

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: FISCAL YEAR 2021
(JULY 2020 - JUNE 2021)

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
Returns Filed: Fiscal Year 2021

	Taxable Sales	Tax Due
Aurora County		
7011 Hotels & Motels	149,046.90	2,235.74
7032 Sporting & Recreational Camps	141,017.13	2,115.26
7999 Amusement & Recreation, NEC	149,993.21	2,249.90
Other	1,241,188.01	18,617.84
Beadle County		
5812 Eating Places	58,945.13	884.17
5999 Misc. Retail Stores, NEC	236,862.51	3,552.96
7011 Hotels & Motels	3,387,030.06	50,805.50
7032 Sporting & Recreational Camps	106,599.49	1,598.99
7999 Amusement & Recreation, NEC	65,670.32	985.06
Other	2,052,216.19	30,783.29
Bennett County		
5999 Misc. Retail Stores, NEC	4,033.07	60.51
Other	847,905.61	12,718.61
Bon Homme County		
5999 Misc. Retail Stores, NEC	4,155.35	62.33
7011 Hotels & Motels	77,042.03	1,155.63
7033 Trailer Parks & Campsites	11,048.00	165.72
Other	215,990.26	3,239.90
Brookings County		
5947 Gift, Novelty, & Souvenir Shops	13,834.88	207.53
5999 Misc. Retail Stores, NEC	138,472.45	2,077.14
7011 Hotels & Motels	9,670,627.72	145,059.49
7999 Amusement & Recreation, NEC	157,986.04	2,369.80
Other	1,324,450.51	19,866.86
Brown County		
5632 Women's Accessory & Specialty Stores	4,652.50	69.79
5812 Eating Places	288,725.35	4,330.94
5813 Drinking Places	107,087.48	1,606.34
5947 Gift, Novelty, & Souvenir Shops	10,013.03	150.20
5999 Misc. Retail Stores, NEC	28,027.52	420.48
7011 Hotels & Motels	16,666,569.39	249,998.57
7032 Sporting & Recreational Camps	662,103.71	9,931.56
7999 Amusement & Recreation, NEC	1,850,924.23	27,763.85
971 Hunting, Trapping, Game Propagation	316,352.82	4,745.29
Other	3,959,720.15	59,395.89
Brule County		
5947 Gift, Novelty, & Souvenir Shops	209,366.66	3,140.52
7011 Hotels & Motels	5,808,957.72	87,134.50
7032 Sporting & Recreational Camps	3,820,390.81	57,305.91
7033 Trailer Parks & Campsites	129,432.32	1,941.48
7999 Amusement & Recreation, NEC	742,050.42	11,130.76
Other	2,027,263.30	30,408.99
Buffalo County		
Other	44,225.00	663.38

South Dakota Sales and Use Tax Reporting System
Returns Filed: Fiscal Year 2021

	Taxable Sales	Tax Due
Butte County		
5813 Drinking Places	131,071.14	1,966.07
5999 Misc. Retail Stores, NEC	42,909.07	643.69
7011 Hotels & Motels	2,432,869.47	36,493.10
7033 Trailer Parks & Campsites	74,592.51	1,118.89
7999 Amusement & Recreation, NEC	6,466.99	97.00
Other	1,951,042.18	29,265.63
Campbell County		
5999 Misc. Retail Stores, NEC	575.63	8.63
7011 Hotels & Motels	4,423.89	66.36
Other	533,717.55	8,005.85
Charles Mix County		
5999 Misc. Retail Stores, NEC	5,533.46	83.01
7011 Hotels & Motels	1,144,608.50	17,169.17
7032 Sporting & Recreational Camps	1,806,957.03	27,104.37
7041 Membership Basis Organization Hotels	46,147.50	692.23
7999 Amusement & Recreation, NEC	39,761.75	596.43
Other	1,648,148.09	24,722.27
Clark County		
7011 Hotels & Motels	71,236.17	1,068.56
Other	941,241.49	14,118.73
Clay County		
7011 Hotels & Motels	2,096,387.74	31,445.90
Other	580,472.88	8,707.14
Codington County		
5812 Eating Places	184,656.45	2,769.84
5932 Used Merchandise Stores	1,685.80	25.29
5947 Gift, Novelty, & Souvenir Shops	776,091.71	11,641.38
5999 Misc. Retail Stores, NEC	25,219.35	378.37
7011 Hotels & Motels	6,859,827.70	102,897.48
Other	3,564,752.34	53,471.46
Corson County		
Other	927.00	13.91
Custer County		
5699 Misc. Apparel & Accessory Stores	116,910.42	1,753.66
5812 Eating Places	81,208.52	1,218.13
5932 Used Merchandise Stores	47,529.54	712.95
5947 Gift, Novelty, & Souvenir Shops	2,855,791.15	42,836.89
5999 Misc. Retail Stores, NEC	268,842.40	4,032.65
7011 Hotels & Motels	21,731,522.86	325,973.10
7033 Trailer Parks & Campsites	4,407,163.82	66,107.57
7999 Amusement & Recreation, NEC	6,760,731.50	101,411.02
Other	2,030,482.18	30,457.32

South Dakota Sales and Use Tax Reporting System
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	Taxable Sales	Tax Due
Davison County		
5812 Eating Places	68,824.02	1,032.35
5947 Gift, Novelty, & Souvenir Shops	685,884.50	10,288.26
5999 Misc. Retail Stores, NEC	54,820.93	822.37
7011 Hotels & Motels	12,163,289.20	182,449.43
7032 Sporting & Recreational Camps	100,790.21	1,511.86
7033 Trailer Parks & Campsites	293,436.04	4,401.55
7999 Amusement & Recreation, NEC	84,862.67	1,272.94
8412 Museums & Art Galleries	6,169.83	92.55
Other	2,661,090.32	39,916.38
Day County		
7011 Hotels & Motels	1,638,749.40	24,581.33
7021 Rooming & Boarding Houses	24,599.62	369.00
7033 Trailer Parks & Campsites	60,592.95	908.92
7999 Amusement & Recreation, NEC	368,207.48	5,523.11
Other	769,236.33	11,538.65
Deuel County		
7011 Hotels & Motels	220,641.23	3,309.65
Other	560,155.63	8,402.38
Dewey County		
Other	29,866.37	448.00
Douglas County		
5999 Misc. Retail Stores, NEC	453.65	6.81
Other	209,300.73	3,139.53
Edmunds County		
7011 Hotels & Motels	109,910.15	1,648.65
7032 Sporting & Recreational Camps	168,446.16	2,526.70
7999 Amusement & Recreation, NEC	34,438.76	516.58
Other	477,219.79	7,158.37
Fall River County		
5812 Eating Places	123,200.96	1,848.02
5947 Gift, Novelty, & Souvenir Shops	38,889.10	583.34
5999 Misc. Retail Stores, NEC	32,556.55	488.40
7011 Hotels & Motels	3,217,952.45	48,269.40
7033 Trailer Parks & Campsites	318,412.68	4,776.20
7999 Amusement & Recreation, NEC	1,261,066.73	18,916.00
Other	1,652,953.61	24,794.36
Faulk County		
7011 Hotels & Motels	220,665.12	3,309.97
7032 Sporting & Recreational Camps	172,233.13	2,583.49
Other	1,274,707.97	19,120.62
Grant County		
5999 Misc. Retail Stores, NEC	4,486.48	67.31
7011 Hotels & Motels	1,849,550.43	27,743.29
7999 Amusement & Recreation, NEC	68,888.36	1,033.34
Other	192,600.23	2,889.04

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	Taxable Sales	Tax Due
Gregory County		
7011 Hotels & Motels	865,718.60	12,985.86
7032 Sporting & Recreational Camps	5,814,293.27	87,214.50
7033 Trailer Parks & Campsites	1,784.10	26.76
7999 Amusement & Recreation, NEC	334,201.38	5,013.03
Other	402,387.71	6,035.84
Haakon County		
7011 Hotels & Motels	403,540.85	6,053.12
Other	962,790.11	14,441.87
Hamlin County		
7999 Amusement & Recreation, NEC	60,475.48	907.13
Other	548,234.70	8,223.61
Hand County		
7011 Hotels & Motels	363,194.29	5,447.91
7032 Sporting & Recreational Camps	813,030.31	12,195.47
Other	681,090.05	10,216.34
Hanson County		
Other	1,850,367.67	27,755.58
Harding County		
7011 Hotels & Motels	13,741.64	206.13
7999 Amusement & Recreation, NEC	141,453.56	2,121.81
Other	443,040.22	6,645.59
Hughes County		
5947 Gift, Novelty, & Souvenir Shops	3,949.77	59.25
5999 Misc. Retail Stores, NEC	13,857.07	207.89
7011 Hotels & Motels	8,718,170.13	130,772.56
7514 Passenger Car Rental	288,388.64	4,325.79
7999 Amusement & Recreation, NEC	1,539,613.14	23,094.23
971 Hunting, Trapping, Game Propagation	743,344.97	11,150.16
Other	15,732,812.55	235,992.19
Hutchinson County		
5999 Misc. Retail Stores, NEC	3,514.51	52.73
7011 Hotels & Motels	285,902.84	4,288.54
Other	450,949.84	6,764.30
Hyde County		
7999 Amusement & Recreation, NEC	257,340.51	3,860.11
Other	382,053.34	5,730.82
Jackson County		
7011 Hotels & Motels	4,639,882.51	69,598.21
Other	1,532,033.35	22,980.53
Jerauld County		
7032 Sporting & Recreational Camps	68,512.24	1,027.68
Other	484,999.15	7,275.06
Jones County		
7011 Hotels & Motels	2,803,645.76	42,054.74
7999 Amusement & Recreation, NEC	180,957.75	2,714.37
Other	1,436,281.16	21,544.27

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	Taxable Sales	Tax Due
Kingsbury County		
7011 Hotels & Motels	660,905.32	9,913.60
7033 Trailer Parks & Campsites	6,609.38	99.14
7999 Amusement & Recreation, NEC	15,104.38	226.57
Other	540,982.67	8,114.80
Lake County		
5999 Misc. Retail Stores, NEC	3,855.00	57.83
7011 Hotels & Motels	549,997.13	8,249.97
Other	914,176.42	13,712.70
Lawrence County		
5699 Misc. Apparel & Accessory Stores	2,028,613.55	30,429.24
5812 Eating Places	500,239.49	7,503.65
5813 Drinking Places	1,557,024.49	23,355.38
5944 Jewelry Stores	767,736.24	11,516.06
5947 Gift, Novelty, & Souvenir Shops	3,692,879.08	55,393.18
5999 Misc. Retail Stores, NEC	390,918.01	5,863.88
6531 Real Estate Agents & Managers	3,520,371.15	52,805.59
7011 Hotels & Motels	53,085,189.12	796,278.39
7021 Rooming & Boarding Houses	129,489.42	1,942.33
7032 Sporting & Recreational Camps	1,834,306.40	27,514.60
7033 Trailer Parks & Campsites	4,695,646.88	70,434.71
7999 Amusement & Recreation, NEC	10,932,320.72	163,984.88
8412 Museums & Art Galleries	488,649.03	7,329.73
Other	6,417,235.11	96,258.77
Lincoln County		
5812 Eating Places	10,837.50	162.58
5999 Misc. Retail Stores, NEC	39,774.17	596.65
7011 Hotels & Motels	3,824,344.59	57,365.21
7999 Amusement & Recreation, NEC	2,871,431.20	43,071.51
Other	1,228,382.76	18,425.89
Lyman County		
7011 Hotels & Motels	6,149,233.11	92,238.57
7033 Trailer Parks & Campsites	455,761.43	6,836.41
7999 Amusement & Recreation, NEC	2,163,787.37	32,456.83
971 Hunting, Trapping, Game Propagation	87,813.00	1,317.20
Other	1,218,297.30	18,274.55
Marshall County		
7011 Hotels & Motels	350,678.40	5,260.26
Other	441,161.32	6,617.46
McCook County		
5999 Misc. Retail Stores, NEC	15,927.11	238.93
7011 Hotels & Motels	690,082.93	10,351.32
Other	363,354.17	5,450.40
McPherson County		
7011 Hotels & Motels	15,054.40	225.83
7021 Rooming & Boarding Houses	7,305.00	109.58
Other	120,993.19	1,814.93

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	Taxable Sales	Tax Due
Meade County		
5331 Variety Stores	78,120.67	1,171.83
5531 Auto & Home Supply Stores	1,408,126.70	21,121.91
5651 Family Clothing Stores	105,965.00	1,589.47
5699 Misc. Apparel & Accessory Stores	5,809,197.77	87,138.01
5812 Eating Places	2,494,417.65	37,416.37
5813 Drinking Places	419,615.82	6,294.24
5944 Jewelry Stores	822,802.71	12,342.08
5947 Gift, Novelty, & Souvenir Shops	1,586,901.64	23,803.53
5963 Direct Selling Establishments	38,666.77	580.01
5999 Misc. Retail Stores, NEC	2,595,820.36	38,937.67
7011 Hotels & Motels	5,099,906.69	76,498.67
7032 Sporting & Recreational Camps	173,090.88	2,596.37
7033 Trailer Parks & Campsites	15,135,972.18	227,039.65
7299 Misc. Personal Services, NEC	764,473.58	11,467.32
7389 Business Services, NEC	9,115.90	136.74
7521 Automobile Parking	3,867.88	58.02
7532 Top & Body Repair & Paint Shops	109,779.59	1,646.71
7539 Automotive Repair Shops, NEC	374,440.41	5,616.61
7999 Amusement & Recreation, NEC	422,908.84	6,343.65
8412 Museums & Art Galleries	32,284.59	484.28
8999 Services, NEC	1,014.48	15.21
Other	5,974,815.47	89,622.41
Mellette County		
Other	297,043.20	4,455.70
Miner County		
7011 Hotels & Motels	322,023.92	4,830.36
Other	515,413.49	7,731.21
Minnehaha County		
5812 Eating Places	3,485,947.62	52,289.32
5813 Drinking Places	386,115.43	5,791.76
5932 Used Merchandise Stores	10,102.50	151.55
5941 Sporting Goods & Bicycle Shops	1,182,311.61	17,734.72
5945 Hobby, Toy, & Game Shops	8,594.55	128.92
5947 Gift, Novelty, & Souvenir Shops	103,950.97	1,559.30
5963 Direct Selling Establishments	160,770.68	2,411.61
5999 Misc. Retail Stores, NEC	719,167.99	10,787.81
6513 Apartment Building Operators	4,359.75	65.40
7011 Hotels & Motels	77,142,232.12	1,157,133.60
7033 Trailer Parks & Campsites	840,413.72	12,606.20
7389 Business Services, NEC	38,682.52	580.23
7922 Theatrical Producers & Services	187,426.90	2,811.43
7929 Entertainers & Entertainment Groups	2,729.65	40.94
7941 Sports Clubs, Managers, & Promoters	2,652,681.98	39,790.22
7991 Physical Fitness Facilities	406,696.06	6,100.48
7992 Public Golf Courses	279,333.35	4,189.99
7997 Membership Sports & Recreation Clubs	201,251.71	3,018.80
7999 Amusement & Recreation, NEC	13,520,285.79	202,804.37
8422 Botanical and Zoological Gardens	745,425.28	11,181.37
Other	16,071,848.95	241,077.94

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	Taxable Sales	Tax Due
Moody County		
5999 Misc. Retail Stores, NEC	12,410.28	186.16
Other	358,648.28	5,379.74
Oglala Lakota County		
Other	43,564.00	653.47
Pennington County		
4119 Local Passenger Transportation, NEC	416,969.14	6,254.54
4725 Tour Operators	46,577.54	698.67
5331 Variety Stores	6,528,229.61	97,923.48
5441 Candy, Nut, & Confectionery Stores	365,664.12	5,484.95
5499 Misc. Food Stores	372,861.68	5,592.92
5511 New & Used Car Dealers	47,358.22	710.42
5531 Auto & Home Supply Stores	2,808,470.23	42,127.11
5611 Men's & Boys' Clothing Stores	802,708.30	12,040.63
5699 Misc. Apparel & Accessory Stores	1,219,976.20	18,299.66
5812 Eating Places	3,745,736.71	56,186.10
5813 Drinking Places	999,878.25	14,998.20
5932 Used Merchandise Stores	484,268.39	7,264.01
5941 Sporting Goods & Bicycle Shops	362,653.28	5,439.84
5942 Book Stores	67,419.98	1,011.31
5944 Jewelry Stores	4,318,170.74	64,772.54
5947 Gift, Novelty, & Souvenir Shops	26,827,758.88	402,416.47
5963 Direct Selling Establishments	164,092.48	2,461.44
5999 Misc. Retail Stores, NEC	1,607,979.11	24,120.16
6531 Real Estate Agents & Managers	535,678.72	8,035.20
7011 Hotels & Motels	125,846,219.64	1,887,693.93
7021 Rooming & Boarding Houses	36,447.83	546.72
7032 Sporting & Recreational Camps	34,706.61	520.60
7033 Trailer Parks & Campsites	18,670,597.43	280,058.95
7299 Misc. Personal Services, NEC	42,260.58	633.91
7514 Passenger Car Rental	5,345,746.30	80,186.21
7996 Amusement Parks	2,788,280.58	41,824.22
7997 Membership Sports & Recreation Clubs	147,422.36	2,211.35
7999 Amusement & Recreation, NEC	30,660,429.74	459,906.56
8412 Museums & Art Galleries	686,585.08	10,298.78
Other	15,292,024.78	229,380.61
Perkins County		
7011 Hotels & Motels	916,600.19	13,749.08
Other	194,384.99	2,915.85
Potter County		
7011 Hotels & Motels	631,407.23	9,471.19
7999 Amusement & Recreation, NEC	408,038.35	6,120.57
Other	4,266,310.38	63,994.69
Roberts County		
5999 Misc. Retail Stores, NEC	12,010.00	180.15
7011 Hotels & Motels	1,430,467.13	21,457.07
7033 Trailer Parks & Campsites	32,923.94	493.85
Other	206,686.62	3,100.34
Sanborn County		
7032 Sporting & Recreational Camps	59,994.00	899.92
Other	191,245.01	2,868.69

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Spink County		
7011 Hotels & Motels	1,385,159.59	20,777.48
7032 Sporting & Recreational Camps	208,499.59	3,127.50
7999 Amusement & Recreation, NEC	397,585.19	5,963.78
Other	973,665.77	14,605.04
Stanley County		
7011 Hotels & Motels	3,863,412.28	57,951.19
7999 Amusement & Recreation, NEC	481,286.59	7,219.32
Other	327,634.17	4,914.53
Sully County		
7011 Hotels & Motels	94,027.99	1,410.45
7999 Amusement & Recreation, NEC	291,327.33	4,369.94
Other	3,460,436.78	51,906.63
Todd County		
Other	1,949.43	29.25
Tripp County		
5999 Misc. Retail Stores, NEC	8,408.44	126.14
7011 Hotels & Motels	2,287,112.02	34,306.72
7999 Amusement & Recreation, NEC	316,055.99	4,740.85
971 Hunting, Trapping, Game Propagation	419,297.70	6,289.46
Other	1,698,302.01	25,474.58
Turner County		
7033 Trailer Parks & Campsites	2,608.70	39.13
Other	805,768.16	12,086.63
Union County		
5999 Misc. Retail Stores, NEC	2,429.00	36.45
7011 Hotels & Motels	4,760,664.76	71,410.04
Other	1,115,266.51	16,729.08
Walworth County		
5999 Misc. Retail Stores, NEC	1,312.90	19.70
7011 Hotels & Motels	2,595,251.68	38,928.89
7033 Trailer Parks & Campsites	37,195.00	557.93
7999 Amusement & Recreation, NEC	35,650.00	534.75
Other	1,171,142.36	17,567.19
Yankton County		
5947 Gift, Novelty, & Souvenir Shops	14,382.78	215.74
5999 Misc. Retail Stores, NEC	14,825.52	222.42
7011 Hotels & Motels	6,701,544.55	100,523.29
7033 Trailer Parks & Campsites	67,514.88	1,012.73
7999 Amusement & Recreation, NEC	133,651.90	2,004.78
Other	1,166,476.95	17,497.21
Ziebach County		
Other	41,878.00	628.17

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Out of State County		
2759 Commercial Printing, NEC	102.21	1.54
5812 Eating Places	617,035.42	9,255.55
5945 Hobby, Toy, & Game Shops	2,513.39	37.71
5947 Gift, Novelty, & Souvenir Shops	4,066.93	61.01
5961 Catalog & Mail-Order Houses	11,162,616.28	167,439.25
5999 Misc. Retail Stores, NEC	3,032,564.11	45,489.99
7011 Hotels & Motels	32,330,938.94	484,964.17
7032 Sporting & Recreational Camps	615,858.39	9,237.88
7514 Passenger Car Rental	28,308,767.24	424,631.54
7999 Amusement & Recreation, NEC	273,596.36	4,103.94
971 Hunting, Trapping, Game Propagation	109,876.00	1,648.15
Other	11,015,590.23	165,234.10
Total for State	862,411,882.19	12,936,192.04

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