

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: CALENDAR YEARS 2020 AND 2021

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

## ITEMS OF NOTE:

1. This report is a comparison between state taxable receipts for Calendar Year 2021 and Calendar Year 2020.
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 Calendar Year 2021 and 2020 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	CY21	CY20	%	Division	CY21	CY20	%
Misc. Retail	4,504,422,846	3,616,651,121	24.5	Agriculture, Forestry, & Fishing	486,621,482	436,460,700	11.5
General Merchandise Stores	2,800,708,601	2,504,755,774	11.8	Mining	79,323,319	70,262,938	12.9
Building Materials & Garden Supplies	2,003,014,103	1,681,928,448	19.1	Construction	35,909,301	30,418,326	18.1
Wholesale Trade - Durable Goods	1,941,845,856	1,614,444,412	20.3	Manufacturing	1,393,648,702	1,718,609,117	-18.9
Electric, Gas, & Sanitary Services	1,872,378,683	1,622,859,769	15.4	Transportation & Public Utilities	2,933,101,449	2,907,134,155	0.9
Eating & Drinking Places	1,798,818,036	1,416,128,401	27.0	Wholesale Trade	2,478,268,838	2,052,040,170	20.8
Food Stores	1,785,723,716	1,738,970,251	2.7	Retail Trade	15,451,157,287	13,104,081,092	17.9
Business Services	1,396,185,190	1,259,515,626	10.9	Finance, Insurance, & Real Estate	663,482,481	559,767,085	18.5
Automotive Dealers & Service Stations	1,243,306,715	1,093,566,693	13.7	Services	5,151,829,410	4,353,697,112	18.3
Furniture & Homefurnishings Stores	800,883,133	659,496,084	21.4	Public Administration	8,877,985	3,217,264	175.9
Major Group	CY21	CY20	%	Major Group	CY21	CY20	%
Agricultural Production - Crops	11,387,708	11,415,269	-0.2	Wholesale Trade - Durable Goods	1,941,845,856	1,614,444,412	20.3
Agricultural Production - Livestock	39,264,498	38,708,740	1.4	Wholesale Trade - Nondurable Goods	536,422,983	437,595,757	22.6
Agricultural Services	414,732,838	368,275,855	12.6	Building Materials & Garden Supplies	2,003,014,103	1,681,928,448	19.1
Forestry	2,352,985	1,981,496	18.7	General Merchandise Stores	2,800,708,601	2,504,755,774	11.8
Fishing, Hunting, & Trapping	18,883,452	16,079,340	17.4	Food Stores	1,785,723,716	1,738,970,251	2.7
Metal Mining	4,486,059	3,666,270	22.4	Automotive Dealers & Service Stations	1,243,306,715	1,093,566,693	13.7
Coal Mining	2,219,080	111,357	1892.8	Apparel & Accessory Stores	514,280,136	392,584,321	31.0
Oil & Gas Extraction	24,284,464	15,723,631	54.4	Furniture & Homefurnishings Stores	800,883,133	659,496,084	21.4
Nonmetallic Minerals, Except Fuels	48,333,715	50,761,680	-4.8	Eating & Drinking Places	1,798,818,036	1,416,128,401	27.0
General Building Contractors	57,527	-	-	Misc. Retail	4,504,422,846	3,616,651,121	24.5
Heavy Construction, except Building	-	-	-	Depository Institutions	83,692,071	68,652,456	21.9
Special Trade Contractors	35,851,774	30,418,326	17.9	Nondepository Institutions	60,743,184	54,084,207	12.3
Food & Kindred Products	121,593,838	103,262,530	17.8	Security & Commodity Brokers	11,073,734	9,055,910	22.3
Tobacco Products	1,907,314	1,248,950	52.7	Insurance Carriers	6,378,565	12,635,195	-49.5
Textile Mill Products	1,401,984	1,251,539	12.0	Insurance Agents, Brokers, & Service	39,508,339	53,541,772	-26.2
Apparel & Other Textile Products	13,002,954	9,695,203	34.1	Real Estate	432,306,310	342,307,498	26.3
Lumber & Wood Products	93,938,569	62,443,172	50.4	Holding & Other Investment Offices	29,780,277	19,490,047	52.8
Furniture & Fixtures	6,796,808	4,371,432	55.5	Hotels & Other Lodging Places	798,701,935	529,537,399	50.8
Paper & Allied Products	15,544,506	12,527,784	24.1	Personal Services	351,000,609	300,854,923	16.7
Printing & Publishing	90,017,299	87,562,651	2.8	Business Services	1,396,185,190	1,259,515,626	10.9
Chemicals & Allied Products	121,445,854	108,837,790	11.6	Auto Repair, Services, & Parking	685,341,503	606,491,271	13.0
Petroleum & Coal Products	33,466,243	26,402,581	26.8	Misc. Repair Services	235,628,822	266,184,035	-11.5
Rubber & Misc. Plastics Products	45,648,562	37,844,683	20.6	Motion Pictures	53,766,239	44,262,192	21.5
Leather & Leather Products	153,618	166,722	-7.9	Amusement & Recreation Services	385,755,768	297,703,075	29.6
Stone, Clay, & Glass Products	310,037,724	296,815,096	4.5	Health Services	143,638,066	123,800,591	16.0
Primary Metal Industries	16,838,572	21,945,552	-23.3	Legal Services	259,000,113	247,096,499	4.8
Fabricated Metal Products	94,037,723	72,307,458	30.1	Educational Services	24,521,739	19,298,907	27.1
Industrial Machinery & Equipment	209,571,947	594,565,177	-64.8	Social Services	3,711,668	2,065,650	79.7
Electronic & Other Electrical Equipment	52,986,599	45,410,590	16.7	Museums, Botanical, Zoological Gardens	5,852,609	3,869,904	51.2
Transportation Equipment	29,637,514	24,252,038	22.2	Membership Organizations	13,098,291	10,737,974	22.0
Instruments & Related Products	76,129,546	161,470,718	-52.9	Engineering & Management Services	713,797,804	583,611,909	22.3
Misc. Manufacturing Industries	59,491,530	46,227,451	28.7	Private Households	1,449,018	1,154,368	25.5
Railroad Transportation	22,830,929	17,213,034	32.6	Services, NEC	80,380,035	57,512,789	39.8
Local & Interurban Passenger Transportation	11,576,405	9,355,670	23.7	Executive, Legislative, & General	7,184,591	1,652,428	334.8
Trucking & Warehousing	172,234,175	163,487,421	5.4	Justice, Public Order, & Safety	639,419	645,034	-0.9
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	6,607,939	4,234,958	56.0	Administration of Human Resources	319,472	20,700	1443.3
Transportation by Air	16,367,489	10,935,389	49.7	Environmental Quality & Housing	163,459	130,711	25.1
Pipelines, Except Natural Gas	15,316,151	27,268,957	-43.8	Administration of Economic Programs	73,894	51,915	42.3
Transportation Services	15,803,438	17,302,719	-8.7	National Security & Intl. Affairs	497,150	716,475	-30.6
Communications	799,986,239	1,034,476,238	-22.7	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	1,872,378,683	1,622,859,769	15.4				

**STATE TOTAL:** \$28,682,220,255 (CY21) - \$25,235,687,957 (CY20) = 13.66% increase

*Figures compiled by SD Dept of Revenue*

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