

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: DECEMBER 2021

Taxable Sales Filed for previous Month  
Comparison of Industry Divisions and Major Groups

## ITEMS OF NOTE:

1. This report is a comparison between state taxable receipts for December 2021 and December 2020. It is not a cumulative total.
2. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.
3. 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!
4. No Contractors Excise taxes are included.
5. The dollar amounts in this report are a result of the gross sales plus use taxable items less the deductions that are allowed on the SD sales and use tax return.
6. Some large differences can be explained by amended returns in future months and late filers. Late filers can include more than one return in the same month.

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

## Taxable Sales for Returns Filed in December 2021 and 2020 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2021	2020	%	Division	2021	2020	%
Misc. Retail	386,818,903	320,385,867	20.7	Agriculture, Forestry, & Fishing	42,528,006	34,669,731	22.7
General Merchandise Stores	250,732,701	223,401,321	12.2	Mining	6,832,403	5,167,688	32.2
Electric, Gas, & Sanitary Services	196,731,151	123,257,377	59.6	Construction	3,146,642	2,399,188	31.2
Building Materials & Garden Supplies	170,962,372	142,088,060	20.3	Manufacturing	115,385,509	96,990,316	19.0
Food Stores	147,915,113	139,477,401	6.0	Transportation & Public Utilities	284,840,469	214,118,318	33.0
Wholesale Trade - Durable Goods	144,532,548	105,749,536	36.7	Wholesale Trade	187,183,107	140,208,416	33.5
Eating & Drinking Places	141,453,301	110,883,365	27.6	Retail Trade	1,337,997,263	1,121,170,555	19.3
Automotive Dealers & Service Stations	108,190,134	85,792,297	26.1	Finance, Insurance, & Real Estate	58,005,445	49,305,226	17.6
Business Services	102,552,053	97,829,531	4.8	Services	378,859,155	313,817,176	20.7
Furniture & Homefurnishings Stores	73,113,850	61,033,730	19.8	Public Administration	805,049	196,971	308.7
Major Group	2021	2020	%	Major Group	2021	2020	%
Agricultural Production - Crops	980,672	718,958	36.4	Wholesale Trade - Durable Goods	144,532,548	105,749,536	36.7
Agricultural Production - Livestock	2,211,553	1,674,416	32.1	Wholesale Trade - Nondurable Goods	42,650,559	34,458,880	23.8
Agricultural Services	35,143,651	29,887,424	17.6	Building Materials & Garden Supplies	170,962,372	142,088,060	20.3
Forestry	155,899	139,607	11.7	General Merchandise Stores	250,732,701	223,401,321	12.2
Fishing, Hunting, & Trapping	4,036,230	2,249,327	79.4	Food Stores	147,915,113	139,477,401	6.0
Metal Mining	130,061	194,154	-33.0	Automotive Dealers & Service Stations	108,190,134	85,792,297	26.1
Coal Mining	1,676	3,859	-56.6	Apparel & Accessory Stores	58,810,889	38,108,515	54.3
Oil & Gas Extraction	1,391,418	1,320,133	5.4	Furniture & Homefurnishings Stores	73,113,850	61,033,730	19.8
Nonmetallic Minerals, Except Fuels	5,309,248	3,649,542	45.5	Eating & Drinking Places	141,453,301	110,883,365	27.6
General Building Contractors	-	-	-	Misc. Retail	386,818,903	320,385,867	20.7
Heavy Construction, except Building	-	-	-	Depository Institutions	6,164,438	7,789,376	-20.9
Special Trade Contractors	3,146,642	2,399,188	31.2	Nondepository Institutions	6,847,980	6,779,799	1.0
Food & Kindred Products	10,361,585	7,981,871	29.8	Security & Commodity Brokers	978,876	295,660	231.1
Tobacco Products	183,207	122,838	49.1	Insurance Carriers	1,530,686	1,077,191	42.1
Textile Mill Products	132,276	84,774	56.0	Insurance Agents, Brokers, & Service	3,339,708	2,810,674	18.8
Apparel & Other Textile Products	1,240,885	935,483	32.6	Real Estate	36,329,590	28,824,580	26.0
Lumber & Wood Products	10,718,176	5,249,732	104.2	Holding & Other Investment Offices	2,814,167	1,727,946	62.9
Furniture & Fixtures	843,319	241,181	249.7	Hotels & Other Lodging Places	47,335,115	31,279,115	51.3
Paper & Allied Products	1,046,492	1,730,953	-39.5	Personal Services	28,152,502	26,106,226	7.8
Printing & Publishing	7,047,383	6,699,959	5.2	Business Services	102,552,053	97,829,531	4.8
Chemicals & Allied Products	12,368,435	9,372,891	32.0	Auto Repair, Services, & Parking	59,751,450	50,440,995	18.5
Petroleum & Coal Products	2,530,317	2,738,170	-7.6	Misc. Repair Services	16,915,929	13,708,246	23.4
Rubber & Misc. Plastics Products	5,329,335	4,103,295	29.9	Motion Pictures	4,797,013	3,186,367	50.5
Leather & Leather Products	4,870	2,942	65.6	Amusement & Recreation Services	26,864,218	17,063,401	57.4
Stone, Clay, & Glass Products	28,849,314	25,591,286	12.7	Health Services	9,362,434	9,040,059	3.6
Primary Metal Industries	2,088,167	1,076,450	94.0	Legal Services	22,062,166	20,309,042	8.6
Fabricated Metal Products	5,877,182	4,181,057	40.6	Educational Services	1,180,617	729,565	61.8
Industrial Machinery & Equipment	11,943,602	12,191,223	-2.0	Social Services	313,736	901	34718.6
Electronic & Other Electrical Equipment	4,031,461	2,364,440	70.5	Museums, Botanical, Zoological Gardens	199,197	125,766	58.4
Transportation Equipment	2,207,833	1,696,287	30.2	Membership Organizations	937,385	458,752	104.3
Instruments & Related Products	2,895,428	6,872,896	-57.9	Engineering & Management Services	51,482,962	38,500,460	33.7
Misc. Manufacturing Industries	5,686,241	3,752,588	51.5	Private Households	26,588	21,849	21.7
Railroad Transportation	1,589,507	1,101,220	44.3	Services, NEC	6,925,791	5,016,901	38.0
Local & Interurban Passenger Transportati	806,779	558,443	44.5	Executive, Legislative, & General	713,146	99,775	614.8
Trucking & Warehousing	13,780,395	12,903,480	6.8	Justice, Public Order, & Safety	40,574	34,692	17.0
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	395,462	317,844	24.4	Administration of Human Resources	850	1,700	-50.0
Transportation by Air	1,463,823	837,123	74.9	Environmental Quality & Housing	-	-	-
Pipelines, Except Natural Gas	2,691,431	2,839,061	-5.2	Administration of Economic Programs	2,450	2,035	20.4
Transportation Services	1,281,842	1,978,678	-35.2	National Security & Intl. Affairs	48,028	58,769	-18.3
Communications	66,100,079	70,325,092	-6.0	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	196,731,151	123,257,377	59.6				

**STATE TOTAL:** \$2,415,583,048 (2021) - \$1,978,043,585 (2020) = 22.12% increase

*Figures compiled by SD Dept of Revenue*

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