

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: JANUARY 2019

TOURISM TAX by COUNTY

ITEMS OF NOTE:

1. Report is NOT based on City tax collections or remittances. Report shows state tourism taxable sales by zip code for each county.
2. GROSS SALES: This is the amount reported on Line 1 of the South Dakota Sales and Use Tax Return.
3. USE TAXABLE: This is the amount reported on Line 2 of the South Dakota Sales and Use Tax Return.
4. TAXABLE SALES: This is the amount of sales and use taxable sales subject to state tax or reservation tax.
5. All figures are compiled by location zip code within a county. Some businesses may not be within City limits. These are State taxable figures only!
6. Some cities may fall into more than one county.
7. Whenever there are less than 3 licenses in any one classification, the information is combined into an 'Other' category.
8. State Totals include 'Other' categories.
9. No Contractors Excise taxes are included.
10. No Audit figures are included.
11. The name of Shannon County, South Dakota, was changed to Oglala Lakota County, South Dakota, effective May 1, 2015.

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

South Dakota Sales and Use Tax Reporting System
Returns Filed: January 2019

	Taxable Sales	Tax Due
Aurora County		
7011 Hotels & Motels	111,247.35	1,668.71
7032 Sporting & Recreational Camps	243,211.46	3,648.17
7999 Amusement & Recreation, NEC	137,621.77	2,064.33
Other	N/A	N/A
Beadle County		
5999 Misc. Retail Stores, NEC	7,313.47	109.72
7011 Hotels & Motels	214,702.09	3,220.54
7032 Sporting & Recreational Camps	86,686.10	1,300.29
7999 Amusement & Recreation, NEC	108,943.97	1,634.18
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
5999 Misc. Retail Stores, NEC	2,379.27	35.70
7011 Hotels & Motels	15,237.63	228.57
Other	N/A	N/A
Brookings County		
5945 Hobby, Toy, & Game Shops	2,395.20	35.94
5947 Gift, Novelty, & Souvenir Shops	8,131.73	121.98
5999 Misc. Retail Stores, NEC	43,677.40	655.19
7011 Hotels & Motels	688,232.24	10,323.47
Other	N/A	N/A
Brown County		
5812 Eating Places	24,516.63	367.75
5947 Gift, Novelty, & Souvenir Shops	13,211.96	198.18
5999 Misc. Retail Stores, NEC	11,464.64	171.97
7011 Hotels & Motels	1,110,957.24	16,664.38
7032 Sporting & Recreational Camps	732,573.74	10,988.61
971 Hunting, Trapping, Game Propagation	342,110.83	5,131.65
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	11,050.00	165.75
7011 Hotels & Motels	305,224.17	4,578.38
7032 Sporting & Recreational Camps	628,527.96	9,427.93
7999 Amusement & Recreation, NEC	389,738.25	5,846.09
Other	N/A	N/A
Buffalo County		
Other	N/A	N/A
Butte County		
5949 Sewing, Needlework, & Piece Goods	4,306.40	64.60
5999 Misc. Retail Stores, NEC	1,751.58	26.28
7011 Hotels & Motels	103,559.80	1,553.39
Other	N/A	N/A
Campbell County		
5812 Eating Places	1,600.00	24.00
7011 Hotels & Motels	4,232.59	63.49
Other	N/A	N/A

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Charles Mix County		
5999 Misc. Retail Stores, NEC	1,550.93	23.29
7011 Hotels & Motels	68,344.84	1,025.18
7032 Sporting & Recreational Camps	416,689.62	6,250.36
7041 Membership Basis Organization Hotels	22,939.87	344.10
7999 Amusement & Recreation, NEC	48,049.55	720.74
Other	N/A	N/A
Clark County		
5999 Misc. Retail Stores, NEC	2,657.70	39.88
7011 Hotels & Motels	13,938.68	209.08
Other	N/A	N/A
Clay County		
5999 Misc. Retail Stores, NEC	3,382.47	50.73
7011 Hotels & Motels	102,471.09	1,537.07
Other	N/A	N/A
Codington County		
5399 Misc. General Merchandise Stores	2,888.15	43.33
5947 Gift, Novelty, & Souvenir Shops	94,645.74	1,419.69
5999 Misc. Retail Stores, NEC	10,508.11	157.64
7011 Hotels & Motels	787,303.24	11,809.57
7999 Amusement & Recreation, NEC	29,729.24	445.94
Other	N/A	N/A
Corson County		
Other	N/A	N/A
Custer County		
5947 Gift, Novelty, & Souvenir Shops	4,087.29	61.31
5999 Misc. Retail Stores, NEC	4,694.23	70.43
7011 Hotels & Motels	134,167.57	2,012.51
7033 Trailer Parks & Campsites	4,390.86	65.87
7999 Amusement & Recreation, NEC	100,073.44	1,501.10
Other	N/A	N/A
Davison County		
5947 Gift, Novelty, & Souvenir Shops	7,810.08	117.16
5999 Misc. Retail Stores, NEC	4,876.88	73.16
7011 Hotels & Motels	1,431,815.88	21,477.25
7032 Sporting & Recreational Camps	102,917.10	1,543.76
7999 Amusement & Recreation, NEC	81,545.88	1,223.19
8412 Museums & Art Galleries	25,306.44	379.61
Other	N/A	N/A
Day County		
5999 Misc. Retail Stores, NEC	1,229.00	18.44
7011 Hotels & Motels	141,599.44	2,124.01
7021 Rooming & Boarding Houses	7,988.30	119.82
7033 Trailer Parks & Campsites	-7,660.60	-114.91
7999 Amusement & Recreation, NEC	98,034.13	1,470.51
Other	N/A	N/A
Deuel County		
7011 Hotels & Motels	86,294.93	1,294.43
Other	N/A	N/A
Dewey County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Douglas County		
5999 Misc. Retail Stores, NEC	12,270.82	184.06
Other	N/A	N/A
Edmunds County		
5999 Misc. Retail Stores, NEC	804.38	12.07
7011 Hotels & Motels	94,351.02	1,415.28
7032 Sporting & Recreational Camps	23,941.76	359.12
Other	N/A	N/A
Fall River County		
5947 Gift, Novelty, & Souvenir Shops	2,290.12	34.36
5999 Misc. Retail Stores, NEC	2,863.30	42.96
7011 Hotels & Motels	176,357.36	2,645.39
7999 Amusement & Recreation, NEC	46,771.60	701.57
Other	N/A	N/A
Faulk County		
7011 Hotels & Motels	51,459.76	771.90
7032 Sporting & Recreational Camps	180,482.69	2,707.24
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	126,405.81	1,896.08
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	264,000.69	3,960.01
7021 Rooming & Boarding Houses	20,933.29	314.00
7032 Sporting & Recreational Camps	2,020,186.06	30,302.82
7999 Amusement & Recreation, NEC	97,684.85	1,465.27
Other	N/A	N/A
Haakon County		
7011 Hotels & Motels	34,115.55	511.74
Other	N/A	N/A
Hamlin County		
7011 Hotels & Motels	21,583.82	323.76
7999 Amusement & Recreation, NEC	63,151.63	947.27
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	45,882.19	688.25
7032 Sporting & Recreational Camps	351,806.01	5,277.10
7999 Amusement & Recreation, NEC	12,050.00	180.75
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
7011 Hotels & Motels	15,744.66	236.17
7999 Amusement & Recreation, NEC	82,598.40	1,238.98
Other	N/A	N/A

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	Taxable Sales	Tax Due
Hughes County		
5947 Gift, Novelty, & Souvenir Shops	30,420.34	456.31
5999 Misc. Retail Stores, NEC	9,014.67	135.24
7011 Hotels & Motels	204,617.25	3,069.27
7514 Passenger Car Rental	19,791.02	296.87
7999 Amusement & Recreation, NEC	488,315.03	7,324.74
971 Hunting, Trapping, Game Propagation	239,314.20	3,589.71
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	39,479.83	592.20
Other	N/A	N/A
Hyde County		
7999 Amusement & Recreation, NEC	162,436.37	2,436.55
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	34,458.52	516.87
Other	N/A	N/A
Jerauld County		
7032 Sporting & Recreational Camps	239,107.99	3,586.62
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	83,094.30	1,246.42
7999 Amusement & Recreation, NEC	71,508.47	1,072.63
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	52,041.83	780.63
Other	N/A	N/A
Lake County		
5999 Misc. Retail Stores, NEC	7,348.50	110.23
7011 Hotels & Motels	68,247.05	1,023.70
Other	N/A	N/A
Lawrence County		
5813 Drinking Places	110,612.14	1,659.19
5947 Gift, Novelty, & Souvenir Shops	7,369.61	110.55
5999 Misc. Retail Stores, NEC	42,650.20	639.78
6531 Real Estate Agents & Managers	179,910.71	2,698.68
7011 Hotels & Motels	2,573,254.95	38,598.93
7021 Rooming & Boarding Houses	35,480.71	532.22
7032 Sporting & Recreational Camps	106,425.98	1,596.39
7999 Amusement & Recreation, NEC	1,045,022.67	15,675.34
8412 Museums & Art Galleries	14,632.22	219.48
Other	N/A	N/A
Lincoln County		
5947 Gift, Novelty, & Souvenir Shops	6,491.50	97.37
5999 Misc. Retail Stores, NEC	8,240.82	123.63
7011 Hotels & Motels	722,722.53	10,840.83
7999 Amusement & Recreation, NEC	443,502.11	6,652.54
Other	N/A	N/A

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Lyman County		
7011 Hotels & Motels	288,690.54	4,330.37
7999 Amusement & Recreation, NEC	1,003,927.60	15,058.92
971 Hunting, Trapping, Game Propagation	261,131.55	3,916.98
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	38,333.52	575.01
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	2,727.16	40.91
Other	N/A	N/A
McPherson County		
7011 Hotels & Motels	42,182.98	632.74
7021 Rooming & Boarding Houses	16,923.27	253.85
7032 Sporting & Recreational Camps	74,020.00	1,110.30
Other	N/A	N/A
Meade County		
5947 Gift, Novelty, & Souvenir Shops	27,737.76	416.07
5999 Misc. Retail Stores, NEC	7,183.71	107.77
7011 Hotels & Motels	107,935.60	1,619.04
7032 Sporting & Recreational Camps	195,161.70	2,927.43
7033 Trailer Parks & Campsites	314,663.02	4,719.95
7999 Amusement & Recreation, NEC	24,692.00	370.38
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
7011 Hotels & Motels	36,773.31	551.60
Other	N/A	N/A
Minnehaha County		
5812 Eating Places	135,443.57	2,031.65
5932 Used Merchandise Stores	2,165.00	32.48
5941 Sporting Goods & Bicycle Shops	45,502.14	682.53
5945 Hobby, Toy, & Game Shops	5,586.30	83.80
5947 Gift, Novelty, & Souvenir Shops	24,384.41	365.77
5963 Direct Selling Establishments	19,191.74	287.88
5999 Misc. Retail Stores, NEC	135,645.76	2,034.79
6513 Apartment Building Operators	12,110.07	181.66
7011 Hotels & Motels	6,065,264.45	90,979.03
7033 Trailer Parks & Campsites	19,543.31	293.15
7389 Business Services, NEC	122,011.12	1,830.17
7941 Sports Clubs, Managers, & Promoters	625,615.64	9,384.23
7999 Amusement & Recreation, NEC	488,610.68	7,329.16
8999 Services, NEC	1,916.20	28.75
Other	N/A	N/A
Moody County		
5999 Misc. Retail Stores, NEC	5,339.97	80.12
Other	N/A	N/A
Oglala Lakota County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Pennington County		
5499 Misc. Food Stores	9,471.16	142.07
5632 Women's Accessory & Specialty Stores	3,072.02	46.09
5812 Eating Places	141,003.59	2,115.06
5813 Drinking Places	21,774.84	326.63
5941 Sporting Goods & Bicycle Shops	24,850.27	372.76
5942 Book Stores	9,483.99	142.26
5944 Jewelry Stores	4,939.00	74.10
5947 Gift, Novelty, & Souvenir Shops	250,465.30	3,757.01
5963 Direct Selling Establishments	47,114.26	706.72
5999 Misc. Retail Stores, NEC	47,962.82	719.53
7011 Hotels & Motels	3,693,578.91	55,403.76
7033 Trailer Parks & Campsites	28,505.29	427.59
7299 Misc. Personal Services, NEC	5,402.09	81.03
7514 Passenger Car Rental	226,428.70	3,396.43
7999 Amusement & Recreation, NEC	1,063,551.26	15,953.29
Other	N/A	N/A
Perkins County		
5999 Misc. Retail Stores, NEC	1,980.50	29.72
7011 Hotels & Motels	114,131.50	1,711.98
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	13,630.98	204.47
7999 Amusement & Recreation, NEC	229,951.64	3,449.28
Other	N/A	N/A
Roberts County		
5999 Misc. Retail Stores, NEC	69,381.12	1,040.74
7011 Hotels & Motels	59,210.78	888.18
Other	N/A	N/A
Sanborn County		
7032 Sporting & Recreational Camps	98,632.00	1,479.48
Other	N/A	N/A
Spink County		
5999 Misc. Retail Stores, NEC	6,339.41	95.10
7011 Hotels & Motels	319,183.77	4,787.76
7032 Sporting & Recreational Camps	129,895.73	1,948.44
7999 Amusement & Recreation, NEC	166,264.00	2,493.96
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	166,730.48	2,500.96
7999 Amusement & Recreation, NEC	33,798.03	506.97
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	18,282.70	274.24
7999 Amusement & Recreation, NEC	292,304.52	4,384.58
Other	N/A	N/A

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Tripp County		
5999 Misc. Retail Stores, NEC	688.56	10.32
7011 Hotels & Motels	187,252.03	2,808.78
7999 Amusement & Recreation, NEC	243,574.12	3,653.62
971 Hunting, Trapping, Game Propagation	451,906.54	6,778.60
Other	N/A	N/A
Turner County		
5999 Misc. Retail Stores, NEC	6,709.44	100.64
7032 Sporting & Recreational Camps	21,148.67	317.23
Other	N/A	N/A
Union County		
5999 Misc. Retail Stores, NEC	9,627.43	144.41
7011 Hotels & Motels	286,348.88	4,295.25
Other	N/A	N/A
Walworth County		
5999 Misc. Retail Stores, NEC	4,041.61	60.64
7011 Hotels & Motels	297,259.03	4,458.93
7032 Sporting & Recreational Camps	249,442.27	3,741.63
Other	N/A	N/A
Yankton County		
5945 Hobby, Toy, & Game Shops	3,445.65	51.68
5947 Gift, Novelty, & Souvenir Shops	4,848.08	72.73
5999 Misc. Retail Stores, NEC	13,351.02	200.28
7011 Hotels & Motels	420,392.95	6,305.88
7033 Trailer Parks & Campsites	41,312.34	619.69
Other	N/A	N/A
Out of State County		
5719 Misc. Homefurnishings Stores	5,489.00	82.35
5947 Gift, Novelty, & Souvenir Shops	16,422.48	246.35
5999 Misc. Retail Stores, NEC	170,029.91	2,550.55
7011 Hotels & Motels	492,393.56	7,385.90
7514 Passenger Car Rental	2,039,494.75	30,592.42
7929 Entertainers & Entertainment Groups	29,189.97	437.85
7999 Amusement & Recreation, NEC	183,006.54	2,745.10
Other	N/A	N/A
Total for State	52,969,691.88	794,547.76

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