

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: AUGUST 2026

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 August 2026 and August 2025. 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 August 2026 and 2025

Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2026	2025	%	Division	2026	2025	%
Misc. Retail	508,552,124	472,714,823	7.6	Agriculture, Forestry, & Fishing	58,643,107	53,346,694	9.9
General Merchandise Stores	310,313,511	302,008,028	2.8	Mining	9,226,286	8,175,518	12.9
Eating & Drinking Places	219,036,803	203,700,723	7.5	Construction	3,192,848	3,360,007	-5.0
Wholesale Trade - Durable Goods	214,208,713	195,779,354	9.4	Manufacturing	277,949,056	173,457,886	60.2
Building Materials & Garden Supplies	208,191,339	209,931,195	-0.8	Transportation & Public Utilities	272,764,851	252,459,525	8.0
Electric, Gas, & Sanitary Services	179,112,267	160,747,510	11.4	Wholesale Trade	269,534,380	250,234,405	7.7
Food Stores	176,400,884	176,116,528	0.2	Retail Trade	1,692,075,563	1,626,223,966	4.0
Business Services	164,600,891	147,370,054	11.7	Finance, Insurance, & Real Estate	67,289,523	56,984,546	18.1
Automotive Dealers & Service Stations	158,532,469	150,212,692	5.5	Services	645,459,733	598,562,627	7.8
Hotels & Other Lodging Places	130,795,210	126,594,186	3.3	Public Administration	988,565	549,693	79.8
Major Group	2026	2025	%	Major Group	2026	2025	%
Agricultural Production - Crops	1,400,511	1,312,953	6.7	Wholesale Trade - Durable Goods	214,208,713	195,779,354	9.4
Agricultural Production - Livestock	4,579,108	2,254,782	103.1	Wholesale Trade - Nondurable Goods	55,325,667	54,455,051	1.6
Agricultural Services	51,292,190	48,264,600	6.3	Building Materials & Garden Supplies	208,191,339	209,931,195	-0.8
Forestry	116,113	398,143	-70.8	General Merchandise Stores	310,313,511	302,008,028	2.8
Fishing, Hunting, & Trapping	1,255,184	1,116,216	12.4	Food Stores	176,400,884	176,116,528	0.2
Metal Mining	1,194,318	2,469,163	-51.6	Automotive Dealers & Service Stations	158,532,469	150,212,692	5.5
Coal Mining	0	0	-	Apparel & Accessory Stores	46,805,882	45,800,195	2.2
Oil & Gas Extraction	3,498,412	1,964,472	78.1	Furniture & Homefurnishings Stores	64,242,551	65,739,783	-2.3
Nonmetallic Minerals, Except Fuels	4,533,557	3,741,883	21.2	Eating & Drinking Places	219,036,803	203,700,723	7.5
General Building Contractors	-	-	-	Misc. Retail	508,552,124	472,714,823	7.6
Heavy Construction, except Building	-	-	-	Depository Institutions	2,849,943	2,264,801	25.8
Special Trade Contractors	3,192,848	3,360,007	-5.0	Nondepository Institutions	8,957,168	7,689,064	16.5
Food & Kindred Products	21,845,346	13,539,687	61.3	Security & Commodity Brokers	3,569,154	2,974,801	20.0
Tobacco Products	493,063	501,595	-1.7	Insurance Carriers	2,242,143	3,098,285	-27.6
Textile Mill Products	227,444	191,424	18.8	Insurance Agents, Brokers, & Service	2,773,489	2,252,700	23.1
Apparel & Other Textile Products	1,552,600	1,268,994	22.3	Real Estate	42,985,380	35,909,804	19.7
Lumber & Wood Products	14,265,636	10,518,567	35.6	Holding & Other Investment Offices	3,912,246	2,795,091	40.0
Furniture & Fixtures	1,619,209	1,662,267	-2.6	Hotels & Other Lodging Places	130,795,210	126,594,186	3.3
Paper & Allied Products	1,919,247	1,813,586	5.8	Personal Services	37,011,459	34,607,122	6.9
Printing & Publishing	6,945,310	7,144,579	-2.8	Business Services	164,600,891	147,370,054	11.7
Chemicals & Allied Products	12,518,373	12,029,408	4.1	Auto Repair, Services, & Parking	86,166,944	80,335,523	7.3
Petroleum & Coal Products	4,374,213	3,808,791	14.8	Misc. Repair Services	23,798,430	23,786,928	0.0
Rubber & Misc. Plastics Products	5,224,289	7,761,108	-32.7	Motion Pictures	4,653,140	2,941,291	58.2
Leather & Leather Products	91,531	50,865	79.9	Amusement & Recreation Services	56,346,783	52,779,850	6.8
Stone, Clay, & Glass Products	47,527,731	53,308,903	-10.8	Health Services	13,528,947	15,667,688	-13.7
Primary Metal Industries	1,846,793	1,530,674	20.7	Legal Services	29,339,991	26,844,904	9.3
Fabricated Metal Products	13,025,997	11,574,874	12.5	Educational Services	1,886,431	1,895,392	-0.5
Industrial Machinery & Equipment	104,144,108	19,992,346	420.9	Social Services	357,800	291,883	22.6
Electronic & Other Electrical Equipment	10,492,594	9,983,449	5.1	Museums, Botanical, Zoological Gardens	720,730	738,163	-2.4
Transportation Equipment	4,249,301	5,671,221	-25.1	Membership Organizations	1,051,944	1,057,206	-0.5
Instruments & Related Products	2,495,162	2,302,329	8.4	Engineering & Management Services	82,162,519	71,282,349	15.3
Misc. Manufacturing Industries	23,091,108	8,803,218	162.3	Private Households	259,423	75,486	243.7
Railroad Transportation	1,338,656	2,182,031	-38.7	Services, NEC	12,779,092	12,294,601	3.9
Local & Interurban Passenger Transportati	1,880,284	1,186,414	58.5	Executive, Legislative, & General	486,434	304,924	59.5
Trucking & Warehousing	21,197,389	18,879,389	12.3	Justice, Public Order, & Safety	441,271	161,172	173.8
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	1,323,200	856,599	54.5	Administration of Human Resources	0	0	-
Transportation by Air	3,201,776	1,936,632	65.3	Environmental Quality & Housing	46,400	38,176	21.5
Pipelines, Except Natural Gas	528,207	501,761	5.3	Administration of Economic Programs	3,672	849	332.6
Transportation Services	2,784,186	1,849,881	50.5	National Security & Intl. Affairs	10,787	44,572	-75.8
Communications	61,398,887	64,319,308	-4.5	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	179,112,267	160,747,510	11.4				

STATE TOTAL: \$3,297,123,913 (2026) - \$3,023,354,868 (2025) = 9.06% increase

Figures compiled by SD Dept of Revenue

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