SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: FEBRUARY 2024

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 February 2024 and February 2023. 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 February 2024 and 2023 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2024	2023	%	Division	2024	2023	%
Misc. Retail	411,434,018	397,906,068	3.4	Agriculture, Forestry, & Fishing	40,032,417	40,737,014	-1.7
General Merchandise Stores	244,880,853	229,001,509	6.9	Mining	3,589,740	6,480,392	-44.6
Electric, Gas, & Sanitary Services	183,990,013	191,954,471	-4.1	Construction	2,654,941	2,370,359	12.0
Wholesale Trade - Durable Goods	164,445,072	154,632,425	6.3	Manufacturing	110,479,419	212,241,517	-47.9
Food Stores	146,516,888	147,776,446	-0.9	Transportation & Public Utilities	281,713,631	285,358,086	-1.3
Eating & Drinking Places	140,833,830	140,211,915	0.4	Wholesale Trade	210,043,386	210,274,340	-0.1
Building Materials & Garden Supplies	131,561,359	132,572,416	-0.8	Retail Trade	1,282,522,503	1,250,730,432	2.5
Business Services	131,074,994	120,094,564	9.1	Finance, Insurance, & Real Estate	41,741,358	37,766,790	10.5
Automotive Dealers & Service Stations	115,206,563	110,601,033	4.2	Services	439,355,557	405,257,888	8.4
Communications	73,886,308	71,689,274	3.1	Public Administration	220,855	197,264	12.0
Major Group	2024		%	Major Group	2024	2023	%
Agricultural Production - Crops	1,343,556	640,944	109.6	Wholesale Trade - Durable Goods	164,445,072	154,632,425	6.3
Agricultural Production - Livestock	3,222,580	2,411,143	33.7	Wholesale Trade - Nondurable Goods	45,598,315	55,641,915	-18.1
Agricultural Services	34,506,295	36,521,078	-5.5	Building Materials & Garden Supplies	131,561,359	132,572,416	-0.8
Forestry	137,180	48,062	185.4	General Merchandise Stores	244,880,853	229,001,509	6.9
Fishing, Hunting, & Trapping	822,805	1,115,789	-26.3	Food Stores	146,516,888	147,776,446	-0.9
Metal Mining	836,891	1,465,309	-42.9	Automotive Dealers & Service Stations	115,206,563	110,601,033	4.2
Coal Mining	1,126	2,800	-59.8	Apparel & Accessory Stores	32,556,708	28,727,830	13.3
Oil & Gas Extraction	1,432,390	2,152,268	-33.4	Furniture & Homefurnishings Stores	59,532,284	63,933,214	-6.9
Nonmetallic Minerals, Except Fuels	1,319,333	2,860,016	-53.9	Eating & Drinking Places	140,833,830	140,211,915	0.4
General Building Contractors	-		-	Misc. Retail	411,434,018	397,906,068	3.4
Heavy Construction, except Building	-		-	Depository Institutions	4,720,887	3,535,840	33.5
Special Trade Contractors	2,654,941	2,370,359	12.0	Nondepository Institutions	5,259,244	5,999,309	-12.3
Food & Kindred Products	20,665,817	13,129,385	57.4	Security & Commodity Brokers	2,195,482	1,566,302	40.2
Tobacco Products	234,929	252,079	-6.8	Insurance Carriers	1,397,021	1,219,406	14.6
Textile Mill Products	148,211	147,518	0.5	Insurance Agents, Brokers, & Service	2,113,884	2,633,991	-19.7
Apparel & Other Textile Products	1,049,285	1,235,404	-15.1	Real Estate	24,302,691	20,828,823	16.7
Lumber & Wood Products	6,639,488	7,906,598	-16.0	Holding & Other Investment Offices	1,752,150	1,983,119	-11.6
Furniture & Fixtures	352,712	476,786	-26.0	Hotels & Other Lodging Places	40,689,566	37,877,646	7.4
Paper & Allied Products	1,798,639	1,808,525	-0.5	Personal Services	29,668,124	30,888,182	-3.9
Printing & Publishing	8,068,937	7,023,356	14.9	Business Services	131,074,994	120,094,564	9.1
Chemicals & Allied Products	11,603,819	10,509,870	10.4	Auto Repair, Services, & Parking	65,740,250	59,119,665	11.2
Petroleum & Coal Products	385,962	1,028,559	-62.5	Misc. Repair Services	22,851,122	18,641,124	22.6
Rubber & Misc. Plastics Products	2,772,852	2,457,741		Motion Pictures	2,627,481	2,361,543	11.3
Leather & Leather Products	25,861	31,290		Amusement & Recreation Services	29,366,644	28,789,891	2.0
Stone, Clay, & Glass Products			64.9	Health Services	11,957,564	11,991,256	
Primary Metal Industries	12,488,915	7,572,942					-0.3
•	2,011,617	2,402,470 8,757,611	-16.3	Legal Services	26,656,596	25,331,897	5.2
Fabricated Metal Products	8,148,495	, ,	-7.0	Educational Services	5,859,041	4,736,137	23.7
Industrial Machinery & Equipment	18,752,733	131,239,648	-85.7	Social Services	398,449	262,669	51.7
Electronic & Other Electrical Equipment	3,286,153	6,380,119	-48.5	Museums, Botanical, Zoological Gardens	187,808	162,705	15.4
Transportation Equipment	3,570,010	2,743,806	30.1	Membership Organizations	991,940	704,254	40.8
Instruments & Related Products	3,259,124	2,052,933	58.8	Engineering & Management Services	62,430,992	56,647,662	10.2
Misc. Manufacturing Industries	5,215,861	5,084,879	2.6	Private Households	76,034	90,135	-15.6
Railroad Transportation	1,002,106	1,049,469	-4.5	Services, NEC	8,778,949	7,558,558	16.1
Local & Interurban Passenger Transportati	910,339	867,002	5.0	Executive, Legislative, & General	143,486	113,462	26.5
Trucking & Warehousing	17,863,800	15,967,190	11.9	Justice, Public Order, & Safety	6,891	31,166	-77.9
U.S. Postal Service	-	•	-	Finance, Taxation, & Monetary Policy	-	•	-
Water Transportation	644,224	510,095	26.3	Administration of Human Resources	0	249	-100.0
Transportation by Air	1,381,545	939,541	47.0	Environmental Quality & Housing	0	7,436	-100.0
Pipelines, Except Natural Gas	452,087	661,532	-31.7	Administration of Economic Programs	1,543	480	221.5
Transportation Services	1,583,209	1,719,512	-7.9	National Security & Intl. Affairs	68,936	44,472	55.0
Communications	73,886,308	71,689,274	3.1	Nonclassifiable Establishments	-		-
Electric, Gas, & Sanitary Services	183,990,013	191,954,471	-4.1				

STATE TOTAL: \$2,412,353,808 (2024) - \$2,451,414,082 (2023) = -1.59% decrease

Figures compiled by SD Dept of Revenue

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