

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: MARCH 2025

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  
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	Taxable Sales	Tax Due
<b>Aurora County</b>		
Other	N/A	N/A
<b>Beadle County</b>		
7011 Hotels & Motels	309,288.98	4,639.33
Other	N/A	N/A
<b>Bennett County</b>		
Other	N/A	N/A
<b>Bon Homme County</b>		
Other	N/A	N/A
<b>Brookings County</b>		
5999 Misc. Retail Stores, NEC	19,935.09	299.04
7011 Hotels & Motels	901,161.70	13,517.44
7999 Amusement and Recreation Services, NEC	30,334.05	455.01
Other	N/A	N/A
<b>Brown County</b>		
5947 Gift, Novelty, & Souvenir Shops	5,034.80	75.53
5999 Misc. Retail Stores, NEC	3,821.87	57.36
7011 Hotels & Motels	1,457,827.13	21,867.40
Other	N/A	N/A
<b>Brule County</b>		
5947 Gift, Novelty, & Souvenir Shops	4,266.93	64.01
7011 Hotels & Motels	619,490.96	9,292.37
7032 Sporting & Recreational Camps	157,747.75	2,366.22
Other	N/A	N/A
<b>Butte County</b>		
5999 Misc. Retail Stores, NEC	1,453.84	21.81
7011 Hotels & Motels	144,909.02	2,173.64
Other	N/A	N/A
<b>Campbell County</b>		
7011 Hotels & Motels	3,630.17	54.45
Other	N/A	N/A
<b>Charles Mix County</b>		
7011 Hotels & Motels	44,199.48	663.00
Other	N/A	N/A
<b>Clark County</b>		
Other	N/A	N/A
<b>Clay County</b>		
7011 Hotels & Motels	224,734.10	3,371.01
Other	N/A	N/A
<b>Codington County</b>		
5812 Eating Places	62,154.09	932.31
5947 Gift, Novelty, & Souvenir Shops	27,554.63	413.32
5999 Misc. Retail Stores, NEC	8,143.00	122.17
7011 Hotels & Motels	598,118.46	8,971.77
Other	N/A	N/A
<b>Custer County</b>		
5999 Misc. Retail Stores, NEC	22,723.16	340.86
7011 Hotels & Motels	257,522.48	3,862.86
7033 Trailer Parks & Campsites	9,045.42	135.68
Other	N/A	N/A

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<b>Davison County</b>		
7011 Hotels & Motels	847,457.17	12,711.87
Other	N/A	N/A
<b>Day County</b>		
7011 Hotels & Motels	180,061.66	2,700.93
7999 Amusement and Recreation Services, NEC	301,586.59	4,523.80
Other	N/A	N/A
<b>Deuel County</b>		
Other	N/A	N/A
<b>Dewey County</b>		
Other	N/A	N/A
<b>Douglas County</b>		
Other	N/A	N/A
<b>Edmunds County</b>		
Other	N/A	N/A
<b>Fall River County</b>		
5999 Misc. Retail Stores, NEC	3,126.20	46.90
7011 Hotels & Motels	117,521.90	1,762.84
Other	N/A	N/A
<b>Faulk County</b>		
Other	N/A	N/A
<b>Grant County</b>		
7011 Hotels & Motels	111,819.16	1,677.28
Other	N/A	N/A
<b>Gregory County</b>		
7011 Hotels & Motels	13,862.72	207.95
7032 Sporting & Recreational Camps	285,236.30	4,278.55
Other	N/A	N/A
<b>Haakon County</b>		
Other	N/A	N/A
<b>Hamlin County</b>		
Other	N/A	N/A
<b>Hand County</b>		
7011 Hotels & Motels	21,586.61	323.80
Other	N/A	N/A
<b>Hanson County</b>		
Other	N/A	N/A
<b>Hughes County</b>		
5999 Misc. Retail Stores, NEC	2,722.00	40.84
7011 Hotels & Motels	1,283,752.38	19,256.28
7514 Passenger Car Rental	47,845.11	717.67
7999 Amusement and Recreation Services, NEC	439,356.84	6,590.35
Other	N/A	N/A
<b>Hutchinson County</b>		
7011 Hotels & Motels	25,566.78	383.49
Other	N/A	N/A
<b>Hyde County</b>		
7011 Hotels & Motels	4,533.79	68.00
Other	N/A	N/A

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<b>Jackson County</b>		
Other	N/A	N/A
<b>Jerauld County</b>		
Other	N/A	N/A
<b>Jones County</b>		
7011 Hotels & Motels	60,072.91	901.09
Other	N/A	N/A
<b>Kingsbury County</b>		
7011 Hotels & Motels	16,640.68	249.62
Other	N/A	N/A
<b>Lake County</b>		
7011 Hotels & Motels	112,207.58	1,683.11
Other	N/A	N/A
<b>Lawrence County</b>		
5812 Eating Places	30,646.46	459.70
5947 Gift, Novelty, & Souvenir Shops	28,881.11	433.21
6531 Real Estate Agents & Managers	140,240.98	2,103.62
7011 Hotels & Motels	3,067,615.38	46,014.22
7032 Sporting & Recreational Camps	66,979.25	1,004.69
7033 Trailer Parks & Campsites	55,472.26	832.09
7999 Amusement and Recreation Services, NEC	2,010,053.32	30,150.80
8412 Museums & Art Galleries	8,885.86	133.29
Other	N/A	N/A
<b>Lincoln County</b>		
7011 Hotels & Motels	356,980.35	5,354.71
7999 Amusement and Recreation Services, NEC	606,443.73	9,096.66
Other	N/A	N/A
<b>Lyman County</b>		
7011 Hotels & Motels	193,825.68	2,907.39
Other	N/A	N/A
<b>Marshall County</b>		
7011 Hotels & Motels	26,797.62	401.97
Other	N/A	N/A
<b>McCook County</b>		
Other	N/A	N/A
<b>McPherson County</b>		
Other	N/A	N/A
<b>Meade County</b>		
5812 Eating Places	10,058.65	150.88
5947 Gift, Novelty, & Souvenir Shops	28,373.50	425.61
5999 Misc. Retail Stores, NEC	118,214.92	1,773.23
7011 Hotels & Motels	171,604.77	2,574.07
7033 Trailer Parks & Campsites	494,952.21	7,424.28
Other	N/A	N/A
<b>Mellette County</b>		
Other	N/A	N/A
<b>Miner County</b>		
7011 Hotels & Motels	10,140.67	152.11

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	Taxable Sales	Tax Due
<b>Minnehaha County</b>		
5812 Eating Places	195,676.91	2,935.17
5941 Sporting Goods & Bicycle Shops	20,920.29	313.81
5999 Misc. Retail Stores, NEC	54,133.35	812.07
7011 Hotels & Motels	7,801,067.11	117,016.01
7514 Passenger Car Rental	308,872.38	4,633.09
7941 Sports Clubs, Managers, & Promoters	579,434.99	8,691.52
7991 Physical Fitness Facilities	57,350.50	860.26
7992 Public Golf Courses	3,792.40	56.89
7999 Amusement and Recreation Services, NEC	1,869,776.56	28,046.65
Other	N/A	N/A
<b>Moody County</b>		
Other	N/A	N/A
<b>Oglala Lakota County</b>		
Other	N/A	N/A
<b>Pennington County</b>		
4725 Tour Operators	25,859.64	387.90
5812 Eating Places	26,075.97	391.15
5999 Misc. Retail Stores, NEC	36,768.81	551.57
6531 Real Estate Agents & Managers	149,744.02	2,246.16
7011 Hotels & Motels	6,028,145.55	90,422.21
7033 Trailer Parks & Campsites	104,276.15	1,564.14
7514 Passenger Car Rental	177,257.04	2,658.85
7997 Membership Sports & Recreation Clubs	2,410.15	36.15
7999 Amusement and Recreation Services, NEC	2,947,076.30	44,206.14
Other	N/A	N/A
<b>Perkins County</b>		
Other	N/A	N/A
<b>Potter County</b>		
Other	N/A	N/A
<b>Roberts County</b>		
5999 Misc. Retail Stores, NEC	1,261.00	18.92
7011 Hotels & Motels	83,570.41	1,253.56
Other	N/A	N/A
<b>Sanborn County</b>		
Other	N/A	N/A
<b>Spink County</b>		
7011 Hotels & Motels	15,247.23	228.71
Other	N/A	N/A
<b>Stanley County</b>		
7011 Hotels & Motels	393,922.82	5,908.86
Other	N/A	N/A
<b>Sully County</b>		
7999 Amusement and Recreation Services, NEC	20,178.90	302.68
Other	N/A	N/A
<b>Tripp County</b>		
5999 Misc. Retail Stores, NEC	4,643.21	69.65
7011 Hotels & Motels	95,890.35	1,438.35
Other	N/A	N/A

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<b>Turner County</b>		
Other	N/A	N/A
<b>Union County</b>		
7011 Hotels & Motels	391,193.73	5,867.90
Other	N/A	N/A
<b>Walworth County</b>		
7011 Hotels & Motels	240,261.41	3,603.94
Other	N/A	N/A
<b>Yankton County</b>		
7011 Hotels & Motels	406,611.66	6,099.19
Other	N/A	N/A
<b>Ziebach County</b>		
Other	N/A	N/A
<b>Out of State County</b>		
5961 Catalog & Mail-Order Houses	64,538.65	968.08
5999 Misc. Retail Stores, NEC	397,910.80	5,968.88
7514 Passenger Car Rental	2,663,651.19	39,954.77
7922 Theatrical Producers & Services	300,342.67	4,505.14
7999 Amusement and Recreation Services, NEC	273,239.10	4,098.59
Other	N/A	N/A
<b>Total for State</b>	<b>57,698,411.17</b>	<b>865,477.06</b>

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