

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: FISCAL YEAR 2025  
(JULY 2024 - JUNE 2025)

STATE Statistics  
by Standard Industrial Classification (SIC), Major Group, and Division

## ITEMS OF NOTE:

- 1. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.**
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.

Figures compiled by  
The South Dakota  
Department of Revenue  
Pierre, SD

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division  
Returns Filed: Fiscal Year 2025

	Gross Sales	Use Taxable	Taxable Sales
<b>DIVISION: A Agriculture, Forestry, &amp; Fishing</b>			
MAJOR GROUP: 1 Agricultural Production - Crops			
115 Corn	50,373,812.16	3,850,288.00	6,139,040.27
119 Cash Grains, NEC	10,570,573.64	317,900.03	457,110.80
139 Field Crops, Except Cash Grains, NEC	111,461,341.63	211,925.71	3,346,771.00
161 Vegetables & Melons	771,369.37	152,150.92	755,467.74
172 Grapes	31,591.60	0.00	24,655.39
175 Deciduous Tree Fruits	1,195,109.94	0.00	1,190,684.05
181 Ornamental Nursery Products	6,460,630.31	26,715.95	3,625,300.43
182 Food Crops Grown Under Cover	5,070,832.39	97,907.68	576,769.25
191 General Farms, Primarily Crop	6,610,333.23	30,535.71	80,417.53
Other	358,262.27	587,799.21	685,408.17
Total for MAJOR GROUP 1	192,903,856.54	5,275,223.21	16,881,624.63
MAJOR GROUP: 2 Agricultural Production - Livestock			
211 Beef Cattle Feedlots	3,917,484.54	856,000.78	1,162,884.16
212 Beef Cattle, Except Feedlots	3,212,392.67	1,971.79	1,419,087.91
213 Hogs	29,094,062.07	3,824,870.26	6,798,468.46
214 Sheep & Goats	175,552.77	0.00	101,936.63
219 General Livestock, NEC	22,781,108.07	287,554.04	1,347,905.88
241 Dairy Farms	154,737,782.26	11,626,646.35	15,743,757.95
252 Chicken Eggs	94,332,123.22	1,983,725.85	2,539,969.40
254 Poultry Hatcheries	928,519.76	0.00	240,819.70
259 Poultry & Eggs, NEC	14,676,145.13	212,333.71	2,357,696.93
271 Fur-Bearing Animals & Rabbits	48,655.51	0.00	46,230.51
272 Horses & Other Equines	1,342,683.87	40,000.00	976,543.79
273 Animal Aquaculture	935,937.09	18,251.20	336,595.07
279 Animal Specialties, NEC	8,673,771.11	98,185.92	5,236,237.58
291 General Farms, Primarily Animal	1,948,343.51	121,707.40	876,768.84
Other	3,757.25	14,106.00	17,863.25
Total for MAJOR GROUP 2	336,808,318.83	19,085,353.30	39,202,766.06
MAJOR GROUP: 7 Agricultural Services			
711 Soil Preparation Services	252,260,005.87	150,031.04	3,274,767.50
721 Crop Planting & Protecting	50,051,085.26	2,510,066.77	7,849,619.20
722 Crop Harvesting	4,024,364.54	-85,147.82	92,068.82
723 Crop Preparation Services for Market	69,486,425.31	638,554.07	1,108,691.86
741 Veterinary Services for Livestock	170,508,348.60	1,080,406.48	142,783,443.01
742 Veterinary Services, Specialties	115,690,636.84	535,003.53	111,163,693.11
751 Livestock Services, Except Veterinary	57,821,639.22	520,396.85	18,322,471.85
752 Animal Specialty Services	57,970,408.66	727,938.40	45,224,998.62
761 Farm Labor Contractors	49,136.25	0.00	49,136.25
762 Farm Management Services	17,900,739.04	73,958.00	7,680,348.13
781 Landscape Counseling & Planning	23,202,621.11	1,307,633.90	14,750,358.89
782 Lawn & Garden Services	180,148,065.59	2,665,290.12	146,138,415.25
783 Ornamental Shrub & Tree Services	46,914,159.83	177,251.33	31,682,247.65
Total for MAJOR GROUP 7	1,046,027,636.12	10,301,382.67	530,120,260.14
MAJOR GROUP: 8 Forestry			
811 Timber tracts	2,325,036.97	1,805.27	367,094.01
831 Forest Products	564,709.72	97,187.21	599,253.73
851 Forestry Services	3,435,441.52	19,667.97	1,284,976.72
Total for MAJOR GROUP 8	6,325,188.21	118,660.45	2,251,324.46
MAJOR GROUP: 9 Fishing, Hunting, & Trapping			
912 Finfish	664,403.80	98,388.79	762,792.59
919 Misc. Marine Products	1,944,992.51	0.00	577,327.45
921 Fish Hatcheries & Preserves	222,806.00	0.00	222,806.00
971 Hunting, Trapping, Game Propagation	27,278,758.65	185,874.56	25,214,029.19

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division  
Returns Filed: Fiscal Year 2025

	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 9	30,110,960.96	284,263.35	26,776,955.23
Total for DIVISION A	1,612,175,960.66	35,064,882.98	615,232,930.52
<b>DIVISION: B Mining</b>			
MAJOR GROUP: 10 Metal Mining			
1041 Gold Ores	7,374,532.17	24,000.00	7,398,532.17
1081 Metal Mining Services	12,446,813.50	2,945,540.01	15,392,353.51
Other	0.00	0.00	0.00
Total for MAJOR GROUP 10	19,821,345.67	2,969,540.01	22,790,885.68
MAJOR GROUP: 12 Coal Mining			
1241 Coal Mining Services	3,951.12	0.00	3,951.12
Total for MAJOR GROUP 12	3,951.12	0.00	3,951.12
MAJOR GROUP: 13 Oil & Gas Extraction			
1311 Crude Petroleum & Natural Gas	272,891.74	1,104,312.80	1,377,204.54
1321 Natural Gas Liquids	218,243,927.27	12,834,365.98	12,834,365.98
1381 Drilling Oil & Gas Wells	2,615,615.41	13,294.40	2,628,309.81
1382 Oil & Gas Exploration Services	3,084,761.87	0.00	3,045,488.27
1389 Oil & Gas Field Services, NEC	11,122,999.61	3,019,821.00	9,900,931.75
Total for MAJOR GROUP 13	235,340,195.90	16,971,794.18	29,786,300.35
MAJOR GROUP: 14 Nonmetallic Minerals, Except Fuels			
1422 Crushed & Broken Limestone	1,872,088.11	0.00	660,169.57
1429 Crushed & Broken Stone, NEC	24,385,057.83	3,359,195.47	15,124,096.11
1442 Construction Sand & Gravel	46,416,221.56	2,207,176.57	21,297,681.60
Other	9,663,265.10	2,002,655.69	5,733,623.70
Total for MAJOR GROUP 14	82,336,632.60	7,569,027.73	42,815,570.98
Total for DIVISION B	337,502,125.29	27,510,361.92	95,396,708.13
<b>DIVISION: C Construction</b>			
MAJOR GROUP: 15 General Building Contractors			
Other	-2,362,357.89	-3,919,182.37	-6,281,540.26
Total for MAJOR GROUP 15	-2,362,357.89	-3,919,182.37	-6,281,540.26
MAJOR GROUP: 16 Heavy Construction, except Building			
Other	N/A	N/A	N/A
Total for MAJOR GROUP 16	N/A	N/A	N/A
MAJOR GROUP: 17 Special Trade Contractors			
1752 Floor Laying & Floor Work, NEC	60,726,934.92	607,478.77	38,067,713.94
Other	N/A	N/A	N/A
Total for MAJOR GROUP 17	60,729,297.44	607,478.77	38,070,076.46
Total for DIVISION C	58,366,939.55	-3,311,703.60	31,788,536.20
<b>DIVISION: D Manufacturing</b>			
MAJOR GROUP: 20 Food & Kindred Products			
2011 Meat Packing Plants	1,261,696,866.34	14,174,778.44	19,131,307.55
2013 Sausages & Other Prepared Meats	6,598,151.75	3,642,003.84	8,007,169.23
2015 Poultry Slaughtering & Processing	291,735,070.85	14,421,303.48	14,557,046.48
2022 Cheese, Natural & Processed	598,702,093.64	13,002,430.37	13,502,417.86
2023 Dry, Condensed, Evaporated Products	572,809.75	0.00	571,905.59
2024 Ice Cream & Frozen Desserts	14,406,250.90	3,536.30	406,713.14
2033 Canned Fruits & Vegetables	81,988.67	753.57	65,997.92
2034 Dehydrated Fruits, Vegetables, Soups	152,564.60	0.00	25,970.89
2035 Pickles, Sauces, & Salad Dressings	14,511.26	0.00	14,511.26
2038 Frozen Specialties, NEC	133,574,128.84	7,772,084.86	7,782,147.08
2043 Cereal Breakfast Foods	418,407.04	68.66	331,267.71
2045 Prepared Flour Mixes & Doughs	109,674.07	0.00	17,194.43
2046 Wet Corn Milling	2,068,735.41	0.00	732,628.34

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2047 Dog & Cat Food	53,188,577.57	3,128,181.19	4,205,305.00
2048 Prepared Feeds, NEC	326,822,592.30	2,703,206.72	7,071,123.37
2051 Bread, Cake, & Related Products	21,989,230.92	770.86	2,236,879.84
2052 Cookies & Crackers	7,561,493.59	106,138.02	314,247.54
2053 Frozen Bakery Products, Except Bread	176,933.15	0.00	126,235.87
2064 Candy & Other Confectionery Products	428,787.26	0.00	62,155.53
2066 Chocolate & Cocoa Products	346,583.77	2,240.01	123,566.22
2068 Salted & Roasted Nuts & Seeds	8,410,003.29	172,094.52	228,451.62
2075 Soybean Oil Mills	401,013,475.02	33,646,294.14	34,846,639.14
2077 Animal & Marine Fats & Oils	6,539,123.94	202,884.85	264,853.63
2082 Malt Beverages	13,476,681.32	234,698.27	8,351,405.99
2084 Wines, Brandy, & Brandy Spirits	7,071,820.06	99,514.32	4,189,465.43
2085 Distilled & Blended Liquors	1,809,576.25	87,253.45	1,640,935.16
2086 Bottled & Canned Soft Drinks	308,391,253.81	2,971,407.90	15,725,708.78
2087 Flavoring Extracts & Syrups, NEC	39,147.85	1,362.14	14,773.58
2095 Roasted Coffee	598,900.24	228.24	484,700.33
2096 Potato Chips & Similar Snacks	4,953,147.94	9,340.25	24,388.26
2097 Manufactured Ice	9,383,367.60	16,413.67	81,093.64
2099 Food Preparations, NEC	20,714,110.04	506,414.50	12,281,495.83
Other	57,274,147.48	1,810,768.52	4,330,677.42
Total for MAJOR GROUP 20	3,560,320,206.52	98,716,171.09	161,750,379.66
MAJOR GROUP: 21 Tobacco Products			
2121 Cigars	619,498.32	5,588.46	619,333.99
2131 Chewing & Smoking Tobacco	2,624,974.67	27,089.94	2,648,229.87
Other	N/A	N/A	N/A
Total for MAJOR GROUP 21	8,423,223.57	38,299.60	3,273,185.06
MAJOR GROUP: 22 Textile Mill Products			
2259 Knitting Mills, NEC	19,422.45	0.00	19,422.45
2269 Finishing Plants, NEC	1,747.00	0.00	710.00
2273 Carpets & Rugs	1,699,006.84	0.00	293,853.10
2297 Nonwoven Fabrics	3,419,889.80	0.00	126,123.37
2298 Cordage & Twine	1,174,427.67	0.00	294,461.00
2299 Textile Goods, NEC	1,395,218.21	41,415.03	512,216.13
Other	8,087,329.84	445.03	1,190,511.89
Total for MAJOR GROUP 22	15,797,041.81	41,860.06	2,437,297.94
MAJOR GROUP: 23 Apparel & Other Textile Products			
2311 Men's & Boys' Suits & Coats	1,258,389.46	0.00	940,480.31
2326 Men's & Boys' Work Clothing	131,017.07	1,335.48	125,023.43
2329 Men's & Boys' Clothing, NEC	1,065,147.03	0.00	536,149.48
2339 Women's & Misses' Outerwear, NEC	143,092.50	26,480.00	85,328.06
2353 Hats, Caps, & Millinery	305,168.34	0.00	20,279.27
2389 Apparel & Accessories, NEC	8,311,099.50	2,188.93	5,030,206.77
2391 Curtains & Draperies	168,089.86	0.00	26,556.93
2392 Housefurnishings, NEC	68,501.33	0.00	60,812.64
2394 Canvas & Related Products	23,802,573.77	3,189,752.26	6,229,254.97
2395 Pleating & Stitching	80,928.29	243.46	53,686.38
2396 Automotive & Apparel Trimmings	1,962,709.43	0.00	952,072.47
2399 Fabricated Textile Products, NEC	1,373,129.91	25,551.46	59,777.65
Other	6,775,374.38	8,130.43	1,487,950.51
Total for MAJOR GROUP 23	45,445,220.87	3,253,682.02	15,607,578.87
MAJOR GROUP: 24 Lumber & Wood Products			
2411 Logging	6,671,011.27	56.98	4,739.98
2421 Sawmills & Planing Mills, General	65,793,680.97	965,469.74	4,763,364.74
2426 Hardwood Dimension & Flooring Mills	667,227.31	0.00	205,758.44
2429 Special Product Sawmills, NEC	346,799.45	0.00	286,673.51

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	Gross Sales	Use Taxable	Taxable Sales
2431 Millwork	353,780,470.63	447,238.57	2,419,455.86
2434 Wood Kitchen Cabinets	176,392,355.68	7,582,821.45	28,336,703.97
2439 Structural Wood Members, NEC	60,206,806.56	518,854.60	48,333,922.19
2448 Wood Pallets & Skids	6,057,408.57	68,110.17	205,999.39
2449 Wood Containers, NEC	950,022.43	0.00	1,724.25
2451 Mobile Homes	33,550,743.10	45,292.92	-3,276,711.44
2452 Prefabricated Wood Buildings	96,167,305.38	2,745,334.34	18,122,351.99
2493 Reconstituted Wood Products	1,441,147.13	0.00	95,130.71
2499 Wood Products, NEC	26,257,583.86	714,147.83	6,409,893.22
Other	N/A	N/A	N/A
Total for MAJOR GROUP 24	832,574,321.53	13,133,024.73	106,999,126.64
MAJOR GROUP: 25 Furniture & Fixtures			
2511 Wood Household Furniture	8,719,532.22	201,483.89	1,207,848.66
2512 Upholstered Household Furniture	359,417.24	0.00	117,641.29
2514 Metal Household Furniture	194,932.64	0.00	66,438.82
2515 Mattresses & Bedsprings	19,093,057.35	0.00	1,322,108.58
2519 Household Furniture, NEC	58,571.58	0.00	32,663.93
2521 Wood Office Furniture	3,803,759.49	7,999.27	318,972.21
2522 Office Furniture, Except Wood	4,722,418.89	9,353.61	1,157,691.90
2531 Public Building & Related Furniture	3,291,563.53	185,034.29	836,719.31
2541 Wood Partitions & Fixtures	46,403,345.87	602,441.05	4,399,066.28
2542 Partitions & Fixtures, Except Wood	594,499.97	0.00	266,094.54
2599 Furniture & Fixtures, NEC	695,733.94	0.00	255,646.95
Other	4,345,200.24	26,659.71	79,413.22
Total for MAJOR GROUP 25	92,282,032.96	1,032,971.82	10,060,305.69
MAJOR GROUP: 26 Paper & Allied Products			
2611 Pulp Mills	3,073,885.93	0.00	1,009,853.99
2653 Corrugated & Solid Fiber Boxes	11,131,486.03	176,499.43	843,272.93
2671 Paper Coated & Laminated, Packaging	578,376,954.81	5,970,504.86	7,168,705.57
2672 Paper Coated & Laminated, NEC	307,092.82	0.00	3,439.73
2673 Bags: Plastics, Laminated, & Coated	5,106,290.86	0.00	114,485.29
2675 Die-Cut Paper & Board	924,651.38	0.00	113,640.87
2678 Stationary Products	528,452.29	0.00	41,262.29
2679 Converted Paper Products, NEC	22,594,390.89	661,745.31	1,083,296.73
Other	37,142,606.83	8,762,528.58	8,873,923.22
Total for MAJOR GROUP 26	659,185,811.84	15,571,278.18	19,251,880.62
MAJOR GROUP: 27 Printing & Publishing			
2711 Newspapers	51,335,862.23	982,395.52	17,069,504.98
2721 Periodicals	15,087,807.51	288,566.31	5,741,207.63
2731 Book Publishing	21,979,894.59	195,086.95	4,850,013.40
2732 Book Printing	802,015.14	0.00	575,775.71
2741 Misc. Publishing	31,261,896.37	857,343.16	6,930,990.89
2752 Commercial Printing, Lithographic	51,577,832.93	1,360,934.43	14,002,286.47
2754 Commercial Printing, Gravure	177,243,372.45	6.00	10,317,585.27
2759 Commercial Printing, NEC	223,101,239.86	9,475,423.31	30,796,531.86
2761 Manifold Business Forms	1,507,835.05	1,138.30	1,508,973.35
2771 Greeting Cards	23,880,006.96	532,802.75	1,844,079.32
Other	1,276,849.17	14,739.81	117,200.07
Total for MAJOR GROUP 27	599,054,612.26	13,708,436.54	93,754,148.95
MAJOR GROUP: 28 Chemicals & Allied Products			
2813 Industrial Gases	49,874,446.94	162,903.57	33,115,540.66
2819 Industrial Inorganic Chemicals, NEC	25,361,267.67	241,698.25	8,092,563.76
2821 Plastics Materials & Resins	5,957,267.09	20,227.86	463,378.64
2833 Medicinals & Botanicals	3,291,341.44	94,041.51	1,536,425.23
2834 Pharmaceutical Preparations	131,280,110.67	563,645.24	7,310,337.93

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2835 Diagnostic Substances	12,852,821.60	0.00	582,539.53
2836 Biological Products, Except Diagnostic	1,588,334.30	0.00	131,746.79
2841 Soap & Other Detergents	5,053,840.38	89,753.89	2,112,208.52
2842 Polishes & Sanitation Goods	781,794.33	0.00	43,737.81
2844 Toilet Preparations	3,091,144.87	351.91	1,863,985.64
2851 Paints & Allied Products	9,508,825.52	5,889.78	455,571.68
2869 Industrial Organic Chemicals, NEC	1,582,933,057.10	52,070,086.01	49,901,698.76
2873 Nitrogenous Fertilizers	132,356,483.48	3,303.83	898,728.53
2875 Fertilizers, Mixing Only	111,145,046.06	303,858.25	303,911.35
2879 Agricultural Chemicals, NEC	165,292,613.54	0.00	312,065.47
2891 Adhesives & Sealants	16,839,049.44	65,500.95	593,296.64
2892 Explosives	1,408,846.23	0.00	1,403,444.76
2893 Printing Ink	7,205,028.82	0.00	14,679.98
2899 Chemical Preparations, NEC	49,123,664.41	0.00	7,800,724.88
Other	14,858,584.20	170,540.71	12,372,575.48
Total for MAJOR GROUP 28	2,329,803,568.09	53,791,801.76	129,309,162.04
MAJOR GROUP: 29 Petroleum & Coal Products			
2911 Petroleum Refining	61,354,745.80	6,244,922.98	11,126,453.39
2951 Asphalt Paving Mixtures & Blocks	21,563,637.17	702,753.88	21,819,357.35
2952 Asphalt Felts & Coatings	723,578.30	0.00	136,597.85
2992 Lubricating Oils & Greases	4,178,627.09	45,265.70	331,003.93
Total for MAJOR GROUP 29	87,820,588.36	6,992,942.56	33,413,412.52
MAJOR GROUP: 30 Rubber & Misc. Plastics Products			
3052 Rubber & Plastics Hose & Belting	21,382,620.76	12,346.38	525,030.33
3053 Gaskets, Packing, & Sealing Devices	578,844.36	0.00	39,060.86
3069 Fabricated Rubber Products, NEC	15,609,272.84	25,987.25	3,008,383.90
3083 Laminated Plastics Plate & Sheet	4,844,630.75	1.74	823,134.54
3084 Plastics Pipe	81,794,558.48	293,323.00	14,278,306.50
3085 Plastics Bottles	45,248,995.29	2,387,700.99	2,420,060.39
3086 Plastics Foam Products	9,241,980.92	849,067.09	3,431,977.05
3087 Custom Compound Purchased Resins	1,320,755.52	17,780.48	170,951.91
3088 Plastics Plumbing Fixtures	8,622,802.39	0.00	1,515,079.32
3089 Plastics Products, NEC	118,430,862.06	20,592,086.59	28,114,104.92
Other	79,555,389.07	1,010,230.63	5,277,813.83
Total for MAJOR GROUP 30	386,630,712.44	25,188,524.15	59,603,903.55
MAJOR GROUP: 31 Leather & Leather Products			
3131 Footwear Cut Stock	326,150.84	1,635.63	104,494.92
3149 Footwear, Except Rubber, NEC	185,957.61	0.00	125,779.51
3172 Personal Leather Goods, NEC	3,645.53	1,784.02	5,429.55
3199 Leather Goods, NEC	1,173,305.28	0.00	446,296.58
Other	371,767.58	0.00	28,906.87
Total for MAJOR GROUP 31	2,060,826.84	3,419.65	710,907.43
MAJOR GROUP: 32 Stone, Clay, & Glass Products			
3211 Flat Glass	20,557,141.07	48,065.71	54,660.71
3231 Products of Purchased Glass	737,865.49	8,146.14	145,807.51
3241 Cement, Hydraulic	110,531,728.27	618,509.66	14,093,181.68
3251 Brick & Structural Clay Tile	37,345,299.88	1,085,271.37	5,025,205.66
3269 Pottery Products, NEC	497,300.27	0.00	401,351.05
3271 Concrete Block & Brick	2,069,834.77	0.00	654,169.57
3272 Concrete Products, NEC	79,969,006.55	2,470,367.08	57,454,507.67
3273 Ready-Mixed Concrete	423,357,312.75	9,130,968.14	366,006,632.33
3281 Cut Stone & Stone Products	10,309,355.38	59,559.62	4,965,203.00
3291 Abrasive Products	32,946,528.52	4,299.14	4,421,222.17
3295 Minerals, Ground or Treated	105,172.68	75.94	71,591.25
3299 Nonmetallic Mineral Products, NEC	254,599.51	0.00	98,422.60

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	Gross Sales	Use Taxable	Taxable Sales
Other	15,487,274.92	0.00	400,642.94
Total for MAJOR GROUP 32	734,168,420.06	13,425,262.80	453,792,598.14
MAJOR GROUP: 33 Primary Metal Industries			
3312 Blast Furnaces & Steel Mills	44,373,157.08	207,576.39	1,977,812.47
3315 Steel Wire & Related Products	666,814.59	0.00	503,657.31
3317 Steel Pipe & Tubes	32,331,221.04	393,800.52	1,654,642.32
3357 Nonferrous Wiredrawing & Insulating	5,002,539.34	0.00	2,782,853.24
3363 Aluminum Die-Castings	8,363,226.16	727,784.38	1,825,354.93
3399 Primary Metal Products, NEC	20,905,124.77	0.00	2,858,530.94
Other	96,148,161.58	10,479,997.48	11,100,073.24
Total for MAJOR GROUP 33	207,790,244.56	11,809,158.77	22,702,924.45
MAJOR GROUP: 34 Fabricated Metal Products			
3412 Metal Barrels, Drums, & Pails	2,362,891.52	0.00	1,094,044.25
3421 Cutlery	1,438,165.64	0.00	1,299,643.61
3423 Hand & Edge Tools, NEC	30,672,779.82	155,189.64	1,745,654.14
3429 Hardware, NEC	60,298,182.18	355,131.70	7,497,923.61
3432 Plumbing Fixture Fittings & Trim	16,337,135.12	769.76	1,853,204.65
3433 Heating Equipment, Except Electric	3,491,952.69	154,721.64	592,049.45
3441 Fabricated Structural Metal	79,133,296.70	2,542,038.58	38,769,355.79
3442 Metal Doors, Sash, & Trim	92,105,299.33	922,224.18	3,712,738.07
3443 Fabricated Plate Work (Boiler Shops)	228,649,206.39	903,150.94	25,883,201.15
3444 Sheet Metal Work	49,719,800.75	1,596,885.16	7,006,632.49
3446 Architectural Metal Work	9,780,138.29	5,563.82	6,108,004.16
3448 Prefabricated Metal Buildings	29,521,548.52	82,500.06	11,205,381.84
3449 Misc. Metal Work	48,774,666.88	1,942,230.39	24,957,498.14
3451 Screw Machine Products	445,657.67	2,324.49	97,605.62
3462 Iron & Steel Forgings	320,787.35	564.63	193,411.19
3469 Metal Stampings, NEC	11,445,717.89	0.00	672,517.78
3471 Plating & Polishing	730,742.95	2,732.77	283,357.07
3479 Metal Coating & Allied Services	9,241,527.80	182,767.37	1,389,659.54
3482 Small Arms Ammunition	30,263,903.55	1,327,356.86	1,576,891.32
3483 Ammunition, Except for Small Arms	255,694.36	1,536,207.99	1,541,848.24
3484 Small Arms	12,193,353.88	100,729.32	3,341,926.06
3489 Ordnance & Accessories, NEC	320,107.29	3,369.75	23,513.75
3491 Industrial Valves	6,071,047.47	0.00	872,853.40
3492 Fluid Power Valves & Hose Fittings	4,355,906.24	171,700.00	241,084.31
3494 Valves & Pipe Fittings, NEC	75,296,288.40	2,345,057.86	5,070,534.20
3496 Misc. Fabricated Wire Products	68,828,104.65	3,610,262.87	5,251,623.22
3497 Metal Foil & Leaf	2,354,418.13	0.00	326,346.82
3498 Fabricated Pipe & Pipe Fittings	5,479,004.77	0.00	4,444,445.48
3499 Fabricated Metal Products, NEC	80,848,603.53	2,897,878.43	16,126,483.95
Other	2,449,005.44	1,489.29	793,666.95
Total for MAJOR GROUP 34	963,184,935.20	20,842,847.50	173,973,100.25
MAJOR GROUP: 35 Industrial Machinery & Equipment			
3511 Turbines, & Turbine Generator Sets	159,704,269.50	5,632,930.09	21,042,238.02
3519 Internal Combustion Engines, NEC	42,190,475.10	57,284.55	4,125,724.58
3523 Farm Machinery & Equipment	342,964,786.24	4,166,807.97	48,562,623.54
3524 Lawn & Garden Equipment	4,175,720.78	2,743,767.83	4,680,130.10
3531 Construction Machinery	277,494,032.68	8,751,935.65	55,258,179.44
3532 Mining Machinery	70,600,986.61	2,439,561.45	4,537,901.65
3533 Oil & Gas Field Machinery	1,127,326.45	0.00	940,023.53
3535 Conveyors & Conveying Equipment	80,219,872.33	22,813.48	9,491,754.65
3536 Hoists, Cranes, & Monorails	67,020,901.07	7,332,364.04	7,725,742.90
3537 Industrial Trucks & Tractors	16,613,446.63	40,055.70	323,584.12
3541 Machine Tools, Metal Cutting Types	5,723,822.02	20,560.03	783,433.99
3542 Machine Tools, Metal Forming Types	11,986,566.59	329,028.04	1,732,300.76

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	Gross Sales	Use Taxable	Taxable Sales
3544 Special Dies, Tools, Jigs & Fixtures	132,923.64	0.00	43,439.78
3545 Machine Tool Accessories	8,841,114.55	174,678.49	1,214,940.93
3546 Power-Driven Handtools	14,201,561.15	59,756.80	136,152.37
3548 Welding Apparatus	10,102,809.91	0.00	2,196,485.24
3549 Metalworking Machinery, NEC	32,282,566.35	821,049.16	4,927,466.88
3553 Woodworking Machinery	31,135,681.93	-152,976.49	93,641.30
3555 Printing Trades Machinery	5,650,796.85	0.00	2,335,102.84
3556 Food Products Machinery	21,106,882.66	487,475.82	16,911,068.42
3559 Special Industry Machinery, NEC	162,449,097.28	204,162.90	9,242,411.68
3561 Pumps & Pumping Equipment	23,390,760.36	739.52	15,846,437.42
3563 Air & Gas Compressors	22,310,611.70	0.00	19,745,996.19
3564 Blowers & Fans	213,508,403.22	2,123,807.36	2,423,427.63
3565 Packaging Machinery	4,706,517.18	738.00	2,347,833.75
3567 Industrial Furnaces & Ovens	27,059,195.68	27,766.09	112,167.05
3569 General Industrial Machinery, NEC	56,835,272.56	163,165.18	6,509,509.99
3571 Electronic Computers	5,517,808.15	433.96	215,920.19
3572 Computer Storage Devices	27,798,791.50	45,644.27	428,000.69
3577 Computer Peripheral Equipment, NEC	1,379,192.35	6.19	601,702.69
3578 Calculating & Accounting Equipment	4,649,076.83	103,862.14	3,466,146.78
3579 Office Machines, NEC	710,924.99	0.00	423,116.11
3581 Automatic Vending Machines	646,276.23	-10,990.39	617,278.56
3582 Commercial Laundry Equipment	1,513,746.65	0.00	180,628.57
3585 Refrigeration & Heating Equipment	22,399,022.08	34,541.12	4,675,140.74
3586 Measuring & Dispensing Pumps	467,785.92	0.00	24,407.07
3589 Service Industry Machinery, NEC	49,276,973.21	257,938.48	3,361,186.91
3593 Fluid Power Cylinders & Actuators	308,796.21	227,948.73	265,694.09
3594 Fluid Power Pumps & Motors	2,952,188.59	0.00	60,744.66
3596 Scales & Balances, Except Laboratory	3,602,603.42	0.00	1,597,814.18
3599 Industrial Machinery, NEC	125,176,119.21	8,807,926.28	26,204,246.60
Other	2,503,789.63	0.00	1,550,881.65
Total for MAJOR GROUP 35	1,962,439,495.99	44,914,782.44	286,962,628.24
MAJOR GROUP: 36 Electronic & Other Electrical Equipment			
3612 Transformers, Except Electronic	210,696,613.77	2,277,084.19	6,029,262.42
3613 Switchgear & Switchboard Apparatus	76,452,497.09	0.00	592,150.31
3621 Motors & Generators	19,121,127.28	7,844.59	403,485.28
3625 Relays & Industrial Controls	478,383.45	0.00	128,742.78
3629 Electrical Industrial Apparatus, NEC	9,451,915.33	8,862,034.35	9,284,619.50
3631 Household Cooking Equipment	76,486.14	0.00	76,486.14
3634 Electric Housewares & Fans	13,246,656.17	225,287.33	1,003,595.98
3635 Household Vacuum Cleaners	708,071.89	0.00	57,592.18
3639 Household Appliances, NEC	11,695,434.87	12,650.80	301,389.61
3641 Electric Lamps	2,976,216.31	0.00	343,106.23
3643 Current-Carrying Wiring Devices	4,535,566.37	0.00	23,248.91
3644 Noncurrent-Carrying Wiring Devices	570,143.64	0.00	6,958.23
3645 Residential Lighting Fixtures	9,537,871.37	254,907.27	571,864.73
3646 Commercial Lighting Fixtures	2,411,379.84	88.33	484,872.05
3648 Lighting Equipment, NEC	2,656,611.60	0.00	258,331.18
3651 Household Audio & Video Equipment	11,123,229.86	253.55	8,571,213.28
3661 Telephone & Telegraph Apparatus	11,725,745.57	0.00	9,434,632.17
3663 Radio & TV Communications Equipment	19,473,013.49	54.95	3,176,377.95
3669 Communications Equipment, NEC	6,298,801.75	6,164.95	2,428,571.75
3674 Semiconductors & Related Devices	97,859,067.34	4,272,325.71	4,692,025.33
3677 Electronic Coils & Transformers	26,560,784.74	435,637.62	11,845,378.77
3679 Electronic Components, NEC	154,456,568.90	5,028,307.01	10,619,811.25
3691 Storage Batteries	12,207,759.37	0.00	8,943,089.61
3692 Primary Batteries, Dry & Wet	9,840,508.34	0.00	224,200.19
3699 Electrical Equipment & Supplies, NEC	14,969,324.27	69,186.99	1,719,886.08



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	Gross Sales	Use Taxable	Taxable Sales
Other	63,863,223.56	747,981.61	759,673.71
Total for MAJOR GROUP 36	792,993,002.31	22,199,809.25	81,980,565.62
MAJOR GROUP: 37 Transportation Equipment			
3711 Motor Vehicles & Car Bodies	523,275,163.71	483,333.81	8,615,705.05
3713 Truck & Bus Bodies	5,370,579.67	10,393.46	663,694.49
3714 Motor Vehicle Parts & Accessories	152,130,851.47	6,858,698.47	14,293,438.32
3715 Truck Trailers	56,695,217.55	2,612,533.41	9,196,202.07
3721 Aircraft	81,397,996.22	5,684,303.86	5,953,606.24
3724 Aircraft Engines & Engine Parts	30,039,708.69	5,618,718.89	5,637,223.89
3728 Aircraft Parts & Equipment, NEC	33,853,908.48	2,728,531.99	4,440,176.96
3732 Boat Building & Repairing	4,993,142.53	23,606.16	537,359.58
3743 Railroad Equipment	467,557.66	0.00	123,336.02
3751 Motorcycles, Bicycles, & Parts	12,995,498.52	109,181.38	1,614,489.27
3792 Travel Trailers & Campers	1,936,280.48	0.00	95,970.83
3795 Tanks & Tank Components	990,873.35	0.00	896,279.62
3799 Transportation Equipment, NEC	16,123,517.11	189,819.65	2,631,660.44
Total for MAJOR GROUP 37	920,270,295.44	24,319,121.08	54,699,142.78
MAJOR GROUP: 38 Instruments & Related Products			
3812 Search & Navigation Equipment	28,954,527.61	125,333.35	3,524,026.20
3821 Laboratory Apparatus & Furniture	15,502,971.55	795.13	315,880.92
3822 Environmental Controls	4,501,839.55	379,779.95	1,371,694.93
3823 Process Control Instruments	15,825,136.54	103,339.79	4,552,442.79
3824 Fluid Meters & Counting Devices	1,926,768.66	0.00	363,546.86
3825 Instruments to Measure Electricity	43,724,106.98	452,528.85	3,772,691.73
3826 Analytical Instruments	1,530,210.65	104.81	627,788.10
3827 Optical Instruments & Lenses	1,821,716.72	0.00	551,858.83
3829 Measuring & Controlling Devices, NEC	11,032,175.64	0.00	3,870,541.32
3841 Surgical & Medical Instruments	56,067,816.53	163,834.15	1,238,340.63
3842 Surgical Appliances & Supplies	16,941,910.10	3,100,502.42	4,105,196.28
3843 Dental Equipment & Supplies	9,147,354.48	63,315.55	3,209,951.10
3845 Electromedical Equipment	12,802,889.46	103,169.29	576,655.37
3851 Ophthalmic Goods	4,643,417.49	0.00	86,204.12
3861 Photographic Equipment & Supplies	31,124,676.32	670,697.63	812,257.28
Other	N/A	N/A	N/A
Total for MAJOR GROUP 38	256,294,720.27	5,163,400.92	29,411,753.37
MAJOR GROUP: 39 Misc. Manufacturing Industries			
3911 Jewelry, Precious Metal	2,909,582.44	27,628.16	332,522.57
3914 Silverware & Plated Ware	8,821,461.46	3,840.79	2,173,301.65
3931 Musical Instruments	764,044.66	0.00	583,982.94
3942 Dolls & Stuffed Toys	235,807.97	0.00	218,371.30
3944 Games, Toys, & Children's Vehicles	643,706.00	36.00	280,424.76
3949 Sporting & Athletic Goods, NEC	19,538,645.25	669,505.75	4,650,361.60
3952 Lead Pencils & Art Goods	1,226,582.73	0.00	1,086,204.33
3961 Costume Jewelry	73,754.17	3,975.00	76,442.40
3993 Signs & Advertising Specialties	33,284,152.19	37,526,080.11	50,529,490.97
3999 Manufacturing Industries, NEC	191,197,149.80	4,292,155.92	46,670,500.25
Other	3,483,217.49	2,053.75	376,210.11
Total for MAJOR GROUP 39	262,178,104.16	42,525,275.48	106,977,812.88
Total for DIVISION D	14,718,717,385.08	416,672,070.40	1,846,671,814.70
<b>DIVISION: E Transportation &amp; Public Utilities</b>			
MAJOR GROUP: 40 Railroad Transportation			
4011 Railroads, Line-Haul Operating	8,349,925.61	17,363,114.15	17,441,222.78
4013 Switching & Terminal Services	1,446,950.32	1,038,533.34	4,167,446.31
Total for MAJOR GROUP 40	9,796,875.93	18,401,647.49	21,608,669.09

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	Gross Sales	Use Taxable	Taxable Sales
<b>MAJOR GROUP: 41 Local &amp; Interurban Passenger Transportation</b>			
4111 Local & Suburban Transit	18,193,194.43	22,598.88	2,870,848.45
4119 Local Passenger Transportation, NEC	7,334,254.59	16,234.30	5,969,975.99
4121 Taxicabs	4,950,301.71	-2,799.50	3,946,350.96
4141 Local Bus Charter Service	914,456.13	0.00	648,962.75
4142 Bus Charter Service, Except Local	16,309,400.27	98,154.51	909,047.79
4173 Bus Terminal & Service Facilities	871,463.73	7,073.09	562,467.82
Other	N/A	N/A	N/A
<b>Total for MAJOR GROUP 41</b>	<b>48,607,006.89</b>	<b>179,308.44</b>	<b>14,974,973.41</b>
<b>MAJOR GROUP: 42 Trucking &amp; Warehousing</b>			
4212 Local Trucking Without Storage	519,062,448.97	3,320,386.21	158,795,771.20
4213 Trucking, Except Local	30,531,606.28	668,768.29	2,911,181.38
4214 Local Trucking With Storage	11,684,877.34	1,229,347.25	3,543,369.08
4215 Courier Services, Except by Air	5,133,846.81	1,200,410.01	5,951,361.91
4221 Farm Product Warehousing & Storage	32,768,333.50	119,536.22	347,150.73
4222 Refrigerated Warehousing & Storage	11,441,003.65	14,357,490.23	21,106,758.81
4225 General Warehousing & Storage	25,542,522.49	-513,598.51	16,155,374.44
4226 Special Warehousing & Storage, NEC	23,054,867.59	179,393.97	11,513,057.66
<b>Total for MAJOR GROUP 42</b>	<b>659,219,506.63</b>	<b>20,561,733.67</b>	<b>220,324,025.21</b>
<b>MAJOR GROUP: 44 Water Transportation</b>			
4492 Towing & Tugboat Services	665,204.39	936.56	620,482.29
4493 Marinas	2,115,797.09	127,046.00	1,992,352.30
4499 Water Transportation Services, NEC	14,686,276.69	0.00	9,200,105.73
Other	N/A	N/A	N/A
<b>Total for MAJOR GROUP 44</b>	<b>17,714,786.16</b>	<b>127,982.56</b>	<b>11,899,240.32</b>
<b>MAJOR GROUP: 45 Transportation by Air</b>			
4512 Air Transportation, Scheduled	2,278.00	2,189,035.94	2,191,313.94
4513 Air Courier Services	539,711.69	141,856.51	583,143.68
4522 Air Transportation, Nonscheduled	107,803,345.61	5,253,903.96	10,870,021.72
4581 Airports, Flying Fields, & Services	21,563,715.50	418,115.84	12,270,950.09
<b>Total for MAJOR GROUP 45</b>	<b>129,909,050.80</b>	<b>8,002,912.25</b>	<b>25,915,429.43</b>
<b>MAJOR GROUP: 46 Pipelines, Except Natural Gas</b>			
4612 Crude Petroleum Pipelines	13,598,447.21	1,578,313.15	1,578,313.15
4613 Refined Petroleum Pipelines	0.00	4,380,940.81	4,380,940.81
4619 Pipelines, NEC	0.00	2,332,138.49	2,332,138.49
<b>Total for MAJOR GROUP 46</b>	<b>13,598,447.21</b>	<b>8,291,392.45</b>	<b>8,291,392.45</b>
<b>MAJOR GROUP: 47 Transportation Services</b>			
4724 Travel Agencies	15,478,884.60	426,593.26	461,707.12
4725 Tour Operators	3,434,253.40	5,820.08	1,577,940.36
4729 Passenger Transportation Arrangement, NEC	514,783.20	1,390.00	44,284.40
4731 Freight Transportation Arrangement	20,899,438.28	154,330.60	11,601,518.21
4783 Packing & Crating	547,512.39	0.00	59,448.96
4785 Inspection & Fixed Facilities	5,009,092.79	0.00	2,331,982.53
4789 Transportation Services, NEC	50,610,619.89	565,300.96	6,899,701.45
<b>Total for MAJOR GROUP 47</b>	<b>96,494,584.55</b>	<b>1,153,434.90</b>	<b>22,976,583.03</b>
<b>MAJOR GROUP: 48 Communications</b>			
4812 Radiotelephone Communications	290,557,594.46	5,466,206.67	276,036,582.30
4813 Telephone Communications, Except Radio	335,977,140.60	33,260,645.77	204,751,479.32
4832 Radio Broadcasting Stations	16,034,227.62	404,825.36	779,614.37
4833 Television Broadcasting Stations	14,088,300.78	2,804,904.33	3,078,395.80
4841 Cable & Other Pay TV Services	301,175,314.54	37,923,507.46	329,516,378.00
4899 Communications Services, NEC	59,917,430.58	694,751.83	35,940,886.99
Other	N/A	N/A	N/A
<b>Total for MAJOR GROUP 48</b>	<b>1,017,786,757.51</b>	<b>80,554,841.42</b>	<b>850,140,085.71</b>

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	Gross Sales	Use Taxable	Taxable Sales
<b>MAJOR GROUP: 49 Electric, Gas, &amp; Sanitary Services</b>			
4911 Electric Services	1,324,465,061.83	37,593,862.91	815,730,924.03
4922 Natural Gas Transmission	14,131,718.70	809,085.35	809,085.35
4923 Gas Transmission & Distribution	30,685,846.28	2,837,879.96	4,760,771.87
4924 Natural Gas Distribution	69,911,843.27	1,317,195.27	39,793,643.84
4925 Gas Production &/or Distribution	29,309,028.65	2,312,647.14	17,950,238.91
4931 Electric & Other Services Combined	590,226,935.93	138,537,032.47	648,407,914.34
4932 Gas & Other Services Combined	199,227,312.11	17,281,397.14	189,766,319.99
4939 Combination Utilities, NEC	156,117,661.09	13,545,311.00	108,408,055.38
4941 Water Supply	16,458,181.04	1,348,607.90	11,067,580.61
4952 Sewerage Systems	1,367,035.93	0.00	1,139,026.19
4953 Refuse Systems	59,539,331.10	507,434.65	31,094,295.50
4959 Sanitary Services, NEC	15,892,443.35	304,613.80	12,342,403.98
4961 Steam & Air-Conditioning Supply	40,458.33	16,428.00	45,084.21
4971 Irrigation Systems	18,859,336.50	0.00	14,210,100.08
Total for MAJOR GROUP 49	2,526,232,194.11	216,411,495.59	1,895,525,444.28
Total for DIVISION E	4,519,359,209.79	353,684,748.77	3,071,655,842.93
<b>DIVISION: F Wholesale Trade</b>			
<b>MAJOR GROUP: 50 Wholesale Trade - Durable Goods</b>			
5012 Automobiles & Other Motor Vehicles	319,727,276.63	344,829.28	28,470,345.44
5013 Motor Vehicle Supplies & New Parts	589,014,232.00	927,139.25	51,214,896.18
5014 Tires & Tubes	106,117,859.06	194,287.84	21,793,729.82
5015 Motor Vehicle Parts, Used	40,950,690.79	99,069.72	7,451,540.22
5021 Furniture	45,430,384.81	68,068.62	19,323,886.10
5023 Homefurnishings	37,798,798.73	78,339.21	6,757,350.88
5031 Lumber, Plywood, & Millwork	375,269,580.17	2,416,097.37	54,596,104.88
5032 Brick, Stone, & Related Materials	238,895,714.51	7,267,863.26	134,253,567.97
5033 Roofing, Siding, & Insulation	133,044,582.91	157,509.29	39,251,524.15
5039 Construction Materials, NEC	163,868,454.44	1,627,179.07	71,769,626.33
5043 Photographic Equipment & Supplies	6,639,105.43	510.71	1,754,764.43
5044 Office Supplies	91,953,172.25	580,942.40	38,253,945.93
5045 Computers, Peripherals & Software	1,540,693,355.74	2,686,391.79	90,647,092.30
5046 Commercial Equipment, NEC	115,000,183.96	179,284.99	55,106,798.77
5047 Medical & Hospital Equipment	767,310,290.73	12,208,566.31	82,590,570.00
5048 Ophthalmic Goods	7,633,230.94	0.00	1,290,413.22
5049 Professional Equipment, NEC	52,535,717.99	26,226.26	17,355,879.51
5051 Metals Service Centers & Offices	388,197,804.31	1,185,511.21	75,953,574.91
5063 Electrical Apparatus & Equipment	719,619,685.01	1,901,850.70	303,605,447.90
5064 Electrical Appliances, TV & Radios	75,139,880.39	29,423.81	5,870,906.64
5065 Electronic Parts & Equipment, NEC	226,184,637.57	1,468,682.35	97,009,058.25
5072 Hardware	167,122,758.23	627,355.06	14,204,680.60
5074 Plumbing & Hydronic Heating Supplies	533,635,277.42	2,384,316.22	379,922,416.62
5075 Warm Air Heating & Air-Conditioning	281,021,668.10	1,927,799.36	129,416,916.00
5078 Refrigeration Equipment & Supplies	46,416,280.31	780,726.84	9,174,145.01
5082 Construction & Mining Machinery	248,117,272.55	810,776.30	148,173,921.76
5083 Farm & Garden Machinery	336,648,304.20	636,190.70	95,054,096.10
5084 Industrial Machinery & Equipment	902,723,748.12	6,807,203.64	166,828,453.15
5085 Industrial Supplies	222,800,948.58	1,925,838.42	59,869,576.51
5087 Service Establishment Equipment	259,686,093.61	15,635.03	20,233,826.21
5088 Transportation Equipment & Supplies	6,260,949.10	0.00	782,436.29
5091 Sporting & Recreational Goods	101,671,342.42	1,060,154.87	27,372,323.42
5092 Toys & Hobby Goods & Supplies	30,682,201.16	7,075.59	17,913,949.71
5093 Scrap & Waste Materials	98,196,519.40	1,119,000.42	13,040,176.97
5094 Jewelry & Precious Stones	68,014,560.19	1,528,597.02	5,236,233.39
5099 Durable Goods, NEC	157,879,777.14	1,055,133.01	44,685,230.97
Other	N/A	N/A	N/A

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division  
Returns Filed: Fiscal Year 2025

	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 50	9,501,910,522.66	54,133,575.92	2,336,237,590.30
MAJOR GROUP: 51 Wholesale Trade - Nondurable Goods			
5111 Printing & Writing Paper	5,390,776.73	178,052.72	1,472,562.66
5112 Stationery & Office Supplies	45,156,632.15	1,932.35	4,036,591.12
5113 Industrial & Personal Service Paper	72,338,219.29	219,331.45	12,561,077.32
5122 Drugs, Proprietarys, & Sundries	1,791,719,082.15	1,096,588.94	38,462,773.93
5131 Piece Goods & Notions	11,140,852.11	65.40	2,608,276.06
5136 Men's & Boys' Clothing	34,954,206.73	15,090.72	9,851,546.22
5137 Women's & Children's Clothing	24,706,235.75	130,250.00	19,227,459.39
5139 Footwear	11,641,637.64	835.00	6,341,173.51
5141 Groceries, General Line	1,371,964,533.25	3,363,654.52	84,425,878.84
5142 Packaged Frozen Foods	66,849,199.54	29,630.47	17,382,199.01
5143 Dairy Products, Except Dried or Canned	19,458,429.20	153,821.78	249,461.84
5144 Poultry & Poultry Products	401,617,551.10	115,231.44	12,855,974.69
5145 Confectionery	145,111,237.09	129,285.12	5,968,841.72
5146 Fish & Seafoods	161,871.41	0.00	117,546.72
5147 Meats & Meat Products	136,590,149.65	2,121,035.15	9,841,205.65
5148 Fresh Fruits & Vegetables	15,495,377.43	200.00	2,247,607.50
5149 Groceries & Related Products, NEC	162,420,551.88	339,863.21	11,442,988.68
5153 Grain & Field Beans	969,857,567.26	3,117,400.08	22,966,502.60
5154 Livestock	145,656,320.23	7,414.79	297,325.28
5159 Farm-Product Raw Materials, NEC	779,639,881.42	455,612.49	1,357,464.43
5162 Plastics Materials & Basic Shapes	84,897,105.30	274,335.06	4,321,852.78
5169 Chemicals & Allied Products, NEC	437,550,070.33	3,055,314.07	31,533,088.81
5171 Petroleum Bulk Stations & Terminals	162,389,502.30	212,072.39	13,171,369.46
5172 Petroleum Products, NEC	975,581,652.28	233,637.15	101,338,484.52
5181 Beer & Ale	266,077,423.38	737,201.27	2,518,545.12
5182 Wine & Distilled Beverages	199,289,467.92	940,241.82	3,154,765.95
5191 Farm Supplies	5,228,803,463.35	29,836,093.68	169,506,574.55
5192 Books, Periodicals, & Newspapers	12,004,667.88	48,021.07	1,003,564.17
5193 Flowers & Florists' Supplies	64,486,142.57	482,436.08	2,151,659.97
5194 Tobacco & Tobacco Products	11,771,392.59	110,657.14	8,067,017.66
5198 Paints, Varnishes, & Supplies	3,111,479.75	0.00	850,409.37
5199 Nondurable Goods, NEC	273,125,716.20	32,894,744.94	68,914,379.16
Total for MAJOR GROUP 51	13,930,958,395.86	80,300,050.30	670,246,168.69
Total for DIVISION F	23,432,868,918.52	134,433,626.22	3,006,483,758.99
<b>DIVISION: G Retail Trade</b>			
MAJOR GROUP: 52 Building Materials & Garden Supplies			
5211 Lumber & Other Building Materials	2,570,931,646.39	60,170,746.62	1,781,084,650.93
5231 Paint, Glass, & Wallpaper Stores	143,302,891.60	2,965,257.25	75,752,661.68
5251 Hardware Stores	370,659,796.45	4,078,452.98	261,021,074.11
5261 Retail Nurseries & Garden Stores	183,946,939.98	629,307.38	50,079,828.80
5271 Mobile Home Dealers	49,623,373.60	161,469.42	2,245,534.46
Total for MAJOR GROUP 52	3,318,464,648.02	68,005,233.65	2,170,183,749.98
MAJOR GROUP: 53 General Merchandise Stores			
5311 Department Stores	3,373,024,325.18	12,493,258.02	2,777,002,551.32
5331 Variety Stores	329,362,310.21	2,732,152.72	279,862,146.18
5399 Misc. General Merchandise Stores	617,180,865.69	3,663,159.79	385,145,333.81
Total for MAJOR GROUP 53	4,319,567,501.08	18,888,570.53	3,442,010,031.31
MAJOR GROUP: 54 Food Stores			
5411 Grocery Stores	2,953,659,554.33	6,989,400.72	1,713,220,673.84
5421 Meat & Fish Markets	68,369,472.24	1,418,438.64	50,623,374.14
5431 Fruit & Vegetable Markets	20,716,828.27	2,346,805.18	10,829,742.61
5441 Candy, Nut, & Confectionery Stores	14,845,665.25	27,834.85	5,467,738.14
5451 Dairy Products Stores	29,479,299.20	177,536.65	3,639,221.06

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division  
Returns Filed: Fiscal Year 2025

	Gross Sales	Use Taxable	Taxable Sales
5461 Retail Bakeries	36,405,737.73	677,644.00	31,741,933.63
5499 Misc. Food Stores	227,534,464.22	5,925,814.53	93,609,154.19
Total for MAJOR GROUP 54	3,351,011,021.24	17,563,474.57	1,909,131,837.61
MAJOR GROUP: 55 Automotive Dealers & Service Stations			
5511 New & Used Car Dealers	3,998,390,386.38	6,567,284.59	314,130,401.59
5521 Used Car Dealers	400,597,596.02	355,112.58	18,370,390.40
5531 Auto & Home Supply Stores	1,027,606,800.38	6,407,639.82	392,937,165.12
5541 Gasoline Service Stations	2,544,858,367.04	8,266,467.64	651,326,068.42
5551 Boat Dealers	94,794,826.64	81,919.62	24,248,110.08
5561 Recreational Vehicle Dealers	128,590,532.19	363,061.99	20,623,126.70
5571 Motorcycle Dealers	299,395,843.64	612,005.89	46,375,537.43
5599 Automotive Dealers, NEC	298,912,949.61	668,904.84	67,375,731.11
Total for MAJOR GROUP 55	8,793,147,301.90	23,322,396.97	1,535,386,530.85
MAJOR GROUP: 56 Apparel & Accessory Stores			
5611 Men's & Boys' Clothing Stores	30,341,312.88	408,677.53	24,684,223.11
5621 Women's Clothing Stores	75,875,747.82	459,601.23	71,002,987.57
5632 Women's Accessory & Specialty Stores	50,454,193.27	863,036.00	48,581,953.04
5641 Children's & Infants' Wear Stores	8,603,145.37	7,999.52	8,441,378.08
5651 Family Clothing Stores	253,906,017.77	1,356,564.14	238,554,809.40
5661 Shoe Stores	79,702,676.87	303,678.84	70,920,215.27
5699 Misc. Apparel & Accessory Stores	70,766,747.60	424,799.57	51,294,126.29
Total for MAJOR GROUP 56	569,649,841.58	3,824,356.83	513,479,692.76
MAJOR GROUP: 57 Furniture & Homefurnishings Stores			
5712 Furniture Stores	314,843,639.59	3,939,529.88	232,582,509.11
5713 Floor Covering Stores	183,807,445.97	155,643.05	107,527,154.21
5714 Drapery & Upholstery Stores	21,593,568.42	16,024.24	16,108,671.42
5719 Misc. Homefurnishings Stores	92,260,043.70	1,453,577.98	65,284,158.27
5722 Household Appliance Stores	185,778,167.28	1,231,761.17	118,832,790.23
5731 Radio, TV, & Electronic Stores	236,158,268.38	2,556,616.15	138,160,833.72
5734 Computer & Software Stores	256,478,092.62	1,623,541.92	94,784,457.77
5735 Record & Prerecorded Tape Stores	1,957,342.82	0.00	1,713,235.46
5736 Musical Instrument Stores	24,451,412.39	66,276.17	16,124,130.59
Total for MAJOR GROUP 57	1,317,327,981.17	11,042,970.56	791,117,940.78
MAJOR GROUP: 58 Eating & Drinking Places			
5812 Eating Places	2,007,694,133.20	20,467,684.71	1,848,456,201.13
5813 Drinking Places	418,647,662.23	3,578,821.78	289,793,440.49
Total for MAJOR GROUP 58	2,426,341,795.43	24,046,506.49	2,138,249,641.62
MAJOR GROUP: 59 Misc. Retail			
5912 Drug Stores & Proprietary Stores	915,315,651.18	981,240.20	73,661,573.62
5921 Liquor Stores	137,857,349.80	159,190.80	119,700,509.96
5932 Used Merchandise Stores	97,524,923.36	1,025,688.54	76,893,943.28
5941 Sporting Goods & Bicycle Shops	445,050,958.71	7,585,590.30	382,136,066.92
5942 Book Stores	51,388,977.70	307,669.11	39,192,042.60
5943 Stationery Stores	170,006,154.03	214,613.28	45,916,081.34
5944 Jewelry Stores	107,554,441.39	1,668,035.86	76,032,954.80
5945 Hobby, Toy, & Game Shops	99,305,296.36	1,328,300.05	67,727,356.25
5946 Camera & Photographic Supply Stores	816,477.05	0.00	578,540.98
5947 Gift, Novelty, & Souvenir Shops	105,781,857.79	1,478,647.02	77,883,421.39
5948 Luggage & Leather Goods Stores	2,043,205.40	1,593.68	1,703,582.94
5949 Sewing, Needlework, & Piece Goods	13,632,024.58	28,512.47	11,618,532.67
5961 Catalog & Mail-Order Houses	4,558,060,930.89	13,481,695.58	2,288,967,628.39
5962 Merchandising Machine Operators	63,780,190.86	772,672.32	28,803,183.38
5963 Direct Selling Establishments	113,665,839.52	994,517.93	83,953,480.69
5983 Fuel Oil Dealers	265,339,898.45	592,871.75	27,988,174.88
5984 Liquefied Petroleum Gas Dealers	93,500,327.28	483,894.95	46,401,081.27

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division  
Returns Filed: Fiscal Year 2025

	Gross Sales	Use Taxable	Taxable Sales
5989 Fuel Dealers, NEC	273,288,964.03	3,700.00	17,100,771.00
5992 Florists	22,485,135.60	23,851.54	20,396,456.23
5993 Tobacco Stores & Stands	65,072,795.80	157,704.55	64,547,359.85
5994 News Dealers & Newsstands	540,240.96	0.00	158,098.00
5995 Optical Goods Stores	21,614,084.62	118,158.05	1,659,745.76
5999 Misc. Retail Stores, NEC	7,347,248,562.89	49,395,617.00	1,943,054,593.28
Total for MAJOR GROUP 59	14,970,874,288.25	80,803,764.98	5,496,075,179.48
Total for DIVISION G	39,066,384,378.67	247,497,274.58	17,995,634,604.39
<b>DIVISION: H Finance, Insurance, &amp; Real Estate</b>			
MAJOR GROUP: 60 Depository Institutions			
6011 Federal Reserve Banks	2,171,785.69	6,647,349.54	8,819,135.23
6021 National Commercial Banks	9,139,416.25	928,987.44	7,017,724.74
6022 State Commercial Banks	422,196.25	3,943,988.86	4,366,043.43
6029 Commercial Banks, NEC	132,737.32	7,914.35	139,941.67
6035 Federal Savings Institutions	35,125.64	1,840,094.94	1,840,094.94
6061 Federal Credit Unions	199.80	0.00	199.80
6081 Foreign Bank & Branches & Agencies	60,763.74	13,278,649.45	13,339,413.19
6091 Nondeposit Trust Facilities	3,457.00	423.20	3,880.20
6099 Functions Related to Deposit Banking	8,098,497.07	145,409.91	7,331,326.65
Total for MAJOR GROUP 60	20,064,178.76	26,792,817.69	42,857,759.85
MAJOR GROUP: 61 Nondepository Institutions			
6111 Federal & Fed.-Sponsored Credit	358,027.35	3,067.74	361,095.09
6141 Personal Credit Institutions	6,062,022.90	91,100.95	5,825,585.81
6153 Short-Term Business Credit	91,096,721.60	23,304,545.37	23,540,849.62
6159 Misc. Business Credit Institutions	69,838,409.79	4,968,473.86	59,009,826.26
6162 Mortgage Bankers & Correspondents	29,523.39	0.00	29,523.39
Other	N/A	N/A	N/A
Total for MAJOR GROUP 61	167,481,160.80	28,475,475.28	88,971,623.30
MAJOR GROUP: 62 Security & Commodity Brokers			
6211 Security Brokers & Dealers	3,099,757.59	1,023,609.34	2,586,571.72
6221 Commodity Contracts Brokers & Dealers	11,210,939.22	0.00	313,234.15
6282 Investment Advice	22,085,744.66	406,229.50	17,543,189.58
6289 Security & Commodity Services, NEC	2,193,198.56	171,913.19	2,356,258.68
Other	N/A	N/A	N/A
Total for MAJOR GROUP 62	40,088,656.85	1,601,752.03	23,382,521.76
MAJOR GROUP: 63 Insurance Carriers			
6311 Life Insurance	1,304.05	1,299,689.95	1,300,994.00
6321 Accident & Health Insurance	867,744.14	1,121,091.11	1,988,835.25
6331 Fire, Marine, & Casualty Insurance	1,531,735.48	1,398,835.47	2,002,652.48
6351 Surety Insurance	1,569,499.50	2,231,195.66	3,800,695.16
6361 Title Insurance	3,139,608.00	0.00	1,533,237.34
6371 Pension, Health, & Welfare Funds	821,484.32	4,346,091.69	4,814,125.25
6399 Insurance Carriers, NEC	5,196,236.15	0.00	4,501,454.66
Other	N/A	N/A	N/A
Total for MAJOR GROUP 63	13,156,370.15	10,396,907.21	19,970,755.98
MAJOR GROUP: 64 Insurance Agents, Brokers, & Service			
6411 Insurance Agents, Brokers, & Service	38,534,763.51	16,560,158.26	30,516,919.93
Total for MAJOR GROUP 64	38,534,763.51	16,560,158.26	30,516,919.93
MAJOR GROUP: 65 Real Estate			
6512 Nonresidential Building Operators	7,159,269.54	100,474.14	5,532,915.23
6513 Apartment Building Operators	10,105,712.71	617,549.84	5,491,351.04
6514 Dwelling Operators, Except Apartments	607,366.02	64,984.46	485,070.46
6515 Mobile Home Site Operators	1,080,278.69	173,027.35	276,238.18
6519 Real Property Lessors, NEC	17,115,719.11	634,222.82	2,003,288.60

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division  
Returns Filed: Fiscal Year 2025

	Gross Sales	Use Taxable	Taxable Sales
6531 Real Estate Agents & Managers	470,272,130.36	1,841,320.10	379,690,117.51
6541 Title Abstract Offices	37,644,559.78	48,435.12	19,605,471.37
6552 Subdividers & Developers, NEC	910,599.79	12,491.09	923,090.88
6553 Cemetery Subdividers & Developers	3,103,277.57	0.00	2,211,578.27
Other	N/A	N/A	N/A
Total for MAJOR GROUP 65	547,998,913.57	3,492,504.92	416,219,121.54
MAJOR GROUP: 67 Holding & Other Investment Offices			
6712 Bank Holding Companies	5,492.20	186,377.18	191,869.38
6719 Holding Companies, NEC	8,157,526.71	1,911,096.55	8,841,030.50
6732 Educational, Religious, etc. Trusts	4,133,197.31	1,181,077.69	2,687,688.31
6733 Trusts, NEC	1,636,819.10	1,172,459.18	1,765,641.16
6792 Oil Royalty Traders	181,306.56	23,418.07	204,724.63
6794 Patent Owners & Lessors	906,939,822.02	3,258,630.78	20,697,561.54
6798 Real Estate Investment Trusts	109,990.62	24,072.62	30,005.12
6799 Investors, NEC	673,207.01	416,088.98	1,056,145.84
Other	269,466.80	1,764,714.52	1,977,657.92
Total for MAJOR GROUP 67	922,106,828.33	9,937,935.57	37,452,324.40
Total for DIVISION H	1,749,430,871.97	97,257,550.96	659,371,026.76
<b>DIVISION: I Services</b>			
MAJOR GROUP: 70 Hotels & Other Lodging Places			
7011 Hotels & Motels	952,633,990.79	9,685,964.09	802,421,375.66
7021 Rooming & Boarding Houses	3,176,562.31	17,942.37	1,472,692.04
7032 Sporting & Recreational Camps	39,716,077.52	256,417.48	37,866,242.85
7033 Trailer Parks & Campsites	85,939,182.00	1,633,898.30	77,473,615.00
Other	N/A	N/A	N/A
Total for MAJOR GROUP 70	1,081,465,812.62	11,594,222.24	919,233,925.55
MAJOR GROUP: 72 Personal Services			
7211 Power Laundries, Family & Commercial	5,243,968.06	0.00	4,341,456.25
7212 Garment Pressing & Cleaners' Agents	79,966.74	0.00	79,966.74
7213 Linen Supply	12,507,914.37	0.00	6,655,727.51
7215 Coin-Operated Laundries & Cleaning	5,137,603.67	601,496.67	3,346,461.13
7216 Dry-cleaning Plants, Except Rug	2,982,722.30	0.00	2,469,795.93
7217 Carpet & Upholstery Cleaning	23,135,517.79	65,292.34	17,833,745.18
7218 Industrial Launderers	7,670,194.06	1,230.71	6,508,512.31
7219 Laundry & Garment Services, NEC	5,504,028.60	3,726.25	5,203,714.38
7221 Photographic Studios, Portrait	26,300,116.38	142,877.99	22,939,320.93
7231 Beauty Shops	167,770,364.09	2,128,960.98	165,525,687.22
7241 Barber Shops	9,137,414.08	8,816.68	8,968,575.50
7251 Shoe Repair & Shoeshine Parlors	2,501,901.47	1,343.84	1,893,046.67
7261 Funeral Service & Crematories	73,812,273.41	203,634.40	58,712,946.85
7291 Tax Return Preparation Services	18,792,911.32	8,584.17	17,107,436.07
7299 Misc. Personal Services, NEC	175,958,105.88	2,089,001.90	101,507,031.83
Total for MAJOR GROUP 72	536,535,002.22	5,254,965.93	423,093,424.50
MAJOR GROUP: 73 Business Services			
7311 Advertising Agencies	129,479,755.94	1,391,045.33	24,817,936.28
7312 Outdoor Advertising Services	2,651,072.26	1,048,684.68	1,733,984.33
7313 Radio, TV, Publisher Representatives	2,429,556.20	92.40	287,088.83
7319 Advertising, NEC	4,752,669.16	103,813.42	1,977,263.37
7322 Adjustment & Collection Services	38,963,959.20	393,080.97	12,476,684.49
7323 Credit Reporting Services	25,746,977.35	4,099.53	11,927,200.38
7331 Direct Mail Advertising Services	35,051,805.97	497,736.07	9,891,052.50
7334 Photocopying & Duplicating Services	13,050,369.46	84,469.57	8,233,199.26
7335 Commercial Photography	4,800,950.42	22,841.41	4,229,334.58
7336 Commercial Art & Graphic Design	20,397,362.84	310,815.88	9,553,947.33
7338 Secretarial & Court Reporting	3,491,181.97	33,712.79	1,788,040.63

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division  
Returns Filed: Fiscal Year 2025

	Gross Sales	Use Taxable	Taxable Sales
7342 Disinfecting & Pest Control Services	54,746,885.73	1,197,612.43	45,801,625.30
7349 Building Maintenance Services, NEC	168,821,123.06	877,269.26	118,963,990.05
7352 Medical Equipment Rental	66,944,762.66	288,065.80	8,932,660.07
7353 Heavy Construction Equipment Rental	81,493,601.75	1,526,336.93	60,203,203.64
7359 Equipment Rental & Leasing, NEC	415,613,700.54	6,476,352.87	291,733,394.65
7361 Employment Agencies	136,249,716.55	399,497.29	20,120,465.07
7363 Help Supply Services	150,677,359.07	550,620.66	49,796,851.52
7371 Computer Programming Services	171,761,308.97	436,520.31	101,127,362.07
7372 Prepackaged Software	498,348,543.82	1,679,175.86	293,509,543.76
7373 Computer Integrated Systems Design	119,046,804.43	639,110.13	43,646,822.05
7374 Data Processing & Preparation	171,893,733.45	-3,653,571.95	124,658,215.06
7375 Information Retrieval Services	38,424,289.99	39,983.71	25,994,148.49
7376 Computer Facilities Management	14,976,638.99	138,461.17	4,718,827.02
7377 Computer Rental & Leasing	83,697,741.45	47,020.25	25,379,544.45
7378 Computer Maintenance & Repair	13,872,055.77	21,480.59	10,615,237.14
7379 Computer Related Services, NEC	249,368,303.04	1,527,357.15	113,929,872.58
7381 Detective & Armored Car Services	37,876,463.27	147,089.64	26,442,794.57
7382 Security Systems Services	46,969,826.89	3,532,198.20	28,266,345.74
7383 News Syndicates	1,180,305.04	0.00	476,606.00
7384 Photofinishing Laboratories	8,100,515.83	82,853.62	7,858,326.99
7389 Business Services, NEC	1,394,117,664.10	12,504,125.36	333,084,014.63
Total for MAJOR GROUP 73	4,204,997,005.17	32,347,951.33	1,822,175,582.83
MAJOR GROUP: 75 Auto Repair, Services, & Parking			
7513 Truck Rental & Leasing, No Drivers	23,114,053.45	1,073,498.04	8,760,458.25
7514 Passenger Car Rental	73,786,259.03	4,039,039.79	75,521,751.73
7515 Passenger Car Leasing	16,350,821.48	0.00	2,328,470.92
7519 Utility Trailer Rental	32,716,565.86	350,817.71	19,315,916.23
7521 Automobile Parking	14,109,984.39	1,531.85	785,246.34
7532 Top & Body Repair & Paint Shops	232,505,858.51	719,612.63	145,619,356.48
7533 Auto Exhaust System Repair Shops	4,779,303.75	1,128.86	2,003,685.64
7534 Tire Retreading & Repair Shops	60,017,020.07	180,707.14	48,073,827.96
7536 Automotive Glass Replacement Shops	41,636,438.98	167,258.51	21,145,134.99
7537 Automotive Transmission Repair Shops	22,629,054.62	33,475.68	15,629,754.75
7538 General Automotive Repair Shops	670,833,814.61	9,233,416.84	320,252,085.51
7539 Automotive Repair Shops, NEC	87,635,252.52	616,676.99	68,376,707.22
7542 Carwashes	70,312,266.98	728,003.05	63,250,791.15
7549 Automotive Services, NEC	85,177,129.09	317,876.11	71,855,010.67
Total for MAJOR GROUP 75	1,435,603,823.34	17,463,043.20	862,918,197.84
MAJOR GROUP: 76 Misc. Repair Services			
7622 Radio & Television Repair	15,300,926.49	530,179.26	5,810,673.45
7623 Refrigeration Service & Repair	26,761,382.96	6,432,276.19	21,136,989.36
7629 Electrical Repair Shops, NEC	18,813,140.37	534,712.15	9,264,602.53
7631 Watch, Clock, & Jewelry Repair	179,252.96	514.57	148,509.77
7641 Reupholstery & Furniture Repair	2,399,508.82	12,679.41	1,041,064.31
7692 Welding Repair	132,674,902.82	2,488,209.37	40,726,061.01
7694 Armature Rewinding Shops	45,753,371.36	1,328,636.07	20,601,081.05
7699 Repair Services, NEC	358,581,932.83	16,062,500.67	189,680,710.76
Total for MAJOR GROUP 76	600,464,418.61	27,389,707.69	288,409,692.24
MAJOR GROUP: 78 Motion Pictures			
7812 Motion Picture & Video Production	11,311,642.69	138,478.73	2,488,150.85
7819 Services Allied to Motion Pictures	4,556,423.45	4,176,409.17	6,880,282.38
7822 Motion Picture & Tape Distribution	4,040,392.87	1,074.01	2,027,118.94
7829 Motion Picture Distribution Services	66,249.12	0.00	45,618.68
7832 Motion Picture Theaters, Except Drive-In	29,671,006.99	498,034.20	29,700,384.16
7833 Drive-In Motion Picture Theaters	163,981.77	0.00	163,981.77
7841 Video Tape Rental	2,471,201.99	0.00	18,175.00



STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division  
Returns Filed: Fiscal Year 2025

	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 78	52,280,898.88	4,813,996.11	41,323,711.78
MAJOR GROUP: 79 Amusement & Recreation Services			
7911 Dance Studios, Schools, & Halls	9,623,299.53	557,253.01	9,401,107.17
7922 Theatrical Producers & Services	41,704,795.39	643,964.64	14,728,352.28
7929 Entertainers & Entertainment Groups	5,707,656.44	57,835.00	4,160,893.29
7933 Bowling Centers	17,662,800.63	164,411.48	16,901,779.94
7941 Sports Clubs, Managers, & Promoters	17,986,721.58	1,036,574.62	13,250,837.86
7948 Racing, Including Track Operation	3,829,265.62	94,971.99	2,567,078.61
7991 Physical Fitness Facilities	63,174,781.66	908,204.81	45,019,030.49
7992 Public Golf Courses	51,962,057.06	797,834.29	50,223,440.82
7993 Coin-Operated Amusement Devices	203,924,688.11	2,505,808.00	35,160,897.66
7996 Amusement Parks	14,896,441.24	339,766.40	14,809,469.99
7997 Membership Sports & Recreation Clubs	83,410,817.93	1,512,807.52	80,268,677.97
7999 Amusement & Recreation, NEC	293,451,313.37	7,763,486.56	198,988,553.09
Total for MAJOR GROUP 79	807,334,638.56	16,382,918.32	485,480,119.17
MAJOR GROUP: 80 Health Services			
8011 Offices & Clinics of Medical Doctors	847,252,136.86	20,519,962.09	43,971,871.04
8021 Offices & Clinics of Dentists	137,504,734.37	1,981,126.32	2,479,425.03
8031 Offices & Clinics of Osteopathic Physicians	16,201,158.43	669,516.11	1,172,562.37
8041 Offices & Clinics of Chiropractors	37,945,557.18	521,275.88	6,548,893.33
8042 Offices & Clinics of Optometrists	351,435,051.67	923,613.89	6,845,560.44
8043 Offices & Clinics of Podiatrists	706,156.23	1,156.75	20,745.99
8049 Offices of Health Practitioners, NEC	50,803,967.69	426,064.81	5,055,314.18
8051 Skilled Nursing Care Facilities	17,028,306.06	13,568,753.70	17,103,983.90
8052 Intermediate Care Facilities	8,451,021.30	894,527.26	1,417,509.90
8059 Nursing & Personal Care, NEC	4,658,419.83	1,453,350.63	2,129,195.77
8062 General Medical & Surgical Hospitals	5,541,754,425.59	28,546,792.06	57,404,291.85
8069 Specialty Hospitals, Except Psychiatric	60,168,175.25	5,672,596.05	6,682,379.22
8071 Medical Laboratories	38,762,843.47	8,711,031.70	9,135,925.77
8072 Dental Laboratories	4,741,467.98	667.06	66,051.70
8082 Home Health Care Services	62,623,857.18	681,453.33	1,753,556.29
8092 Kidney Dialysis Centers	14,147,022.86	1,179,052.00	1,180,012.00
8093 Specialty Outpatient Facilities, NEC	21,097,236.46	648,613.89	1,440,562.02
8099 Health & Allied Services, NEC	36,940,637.70	744,563.82	3,875,496.49
Total for MAJOR GROUP 80	7,252,222,176.11	87,144,117.35	168,283,337.29
MAJOR GROUP: 81 Legal Services			
8111 Legal Services	453,140,080.10	8,580,371.29	348,911,092.77
Total for MAJOR GROUP 81	453,140,080.10	8,580,371.29	348,911,092.77
MAJOR GROUP: 82 Educational Services			
8211 Elementary & Secondary Schools	6,596,717.26	274,075.21	6,342,040.86
8221 Colleges & Universities	21,015,337.15	7,677.94	18,511,019.80
8243 Data Processing Schools	243,459.59	0.00	164,578.10
8249 Vocational Schools, NEC	2,996,623.04	2,792.76	1,427,506.76
8299 Schools & Educational Services, NEC	24,376,264.17	515,391.35	14,791,014.46
Other	696,423.46	0.00	617,948.95
Total for MAJOR GROUP 82	55,924,824.67	799,937.26	41,854,108.93
MAJOR GROUP: 83 Social Services			
8322 Individual & Family Services	18,345,158.34	160,663.76	3,379,232.99
8331 Job Training & Related Services	432,126.12	0.00	24,260.00
8351 Child Day Care Services	3,533,779.08	44,830.40	54,758.90
8361 Residential Care	101,853,925.43	509,869.26	1,137,829.03
8399 Social Services, NEC	875,496.75	118,015.20	341,142.92
Total for MAJOR GROUP 83	125,040,485.72	833,378.62	4,937,223.84
MAJOR GROUP: 84 Museums, Botanical, Zoological Gardens			

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division  
Returns Filed: Fiscal Year 2025

	Gross Sales	Use Taxable	Taxable Sales
8412 Museums & Art Galleries	5,678,424.19	430,095.02	4,621,358.41
8422 Botanical and Zoological Gardens	408,210.08	210,450.53	490,464.53
Total for MAJOR GROUP 84	6,086,634.27	640,545.55	5,111,822.94
MAJOR GROUP: 86 Membership Organizations			
8611 Business Associations	11,216,580.12	350,492.99	1,399,714.74
8621 Professional Organizations	4,597,639.36	249,933.98	692,943.22
8631 Labor Organizations	49,584.75	62,803.00	112,387.75
8641 Civic & Social Associations	4,439,479.88	1,907,747.43	3,506,299.65
8651 Political Organizations	157,614.16	312,529.07	469,993.23
8661 Religious Organizations	4,381,100.41	2,879,864.87	5,745,803.34
8699 Membership Organizations, NEC	15,670,107.23	382,041.97	3,033,562.49
Total for MAJOR GROUP 86	40,512,105.91	6,145,413.31	14,960,704.42
MAJOR GROUP: 87 Engineering & Management Services			
8711 Engineering Services	859,887,712.87	12,450,844.05	157,885,693.50
8712 Architectural Services	130,444,152.21	563,308.15	35,913,161.44
8713 Surveying Services	13,038,212.76	51,333.85	9,838,808.62
8721 Accounting, Auditing, & Bookkeeping	374,483,665.33	30,238,833.78	318,670,532.44
8731 Commercial Physical Research	8,869,586.45	4,565,089.48	6,354,032.91
8732 Commercial Nonphysical Research	2,699,870.78	499,025.82	2,137,165.93
8733 Noncommercial Research Organizations	2,329,979.76	2,657,207.87	4,066,773.67
8734 Testing Laboratories	93,500,076.36	3,381,777.53	45,877,677.40
8741 Management Services	119,019,136.97	23,074,260.39	69,160,755.24
8742 Management Consulting Services	2,351,690,234.09	42,745,471.62	144,242,174.88
8743 Public Relations Services	674,620.46	0.00	576,335.46
8744 Facilities Support Services	33,427,824.87	235,335.03	26,647,089.34
8748 Business Consulting, NEC	159,185,545.21	3,493,073.28	63,233,906.10
Total for MAJOR GROUP 87	4,149,250,618.12	123,955,560.85	884,604,106.93
MAJOR GROUP: 88 Private Households			
8811 Private Households	2,155,443.06	5,933.50	2,019,007.33
Total for MAJOR GROUP 88	2,155,443.06	5,933.50	2,019,007.33
MAJOR GROUP: 89 Services, NEC			
8999 Services, NEC	258,776,571.11	1,318,314.18	145,204,236.62
Total for MAJOR GROUP 89	258,776,571.11	1,318,314.18	145,204,236.62
Total for DIVISION I	21,061,790,538.47	344,670,376.73	6,458,520,294.98
<b>DIVISION: J Public Administration</b>			
MAJOR GROUP: 91 Executive, Legislative, & General			
9111 Executive Offices	4,318,402.69	264.05	2,479,774.19
9199 General Government, NEC	7,319.94	0.00	7,319.94
Other	N/A	N/A	N/A
Total for MAJOR GROUP 91	4,522,437.50	264.05	2,682,765.96
MAJOR GROUP: 92 Justice, Public Order, & Safety			
9222 Legal Counsel & Prosecution	983,113.48	0.00	965,653.87
9224 Fire Protection	1,223,225.33	0.00	1,111,361.42
Total for MAJOR GROUP 92	2,206,338.81	0.00	2,077,015.29
MAJOR GROUP: 94 Administration of Human Resources			
9411 Admin. of Educational Programs	26,389,139.21	0.00	25,703,304.75
Other	88,199.25	99.68	58,949.12
Total for MAJOR GROUP 94	26,477,338.46	99.68	25,762,253.87
MAJOR GROUP: 95 Environmental Quality & Housing			
9511 Air, Water & Solid Waste Management	447,182.93	0.00	436,022.41
9512 Land, Mineral, Wildlife Conservation	808,141.77	0.00	70,914.88
Other	N/A	N/A	N/A

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division  
Returns Filed: Fiscal Year 2025

	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 95	1,255,324.70	0.00	506,937.29
MAJOR GROUP: 96 Administration of Economic Programs			
9611 Admin. of General Economic Programs	3,594.80	73,386.23	73,491.03
Other	14,209.38	0.00	13,609.06
Total for MAJOR GROUP 96	17,804.18	73,386.23	87,100.09
MAJOR GROUP: 97 National Security & Intl. Affairs			
Other	N/A	N/A	N/A
Total for MAJOR GROUP 97	N/A	N/A	N/A
Total for DIVISION J	35,216,397.78	106,062.99	31,848,302.14
STATE-WIDE TOTALS:	106,591,812,725.78	1,653,585,251.95	33,812,603,819.74

\*\*\*\*\* STATE-WIDE RECAP \*\*\*\*\*

A	Agriculture, Forestry, & Fishing	1,612,175,960.66	35,064,882.98	615,232,930.52
B	Mining	337,502,125.29	27,510,361.92	95,396,708.13
C	Construction	58,366,939.55	-3,311,703.60	31,788,536.20
D	Manufacturing	14,718,717,385.08	416,672,070.40	1,846,671,814.70
E	Transportation & Public Utilities	4,519,359,209.79	353,684,748.77	3,071,655,842.93
F	Wholesale Trade	23,432,868,918.52	134,433,626.22	3,006,483,758.99
G	Retail Trade	39,066,384,378.67	247,497,274.58	17,995,634,604.39
H	Finance, Insurance, & Real Estate	1,749,430,871.97	97,257,550.96	659,371,026.76
I	Services	21,061,790,538.47	344,670,376.73	6,458,520,294.98
J	Public Administration	35,216,397.78	106,062.99	31,848,302.14
STATE-WIDE TOTALS:		106,591,812,725.78	1,653,585,251.95	33,812,603,819.74

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ITEMS OF NOTE:

1. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.
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.