Camps	85,922.45	1,288.85
Other	N/A	N/A
Haakon County		
Other	N/A	N/A
Hamlin County		
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	36,581.13	548.72
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Hughes County		
7011 Hotels & Motels	608,192.50	9,122.89
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	41,883.21	628.25
Other	N/A	N/A
Hyde County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Jackson County		
7011 Hotels & Motels	113,624.17	1,704.36
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	127,212.36	1,908.19
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	68,405.76	1,026.10
7999 Amusement and Recreation Services, NEC	31,494.28	472.42
Other	N/A	N/A
Lake County		
Other	N/A	N/A
Lawrence County		
5812 Eating Places	11,484.78	172.27
5947 Gift, Novelty, & Souvenir Shops	205,935.51	3,089.04
5999 Misc. Retail Stores, NEC	3,351.00	50.28
6531 Real Estate Agents & Managers	149,835.15	2,247.54
7011 Hotels & Motels	2,900,065.93	43,501.02
7032 Sporting & Recreational Camps	38,072.12	571.09
7033 Trailer Parks & Campsites	101,062.90	1,515.94
7999 Amusement and Recreation Services, NEC	140,717.49	2,110.77
8412 Museums & Art Galleries	43,558.55	653.38
Other	N/A	N/A
Lincoln County		
5999 Misc. Retail Stores, NEC	3,525.57	52.89
7011 Hotels & Motels	388,190.62	5,822.85
7999 Amusement and Recreation Services, NEC	488,841.69	7,332.62
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	403,733.04	6,056.01
7999 Amusement and Recreation Services, NEC	20,845.62	312.69
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	24,866.10	373.00
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	370.00	5.56
7011 Hotels & Motels	56,134.31	842.01
Other	N/A	N/A
McPherson County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Meade County		
5699 Misc. Apparel & Accessory Stores	144,057.78	2,160.86
5813 Drinking Places	13,093.19	196.41
5963 Direct Selling Establishments	8,459.90	126.90
5999 Misc. Retail Stores, NEC	3,678.78	55.18
7011 Hotels & Motels	234,115.82	3,511.73
7033 Trailer Parks & Campsites	983,392.60	14,750.90
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
Other	N/A	N/A
Minnehaha County		
5812 Eating Places	38,509.08	577.64
5813 Drinking Places	5,393.65	80.90
5941 Sporting Goods & Bicycle Shops	25,361.58	380.42
5999 Misc. Retail Stores, NEC	68,326.43	1,024.93
7011 Hotels & Motels	9,530,016.93	142,950.29
7033 Trailer Parks & Campsites	162,475.87	2,437.14
7514 Passenger Car Rental	236,283.44	3,544.26
7941 Sports Clubs, Managers, & Promoters	483,598.08	7,253.97
7991 Physical Fitness Facilities	94,181.22	1,412.72
7992 Public Golf Courses	104,444.91	1,566.68
7997 Membership Sports & Recreation Clubs	134,764.88	2,021.47
7999 Amusement and Recreation Services, NEC	1,815,630.84	27,234.48
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Oglala Lakota County		
Other	N/A	N/A
Pennington County		
4725 Tour Operators	115,394.92	1,730.93
5699 Misc. Apparel & Accessory Stores	300,036.47	4,500.55
5812 Eating Places	21,324.28	319.87
5947 Gift, Novelty, & Souvenir Shops	617,049.79	9,255.75
5999 Misc. Retail Stores, NEC	33,609.19	504.19
7011 Hotels & Motels	5,834,766.21	87,521.59
7033 Trailer Parks & Campsites	289,707.00	4,345.60
7514 Passenger Car Rental	305,383.12	4,580.75
7993 Coin-Operated Amusement Devices	145,149.30	2,177.24
7997 Membership Sports & Recreation Clubs	22,684.43	340.26
7999 Amusement and Recreation Services, NEC	2,172,649.44	32,589.74
Other	N/A	N/A
Perkins County		
Other	N/A	N/A
Potter County		
Other	N/A	N/A
Roberts County		
7011 Hotels & Motels	55,483.34	832.26
Other	N/A	N/A

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Spink County		
7011 Hotels & Motels	58,233.31	873.51
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	372,556.47	5,588.35
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	5,111.83	76.68
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	137,284.05	2,059.26
Other	N/A	N/A
Turner County		
Other	N/A	N/A
Union County		
7011 Hotels & Motels	626,930.41	9,403.97
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	155,223.30	2,328.35
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	9,831.73	147.49
7011 Hotels & Motels	702,598.69	10,538.98
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5961 Catalog & Mail-Order Houses	137,997.36	2,069.96
5999 Misc. Retail Stores, NEC	47,880.29	718.33
7011 Hotels & Motels	4,623,284.73	69,349.28
7514 Passenger Car Rental	2,952,235.17	44,283.53
Other	N/A	N/A
Total for State	56,977,900.06	854,669.61

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