

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: AUGUST 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.**
- GROSS SALES: This is the amount reported on Line 1 of the South Dakota Sales and Use Tax Return.
- USE TAXABLE: This is the amount reported on Line 2 of the South Dakota Sales and Use Tax Return.
- 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!**
- Some cities may fall into more than one county.
- Whenever there are less than 3 licenses in any one classification, the information is combined into an 'Other' category.
- State Totals include 'Other' categories.
- No Contractors Excise taxes are included.
- 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: August 2019

	Taxable Sales	Tax Due
Aurora County		
Other	N/A	N/A
Beadle County		
5999 Misc. Retail Stores, NEC	318,447.04	4,776.71
7011 Hotels & Motels	356,398.03	5,345.98
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
7011 Hotels & Motels	14,735.35	221.04
Other	N/A	N/A
Brookings County		
5812 Eating Places	8,703.88	130.56
5999 Misc. Retail Stores, NEC	107,528.43	1,612.93
7011 Hotels & Motels	1,251,828.08	18,777.42
Other	N/A	N/A
Brown County		
5812 Eating Places	34,422.86	516.36
5999 Misc. Retail Stores, NEC	19,902.94	298.55
7011 Hotels & Motels	1,624,024.27	24,360.37
7941 Sports Clubs, Managers, & Promoters	96,023.69	1,440.36
7999 Amusement & Recreation, NEC	252,197.42	3,782.97
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	62,142.84	932.14
7011 Hotels & Motels	436,199.82	6,543.02
7032 Sporting & Recreational Camps	157,503.14	2,362.56
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	32,179.22	482.69
7011 Hotels & Motels	547,575.04	8,213.63
Other	N/A	N/A
Campbell County		
Other	N/A	N/A
Charles Mix County		
5812 Eating Places	143,887.69	2,158.31
7011 Hotels & Motels	129,918.65	1,948.78
7032 Sporting & Recreational Camps	42,007.53	630.12
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	295,755.99	4,436.34
Other	N/A	N/A
Codington County		
5812 Eating Places	33,510.67	502.66
5999 Misc. Retail Stores, NEC	3,257.44	48.87
7011 Hotels & Motels	1,089,836.98	16,347.55
Other	N/A	N/A

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

	Taxable Sales	Tax Due
Custer County		
5699 Misc. Apparel & Accessory Stores	117,849.35	1,767.74
5812 Eating Places	18,656.75	279.85
5947 Gift, Novelty, & Souvenir Shops	900,110.30	13,501.67
5999 Misc. Retail Stores, NEC	79,922.01	1,198.84
7011 Hotels & Motels	5,885,913.62	88,288.75
7033 Trailer Parks & Campsites	825,580.56	12,383.70
7999 Amusement & Recreation, NEC	1,234,357.03	18,515.36
Other	N/A	N/A
Davison County		
5812 Eating Places	37,957.45	569.36
5947 Gift, Novelty, & Souvenir Shops	377,249.97	5,658.75
5999 Misc. Retail Stores, NEC	14,542.25	218.15
7011 Hotels & Motels	1,960,023.50	29,400.36
7033 Trailer Parks & Campsites	61,081.17	916.22
Other	N/A	N/A
Day County		
7011 Hotels & Motels	164,622.78	2,469.35
Other	N/A	N/A
Deuel County		
Other	N/A	N/A
Dewey County		
Other	N/A	N/A
Douglas County		
Other	N/A	N/A
Edmunds County		
Other	N/A	N/A
Fall River County		
5947 Gift, Novelty, & Souvenir Shops	85,371.25	1,280.58
7011 Hotels & Motels	700,432.16	10,506.49
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	231,437.18	3,471.57
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	26,961.47	404.42
7032 Sporting & Recreational Camps	24,531.59	367.98
7033 Trailer Parks & Campsites	1,324.63	19.87
Other	N/A	N/A
Haakon County		
Other	N/A	N/A
Hamlin County		
7999 Amusement & Recreation, NEC	61,221.07	918.33
Other	N/A	N/A
Hand County		
7032 Sporting & Recreational Camps	22,702.45	340.54
Other	N/A	N/A

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

	Taxable Sales	Tax Due
Hanson County		
Other	N/A	N/A
Harding County		
Other	N/A	N/A
Hughes County		
7011 Hotels & Motels	978,758.96	14,681.38
7514 Passenger Car Rental	44,986.37	674.79
7999 Amusement & Recreation, NEC	21,685.00	325.28
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	76,876.62	1,153.14
Other	N/A	N/A
Hyde County		
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	1,127,888.76	16,918.34
7999 Amusement & Recreation, NEC	354,225.03	5,313.37
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	556,571.22	8,348.57
7999 Amusement & Recreation, NEC	30,950.65	464.26
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	92,022.05	1,380.33
Other	N/A	N/A
Lake County		
Other	N/A	N/A
Lawrence County		
4119 Local Passenger Transportation, NEC	87,116.37	1,306.75
5699 Misc. Apparel & Accessory Stores	612,135.93	9,182.06
5812 Eating Places	75,235.59	1,128.53
5813 Drinking Places	476,267.50	7,144.02
5944 Jewelry Stores	202,433.69	3,036.52
5947 Gift, Novelty, & Souvenir Shops	943,215.49	14,148.22
5999 Misc. Retail Stores, NEC	128,536.58	1,928.05
6531 Real Estate Agents & Managers	405,470.57	6,082.06
7011 Hotels & Motels	8,771,819.85	131,577.30
7021 Rooming & Boarding Houses	58,434.58	876.52
7032 Sporting & Recreational Camps	296,133.13	4,441.99
7033 Trailer Parks & Campsites	1,208,850.20	18,132.74
7532 Top & Body Repair & Paint Shops	10,173.32	152.60
7999 Amusement & Recreation, NEC	947,867.14	14,218.00
8412 Museums & Art Galleries	135,654.80	2,034.82
Other	N/A	N/A

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

	Taxable Sales	Tax Due
Lincoln County		
5999 Misc. Retail Stores, NEC	7,453.34	111.80
7011 Hotels & Motels	830,770.69	12,461.57
7999 Amusement & Recreation, NEC	224,825.47	3,372.39
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	944,110.90	14,161.68
7033 Trailer Parks & Campsites	101,695.47	1,525.44
7999 Amusement & Recreation, NEC	29,693.00	445.40
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	48,594.75	728.92
Other	N/A	N/A
McCook County		
7011 Hotels & Motels	90,273.06	1,354.11
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County		
5531 Auto & Home Supply Stores	1,338,115.27	20,071.78
5571 Motorcycle Dealers	591,469.41	8,872.04
5699 Misc. Apparel & Accessory Stores	4,985,451.25	74,781.84
5812 Eating Places	1,521,849.65	22,827.79
5813 Drinking Places	327,663.95	4,914.97
5944 Jewelry Stores	784,815.67	11,772.24
5947 Gift, Novelty, & Souvenir Shops	310,629.36	4,659.43
5963 Direct Selling Establishments	36,428.66	546.43
5993 Tobacco Stores & Stands	8,087.04	121.30
5999 Misc. Retail Stores, NEC	1,885,866.02	28,288.26
7011 Hotels & Motels	936,501.86	14,047.51
7033 Trailer Parks & Campsites	2,113,823.72	31,707.36
7221 Photographic Studios, Portrait	26,903.19	403.55
7299 Misc. Personal Services, NEC	567,693.62	8,515.60
7389 Business Services, NEC	61,580.14	923.71
7519 Utility Trailer Rental	111,320.44	1,669.81
7521 Automobile Parking	15,383.70	230.76
7532 Top & Body Repair & Paint Shops	92,406.50	1,386.10
7539 Automotive Repair Shops, NEC	251,542.47	3,773.16
7699 Repair Services, NEC	44,687.82	670.33
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
7011 Hotels & Motels	44,795.57	671.93
Other	N/A	N/A

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

	Taxable Sales	Tax Due
Minnehaha County		
5441 Candy, Nut, & Confectionery Stores	3,760.00	56.41
5812 Eating Places	631,888.14	9,478.33
5941 Sporting Goods & Bicycle Shops	90,727.83	1,360.91
5947 Gift, Novelty, & Souvenir Shops	10,612.65	159.20
5963 Direct Selling Establishments	67,150.48	1,007.26
5999 Misc. Retail Stores, NEC	215,831.64	3,237.52
7011 Hotels & Motels	11,072,906.86	166,093.61
7033 Trailer Parks & Campsites	368,388.06	5,525.82
7922 Theatrical Producers & Services	215,962.87	3,239.45
7941 Sports Clubs, Managers, & Promoters	521,242.69	7,818.64
7992 Public Golf Courses	89,928.54	1,348.93
7999 Amusement & Recreation, NEC	538,369.38	8,075.55
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Pennington County		
4119 Local Passenger Transportation, NEC	78,302.41	1,174.53
5511 New & Used Car Dealers	9,887.80	148.32
5531 Auto & Home Supply Stores	2,146,459.36	32,196.94
5611 Men's & Boys' Clothing Stores	466,238.33	6,993.58
5699 Misc. Apparel & Accessory Stores	886,178.11	13,292.68
5812 Eating Places	1,590,424.64	23,856.40
5813 Drinking Places	304,780.60	4,571.71
5932 Used Merchandise Stores	90,321.05	1,354.81
5941 Sporting Goods & Bicycle Shops	39,782.03	596.73
5944 Jewelry Stores	1,379,512.64	20,692.69
5947 Gift, Novelty, & Souvenir Shops	6,726,118.26	100,891.80
5963 Direct Selling Establishments	19,936.37	299.05
5999 Misc. Retail Stores, NEC	688,414.32	10,326.22
6531 Real Estate Agents & Managers	352,046.50	5,280.70
7011 Hotels & Motels	25,942,205.10	389,133.24
7033 Trailer Parks & Campsites	4,476,549.06	67,148.26
7299 Misc. Personal Services, NEC	119,882.74	1,798.27
7389 Business Services, NEC	39,027.69	585.42
7514 Passenger Car Rental	1,223,491.72	18,352.37
7996 Amusement Parks	1,300,338.78	19,505.09
7997 Membership Sports & Recreation Clubs	11,679.71	175.20
7999 Amusement & Recreation, NEC	6,904,322.91	103,564.84
8412 Museums & Art Galleries	225,436.18	3,381.56
8641 Civic & Social Associations	35,750.82	536.27
Other	N/A	N/A
Perkins County		
7011 Hotels & Motels	114,734.00	1,721.02
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	71,340.00	1,070.10
Other	N/A	N/A
Roberts County		
5999 Misc. Retail Stores, NEC	1,230.00	18.46
7011 Hotels & Motels	99,194.68	1,487.92
Other	N/A	N/A

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

	Taxable Sales	Tax Due
Spink County		
7011 Hotels & Motels	59,440.68	891.62
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	407,709.10	6,115.63
Other	N/A	N/A
Sully County		
Other	N/A	N/A
Todd County		
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	229,196.22	3,437.95
Other	N/A	N/A
Turner County		
5999 Misc. Retail Stores, NEC	5,476.00	82.14
Other	N/A	N/A
Union County		
5999 Misc. Retail Stores, NEC	1,114.92	16.73
7011 Hotels & Motels	787,812.06	11,817.18
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	227,990.02	3,419.86
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	8,206.47	123.11
7011 Hotels & Motels	1,029,617.42	15,444.27
7999 Amusement & Recreation, NEC	42,788.26	641.82
Other	N/A	N/A
Out of State County		
5812 Eating Places	365,724.47	5,485.90
5947 Gift, Novelty, & Souvenir Shops	17,073.85	256.11
5999 Misc. Retail Stores, NEC	2,173,230.45	32,598.87
7011 Hotels & Motels	1,445,633.57	21,684.51
7514 Passenger Car Rental	5,212,601.23	78,189.02
7999 Amusement & Recreation, NEC	275,456.87	4,131.88
Other	N/A	N/A

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

	Taxable Sales	Tax Due
Total for State	149,770,607.23	2,246,561.42

ITEMS OF NOTE:

- 1. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.**
- 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. The name of Shannon County, South Dakota, was changed to Oglala Lakota County, South Dakota, effective May 1, 2015.**