SOUTH DAKOTA SALES and USE TAX REPORT

RETURNS FILED: OCTOBER 2026

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

	Taxable Sales	Tax Due
Aurora County		
Other	N/A	N/A
Beadle County		
5999 Misc. Retail Stores, NEC	464,233.30	6,963.50
7011 Hotels & Motels	744,941.51	11,174.12
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
Other	N/A	N/A
Brookings County		
5999 Misc. Retail Stores, NEC	31,638.96	474.61
7011 Hotels & Motels	1,353,004.92	20,295.07
7999 Amusement and Recreation Services, NEC	38,457.95	576.88
Other	N/A	N/A
Brown County		
5812 Eating Places	25,222.96	378.34
5813 Drinking Places	58,449.31	876.75
5947 Gift, Novelty, & Souvenir Shops	5,436.99	81.56
5999 Misc. Retail Stores, NEC	35,583.65	533.76
7011 Hotels & Motels	2,567,980.26	38,519.71
7999 Amusement and Recreation Services, NEC	316,232.34	4,743.49
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	77,381.58	1,160.72
7011 Hotels & Motels	1,094,839.03	16,422.59
7032 Sporting & Recreational Camps	264,771.23	3,971.58
7033 Trailer Parks & Campsites	44,715.11	670.72
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	1,955.24	29.34
7011 Hotels & Motels	366,177.80	5,492.67
Other	N/A	N/A
Campbell County		
Other	N/A	N/A
Charles Mix County		
5999 Misc. Retail Stores, NEC	915.00	13.73
7011 Hotels & Motels	102,813.33	1,542.20
7032 Sporting & Recreational Camps	404,043.93	6,060.66
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	312,406.50	4,686.10
Other	N/A	N/A

	Taxable Sales	Tax Due
Codington County		
5812 Eating Places	43,564.09	653.46
5999 Misc. Retail Stores, NEC	4,877.01	73.17
7011 Hotels & Motels	1,519,983.43	22,799.77
7999 Amusement and Recreation Services, NEC	23,639.81	354.60
Other	N/A	N/A
Custer County		
5947 Gift, Novelty, & Souvenir Shops	1,168,692.45	17,530.39
5999 Misc. Retail Stores, NEC	80,264.38	1,203.98
7011 Hotels & Motels	5,919,132.59	88,787.02
7033 Trailer Parks & Campsites	1,462,538.12	21,938.07
7999 Amusement and Recreation Services, NEC	311,889.11	4,678.34
Other	N/A	N/A
Davison County		
5812 Eating Places	109,742.23	1,646.14
5999 Misc. Retail Stores, NEC	12,406.68	186.13
7011 Hotels & Motels	2,133,098.73	31,996.48
7033 Trailer Parks & Campsites	31,262.28	468.95
Other	N/A	N/A
Day County		
5999 Misc. Retail Stores, NEC	2,557.42	38.37
7011 Hotels & Motels	273,512.37	4,102.69
7999 Amusement and Recreation Services, NEC	83,319.68	1,249.79
Other	N/A	N/A
Deuel County		
7011 Hotels & Motels	37,269.88	559.05
Other	N/A	N/A
Dewey County		
5999 Misc. Retail Stores, NEC	708.00	10.64
Other	N/A	N/A
Douglas County		
Other	N/A	N/A
Edmunds County		
Other	N/A	N/A
Fall River County		
5812 Eating Places	53,576.70	803.65
5999 Misc. Retail Stores, NEC	11,993.70	179.92
7011 Hotels & Motels	979,355.56	14,690.34
7033 Trailer Parks & Campsites	79,078.57	1,186.19
Other	N/A	N/A
Faulk County		
7011 Hotels & Motels	76,882.87	1,153.25
7032 Sporting & Recreational Camps	43,948.56	659.23
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	237,110.74	3,556.66
Other	N/A	N/A

	Taxable Sales	Tax Due
Gregory County		
5999 Misc. Retail Stores, NEC	2,417.00	36.26
7011 Hotels & Motels	42,301.07	634.52
7032 Sporting & Recreational Camps	1,203,794.43	18,056.91
Other	N/A	N/A
Haakon County		
Other	N/A	N/A
Hamlin County		
7999 Amusement and Recreation Services, NEC	93,281.40	1,399.23
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	56,747.04	851.20
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	17,033.91	255.51
7011 Hotels & Motels	1,032,091.37	15,481.38
7514 Passenger Car Rental	74,179.22	1,112.69
7999 Amusement and Recreation Services, NEC	75,798.03	1,136.97
971 Hunting, Trapping, Game Propagation	555,157.06	8,327.37
Other	N/A	N/A
Hutchinson County		
5999 Misc. Retail Stores, NEC	1,178.00	17.69
Other	N/A	N/A
Hyde County		
5999 Misc. Retail Stores, NEC	1,911.00	28.67
7011 Hotels & Motels	15,772.12	236.59
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	175,888.32	2,638.33
Other	N/A	N/A
Jerauld County		
7999 Amusement and Recreation Services, NEC	219,032.94	3,285.50
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	429,198.20	6,437.97
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	69,087.85	1,036.32
Other	N/A	N/A
Lake County		
5999 Misc. Retail Stores, NEC	869.00	13.04
7011 Hotels & Motels	359,861.68	5,397.92
Other	N/A	N/A

	Taxable Sales	Tax Due
Lawrence County		
5812 Eating Places	188,039.98	2,820.62
5947 Gift, Novelty, & Souvenir Shops	474,993.92	7,124.91
5999 Misc. Retail Stores, NEC	99,530.92	1,492.97
6531 Real Estate Agents & Managers	480,594.56	7,208.91
7011 Hotels & Motels	9,396,802.81	140,952.05
7032 Sporting & Recreational Camps	186,498.90	2,797.49
7033 Trailer Parks & Campsites	859,278.58	12,889.19
7519 Utility Trailer Rental	312,883.20	4,693.25
7999 Amusement and Recreation Services, NEC	513,181.42	7,697.71
8412 Museums & Art Galleries	187,730.49	2,815.96
Other	N/A	N/A
Lincoln County		
5461 Retail Bakeries	16,327.26	244.91
5812 Eating Places	57,282.64	859.24
5999 Misc. Retail Stores, NEC	16,209.56	243.16
7011 Hotels & Motels	405,879.04	6,088.20
7999 Amusement and Recreation Services, NEC	400,548.13	6,008.22
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	983,408.28	14,751.14
7033 Trailer Parks & Campsites	69,664.97	1,044.98
7999 Amusement and Recreation Services, NEC	50,866.74	763.00
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	59,235.88	888.54
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	7,373.56	110.62
7011 Hotels & Motels	55,104.88	826.56
7033 Trailer Parks & Campsites	27,672.28	415.08
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County		
5699 Misc. Apparel & Accessory Stores	212,694.24	3,190.43
5812 Eating Places	106,044.70	1,590.68
5813 Drinking Places	84,792.88	1,271.90
5947 Gift, Novelty, & Souvenir Shops	138,954.79	2,084.32
5963 Direct Selling Establishments	26,086.82	391.30
5999 Misc. Retail Stores, NEC	62,123.51	931.89
7011 Hotels & Motels	1,106,316.55	16,594.75
7033 Trailer Parks & Campsites	1,344,953.98	20,174.33
7389 Business Services, NEC	169,955.55	2,549.33
7948 Racing, Including Track Operation	226,568.34	3,398.53
7997 Membership Sports & Recreation Clubs	56,957.63	854.36
7999 Amusement and Recreation Services, NEC	465,705.68	6,985.59
Other	N/A	N/A
Mellette County		
Other	N/A	N/A

	Taxable Sales	Tax Due
Miner County		
7011 Hotels & Motels	46,569.83	698.55
Other	N/A	N/A
Minnehaha County		
5461 Retail Bakeries	12,452.12	186.79
5812 Eating Places	892,631.38	13,389.49
5813 Drinking Places	120,786.16	1,811.79
5941 Sporting Goods & Bicycle Shops	87,417.45	1,311.27
5945 Hobby, Toy, & Game Shops	9,066.48	136.00
5947 Gift, Novelty, & Souvenir Shops	20,563.04	308.45
5963 Direct Selling Establishments	25,031.85	375.50
5999 Misc. Retail Stores, NEC	49,909.67	748.75
7011 Hotels & Motels	14,442,727.76	216,640.93
7033 Trailer Parks & Campsites	282,230.14	4,233.45
7359 Equipment Rental & Leasing, NEC	21,103.32	316.55
7514 Passenger Car Rental	516,240.43	7,743.60
7519 Utility Trailer Rental	33,454.43	501.83
7929 Entertainers & Entertainment Groups	9,465.50	141.99
7941 Sports Clubs, Managers, & Promoters	434,704.02	6,520.57
7991 Physical Fitness Facilities	51,659.94	774.90
7992 Public Golf Courses	28,777.99	431.67
7997 Membership Sports & Recreation Clubs	69,091.52	1,036.37
7999 Amusement and Recreation Services, NEC	1,112,400.79	16,686.03
8422 Botanical and Zoological Gardens	61,751.56	926.27
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Oglala Lakota County		
Other	N/A	N/A

	Taxable Sales	Tax Due
Pennington County		
4119 Local Passenger Transportation, NEC	194,537.68	2,918.07
4725 Tour Operators	89,436.13	1,341.54
5331 Variety Stores	2,318,029.72	34,770.45
5399 Misc. General Merchandise Stores	164,589.41	2,468.84
5441 Candy, Nut, & Confectionery Stores	218,101.50	3,271.52
5621 Women's Clothing Stores	6,886.28	103.29
5812 Eating Places	743,118.99	11,146.80
5944 Jewelry Stores	884,749.26	13,271.24
5947 Gift, Novelty, & Souvenir Shops	5,152,157.13	77,282.37
5961 Catalog & Mail-Order Houses	1,818.40	27.27
5963 Direct Selling Establishments	35,050.68	525.77
5999 Misc. Retail Stores, NEC	215,189.17	3,227.98
6531 Real Estate Agents & Managers	932,955.49	13,994.34
7011 Hotels & Motels	24,473,871.90	367,108.10
7033 Trailer Parks & Campsites	2,309,612.16	34,644.20
7299 Misc. Personal Services, NEC	110,103.34	1,651.55
7389 Business Services, NEC	164,000.20	2,460.01
7514 Passenger Car Rental	1,573,424.04	23,601.38
7993 Coin-Operated Amusement Devices	366,560.54	5,498.41
7996 Amusement Parks	543,744.64	8,156.17
7997 Membership Sports & Recreation Clubs	54,537.29	818.07
7999 Amusement and Recreation Services, NEC	2,072,308.66	31,084.63
8412 Museums & Art Galleries	118,048.22	1,770.73
Other	N/A	N/A
Perkins County		
7011 Hotels & Motels	118,867.87	1,783.02
Other	N/A	N/A
Potter County		
5999 Misc. Retail Stores, NEC	747.80	11.23
7011 Hotels & Motels	88,163.11	1,322.46
Other	N/A	N/A
Roberts County		
5999 Misc. Retail Stores, NEC	2,749.00	41.25
7011 Hotels & Motels	138,262.54	2,073.95
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
5999 Misc. Retail Stores, NEC	1,611.90	24.18
7011 Hotels & Motels	156,099.68	2,341.49
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	536,099.29	8,041.49
Other	N/A	N/A
Sully County		
7999 Amusement and Recreation Services, NEC	37,963.22	569.45
Other	N/A	N/A

	Taxable Sales	Tax Due
Tripp County		
7011 Hotels & Motels	353,977.43	5,309.67
971 Hunting, Trapping, Game Propagation	263,951.17	3,959.27
Other	N/A	N/A
Turner County		
5999 Misc. Retail Stores, NEC	5,913.28	88.71
Other	N/A	N/A
Union County		
5999 Misc. Retail Stores, NEC	277.00	4.17
7011 Hotels & Motels	575,148.38	8,627.23
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	331,936.25	4,979.05
7032 Sporting & Recreational Camps	6,389.56	95.84
7999 Amusement and Recreation Services, NEC	31,825.00	477.38
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	5,414.44	81.21
7011 Hotels & Motels	1,233,205.79	18,498.10
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5812 Eating Places	1,284,576.68	19,268.66
5944 Jewelry Stores	19,977.00	299.67
5961 Catalog & Mail-Order Houses	222,248.74	3,333.73
5963 Direct Selling Establishments	44,473.59	667.10
5999 Misc. Retail Stores, NEC	530,909.17	7,964.00
7011 Hotels & Motels	8,497,597.14	127,463.97
7514 Passenger Car Rental	7,801,925.91	117,028.89
7999 Amusement and Recreation Services, NEC	1,824,719.56	27,370.80
Other	N/A	N/A
Total for State	**150,568,253.93**	**2,258,525.88**

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