

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: NOVEMBER 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.**
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
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	Taxable Sales	Tax Due
Aurora County		
7011 Hotels & Motels	26,619.69	399.30
Other	N/A	N/A
Beadle County		
5999 Misc. Retail Stores, NEC	23,935.48	359.04
7011 Hotels & Motels	642,147.24	9,632.22
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
5999 Misc. Retail Stores, NEC	1,099.66	16.50
Other	N/A	N/A
Brookings County		
5999 Misc. Retail Stores, NEC	26,274.91	394.14
7011 Hotels & Motels	1,464,919.50	21,973.81
Other	N/A	N/A
Brown County		
5812 Eating Places	8,644.67	129.67
5813 Drinking Places	23,832.93	357.49
5947 Gift, Novelty, & Souvenir Shops	5,410.00	81.15
5999 Misc. Retail Stores, NEC	16,814.93	252.24
7011 Hotels & Motels	2,164,806.54	32,472.12
7999 Amusement and Recreation Services, NEC	122,341.21	1,835.12
Other	N/A	N/A
Brule County		
7011 Hotels & Motels	1,730,651.78	25,959.79
7032 Sporting & Recreational Camps	623,236.58	9,348.55
7033 Trailer Parks & Campsites	15,654.38	234.82
7999 Amusement and Recreation Services, NEC	177,091.44	2,656.36
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	2,182.86	32.76
7011 Hotels & Motels	287,068.51	4,306.03
Other	N/A	N/A
Campbell County		
5999 Misc. Retail Stores, NEC	1,002.57	15.04
7011 Hotels & Motels	15,736.10	236.05
Other	N/A	N/A
Charles Mix County		
5999 Misc. Retail Stores, NEC	5,489.72	82.35
7011 Hotels & Motels	192,864.43	2,892.96
7032 Sporting & Recreational Camps	252,221.29	3,783.31
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
5999 Misc. Retail Stores, NEC	1,460.67	21.91
7011 Hotels & Motels	318,640.96	4,779.62
Other	N/A	N/A

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	Taxable Sales	Tax Due
Codington County		
5812 Eating Places	34,856.54	522.85
5947 Gift, Novelty, & Souvenir Shops	96,059.62	1,440.89
5999 Misc. Retail Stores, NEC	1,405.00	21.08
7011 Hotels & Motels	1,175,131.58	17,626.97
Other	N/A	N/A
Corson County		
Other	N/A	N/A
Custer County		
5947 Gift, Novelty, & Souvenir Shops	75,737.05	1,136.06
5999 Misc. Retail Stores, NEC	1,838.37	27.58
7011 Hotels & Motels	1,738,948.60	26,084.23
7033 Trailer Parks & Campsites	118,952.18	1,784.29
7999 Amusement and Recreation Services, NEC	479,943.34	7,199.15
Other	N/A	N/A
Davison County		
5999 Misc. Retail Stores, NEC	17,499.32	262.51
7011 Hotels & Motels	1,944,275.78	29,164.15
7033 Trailer Parks & Campsites	4,472.16	67.08
Other	N/A	N/A
Day County		
5999 Misc. Retail Stores, NEC	1,397.75	20.97
7011 Hotels & Motels	235,501.16	3,532.52
7033 Trailer Parks & Campsites	2,893.25	43.40
Other	N/A	N/A
Deuel County		
7011 Hotels & Motels	86,873.93	1,303.10
Other	N/A	N/A
Dewey County		
Other	N/A	N/A
Douglas County		
Other	N/A	N/A
Edmunds County		
7011 Hotels & Motels	48,480.33	727.20
Other	N/A	N/A
Fall River County		
5999 Misc. Retail Stores, NEC	7,538.52	113.09
7011 Hotels & Motels	340,877.26	5,113.15
7033 Trailer Parks & Campsites	36,197.89	542.97
7999 Amusement and Recreation Services, NEC	142,358.09	2,135.37
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	327,769.73	4,916.55
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	125,799.30	1,886.99
7032 Sporting & Recreational Camps	1,862,497.89	27,937.46
Other	N/A	N/A

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	Taxable Sales	Tax Due
Haakon County		
7011 Hotels & Motels	153,514.66	2,302.72
Other	N/A	N/A
Hamlin County		
5999 Misc. Retail Stores, NEC	25,307.67	379.62
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	87,379.19	1,310.70
7032 Sporting & Recreational Camps	372,093.07	5,581.40
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
Other	N/A	N/A
Hughes County		
5999 Misc. Retail Stores, NEC	1,846.66	27.71
7011 Hotels & Motels	2,094,776.35	31,421.67
7999 Amusement and Recreation Services, NEC	304,338.28	4,565.08
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	84,831.71	1,272.48
Other	N/A	N/A
Hyde County		
7011 Hotels & Motels	19,762.08	296.43
7999 Amusement and Recreation Services, NEC	116,177.38	1,742.66
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	431,042.12	6,465.63
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	339,844.53	5,097.68
7999 Amusement and Recreation Services, NEC	147,149.38	2,207.25
Other	N/A	N/A
Kingsbury County		
5999 Misc. Retail Stores, NEC	2,804.85	42.08
7011 Hotels & Motels	88,790.80	1,331.87
7033 Trailer Parks & Campsites	11,431.58	171.48
7999 Amusement and Recreation Services, NEC	6,073.69	91.11
Other	N/A	N/A
Lake County		
5999 Misc. Retail Stores, NEC	1,973.09	29.61
7011 Hotels & Motels	237,352.15	3,560.29
Other	N/A	N/A

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	Taxable Sales	Tax Due
Lawrence County		
5812 Eating Places	70,583.06	1,058.76
5947 Gift, Novelty, & Souvenir Shops	102,304.68	1,534.57
5999 Misc. Retail Stores, NEC	21,516.19	322.77
6531 Real Estate Agents & Managers	216,586.58	3,248.80
7011 Hotels & Motels	5,659,783.33	84,896.78
7032 Sporting & Recreational Camps	20,299.58	304.50
7033 Trailer Parks & Campsites	135,162.66	2,027.45
7999 Amusement and Recreation Services, NEC	2,492,795.19	37,391.93
8412 Museums & Art Galleries	78,653.41	1,179.81
Other	N/A	N/A
Lincoln County		
5999 Misc. Retail Stores, NEC	2,352.79	35.30
7011 Hotels & Motels	447,098.99	6,706.49
7999 Amusement and Recreation Services, NEC	386,884.90	5,803.28
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	927,154.42	13,907.31
7999 Amusement and Recreation Services, NEC	525,452.25	7,881.80
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	48,705.62	730.59
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	855.00	12.84
7011 Hotels & Motels	67,091.54	1,006.37
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County		
5812 Eating Places	19,012.00	285.19
5947 Gift, Novelty, & Souvenir Shops	32,287.09	484.31
5963 Direct Selling Establishments	11,483.27	172.24
5999 Misc. Retail Stores, NEC	4,872.00	73.10
7011 Hotels & Motels	420,900.21	6,313.52
7033 Trailer Parks & Campsites	671,737.65	10,076.07
7999 Amusement and Recreation Services, NEC	52,273.04	784.10
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
7011 Hotels & Motels	170,329.51	2,554.94
Other	N/A	N/A

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	Taxable Sales	Tax Due
Minnehaha County		
5461 Retail Bakeries	6,702.56	100.54
5812 Eating Places	256,152.58	3,842.29
5813 Drinking Places	21,641.05	324.62
5941 Sporting Goods & Bicycle Shops	205,005.63	3,075.09
5947 Gift, Novelty, & Souvenir Shops	7,567.60	113.51
5999 Misc. Retail Stores, NEC	93,640.48	1,404.70
7011 Hotels & Motels	11,201,880.56	168,028.21
7033 Trailer Parks & Campsites	119,661.76	1,794.93
7514 Passenger Car Rental	587,795.94	8,816.94
7922 Theatrical Producers & Services	172,125.30	2,581.88
7929 Entertainers & Entertainment Groups	68,137.25	1,022.06
7941 Sports Clubs, Managers, & Promoters	357,867.44	5,368.01
7991 Physical Fitness Facilities	42,676.30	640.15
7992 Public Golf Courses	11,870.13	178.05
7999 Amusement and Recreation Services, NEC	2,418,295.23	36,274.43
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Oglala Lakota County		
Other	N/A	N/A
Pennington County		
4119 Local Passenger Transportation, NEC	102,800.63	1,542.01
4725 Tour Operators	89,099.90	1,336.49
5699 Misc. Apparel & Accessory Stores	237,890.35	3,568.35
5812 Eating Places	315,912.78	4,738.71
5947 Gift, Novelty, & Souvenir Shops	4,830,242.57	72,453.64
5963 Direct Selling Establishments	12,993.51	194.90
5999 Misc. Retail Stores, NEC	91,269.18	1,369.13
7011 Hotels & Motels	11,871,366.83	178,070.56
7033 Trailer Parks & Campsites	260,302.69	3,904.55
7514 Passenger Car Rental	713,047.01	10,695.71
7922 Theatrical Producers & Services	130,018.82	1,950.29
7993 Coin-Operated Amusement Devices	169,066.47	2,535.99
7996 Amusement Parks	272,982.65	4,094.74
7997 Membership Sports & Recreation Clubs	6,309.84	94.64
7999 Amusement and Recreation Services, NEC	2,889,137.69	43,337.09
8412 Museums & Art Galleries	56,756.24	851.33
Other	N/A	N/A
Perkins County		
7011 Hotels & Motels	153,528.41	2,302.93
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	151,815.02	2,277.23
7999 Amusement and Recreation Services, NEC	98,827.86	1,482.42
Other	N/A	N/A
Roberts County		
5999 Misc. Retail Stores, NEC	3,101.67	46.53
7011 Hotels & Motels	129,818.46	1,947.29
Other	N/A	N/A

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	Taxable Sales	Tax Due
Sanborn County		
Other	N/A	N/A
Spink County		
5999 Misc. Retail Stores, NEC	2,606.00	39.11
7011 Hotels & Motels	205,372.46	3,080.60
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	579,467.28	8,692.02
7999 Amusement and Recreation Services, NEC	73,911.55	1,108.68
Other	N/A	N/A
Sully County		
7999 Amusement and Recreation Services, NEC	104,471.00	1,567.07
Other	N/A	N/A
Tripp County		
5999 Misc. Retail Stores, NEC	2,403.88	36.06
7011 Hotels & Motels	382,537.56	5,738.08
7999 Amusement and Recreation Services, NEC	100,316.80	1,504.76
Other	N/A	N/A
Turner County		
5999 Misc. Retail Stores, NEC	5,034.00	75.52
Other	N/A	N/A
Union County		
7011 Hotels & Motels	646,268.01	9,694.03
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	465,385.37	6,980.79
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	5,074.55	76.12
7011 Hotels & Motels	881,806.13	13,227.10
Other	N/A	N/A
Out of State County		
5812 Eating Places	565,140.18	8,477.11
5961 Catalog & Mail-Order Houses	253,722.84	3,805.84
5999 Misc. Retail Stores, NEC	284,299.78	4,264.65
7011 Hotels & Motels	4,329,427.46	64,941.42
7514 Passenger Car Rental	4,976,966.28	74,654.50
Other	N/A	N/A

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	Taxable Sales	Tax Due
Total for State	103,907,746.45	1,558,617.51

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