SOUTH DAKOTA SALES and USE TAX REPORT

RETURNS FILED: OCTOBER 2026

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 October 2026 and October 2025. 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 October 2026 and 2025

Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2026	2025	%
Misc. Retail	546,233,951	508,455,729	7.4
General Merchandise Stores	299,283,132	287,021,551	4.3
Wholesale Trade - Durable Goods	241,869,959	208,567,994	16.0
Building Materials & Garden Supplies	205,800,722	210,961,450	-2.4
Eating & Drinking Places	201,863,539	194,552,071	3.8
Electric, Gas, & Sanitary Services	191,344,937	166,657,718	14.8
Business Services	180,348,175	187,626,082	-3.9
Food Stores	171,594,067	162,546,258	5.6
Automotive Dealers & Service Stations	143,122,535	137,854,759	3.8
Engineering & Management Services	119,286,169	88,787,711	34.3

Division	2026	2025	%
Agriculture, Forestry, & Fishing	68,256,229	65,799,875	3.7
Mining	8,098,853	10,399,782	-22.1
Construction	3,810,036	3,572,705	6.6
Manufacturing	276,639,132	193,870,081	42.7
Transportation & Public Utilities	294,859,538	269,473,182	9.4
Wholesale Trade	298,569,844	270,713,078	10.3
Retail Trade	1,687,797,558	1,617,733,791	4.3
Finance, Insurance, & Real Estate	60,422,082	64,226,247	-5.9
Services	696,966,026	639,714,228	8.9
Public Administration	889,745	346,104	157.1

Major Group	2026	2025	%
Agricultural Production - Crops	2,603,069	3,466,980	-24.9
Agricultural Production - Livestock	5,437,338	4,715,871	15.3
Agricultural Services	57,282,631	54,592,770	4.9
Forestry	328,318	300,494	9.3
Fishing, Hunting, & Trapping	2,604,874	2,723,760	-4.4
Metal Mining	1,436,878	2,585,328	-44.4
Coal Mining	0	0	-
Oil & Gas Extraction	2,904,697	3,120,687	-6.9
Nonmetallic Minerals, Except Fuels	3,757,279	4,693,767	-20.0
General Building Contractors	-	.	-
Heavy Construction, except Building	-	.	-
Special Trade Contractors	3,810,036	3,572,705	6.6
Food & Kindred Products	15,329,336	9,534,799	60.8
Tobacco Products	685,510	623,053	10.0
Textile Mill Products	308,436	466,331	-33.9
Apparel & Other Textile Products	1,607,429	1,145,555	40.3
Lumber & Wood Products	11,669,139	12,265,693	-4.9
Furniture & Fixtures	1,423,217	1,591,195	-10.6
Paper & Allied Products	1,621,121	1,399,286	15.9
Printing & Publishing	8,142,495	7,759,558	4.9
Chemicals & Allied Products	15,688,904	15,475,540	1.4
Petroleum & Coal Products	3,957,422	3,647,390	8.5
Rubber & Misc. Plastics Products	6,967,299	5,828,459	19.5
Leather & Leather Products	161,770	82,940	95.0
Stone, Clay, & Glass Products	43,306,670	57,858,875	-25.2
Primary Metal Industries	2,965,063	2,048,008	44.8
Fabricated Metal Products	16,806,727	15,094,327	11.3
Industrial Machinery & Equipment	77,537,024	24,729,498	213.5
Electronic & Other Electrical Equipment	20,832,308	19,455,047	7.1
Transportation Equipment	3,532,526	3,463,285	2.0
Instruments & Related Products	2,690,253	3,798,457	-29.2
Misc. Manufacturing Industries	41,406,483	7,602,782	444.6
Railroad Transportation	2,381,690	1,174,939	102.7
Local & Interurban Passenger Transportati	1,838,433	2,093,029	-12.2
Trucking & Warehousing	22,445,774	21,694,982	3.5
U.S. Postal Service	-	.	-
Water Transportation	778,148	677,133	14.9
Transportation by Air	4,267,573	2,889,631	47.7
Pipelines, Except Natural Gas	409,837	397,153	3.2
Transportation Services	2,492,065	1,896,944	31.4
Communications	68,901,081	71,991,653	-4.3
Electric, Gas, & Sanitary Services	191,344,937	166,657,718	14.8

Major Group	2026	2025	%
Wholesale Trade - Durable Goods	241,869,959	208,567,994	16.0
Wholesale Trade - Nondurable Goods	56,699,885	62,145,084	-8.8
Building Materials & Garden Supplies	205,800,722	210,961,450	-2.4
General Merchandise Stores	299,283,132	287,021,551	4.3
Food Stores	171,594,067	162,546,258	5.6
Automotive Dealers & Service Stations	143,122,535	137,854,759	3.8
Apparel & Accessory Stores	47,741,691	46,584,316	2.5
Furniture & Homefurnishings Stores	72,157,920	69,757,657	3.4
Eating & Drinking Places	201,863,539	194,552,071	3.8
Misc. Retail	546,233,951	508,455,729	7.4
Depository Institutions	2,934,137	2,219,650	32.2
Nondepository Institutions	9,076,098	10,196,651	-11.0
Security & Commodity Brokers	703,947	514,358	36.9
Insurance Carriers	1,541,274	3,640,138	-57.7
Insurance Agents, Brokers, & Service	2,606,907	2,404,165	8.4
Real Estate	39,089,049	40,362,529	-3.2
Holding & Other Investment Offices	4,470,672	4,888,757	-8.6
Hotels & Other Lodging Places	107,119,578	99,432,294	7.7
Personal Services	41,222,218	39,326,427	4.8
Business Services	180,348,175	187,626,082	-3.9
Auto Repair, Services, & Parking	87,398,294	79,570,126	9.8
Misc. Repair Services	33,564,258	25,216,002	33.1
Motion Pictures	2,970,133	2,699,798	10.0
Amusement & Recreation Services	46,455,751	44,859,488	3.6
Health Services	19,065,402	13,622,605	40.0
Legal Services	30,684,768	34,451,263	-10.9
Educational Services	9,526,451	6,769,594	40.7
Social Services	371,574	372,431	-0.2
Museums, Botanical, Zoological Gardens	642,265	641,130	0.2
Membership Organizations	1,461,322	967,015	51.1
Engineering & Management Services	119,286,169	88,787,711	34.3
Private Households	310,154	230,382	34.6
Services, NEC	16,539,514	15,141,882	9.2
Executive, Legislative, & General	141,385	115,407	22.5
Justice, Public Order, & Safety	215,789	113,875	89.5
Finance, Taxation, & Monetary Policy	-	.	-
Administration of Human Resources	23,895	1,430	1571.1
Environmental Quality & Housing	460,894	57,053	707.8
Administration of Economic Programs	8,235	1,051	683.6
National Security & Intl. Affairs	39,548	57,288	-31.0
Nonclassifiable Establishments	-	.	-

STATE TOTAL: $3,396,309,045 (2026) - $3,135,849,075 (2025) = 8.31% increase

Figures compiled by SD Dept of Revenue

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