

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: FISCAL YEAR 2026
(JULY 2025 - JUNE 2026)

STATE Statistics
by Standard Industrial Classification (SIC), Major Group, and Division

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.

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

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: Fiscal Year 2026

	Gross Sales	Use Taxable	Taxable Sales
DIVISION: A Agriculture, Forestry, & Fishing			
MAJOR GROUP: 1 Agricultural Production - Crops			
115 Corn	53,235,309.94	2,126,012.45	5,716,781.38
119 Cash Grains, NEC	10,201,181.35	229,214.26	326,308.95
139 Field Crops, Except Cash Grains, NEC	119,143,333.45	131,879.84	3,523,254.64
161 Vegetables & Melons	993,681.70	4,151.04	855,295.95
172 Grapes	27,440.43	0.00	21,647.60
175 Deciduous Tree Fruits	1,153,396.42	0.00	1,150,424.95
181 Ornamental Nursery Products	9,330,037.80	17,001.39	4,778,431.86
182 Food Crops Grown Under Cover	5,116,943.64	60,867.44	554,106.79
191 General Farms, Primarily Crop	10,344,631.31	116,909.10	187,505.10
Other	742,338.32	194,885.05	355,320.75
Total for MAJOR GROUP 1	210,288,294.36	2,880,920.57	17,469,077.97
MAJOR GROUP: 2 Agricultural Production - Livestock			
211 Beef Cattle Feedlots	2,854,504.99	1,594,745.27	1,809,774.49
212 Beef Cattle, Except Feedlots	10,412,869.40	49,382.52	1,698,040.37
213 Hogs	53,597,115.47	3,539,499.22	17,930,021.34
214 Sheep & Goats	227,036.47	0.00	140,664.81
219 General Livestock, NEC	21,665,965.66	347,856.10	1,264,270.39
241 Dairy Farms	173,968,586.67	21,790,118.09	26,758,761.11
252 Chicken Eggs	60,522,888.53	2,969,675.40	4,106,302.21
254 Poultry Hatcheries	1,037,973.37	0.00	217,503.58
259 Poultry & Eggs, NEC	15,302,428.00	77,382.40	2,296,802.09
271 Fur-Bearing Animals & Rabbits	14,424.98	31,900.00	45,324.98
272 Horses & Other Equines	1,317,192.32	0.00	1,012,302.69
273 Animal Aquaculture	1,336,778.64	0.00	319,843.53
279 Animal Specialties, NEC	6,804,852.16	44,544.43	3,585,790.55
291 General Farms, Primarily Animal	1,991,568.38	159,398.83	1,120,566.58
Other	4,862.18	726,856.69	731,718.87
Total for MAJOR GROUP 2	351,059,047.22	31,331,358.95	63,037,687.59
MAJOR GROUP: 7 Agricultural Services			
711 Soil Preparation Services	261,590,036.86	102,255.98	3,537,549.91
721 Crop Planting & Protecting	31,649,065.27	1,160,475.53	5,963,186.20
722 Crop Harvesting	7,660,690.39	87,470.36	132,581.28
723 Crop Preparation Services for Market	97,883,220.93	348,933.99	1,405,053.53
741 Veterinary Services for Livestock	178,720,215.30	1,157,269.00	153,488,693.69
742 Veterinary Services, Specialties	127,246,237.90	309,147.23	122,667,150.09
751 Livestock Services, Except Veterinary	61,563,404.72	429,035.71	15,427,060.65
752 Animal Specialty Services	58,801,961.52	720,018.38	47,146,680.08
761 Farm Labor Contractors	82,308.04	0.00	82,308.04
762 Farm Management Services	21,042,773.42	91.78	8,324,682.21
781 Landscape Counseling & Planning	21,280,202.88	788,065.27	12,513,259.88
782 Lawn & Garden Services	201,563,410.96	2,488,455.91	164,941,334.32
783 Ornamental Shrub & Tree Services	55,342,267.88	217,768.25	40,334,991.32
Total for MAJOR GROUP 7	1,124,425,796.07	7,808,987.39	575,964,531.20
MAJOR GROUP: 8 Forestry			
811 Timber tracts	1,977,335.02	18,895.26	355,544.79
831 Forest Products	526,472.90	36,654.58	552,295.48
851 Forestry Services	3,266,316.28	23,650.00	1,843,811.83
Total for MAJOR GROUP 8	5,770,124.20	79,199.84	2,751,652.10
MAJOR GROUP: 9 Fishing, Hunting, & Trapping			
912 Finfish	663,910.45	12,332.31	661,035.34
919 Misc. Marine Products	2,667,392.42	75.00	736,358.79
971 Hunting, Trapping, Game Propagation	30,139,133.24	119,730.45	27,515,350.93
Other	N/A	N/A	N/A

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
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	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 9	33,473,161.40	201,925.76	28,985,258.35
Total for DIVISION A	1,725,016,423.25	42,302,392.51	688,208,207.21
DIVISION: B Mining			
MAJOR GROUP: 10 Metal Mining			
1041 Gold Ores	5,854,538.17	2,009.10	5,847,350.45
1081 Metal Mining Services	17,280,654.11	1,904,536.19	19,185,190.15
Other	N/A	N/A	N/A
Total for MAJOR GROUP 10	23,135,192.28	3,001,156.44	26,127,151.75
MAJOR GROUP: 12 Coal Mining			
1241 Coal Mining Services	0.00	0.00	0.00
Total for MAJOR GROUP 12	0.00	0.00	0.00
MAJOR GROUP: 13 Oil & Gas Extraction			
1311 Crude Petroleum & Natural Gas	160,431.70	619,287.38	779,719.08
1321 Natural Gas Liquids	238,932,284.18	17,222,769.05	17,222,769.05
1381 Drilling Oil & Gas Wells	1,953,080.94	32,488.80	1,985,269.66
1382 Oil & Gas Exploration Services	11,092,878.90	37,233.00	10,293,191.74
1389 Oil & Gas Field Services, NEC	8,848,582.23	2,209,808.50	9,531,996.47
Total for MAJOR GROUP 13	260,987,257.95	20,121,586.73	39,812,946.00
MAJOR GROUP: 14 Nonmetallic Minerals, Except Fuels			
1422 Crushed & Broken Limestone	10,398,157.92	614,353.81	7,468,461.43
1429 Crushed & Broken Stone, NEC	26,571,478.70	214,906.42	8,893,951.66
1442 Construction Sand & Gravel	47,402,864.00	2,471,915.95	31,405,960.55
1499 Misc. Nonmetallic Minerals	321,656.77	34,685.00	129,126.23
Other	9,681,419.77	1,679,143.34	2,576,012.74
Total for MAJOR GROUP 14	94,375,577.16	5,015,004.52	50,473,512.61
Total for DIVISION B	378,498,027.39	28,137,747.69	116,413,610.36
DIVISION: C Construction			
MAJOR GROUP: 15 General Building Contractors			
Other	N/A	N/A	N/A
Total for MAJOR GROUP 15	N/A	N/A	N/A
MAJOR GROUP: 17 Special Trade Contractors			
1752 Floor Laying & Floor Work, NEC	60,415,761.56	-605,143.19	39,275,695.13
Other	N/A	N/A	N/A
Total for MAJOR GROUP 17	60,415,761.56	-593,308.15	39,287,530.17
Total for DIVISION C	60,433,039.56	-593,308.15	39,304,808.17
DIVISION: D Manufacturing			
MAJOR GROUP: 20 Food & Kindred Products			
2011 Meat Packing Plants	1,766,603,585.25	16,293,812.83	19,671,385.89
2013 Sausages & Other Prepared Meats	12,427,903.86	4,034,391.56	8,158,182.48
2015 Poultry Slaughtering & Processing	333,121,822.67	15,045,656.39	15,118,500.25
2022 Cheese, Natural & Processed	1,541,589,136.76	10,166,198.62	10,705,171.87
2023 Dry, Condensed, Evaporated Products	1,407,663.40	0.00	1,408,112.40
2024 Ice Cream & Frozen Desserts	2,077,033.38	14,762.04	733,138.00
2026 Fluid Milk	47,449,987.80	713,131.56	953,005.10
2032 Canned Specialties	-282,456.48	0.00	-282,456.48
2033 Canned Fruits & Vegetables	121,776.39	0.00	94,779.83
2034 Dehydrated Fruits, Vegetables, Soups	15,963.90	0.00	15,963.90
2035 Pickles, Sauces, & Salad Dressings	39,516.37	387.25	38,527.62
2038 Frozen Specialties, NEC	156,248,442.71	2,245,079.29	2,245,079.29
2043 Cereal Breakfast Foods	550,642.37	975.43	442,032.22
2046 Wet Corn Milling	1,782,065.81	0.00	380,030.64
2047 Dog & Cat Food	58,042,571.49	5,589,294.62	7,180,296.80

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2048 Prepared Feeds, NEC	330,551,773.37	3,095,710.18	13,246,150.63
2051 Bread, Cake, & Related Products	13,987,040.49	156,423.34	3,543,522.62
2052 Cookies & Crackers	7,528,727.35	105,742.96	306,193.42
2053 Frozen Bakery Products, Except Bread	182,803.62	0.00	151,695.40
2064 Candy & Other Confectionery Products	330,593.53	0.00	65,474.53
2066 Chocolate & Cocoa Products	246,394.26	1,350.70	128,449.58
2068 Salted & Roasted Nuts & Seeds	6,136,020.77	537,890.37	577,724.16
2075 Soybean Oil Mills	843,099,329.99	12,632,488.52	14,630,918.52
2077 Animal & Marine Fats & Oils	6,594,882.97	173,829.52	213,255.92
2082 Malt Beverages	13,713,193.51	64,463.51	8,507,905.18
2084 Wines, Brandy, & Brandy Spirits	1,343,007.18	2,548.42	808,353.24
2085 Distilled & Blended Liquors	2,150,146.18	80,584.86	2,043,578.32
2086 Bottled & Canned Soft Drinks	339,473,603.04	3,350,492.69	16,116,102.88
2087 Flavoring Extracts & Syrups, NEC	49,169.22	0.00	19,637.53
2095 Roasted Coffee	1,076,153.31	1,135.72	974,278.64
2096 Potato Chips & Similar Snacks	4,197,636.96	1,783.35	64,115.55
2097 Manufactured Ice	7,348,522.60	0.00	67,978.64
2099 Food Preparations, NEC	11,104,874.65	1,315,187.04	4,092,481.29
Other	6,724,876.66	581,308.38	683,337.82
Total for MAJOR GROUP 20	5,517,034,405.34	76,204,629.15	133,102,903.68
MAJOR GROUP: 21 Tobacco Products			
2121 Cigars	612,762.29	1,064.03	605,378.66
2131 Chewing & Smoking Tobacco	5,341,964.17	12,439.68	5,324,724.53
Other	N/A	N/A	N/A
Total for MAJOR GROUP 21	11,001,097.51	22,954.06	5,939,553.54
MAJOR GROUP: 22 Textile Mill Products			
2269 Finishing Plants, NEC	59,614.47	0.00	58,070.47
2273 Carpets & Rugs	2,053,081.19	0.00	377,553.68
2282 Throwing & Winding Mills	11,127.73	0.00	10,343.82
2297 Nonwoven Fabrics	3,284,580.45	0.00	121,070.51
2298 Cordage & Twine	1,478,245.86	0.00	293,607.30
2299 Textile Goods, NEC	1,427,038.51	288,586.52	799,049.87
Other	8,108,392.76	119.52	1,288,628.69
Total for MAJOR GROUP 22	16,422,080.97	288,706.04	2,948,324.34
MAJOR GROUP: 23 Apparel & Other Textile Products			
2311 Men's & Boys' Suits & Coats	1,298,686.37	0.00	908,010.69
2326 Men's & Boys' Work Clothing	169,050.99	0.00	147,859.69
2329 Men's & Boys' Clothing, NEC	1,088,526.81	0.00	705,703.88
2339 Women's & Misses' Outerwear, NEC	121,771.79	0.00	39,268.48
2353 Hats, Caps, & Millinery	377,961.36	0.00	52,046.14
2369 Girls' & Children's Outerwear, NEC	27,321.42	0.00	25,287.04
2389 Apparel & Accessories, NEC	7,727,383.55	51,098.74	6,835,335.86
2391 Curtains & Draperies	114,473.75	0.00	16,290.35
2392 Housefurnishings, NEC	60,425.24	0.00	56,291.95
2394 Canvas & Related Products	22,288,146.16	3,291,120.77	6,649,814.12
2395 Pleating & Stitching	89,501.44	40.57	64,226.25
2396 Automotive & Apparel Trimmings	2,006,431.43	1.76	1,098,240.26
2399 Fabricated Textile Products, NEC	599,258.12	6,420.81	63,530.12
Other	6,278,679.14	1,587.61	1,298,528.73
Total for MAJOR GROUP 23	42,247,617.57	3,350,270.26	17,960,433.56
MAJOR GROUP: 24 Lumber & Wood Products			
2411 Logging	8,823,258.44	0.00	4,940.30
2421 Sawmills & Planing Mills, General	67,709,942.31	888,959.60	4,834,359.86
2426 Hardwood Dimension & Flooring Mills	841,988.89	0.00	316,783.99
2429 Special Product Sawmills, NEC	488,839.20	0.00	414,343.78

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2431 Millwork	576,036,646.87	461,538.33	3,606,288.59
2434 Wood Kitchen Cabinets	193,871,327.76	5,268,515.74	24,703,611.51
2439 Structural Wood Members, NEC	68,832,377.25	456,230.94	53,224,130.85
2448 Wood Pallets & Skids	7,923,906.22	80,125.50	232,469.60
2449 Wood Containers, NEC	1,067,005.50	0.00	608.17
2451 Mobile Homes	32,740,556.86	26,155.87	151,865.63
2452 Prefabricated Wood Buildings	232,202,814.80	6,457,426.20	28,155,587.26
2493 Reconstituted Wood Products	1,502,079.50	0.00	148,667.08
2499 Wood Products, NEC	24,867,309.51	642,341.35	5,819,268.79
Other	N/A	N/A	N/A
Total for MAJOR GROUP 24	1,220,242,185.15	14,299,342.79	122,240,905.58
MAJOR GROUP: 25 Furniture & Fixtures			
2511 Wood Household Furniture	11,104,064.01	479,097.78	1,891,057.58
2512 Upholstered Household Furniture	404,813.14	0.00	165,144.96
2514 Metal Household Furniture	2,040,633.65	0.00	21,158.32
2515 Mattresses & Bedspings	23,092,515.67	0.00	1,207,525.85
2519 Household Furniture, NEC	90,429.55	0.00	38,021.83
2521 Wood Office Furniture	4,041,980.19	2,456.55	427,725.60
2522 Office Furniture, Except Wood	6,114,248.53	10,563.01	1,319,476.07
2531 Public Building & Related Furniture	2,319,250.62	194,693.57	734,386.68
2541 Wood Partitions & Fixtures	42,973,412.62	534,603.02	3,882,832.22
2542 Partitions & Fixtures, Except Wood	502,130.53	0.00	237,077.20
2599 Furniture & Fixtures, NEC	786,445.46	0.00	506,155.97
Other	5,419,701.51	49,576.56	167,646.65
Total for MAJOR GROUP 25	98,889,625.48	1,270,990.49	10,598,208.93
MAJOR GROUP: 26 Paper & Allied Products			
2611 Pulp Mills	4,650,984.86	0.00	1,049,600.70
2653 Corrugated & Solid Fiber Boxes	11,929,336.64	197,762.20	837,428.01
2671 Paper Coated & Laminated, Packaging	741,395,501.15	6,934,397.26	9,280,179.46
2672 Paper Coated & Laminated, NEC	350,751.88	56.82	9,057.46
2673 Bags: Plastics, Laminated, & Coated	3,854,753.30	0.00	242,191.68
2675 Die-Cut Paper & Board	1,640,314.91	0.00	120,106.26
2678 Stationary Products	583,797.68	0.00	63,195.64
2679 Converted Paper Products, NEC	27,305,383.64	228,983.27	735,111.93
Other	44,902,776.64	7,494,146.63	7,765,854.41
Total for MAJOR GROUP 26	836,613,600.70	14,855,346.18	20,102,725.55
MAJOR GROUP: 27 Printing & Publishing			
2711 Newspapers	51,499,386.38	922,290.27	15,849,705.62
2721 Periodicals	16,706,790.33	155,650.76	6,454,071.05
2731 Book Publishing	21,815,021.27	188,305.28	4,973,418.05
2732 Book Printing	857,409.06	0.00	617,083.15
2741 Misc. Publishing	69,357,396.78	1,385,848.09	8,527,566.37
2752 Commercial Printing, Lithographic	19,756,614.83	115,814.11	10,065,155.38
2754 Commercial Printing, Gravure	140,913,347.93	160.55	10,250,750.89
2759 Commercial Printing, NEC	235,345,180.34	8,808,711.29	32,219,397.93
2761 Manifold Business Forms	1,547,658.02	976.11	1,548,634.13
2771 Greeting Cards	1,596,551.83	0.00	985,159.22
Other	542,323.10	6,317.80	35,029.10
Total for MAJOR GROUP 27	559,937,679.87	11,584,074.26	91,525,970.89
MAJOR GROUP: 28 Chemicals & Allied Products			
2813 Industrial Gases	52,668,450.27	93,989.77	35,874,972.76
2819 Industrial Inorganic Chemicals, NEC	36,279,156.90	31,696.17	9,436,800.29
2821 Plastics Materials & Resins	6,767,549.46	685,470.71	1,355,585.99
2833 Medicinals & Botanicals	4,073,123.86	6,646.30	1,265,233.56
2834 Pharmaceutical Preparations	136,447,694.38	1,113,550.75	9,730,853.21

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2835 Diagnostic Substances	13,579,408.62	0.00	959,738.66
2836 Biological Products, Except Diagnostic	2,103,552.11	0.00	145,460.20
2841 Soap & Other Detergents	5,936,188.79	39,434.35	1,894,320.83
2842 Polishes & Sanitation Goods	791,695.54	0.00	54,019.95
2844 Toilet Preparations	2,856,576.34	777.44	2,030,679.01
2851 Paints & Allied Products	9,558,819.99	13,669.31	716,846.88
2869 Industrial Organic Chemicals, NEC	1,670,646,716.60	61,459,268.07	66,580,426.72
2873 Nitrogenous Fertilizers	180,020,123.40	200.00	1,054,118.64
2875 Fertilizers, Mixing Only	107,726,443.58	229,142.88	229,142.88
2879 Agricultural Chemicals, NEC	303,270,856.15	26,947.11	278,241.11
2891 Adhesives & Sealants	17,553,001.48	45,870.24	1,199,289.67
2892 Explosives	1,254,801.61	0.00	1,250,508.79
2893 Printing Ink	7,399,886.71	0.00	13,868.31
2899 Chemical Preparations, NEC	29,050,176.96	12,810.89	6,656,327.53
Other	21,583,776.63	0.00	21,433,834.07
Total for MAJOR GROUP 28	2,609,567,999.38	63,759,473.99	162,160,269.06
MAJOR GROUP: 29 Petroleum & Coal Products			
2911 Petroleum Refining	16,423,158.46	5,589,079.67	9,419,426.75
2951 Asphalt Paving Mixtures & Blocks	36,425,488.98	1,048,406.83	20,882,882.19
2952 Asphalt Felts & Coatings	885,483.54	0.00	98,312.84
2992 Lubricating Oils & Greases	4,830,640.67	58,855.98	325,269.55
Total for MAJOR GROUP 29	58,564,771.65	6,696,342.48	30,725,891.33
MAJOR GROUP: 30 Rubber & Misc. Plastics Products			
3052 Rubber & Plastics Hose & Belting	22,785,223.76	14,767.60	467,784.94
3053 Gaskets, Packing, & Sealing Devices	587,552.53	0.00	30,895.96
3069 Fabricated Rubber Products, NEC	15,749,592.06	5,843.92	3,078,863.59
3083 Laminated Plastics Plate & Sheet	4,680,093.34	88.37	760,761.60
3084 Plastics Pipe	96,894,989.46	7,572,774.88	20,127,404.55
3085 Plastics Bottles	45,912,974.60	2,542,354.64	2,558,031.83
3086 Plastics Foam Products	10,420,430.07	349,232.82	3,710,778.36
3087 Custom Compound Purchased Resins	910,201.41	5,622.58	210,418.56
3088 Plastics Plumbing Fixtures	9,008,987.89	0.00	1,971,846.28
3089 Plastics Products, NEC	115,405,219.73	22,435,228.15	32,195,816.30
Other	110,278,839.33	834,048.66	4,853,814.34
Total for MAJOR GROUP 30	432,634,104.18	33,759,961.62	69,966,416.31
MAJOR GROUP: 31 Leather & Leather Products			
3111 Leather Tanning & Finishing	390,934.04	0.00	18,902.31
3131 Footwear Cut Stock	259,373.41	1,532.71	131,023.30
3149 Footwear, Except Rubber, NEC	316,588.34	0.00	255,792.52
3172 Personal Leather Goods, NEC	1,665.09	1,415.01	2,658.76
3199 Leather Goods, NEC	1,661,638.70	515.90	885,075.65
Other	20,928.61	0.00	15,289.67
Total for MAJOR GROUP 31	2,651,128.19	3,463.62	1,308,742.21
MAJOR GROUP: 32 Stone, Clay, & Glass Products			
3211 Flat Glass	17,395,281.50	14,630.95	19,654.95
3231 Products of Purchased Glass	585,591.63	135.75	167,224.23
3241 Cement, Hydraulic	92,572,841.03	232,046.15	8,802,922.51
3251 Brick & Structural Clay Tile	48,933,740.12	1,381,128.88	6,617,981.25
3269 Pottery Products, NEC	714,567.19	1,544.12	588,726.56
3271 Concrete Block & Brick	2,715,605.43	0.00	925,071.89
3272 Concrete Products, NEC	79,771,013.43	2,686,667.16	50,316,219.10
3273 Ready-Mixed Concrete	437,389,960.42	13,536,265.50	377,870,160.10
3281 Cut Stone & Stone Products	11,097,347.74	79,267.55	5,307,464.95
3291 Abrasive Products	30,870,186.95	3,844.47	4,041,887.01
3295 Minerals, Ground or Treated	249,618.11	9,119.38	226,545.35

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: Fiscal Year 2026

	Gross Sales	Use Taxable	Taxable Sales
3299 Nonmetallic Mineral Products, NEC	357,403.53	0.00	174,807.45
Other	11,944,713.85	0.00	406,474.59
Total for MAJOR GROUP 32	734,597,870.93	17,944,649.91	455,465,139.94
MAJOR GROUP: 33 Primary Metal Industries			
3312 Blast Furnaces & Steel Mills	38,476,545.13	942,646.32	2,079,736.64
3315 Steel Wire & Related Products	756,627.87	0.00	560,111.05
3317 Steel Pipe & Tubes	33,510,828.74	281,867.45	1,255,789.30
3357 Nonferrous Wiredrawing & Insulating	2,171,188.80	0.00	1,009,554.85
3363 Aluminum Die-Castings	8,896,284.25	464,392.42	1,526,767.42
3366 Copper Foundries	450,844.77	9,351.76	28,185.68
3399 Primary Metal Products, NEC	22,022,925.13	398.80	6,110,574.92
Other	102,633,109.06	15,900,895.81	16,531,523.84
Total for MAJOR GROUP 33	208,918,353.75	17,599,552.56	29,102,243.70
MAJOR GROUP: 34 Fabricated Metal Products			
3412 Metal Barrels, Drums, & Pails	440,644.35	0.00	109,055.04
3421 Cutlery	1,533,630.87	32,996.64	1,469,031.82
3423 Hand & Edge Tools, NEC	29,517,723.79	479,213.07	2,573,379.03
3429 Hardware, NEC	48,578,652.38	506,126.46	6,651,160.21
3432 Plumbing Fixture Fittings & Trim	18,120,505.43	0.00	2,948,761.28
3433 Heating Equipment, Except Electric	5,055,835.04	48,239.02	798,252.47
3441 Fabricated Structural Metal	59,591,761.61	387,941.14	19,776,447.50
3442 Metal Doors, Sash, & Trim	103,073,025.20	700,474.28	4,777,944.46
3443 Fabricated Plate Work (Boiler Shops)	270,692,040.70	1,433,589.29	44,224,377.99
3444 Sheet Metal Work	61,290,109.55	2,178,923.72	11,446,616.34
3446 Architectural Metal Work	10,541,720.99	5,885.79	6,452,483.16
3448 Prefabricated Metal Buildings	17,730,191.22	3,571.09	12,977,288.03
3449 Misc. Metal Work	53,344,947.75	1,226,033.51	25,039,467.09
3451 Screw Machine Products	271,704.97	1,149.77	67,234.57
3462 Iron & Steel Forgings	437,372.80	0.00	210,956.89
3469 Metal Stampings, NEC	11,820,557.16	0.00	607,805.93
3471 Plating & Polishing	640,781.59	0.00	242,371.44
3479 Metal Coating & Allied Services	12,187,731.28	130,744.99	1,131,850.63
3482 Small Arms Ammunition	23,455,088.72	1,152,223.76	1,363,961.91
3483 Ammunition, Except for Small Arms	137,950.68	1,252,431.19	1,253,475.95
3484 Small Arms	11,309,068.33	114,126.52	3,202,764.11
3489 Ordnance & Accessories, NEC	535,755.20	0.00	31,637.87
3491 Industrial Valves	7,058,545.21	0.00	1,204,496.12
3492 Fluid Power Valves & Hose Fittings	5,122,961.57	0.00	98,587.84
3494 Valves & Pipe Fittings, NEC	80,832,560.18	160,594.80	2,598,375.99
3496 Misc. Fabricated Wire Products	71,330,766.85	2,823,808.87	3,290,274.82
3497 Metal Foil & Leaf	1,865,889.35	935.14	182,129.83
3498 Fabricated Pipe & Pipe Fittings	9,672,998.66	5,920.81	7,398,085.40
3499 Fabricated Metal Products, NEC	77,409,435.70	2,752,207.80	17,173,563.00
Other	2,841,985.35	5,442.15	1,093,131.91
Total for MAJOR GROUP 34	996,441,942.48	15,402,579.81	180,394,968.63
MAJOR GROUP: 35 Industrial Machinery & Equipment			
3511 Turbines, & Turbine Generator Sets	193,253,784.40	10,327,882.62	49,218,339.75
3519 Internal Combustion Engines, NEC	430,777,564.97	130,694.76	159,719,626.75
3523 Farm Machinery & Equipment	402,406,147.61	4,316,372.99	57,533,062.82
3524 Lawn & Garden Equipment	3,568,716.47	2,313,733.84	3,534,785.20
3531 Construction Machinery	209,000,513.72	6,199,355.01	35,600,203.21
3532 Mining Machinery	100,607,077.11	2,136,322.98	5,372,383.52
3533 Oil & Gas Field Machinery	499,231.25	0.00	205,073.76
3534 Elevators & Moving Stairways	0.00	0.00	0.00
3535 Conveyors & Conveying Equipment	69,179,843.42	68,603.87	6,099,851.82
3536 Hoists, Cranes, & Monorails	14,493,612.41	10,691,186.61	11,757,057.87

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
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	Gross Sales	Use Taxable	Taxable Sales
3537 Industrial Trucks & Tractors	15,975,020.10	40,295.32	137,298.26
3541 Machine Tools, Metal Cutting Types	4,936,701.55	5,066.35	326,996.21
3542 Machine Tools, Metal Forming Types	12,426,006.63	111,008.23	1,955,713.03
3544 Special Dies, Tools, Jigs & Fixtures	220,621.15	0.00	33,148.11
3545 Machine Tool Accessories	8,543,102.01	225,173.89	1,123,700.12
3546 Power-Driven Handtools	13,031,381.15	56,504.25	185,493.18
3548 Welding Apparatus	6,223,735.36	0.00	2,177,444.56
3549 Metalworking Machinery, NEC	32,800,266.06	868,835.01	2,780,611.33
3553 Woodworking Machinery	29,133,685.66	4,579.67	193,216.86
3555 Printing Trades Machinery	3,229,005.45	0.00	869,257.55
3556 Food Products Machinery	20,468,658.26	120,042.20	14,495,732.50
3559 Special Industry Machinery, NEC	36,466,434.21	215,385.09	7,776,403.20
3561 Pumps & Pumping Equipment	23,784,129.29	0.00	13,419,242.60
3563 Air & Gas Compressors	66,315,091.18	0.00	63,959,288.37
3564 Blowers & Fans	189,283,780.72	2,819,639.76	3,271,865.31
3565 Packaging Machinery	4,774,192.25	0.00	3,003,595.13
3567 Industrial Furnaces & Ovens	3,543,393.46	11,975.00	920,499.00
3569 General Industrial Machinery, NEC	47,563,357.42	253,505.16	11,078,129.39
3571 Electronic Computers	12,435,935.08	3,376.66	150,301.61
3572 Computer Storage Devices	8,990,580.74	164,410.87	725,256.03
3577 Computer Peripheral Equipment, NEC	3,470,996.12	0.24	2,135,122.15
3578 Calculating & Accounting Equipment	3,796,077.57	81,080.19	2,490,555.05
3579 Office Machines, NEC	431,462.84	0.00	266,866.45
3581 Automatic Vending Machines	743,087.45	321.31	685,885.23
3582 Commercial Laundry Equipment	1,440,776.19	0.00	23,369.19
3585 Refrigeration & Heating Equipment	29,846,768.49	11,818.23	3,244,960.58
3586 Measuring & Dispensing Pumps	455,677.20	0.00	9,788.15
3589 Service Industry Machinery, NEC	60,061,092.48	312,639.71	12,630,668.96
3593 Fluid Power Cylinders & Actuators	308,901.56	349,049.15	372,516.12
3594 Fluid Power Pumps & Motors	3,853,132.91	0.00	77,264.78
3596 Scales & Balances, Except Laboratory	4,605,889.07	1,572.03	2,625,894.99
3599 Industrial Machinery, NEC	141,005,654.11	5,788,968.69	23,824,289.74
Other	4,279,060.53	0.00	1,925,238.76
Total for MAJOR GROUP 35	2,218,230,145.61	47,629,399.69	507,935,997.20
MAJOR GROUP: 36 Electronic & Other Electrical Equipment			
3612 Transformers, Except Electronic	324,113,813.77	2,213,641.13	21,693,557.17
3613 Switchgear & Switchboard Apparatus	93,436,793.07	0.00	2,657,764.58
3621 Motors & Generators	16,670,532.03	2,565.23	467,964.89
3625 Relays & Industrial Controls	325,606.91	0.00	164,384.23
3629 Electrical Industrial Apparatus, NEC	10,816,526.33	3,258,621.61	3,757,093.10
3631 Household Cooking Equipment	536,191.92	326.11	520,270.34
3634 Electric Housewares & Fans	12,292,754.12	72,386.77	779,659.09
3635 Household Vacuum Cleaners	330,259.92	85.17	44,005.39
3639 Household Appliances, NEC	7,283,713.03	8,029.99	296,757.40
3641 Electric Lamps	2,079,096.21	0.00	232,364.52
3643 Current-Carrying Wiring Devices	4,764,228.83	0.00	41,870.86
3644 Noncurrent-Carrying Wiring Devices	578,754.31	0.00	30,809.95
3645 Residential Lighting Fixtures	9,485,013.49	81,816.72	345,845.81
3646 Commercial Lighting Fixtures	4,022,503.37	0.00	2,455,406.02
3648 Lighting Equipment, NEC	5,965,703.13	39.29	2,634,653.83
3651 Household Audio & Video Equipment	11,988,270.68	900.00	9,964,177.11
3661 Telephone & Telegraph Apparatus	63,493,713.14	1,713.05	40,226,213.65
3663 Radio & TV Communications Equipment	32,298,198.21	0.00	2,703,729.63
3669 Communications Equipment, NEC	7,095,005.18	1,360.00	1,632,927.66
3674 Semiconductors & Related Devices	102,784,767.62	3,422,236.50	3,831,003.69
3677 Electronic Coils & Transformers	51,792,734.82	376,052.28	36,257,192.53
3679 Electronic Components, NEC	207,784,617.36	4,770,748.08	11,632,149.75

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	Gross Sales	Use Taxable	Taxable Sales
3691 Storage Batteries	79,202,877.85	428,390.21	76,373,779.44
3692 Primary Batteries, Dry & Wet	8,512,686.08	0.00	17,922.58
3699 Electrical Equipment & Supplies, NEC	26,162,855.09	34,747.96	6,789,034.01
Other	57,226,915.37	623,330.81	639,089.56
Total for MAJOR GROUP 36	1,141,044,131.84	15,296,990.91	226,189,626.79
MAJOR GROUP: 37 Transportation Equipment			
3711 Motor Vehicles & Car Bodies	576,487,970.58	0.00	8,245,561.04
3713 Truck & Bus Bodies	4,910,298.89	3,119.28	474,047.23
3714 Motor Vehicle Parts & Accessories	161,125,866.23	7,101,315.12	15,493,504.81
3715 Truck Trailers	53,448,199.86	3,721,142.78	10,129,037.60
3721 Aircraft	204,995,383.64	5,303,169.62	5,433,733.13
3724 Aircraft Engines & Engine Parts	45,747,498.51	3,831,845.10	3,866,322.60
3728 Aircraft Parts & Equipment, NEC	35,603,021.79	2,542,232.77	4,656,834.83
3732 Boat Building & Repairing	4,942,115.38	23,675.34	727,992.04
3743 Railroad Equipment	1,904,857.43	0.00	1,697,499.83
3751 Motorcycles, Bicycles, & Parts	12,537,595.01	52,918.23	1,630,483.18
3792 Travel Trailers & Campers	2,580,832.13	0.00	476,620.56
3795 Tanks & Tank Components	738,922.64	0.00	632,447.89
3799 Transportation Equipment, NEC	10,082,050.94	67,775.17	2,636,978.93
Total for MAJOR GROUP 37	1,115,104,613.03	22,647,193.41	56,101,063.67
MAJOR GROUP: 38 Instruments & Related Products			
3812 Search & Navigation Equipment	28,879,787.63	863,706.77	5,174,243.10
3821 Laboratory Apparatus & Furniture	19,440,762.98	93.10	110,871.87
3822 Environmental Controls	8,854,485.20	265,875.70	1,096,020.74
3823 Process Control Instruments	22,398,923.33	78,014.97	6,080,267.50
3824 Fluid Meters & Counting Devices	2,595,026.17	0.00	509,018.85
3825 Instruments to Measure Electricity	43,702,498.18	360,558.22	4,905,422.75
3826 Analytical Instruments	1,857,462.11	0.00	384,079.09
3827 Optical Instruments & Lenses	1,391,370.11	0.00	352,925.91
3829 Measuring & Controlling Devices, NEC	24,469,250.29	0.00	4,868,008.88
3841 Surgical & Medical Instruments	57,984,869.32	165,261.23	1,506,082.45
3842 Surgical Appliances & Supplies	49,053,809.65	2,688,336.49	3,238,037.90
3843 Dental Equipment & Supplies	8,435,125.83	31,520.42	2,708,499.24
3845 Electromedical Equipment	12,195,375.10	136,246.32	962,290.52
3851 Ophthalmic Goods	5,107,996.57	129.29	121,861.77
3861 Photographic Equipment & Supplies	43,367,219.31	2,183,044.36	2,412,437.52
Other	307,748.26	0.00	221,112.87
Total for MAJOR GROUP 38	330,041,710.04	6,772,786.87	34,651,180.96
MAJOR GROUP: 39 Misc. Manufacturing Industries			
3911 Jewelry, Precious Metal	3,629,257.87	14,425.32	281,130.09
3914 Silverware & Plated Ware	19,885,941.05	0.00	2,615,733.47
3931 Musical Instruments	744,917.80	0.00	564,060.39
3942 Dolls & Stuffed Toys	380,806.64	0.00	361,129.26
3944 Games, Toys, & Children's Vehicles	812,916.88	36.00	323,284.14
3949 Sporting & Athletic Goods, NEC	22,580,240.32	536,644.19	5,107,823.26
3952 Lead Pencils & Art Goods	1,361,126.66	82.12	1,252,095.28
3961 Costume Jewelry	78,739.93	59.19	77,569.12
3993 Signs & Advertising Specialties	27,332,677.61	22,795,676.82	37,659,196.44
3999 Manufacturing Industries, NEC	220,119,837.29	6,326,833.28	45,105,166.79
Other	2,812,401.04	19.99	74,772.55
Total for MAJOR GROUP 39	299,738,863.09	29,673,776.91	93,421,960.79
Total for DIVISION D	18,449,923,926.76	399,062,485.01	2,251,842,526.66
DIVISION: E Transportation & Public Utilities			
MAJOR GROUP: 40 Railroad Transportation			
4011 Railroads, Line-Haul Operating	7,779,807.08	28,279,618.10	28,364,810.48

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
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	Gross Sales	Use Taxable	Taxable Sales
4013 Switching & Terminal Services	2,187,824.11	1,078,020.55	2,673,211.54
Total for MAJOR GROUP 40	9,967,631.19	29,357,638.65	31,038,022.02
MAJOR GROUP: 41 Local & Interurban Passenger Transportation			
4111 Local & Suburban Transit	11,342,166.04	13,182.68	2,659,433.98
4119 Local Passenger Transportation, NEC	7,729,707.49	6,669.20	5,983,140.56
4121 Taxicabs	5,005,814.83	26,547.43	4,046,080.01
4141 Local Bus Charter Service	777,327.35	0.00	577,589.47
4142 Bus Charter Service, Except Local	26,605,848.96	56,194.58	1,168,560.84
4173 Bus Terminal & Service Facilities	341,985.66	3,081.20	190,725.86
Other	N/A	N/A	N/A
Total for MAJOR GROUP 41	51,832,947.01	126,430.80	14,674,469.72
MAJOR GROUP: 42 Trucking & Warehousing			
4212 Local Trucking Without Storage	516,640,867.75	3,069,104.81	171,089,985.54
4213 Trucking, Except Local	31,728,048.31	1,082,743.95	3,162,509.97
4214 Local Trucking With Storage	15,213,662.08	3,482,069.93	6,731,301.39
4215 Courier Services, Except by Air	5,412,484.50	1,308,374.04	6,422,041.83
4221 Farm Product Warehousing & Storage	31,825,767.47	1,932.59	267,526.03
4222 Refrigerated Warehousing & Storage	27,104,491.76	179,092.89	20,575,051.19
4225 General Warehousing & Storage	27,260,389.84	1,576,521.38	18,724,710.89
4226 Special Warehousing & Storage, NEC	20,477,465.95	196,360.66	11,375,434.41
Total for MAJOR GROUP 42	675,663,177.66	10,896,200.25	238,348,561.25
MAJOR GROUP: 44 Water Transportation			
4493 Marinas	1,993,097.52	1,606.00	1,788,756.33
4499 Water Transportation Services, NEC	9,505,015.84	453.00	6,824,323.71
Other	978,646.17	0.00	749,703.00
Total for MAJOR GROUP 44	12,476,759.53	2,059.00	9,362,783.04
MAJOR GROUP: 45 Transportation by Air			
4512 Air Transportation, Scheduled	74,956.36	2,304,146.26	2,379,102.62
4513 Air Courier Services	532,472.92	91,623.69	498,364.19
4522 Air Transportation, Nonscheduled	180,562,155.18	6,014,173.59	11,863,953.54
4581 Airports, Flying Fields, & Services	30,797,300.31	1,631,937.78	17,775,062.31
Total for MAJOR GROUP 45	211,966,884.77	10,041,881.32	32,516,482.66
MAJOR GROUP: 46 Pipelines, Except Natural Gas			
4612 Crude Petroleum Pipelines	0.00	1,550,085.96	1,550,085.96
4613 Refined Petroleum Pipelines	0.00	2,730,086.87	2,730,086.87
4619 Pipelines, NEC	0.00	1,924,022.82	1,924,022.82
Total for MAJOR GROUP 46	0.00	6,204,195.65	6,204,195.65
MAJOR GROUP: 47 Transportation Services			
4724 Travel Agencies	19,693,513.99	1,195,062.53	1,240,732.16
4725 Tour Operators	3,603,836.53	8,933.16	1,934,783.96
4729 Passenger Transportation Arrangement, NEC	663,657.74	1,098.00	16,387.65
4731 Freight Transportation Arrangement	19,552,750.42	217,319.97	9,876,231.44
4783 Packing & Crating	819,062.09	0.00	63,995.92
4785 Inspection & Fixed Facilities	5,497,155.72	0.00	2,655,734.24
4789 Transportation Services, NEC	60,812,888.14	465,557.78	9,143,572.62
Total for MAJOR GROUP 47	110,642,864.63	1,887,971.44	24,931,437.99
MAJOR GROUP: 48 Communications			
4812 Radiotelephone Communications	288,968,388.70	4,577,384.48	278,808,160.03
4813 Telephone Communications, Except Radio	328,787,763.66	31,673,487.38	198,800,103.48
4832 Radio Broadcasting Stations	19,093,740.81	445,432.59	892,363.10
4833 Television Broadcasting Stations	13,288,035.02	2,435,481.04	2,691,868.68
4841 Cable & Other Pay TV Services	285,720,255.10	24,456,878.01	300,883,211.21
4899 Communications Services, NEC	71,833,201.53	614,814.45	43,306,396.79
Other	N/A	N/A	N/A

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	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 48	1,007,722,529.81	64,203,477.95	825,413,248.28
MAJOR GROUP: 49 Electric, Gas, & Sanitary Services			
4911 Electric Services	1,484,439,388.43	48,388,815.34	893,224,074.59
4922 Natural Gas Transmission	14,042,286.46	391,304.52	391,304.52
4923 Gas Transmission & Distribution	23,661,796.37	2,309,148.03	7,863,261.76
4924 Natural Gas Distribution	97,167,302.62	2,780,378.52	41,743,310.49
4925 Gas Production &/or Distribution	27,411,056.01	4,837,045.31	19,290,251.33
4931 Electric & Other Services Combined	629,749,220.57	134,058,565.64	672,916,199.89
4932 Gas & Other Services Combined	212,634,453.25	11,582,197.31	198,666,780.86
4939 Combination Utilities, NEC	168,081,310.21	14,595,381.97	113,787,715.02
4941 Water Supply	11,047,627.84	1,409,412.39	7,712,605.25
4952 Sewerage Systems	3,556,457.00	0.00	1,902,561.53
4953 Refuse Systems	57,579,894.91	503,155.04	28,799,377.96
4959 Sanitary Services, NEC	21,500,579.10	196,149.81	14,992,960.76
4961 Steam & Air-Conditioning Supply	12,746.23	10,449,475.27	10,449,475.27
4971 Irrigation Systems	19,404,046.70	0.00	12,791,524.18
Total for MAJOR GROUP 49	2,770,288,165.70	231,501,029.15	2,024,531,403.41
Total for DIVISION E	4,850,560,960.30	354,220,884.21	3,207,020,604.02
DIVISION: F Wholesale Trade			
MAJOR GROUP: 50 Wholesale Trade - Durable Goods			
5012 Automobiles & Other Motor Vehicles	288,305,643.28	261,073.73	34,882,648.58
5013 Motor Vehicle Supplies & New Parts	607,167,892.75	68,481.06	33,654,679.70
5014 Tires & Tubes	127,421,722.33	250,397.69	23,065,661.34
5015 Motor Vehicle Parts, Used	42,258,045.88	197,642.96	7,738,472.31
5021 Furniture	39,835,120.84	242,074.02	18,806,612.44
5023 Homefurnishings	39,177,728.90	88,749.09	7,849,482.12
5031 Lumber, Plywood, & Millwork	394,651,064.93	2,040,272.31	64,750,470.45
5032 Brick, Stone, & Related Materials	225,233,530.97	5,381,988.31	126,935,391.28
5033 Roofing, Siding, & Insulation	122,320,231.77	86,619.35	41,856,610.49
5039 Construction Materials, NEC	174,901,731.43	2,522,288.72	90,607,221.77
5043 Photographic Equipment & Supplies	10,034,183.29	30,238.09	1,925,548.06
5044 Office Supplies	91,917,703.73	481,546.41	38,517,430.50
5045 Computers, Peripherals & Software	1,599,596,562.74	2,530,414.54	120,290,176.32
5046 Commercial Equipment, NEC	107,327,662.13	697,865.82	44,195,967.45
5047 Medical & Hospital Equipment	987,603,059.76	4,785,867.07	77,243,028.12
5048 Ophthalmic Goods	11,323,074.24	0.00	3,962,098.63
5049 Professional Equipment, NEC	55,914,308.45	605,470.09	14,536,490.40
5051 Metals Service Centers & Offices	448,198,392.59	2,464,000.54	48,369,956.35
5063 Electrical Apparatus & Equipment	790,920,582.54	1,825,441.44	322,138,556.78
5064 Electrical Appliances, TV & Radios	76,414,282.77	38,745.59	7,098,837.88
5065 Electronic Parts & Equipment, NEC	211,348,974.42	170,814.19	80,103,551.43
5072 Hardware	192,555,815.27	481,716.82	14,731,607.17
5074 Plumbing & Hydronic Heating Supplies	498,145,148.61	3,319,179.02	347,233,702.10
5075 Warm Air Heating & Air-Conditioning	282,490,938.91	2,775,981.66	133,579,084.65
5078 Refrigeration Equipment & Supplies	80,728,469.25	401,575.16	18,006,114.52
5082 Construction & Mining Machinery	236,175,243.40	839,530.05	135,146,900.44
5083 Farm & Garden Machinery	331,502,900.57	476,553.88	95,114,466.08
5084 Industrial Machinery & Equipment	789,867,758.83	6,136,343.91	212,303,568.98
5085 Industrial Supplies	224,090,413.65	2,251,689.04	62,449,819.80
5087 Service Establishment Equipment	200,818,566.16	12,843.62	20,883,525.02
5088 Transportation Equipment & Supplies	7,585,125.00	0.00	2,635,263.71
5091 Sporting & Recreational Goods	106,128,152.63	863,522.14	28,996,239.28
5092 Toys & Hobby Goods & Supplies	46,367,223.98	7,529.82	37,663,059.94
5093 Scrap & Waste Materials	122,364,834.07	1,612,705.17	15,161,402.02
5094 Jewelry & Precious Stones	59,873,589.34	346,698.29	4,297,236.01
5099 Durable Goods, NEC	178,407,694.89	1,436,258.66	49,399,846.89

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: Fiscal Year 2026

	Gross Sales	Use Taxable	Taxable Sales
Other	N/A	N/A	N/A
Total for MAJOR GROUP 50	9,809,007,493.92	45,732,118.26	2,386,164,848.63
MAJOR GROUP: 51 Wholesale Trade - Nondurable Goods			
5111 Printing & Writing Paper	4,709,324.01	280,750.89	1,443,474.91
5112 Stationery & Office Supplies	35,057,856.77	2,919.51	4,185,820.18
5113 Industrial & Personal Service Paper	71,638,180.61	119,320.02	13,332,989.12
5122 Drugs, Proprietaries, & Sundries	1,999,247,617.32	479,077.44	40,545,958.29
5131 Piece Goods & Notions	11,037,155.67	0.00	2,389,753.64
5136 Men's & Boys' Clothing	37,355,569.55	32,198.05	10,283,369.47
5137 Women's & Children's Clothing	31,710,439.51	310,726.35	17,328,052.27
5139 Footwear	14,629,305.83	14,292.13	6,679,911.96
5141 Groceries, General Line	1,282,811,474.00	3,004,200.79	84,055,465.82
5142 Packaged Frozen Foods	82,261,653.34	95,986.51	19,832,774.77
5143 Dairy Products, Except Dried or Canned	19,316,389.97	129,004.69	231,528.22
5144 Poultry & Poultry Products	398,881,168.13	114,605.21	12,826,706.13
5145 Confectionery	139,830,331.61	168,657.27	5,578,815.42
5146 Fish & Seafoods	487,785.94	0.00	143,481.77
5147 Meats & Meat Products	160,017,901.73	3,733,671.97	12,530,644.50
5148 Fresh Fruits & Vegetables	13,759,054.07	0.00	1,624,240.28
5149 Groceries & Related Products, NEC	194,610,070.55	229,054.61	15,170,665.86
5153 Grain & Field Beans	1,007,629,663.79	5,394,947.59	24,804,497.35
5154 Livestock	201,014,952.92	8,557.13	440,070.52
5159 Farm-Product Raw Materials, NEC	704,586,558.66	444,554.19	1,224,381.73
5162 Plastics Materials & Basic Shapes	70,547,204.75	271,357.73	4,796,259.69
5169 Chemicals & Allied Products, NEC	484,163,560.72	3,407,800.94	37,352,107.47
5171 Petroleum Bulk Stations & Terminals	161,518,637.45	108,462.54	13,837,900.98
5172 Petroleum Products, NEC	904,450,291.26	497,395.32	95,137,145.56
5181 Beer & Ale	242,372,555.91	668,632.30	2,299,670.28
5182 Wine & Distilled Beverages	199,344,958.86	1,150,073.60	3,864,289.78
5191 Farm Supplies	5,298,456,813.03	18,166,988.14	160,329,293.32
5192 Books, Periodicals, & Newspapers	11,359,840.60	57,576.83	832,234.74
5193 Flowers & Florists' Supplies	44,356,567.03	482,596.26	2,286,949.22
5194 Tobacco & Tobacco Products	23,481,295.77	223,232.17	9,394,126.94
5198 Paints, Varnishes, & Supplies	4,427,427.60	0.00	707,474.89
5199 Nondurable Goods, NEC	295,111,920.00	20,550,788.90	71,527,837.05
Total for MAJOR GROUP 51	14,150,183,526.96	60,147,429.08	677,017,892.13
Total for DIVISION F	23,959,191,020.88	105,879,547.34	3,063,182,740.76
DIVISION: G Retail Trade			
MAJOR GROUP: 52 Building Materials & Garden Supplies			
5211 Lumber & Other Building Materials	2,708,200,891.97	51,778,029.82	1,888,582,601.67
5231 Paint, Glass, & Wallpaper Stores	167,000,814.78	14,111,703.23	93,593,048.91
5251 Hardware Stores	397,063,349.19	4,196,364.51	263,724,530.55
5261 Retail Nurseries & Garden Stores	199,863,482.43	1,498,961.81	57,404,543.54
5271 Mobile Home Dealers	50,471,573.94	71,499.30	1,653,996.38
Total for MAJOR GROUP 52	3,522,600,112.31	71,656,558.67	2,304,958,721.05
MAJOR GROUP: 53 General Merchandise Stores			
5311 Department Stores	3,579,382,863.63	26,243,613.97	2,898,701,908.52
5331 Variety Stores	349,045,655.34	1,946,382.56	291,178,063.41
5399 Misc. General Merchandise Stores	921,458,990.39	4,796,428.44	394,099,538.16
Total for MAJOR GROUP 53	4,849,887,509.36	32,986,424.97	3,583,979,510.09
MAJOR GROUP: 54 Food Stores			
5411 Grocery Stores	2,943,934,871.15	9,124,237.04	1,702,773,199.09
5421 Meat & Fish Markets	74,355,849.38	1,057,646.48	52,038,179.31
5431 Fruit & Vegetable Markets	13,784,288.97	1,797,142.39	11,111,531.81
5441 Candy, Nut, & Confectionery Stores	13,217,893.52	31,338.37	5,404,561.59

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: Fiscal Year 2026

	Gross Sales	Use Taxable	Taxable Sales
5451 Dairy Products Stores	37,654,256.70	23,003.30	3,757,167.09
5461 Retail Bakeries	37,367,264.68	186,879.81	31,551,516.77
5499 Misc. Food Stores	173,222,945.34	4,070,795.98	84,353,174.78
Total for MAJOR GROUP 54	3,293,537,369.74	16,291,043.37	1,890,989,330.44
MAJOR GROUP: 55 Automotive Dealers & Service Stations			
5511 New & Used Car Dealers	3,896,126,865.65	8,327,670.06	312,914,350.12
5521 Used Car Dealers	388,276,151.27	362,007.53	19,521,734.24
5531 Auto & Home Supply Stores	1,087,601,644.62	4,814,413.49	431,018,516.58
5541 Gasoline Service Stations	2,705,539,718.74	10,867,528.84	692,879,322.20
5551 Boat Dealers	76,287,062.65	83,563.95	21,716,733.58
5561 Recreational Vehicle Dealers	143,512,931.70	290,214.55	22,071,362.91
5571 Motorcycle Dealers	354,708,775.20	555,945.40	47,764,698.66
5599 Automotive Dealers, NEC	275,749,812.33	311,139.67	67,485,070.52
Total for MAJOR GROUP 55	8,927,802,962.16	25,612,483.49	1,615,371,788.81
MAJOR GROUP: 56 Apparel & Accessory Stores			
5611 Men's & Boys' Clothing Stores	25,856,927.46	336,375.35	24,591,074.97
5621 Women's Clothing Stores	77,502,413.46	193,560.56	71,414,838.67
5632 Women's Accessory & Specialty Stores	52,054,156.15	592,039.10	49,820,217.80
5641 Children's & Infants' Wear Stores	8,893,497.25	4,190.75	8,626,633.97
5651 Family Clothing Stores	265,705,208.38	1,005,142.88	259,462,418.94
5661 Shoe Stores	84,369,385.35	343,450.74	74,706,338.96
5699 Misc. Apparel & Accessory Stores	64,191,955.14	1,132,829.42	47,492,183.68
Total for MAJOR GROUP 56	578,573,543.19	3,607,588.80	536,113,706.99
MAJOR GROUP: 57 Furniture & Homefurnishings Stores			
5712 Furniture Stores	334,306,672.67	3,635,579.00	251,179,112.81
5713 Floor Covering Stores	171,968,926.48	166,621.69	93,713,031.93
5714 Drapery & Upholstery Stores	22,007,516.70	9,580.19	15,649,334.01
5719 Misc. Homefurnishings Stores	87,454,791.21	1,895,134.71	58,083,086.58
5722 Household Appliance Stores	176,504,202.35	3,852,847.03	112,851,847.09
5731 Radio, TV, & Electronic Stores	228,861,971.16	2,459,133.08	140,848,080.60
5734 Computer & Software Stores	321,137,979.49	1,911,595.22	138,489,014.78
5735 Record & Prerecorded Tape Stores	1,736,234.40	0.00	1,485,118.30
5736 Musical Instrument Stores	26,468,255.05	32,262.39	16,396,963.34
Total for MAJOR GROUP 57	1,370,446,549.51	13,962,753.31	828,695,589.44
MAJOR GROUP: 58 Eating & Drinking Places			
5812 Eating Places	2,121,054,196.90	19,602,743.24	1,936,580,616.03
5813 Drinking Places	412,153,546.21	4,302,453.00	294,609,039.30
Total for MAJOR GROUP 58	2,533,207,743.11	23,905,196.24	2,231,189,655.33
MAJOR GROUP: 59 Misc. Retail			
5912 Drug Stores & Proprietary Stores	916,842,537.87	1,343,483.33	79,952,495.42
5921 Liquor Stores	138,868,899.34	169,112.19	122,650,663.70
5932 Used Merchandise Stores	133,162,940.41	889,550.60	82,557,328.52
5941 Sporting Goods & Bicycle Shops	473,624,596.31	3,863,197.50	385,248,975.39
5942 Book Stores	54,327,203.08	352,892.73	42,691,643.13
5943 Stationery Stores	174,386,490.09	233,302.94	41,334,100.27
5944 Jewelry Stores	123,021,356.08	1,135,466.99	81,691,679.70
5945 Hobby, Toy, & Game Shops	121,407,555.92	5,703,975.39	85,585,976.80
5946 Camera & Photographic Supply Stores	655,017.65	0.00	497,748.30
5947 Gift, Novelty, & Souvenir Shops	107,605,273.12	1,742,264.29	81,430,783.64
5948 Luggage & Leather Goods Stores	1,932,394.68	435.50	1,662,276.80
5949 Sewing, Needlework, & Piece Goods	11,522,841.41	95,456.76	9,245,582.09
5961 Catalog & Mail-Order Houses	4,855,797,127.36	11,833,334.87	2,556,727,760.54
5962 Merchandising Machine Operators	72,457,008.63	1,407,795.30	32,656,753.78
5963 Direct Selling Establishments	124,118,823.31	733,000.93	82,123,321.23
5983 Fuel Oil Dealers	285,215,620.17	994,712.50	31,254,083.98

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: Fiscal Year 2026

	Gross Sales	Use Taxable	Taxable Sales
5984 Liquefied Petroleum Gas Dealers	94,370,294.85	407,125.03	43,901,738.85
5989 Fuel Dealers, NEC	317,027,502.63	45,848.10	19,192,496.86
5992 Florists	22,787,573.60	45,336.28	20,742,521.46
5993 Tobacco Stores & Stands	72,259,401.12	30,905.41	71,730,117.44
5994 News Dealers & Newsstands	393,003.98	0.00	117,462.62
5995 Optical Goods Stores	21,749,867.19	26,702.29	2,587,089.75
5999 Misc. Retail Stores, NEC	7,177,732,643.37	53,414,993.90	1,933,658,350.42
Total for MAJOR GROUP 59	15,301,265,972.17	84,468,892.83	5,809,240,950.69
Total for DIVISION G	40,377,321,761.55	272,490,941.68	18,800,539,252.84
DIVISION: H Finance, Insurance, & Real Estate			
MAJOR GROUP: 60 Depository Institutions			
6011 Federal Reserve Banks	3,890,349.07	4,499,895.81	8,390,244.88
6021 National Commercial Banks	12,054,013.07	1,281,009.10	7,144,863.21
6022 State Commercial Banks	496,106.49	5,047,758.13	5,543,864.62
6029 Commercial Banks, NEC	155,537.74	9,726.57	164,920.31
6035 Federal Savings Institutions	4,694.60	335,165.46	336,101.12
6061 Federal Credit Unions	0.00	0.00	0.00
6081 Foreign Bank & Branches & Agencies	9,557,131.62	5,139,524.61	5,312,506.23
6091 Nondeposit Trust Facilities	0.00	369.35	369.35
6099 Functions Related to Deposit Banking	7,812,940.37	196,784.88	7,087,035.91
Total for MAJOR GROUP 60	33,970,772.96	16,510,233.91	33,979,905.63
MAJOR GROUP: 61 Nondepository Institutions			
6111 Federal & Fed.-Sponsored Credit	538,980.64	94,488.97	633,469.61
6141 Personal Credit Institutions	5,757,046.25	76,708.02	5,612,857.19
6153 Short-Term Business Credit	130,413,858.80	42,272,348.97	45,229,937.25
6159 Misc. Business Credit Institutions	83,885,714.93	7,065,600.32	66,195,079.39
6162 Mortgage Bankers & Correspondents	2,475.97	0.00	2,475.97
Other	N/A	N/A	N/A
Total for MAJOR GROUP 61	220,598,076.59	49,642,110.24	117,806,783.37
MAJOR GROUP: 62 Security & Commodity Brokers			
6211 Security Brokers & Dealers	1,759,864.86	1,042,116.54	1,137,613.27
6221 Commodity Contracts Brokers & Dealers	6,912,512.46	0.00	433,712.77
6282 Investment Advice	20,230,276.97	298,843.16	14,764,668.68
6289 Security & Commodity Services, NEC	3,737,186.09	562.01	3,722,865.71
Other	N/A	N/A	N/A
Total for MAJOR GROUP 62	33,897,990.66	1,341,521.71	20,323,953.51
MAJOR GROUP: 63 Insurance Carriers			
6311 Life Insurance	0.00	1,736,417.82	1,736,417.82
6321 Accident & Health Insurance	872,896.54	990,837.07	1,863,733.61
6324 Hospital & Medical Service Plans	39,171.88	9.29	33,652.02
6331 Fire, Marine, & Casualty Insurance	825,533.03	1,830,770.04	2,043,952.03
6351 Surety Insurance	1,750,803.93	2,034,417.48	3,785,221.41
6361 Title Insurance	3,371,407.52	0.00	1,635,901.29
6371 Pension, Health, & Welfare Funds	618,485.97	9,423,793.73	9,686,404.50
6399 Insurance Carriers, NEC	5,486,873.03	0.00	5,001,992.86
Total for MAJOR GROUP 63	12,965,171.90	16,016,245.43	25,787,275.54
MAJOR GROUP: 64 Insurance Agents, Brokers, & Service			
6411 Insurance Agents, Brokers, & Service	37,804,962.75	15,742,517.30	30,507,263.88
Total for MAJOR GROUP 64	37,804,962.75	15,742,517.30	30,507,263.88
MAJOR GROUP: 65 Real Estate			
6512 Nonresidential Building Operators	8,247,681.96	227,633.74	6,244,702.58
6513 Apartment Building Operators	10,006,970.00	762,002.19	5,658,904.96
6514 Dwelling Operators, Except Apartments	248,562.41	66,503.00	97,512.33
6515 Mobile Home Site Operators	1,564,736.69	141,571.57	391,161.66

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: Fiscal Year 2026

	Gross Sales	Use Taxable	Taxable Sales
6519 Real Property Lessors, NEC	15,988,332.20	1,223,007.51	2,771,119.88
6531 Real Estate Agents & Managers	465,528,422.60	1,759,889.10	392,269,031.25
6541 Title Abstract Offices	40,176,119.05	46,935.39	21,144,938.80
6552 Subdividers & Developers, NEC	1,124,643.98	18,507.20	1,143,151.18
6553 Cemetery Subdividers & Developers	3,541,463.96	10,095.28	2,365,775.11
Other	N/A	N/A	N/A
Total for MAJOR GROUP 65	546,426,932.85	4,256,144.98	432,086,297.75
MAJOR GROUP: 67 Holding & Other Investment Offices			
6712 Bank Holding Companies	5,049.25	207,635.48	212,684.73
6719 Holding Companies, NEC	10,914,368.48	1,427,547.23	8,639,849.25
6732 Educational, Religious, etc. Trusts	3,516,832.67	1,903,460.43	2,719,736.40
6733 Trusts, NEC	1,903,564.42	944,994.06	1,848,185.31
6792 Oil Royalty Traders	88,628.33	31,851.69	119,869.13
6794 Patent Owners & Lessors	64,877,561.73	5,307,505.51	23,254,114.96
6798 Real Estate Investment Trusts	212,938.88	37,862.50	145,789.00
6799 Investors, NEC	591,825.23	59,091.85	648,453.58
Other	471,062.00	4,815,040.62	5,136,102.62
Total for MAJOR GROUP 67	82,581,830.99	14,734,989.37	42,724,784.98
Total for DIVISION H	968,245,738.70	118,243,762.94	703,216,264.66
DIVISION: I Services			
MAJOR GROUP: 70 Hotels & Other Lodging Places			
7011 Hotels & Motels	987,193,398.87	14,786,575.18	826,272,694.08
7021 Rooming & Boarding Houses	3,731,119.14	43,237.30	1,741,679.12
7032 Sporting & Recreational Camps	40,234,677.66	142,692.06	38,314,080.54
7033 Trailer Parks & Campsites	93,187,169.69	2,027,070.06	84,706,302.16
Other	N/A	N/A	N/A
Total for MAJOR GROUP 70	1,124,356,765.36	16,999,574.60	951,045,155.90
MAJOR GROUP: 72 Personal Services			
7211 Power Laundries, Family & Commercial	5,471,334.47	0.00	4,642,784.62
7212 Garment Pressing & Cleaners' Agents	78,788.56	0.00	78,788.56
7213 Linen Supply	12,420,619.71	0.00	6,636,852.94
7215 Coin-Operated Laundries & Cleaning	5,734,908.55	8,538.88	3,035,096.04
7216 Dry-cleaning Plants, Except Rug	2,801,722.38	0.00	2,323,326.25
7217 Carpet & Upholstery Cleaning	21,482,994.93	73,084.45	16,603,241.02
7218 Industrial Launderers	7,693,200.33	0.00	6,520,933.61
7219 Laundry & Garment Services, NEC	6,152,178.45	2,749.30	5,903,035.82
7221 Photographic Studios, Portrait	27,020,952.98	129,499.96	23,517,989.23
7231 Beauty Shops	174,892,946.84	1,508,434.73	172,047,247.92
7241 Barber Shops	10,140,083.20	9,251.50	9,949,830.21
7251 Shoe Repair & Shoeshine Parlors	2,866,346.46	750.00	2,418,688.69
7261 Funeral Service & Crematories	73,965,123.41	189,611.91	57,896,774.61
7291 Tax Return Preparation Services	18,877,679.27	2,549.00	16,583,322.84
7299 Misc. Personal Services, NEC	203,797,339.61	4,648,571.43	112,237,431.22
Total for MAJOR GROUP 72	573,396,219.15	6,573,041.16	440,395,343.58
MAJOR GROUP: 73 Business Services			
7311 Advertising Agencies	129,204,479.55	1,357,849.81	23,221,406.87
7312 Outdoor Advertising Services	2,021,433.72	1,098,146.88	2,017,291.19
7313 Radio, TV, Publisher Representatives	2,475,513.89	0.00	335,844.97
7319 Advertising, NEC	4,568,688.67	141,899.22	2,129,456.81
7322 Adjustment & Collection Services	38,162,779.13	409,004.19	12,601,148.49
7323 Credit Reporting Services	29,808,251.28	6,572.41	14,406,682.92
7331 Direct Mail Advertising Services	41,033,313.63	287,453.51	9,980,654.40
7334 Photocopying & Duplicating Services	44,456,091.35	1,133,071.00	11,733,865.96
7335 Commercial Photography	5,687,647.28	12,196.89	4,929,696.95
7336 Commercial Art & Graphic Design	18,807,003.16	239,861.99	8,790,291.70

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
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	Gross Sales	Use Taxable	Taxable Sales
7338 Secretarial & Court Reporting	5,461,020.66	6,184.95	2,125,001.16
7342 Disinfecting & Pest Control Services	69,351,658.52	1,328,400.65	55,294,068.23
7349 Building Maintenance Services, NEC	187,759,493.78	1,552,338.33	127,277,119.52
7352 Medical Equipment Rental	71,011,290.57	601,193.17	7,960,085.26
7353 Heavy Construction Equipment Rental	88,009,080.01	2,062,455.82	70,581,584.19
7359 Equipment Rental & Leasing, NEC	396,086,807.26	6,975,954.13	284,625,780.94
7361 Employment Agencies	161,058,201.42	427,790.24	48,534,211.04
7363 Help Supply Services	135,100,099.21	979,879.25	41,597,301.97
7371 Computer Programming Services	181,750,934.15	574,530.32	102,369,684.14
7372 Prepackaged Software	513,657,196.47	1,645,000.82	328,150,633.51
7373 Computer Integrated Systems Design	134,670,322.25	1,927,124.42	42,440,707.97
7374 Data Processing & Preparation	170,476,352.23	2,199,520.70	129,122,531.12
7375 Information Retrieval Services	17,048,028.88	11,413.62	8,557,191.92
7376 Computer Facilities Management	17,127,747.73	203,499.95	5,053,607.92
7377 Computer Rental & Leasing	97,175,456.17	37,506.62	36,389,551.33
7378 Computer Maintenance & Repair	15,176,985.93	21,238.21	11,789,295.94
7379 Computer Related Services, NEC	272,759,711.45	1,509,989.65	129,443,989.83
7381 Detective & Armored Car Services	40,647,599.63	153,782.16	27,800,290.30
7382 Security Systems Services	49,029,780.13	2,902,020.16	30,779,806.84
7383 News Syndicates	1,082,018.54	175.00	457,647.02
7384 Photofinishing Laboratories	7,967,366.23	138,702.81	7,830,015.76
7389 Business Services, NEC	1,601,909,204.34	14,356,170.39	379,253,012.22
Total for MAJOR GROUP 73	4,550,541,557.22	44,300,927.27	1,967,579,458.39
MAJOR GROUP: 75 Auto Repair, Services, & Parking			
7513 Truck Rental & Leasing, No Drivers	17,161,903.48	1,307,460.39	8,535,459.08
7514 Passenger Car Rental	80,319,491.88	2,486,786.84	80,603,353.02
7515 Passenger Car Leasing	16,237,021.47	0.00	2,888,056.75
7519 Utility Trailer Rental	30,228,225.07	143,363.46	19,349,550.55
7521 Automobile Parking	4,329,503.06	196.16	1,080,795.97
7532 Top & Body Repair & Paint Shops	214,804,330.87	630,713.62	139,026,484.20
7533 Auto Exhaust System Repair Shops	3,890,445.37	34,197.34	1,955,342.02
7534 Tire Retreading & Repair Shops	61,415,898.67	180,745.42	48,504,782.73
7536 Automotive Glass Replacement Shops	40,307,297.83	308,834.18	22,452,302.67
7537 Automotive Transmission Repair Shops	23,428,782.21	14,459.25	15,344,098.22
7538 General Automotive Repair Shops	614,137,643.36	9,992,539.66	334,101,796.62
7539 Automotive Repair Shops, NEC	92,315,488.78	747,565.36	74,935,334.83
7542 Carwashes	73,270,360.12	327,847.84	67,376,109.93
7549 Automotive Services, NEC	90,776,434.49	710,331.39	75,427,627.02
Total for MAJOR GROUP 75	1,362,622,826.66	16,885,040.91	891,581,093.61
MAJOR GROUP: 76 Misc. Repair Services			
7622 Radio & Television Repair	13,917,144.27	346,958.84	11,244,877.79
7623 Refrigeration Service & Repair	21,648,212.13	8,645,419.41	22,512,704.40
7629 Electrical Repair Shops, NEC	19,076,347.61	699,784.00	9,682,980.73
7631 Watch, Clock, & Jewelry Repair	183,315.95	5,336.66	155,628.70
7641 Reupholstery & Furniture Repair	2,286,360.85	3,552.38	979,597.92
7692 Welding Repair	135,489,733.49	2,490,955.08	38,218,958.27
7694 Armature Rewinding Shops	43,659,392.33	514,978.27	21,233,306.20
7699 Repair Services, NEC	339,350,354.34	15,823,687.94	191,012,773.31
Total for MAJOR GROUP 76	575,610,860.97	28,530,672.58	295,040,827.32
MAJOR GROUP: 78 Motion Pictures			
7812 Motion Picture & Video Production	11,426,353.22	142,795.61	3,236,960.98
7819 Services Allied to Motion Pictures	4,126,572.14	2,884,279.80	5,189,796.68
7822 Motion Picture & Tape Distribution	3,696,503.12	1,202.90	2,026,985.73
7829 Motion Picture Distribution Services	287,234.12	3,825.95	201,630.20
7832 Motion Picture Theaters, Except Drive-In	29,134,154.21	401,149.47	29,079,455.31
7833 Drive-In Motion Picture Theaters	149,998.06	0.00	149,998.06

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: Fiscal Year 2026

	Gross Sales	Use Taxable	Taxable Sales
Other	N/A	N/A	N/A
Total for MAJOR GROUP 78	51,270,804.86	3,433,253.73	39,907,861.96
MAJOR GROUP: 79 Amusement & Recreation Services			
7911 Dance Studios, Schools, & Halls	10,900,891.01	102,609.67	10,078,293.70
7922 Theatrical Producers & Services	19,446,762.21	577,748.86	16,792,459.94
7929 Entertainers & Entertainment Groups	7,207,010.79	54,281.66	3,733,861.13
7933 Bowling Centers	17,038,530.84	106,635.45	16,197,000.01
7941 Sports Clubs, Managers, & Promoters	38,579,000.04	995,239.81	14,336,484.40
7948 Racing, Including Track Operation	6,502,492.34	66,369.14	4,938,137.08
7991 Physical Fitness Facilities	66,864,804.18	1,021,419.70	48,522,532.91
7992 Public Golf Courses	55,901,913.79	476,172.51	54,544,099.93
7993 Coin-Operated Amusement Devices	227,123,892.85	2,616,182.36	37,862,882.63
7996 Amusement Parks	14,778,273.74	619,358.05	14,781,388.56
7997 Membership Sports & Recreation Clubs	99,336,180.31	2,130,762.37	96,484,698.98
7999 Amusement & Recreation, NEC	298,029,216.61	4,636,898.09	205,141,116.35
Total for MAJOR GROUP 79	861,708,968.71	13,403,677.67	523,412,955.62
MAJOR GROUP: 80 Health Services			
8011 Offices & Clinics of Medical Doctors	946,991,857.10	20,814,736.79	42,422,634.33
8021 Offices & Clinics of Dentists	144,666,103.57	2,018,115.12	2,424,403.99
8031 Offices & Clinics of Osteopathic Physicians	13,987,679.21	543,084.63	1,036,516.91
8041 Offices & Clinics of Chiropractors	36,349,780.38	580,110.08	6,174,372.83
8042 Offices & Clinics of Optometrists	390,115,488.85	1,387,664.13	7,093,874.28
8043 Offices & Clinics of Podiatrists	817,558.62	753.15	17,147.97
8049 Offices of Health Practitioners, NEC	52,531,859.54	627,176.88	5,827,665.39
8051 Skilled Nursing Care Facilities	19,843,994.24	11,643,482.95	16,024,325.49
8052 Intermediate Care Facilities	11,364,467.63	513,859.72	1,417,116.97
8059 Nursing & Personal Care, NEC	2,693,754.88	1,777,715.06	2,643,898.44
8062 General Medical & Surgical Hospitals	6,159,661,143.06	28,045,151.77	61,604,684.33
8069 Specialty Hospitals, Except Psychiatric	74,784,362.57	5,327,299.46	6,541,215.71
8071 Medical Laboratories	39,557,826.55	11,019,044.99	13,382,541.33
8072 Dental Laboratories	2,316,607.53	88,935.99	184,973.94
8082 Home Health Care Services	57,799,671.01	715,615.31	2,053,710.19
8092 Kidney Dialysis Centers	16,878,810.08	1,206,287.49	1,206,287.59
8093 Specialty Outpatient Facilities, NEC	17,823,458.36	171,737.68	1,187,334.50
8099 Health & Allied Services, NEC	42,058,451.09	787,236.43	5,212,358.17
Total for MAJOR GROUP 80	8,030,242,874.27	87,268,007.63	176,455,062.36
MAJOR GROUP: 81 Legal Services			
8111 Legal Services	482,798,369.09	10,572,719.14	360,882,959.46
Total for MAJOR GROUP 81	482,798,369.09	10,572,719.14	360,882,959.46
MAJOR GROUP: 82 Educational Services			
8211 Elementary & Secondary Schools	6,869,070.64	337,186.86	6,762,282.52
8221 Colleges & Universities	22,147,347.89	6,308.02	19,265,637.06
8243 Data Processing Schools	233,735.18	0.00	157,716.46
8249 Vocational Schools, NEC	4,997,255.93	19,542.65	1,444,702.07
8299 Schools & Educational Services, NEC	26,059,684.07	700,407.18	16,150,016.26
Other	612,884.86	0.00	536,529.46
Total for MAJOR GROUP 82	60,919,978.57	1,063,444.71	44,316,883.83
MAJOR GROUP: 83 Social Services			
8322 Individual & Family Services	16,756,471.95	174,915.91	3,090,544.66
8331 Job Training & Related Services	1,128,196.01	228.10	228.10
8351 Child Day Care Services	3,805,735.77	27,600.02	33,837.31
8361 Residential Care	109,204,658.21	1,003,793.22	1,195,574.79
8399 Social Services, NEC	964,419.43	96,629.50	470,370.03
Total for MAJOR GROUP 83	131,859,481.37	1,303,166.75	4,790,554.89

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: Fiscal Year 2026

	Gross Sales	Use Taxable	Taxable Sales
MAJOR GROUP: 84 Museums, Botanical, Zoological Gardens			
8412 Museums & Art Galleries	5,348,754.74	336,490.73	4,340,629.71
8422 Botanical and Zoological Gardens	859,138.92	230,752.48	822,614.42
Total for MAJOR GROUP 84	6,207,893.66	567,243.21	5,163,244.13
MAJOR GROUP: 86 Membership Organizations			
8611 Business Associations	11,578,020.62	500,041.20	1,620,795.34
8621 Professional Organizations	4,901,900.16	267,071.54	692,964.24
8631 Labor Organizations	331,755.32	17,855.00	68,034.32
8641 Civic & Social Associations	3,689,410.57	1,792,898.67	3,070,251.27
8651 Political Organizations	74,913.68	807,189.95	881,653.63
8661 Religious Organizations	3,852,237.02	3,652,164.45	6,048,754.52
8699 Membership Organizations, NEC	14,604,892.28	435,132.52	2,826,286.70
Total for MAJOR GROUP 86	39,033,129.65	7,472,353.33	15,208,740.02
MAJOR GROUP: 87 Engineering & Management Services			
8711 Engineering Services	904,067,683.97	26,318,549.11	174,758,163.97
8712 Architectural Services	114,873,103.25	382,903.06	38,915,918.60
8713 Surveying Services	19,346,432.56	36,183.52	14,908,300.85
8721 Accounting, Auditing, & Bookkeeping	407,116,218.05	40,746,510.17	357,640,926.16
8731 Commercial Physical Research	8,275,784.93	4,476,388.91	5,878,325.72
8732 Commercial Nonphysical Research	4,159,465.76	608,332.22	3,722,069.74
8733 Noncommercial Research Organizations	3,800,905.89	2,530,170.69	5,269,283.26
8734 Testing Laboratories	99,948,776.73	3,499,846.58	49,078,218.15
8741 Management Services	134,827,036.28	27,044,137.05	81,506,755.53
8742 Management Consulting Services	2,530,745,027.64	54,494,192.91	172,663,274.84
8743 Public Relations Services	752,325.76	0.00	610,165.64
8744 Facilities Support Services	41,786,025.12	485,856.30	33,358,829.09
8748 Business Consulting, NEC	166,422,954.68	11,241,118.53	74,514,942.78
Total for MAJOR GROUP 87	4,436,121,740.62	171,864,189.05	1,012,825,174.33
MAJOR GROUP: 88 Private Households			
8811 Private Households	2,155,552.54	17,318.00	2,032,777.68
Total for MAJOR GROUP 88	2,155,552.54	17,318.00	2,032,777.68
MAJOR GROUP: 89 Services, NEC			
8999 Services, NEC	289,306,261.23	1,491,181.76	161,095,684.21
Total for MAJOR GROUP 89	289,306,261.23	1,491,181.76	161,095,684.21
Total for DIVISION I	22,578,153,283.93	411,745,811.50	6,891,733,777.29
DIVISION: J Public Administration			
MAJOR GROUP: 91 Executive, Legislative, & General			
9111 Executive Offices	4,398,198.33	35.00	2,640,655.61
9199 General Government, NEC	15,218.93	0.00	15,218.93
Other	N/A	N/A	N/A
Total for MAJOR GROUP 91	4,636,521.28	35.00	2,878,978.56
MAJOR GROUP: 92 Justice, Public Order, & Safety			
9222 Legal Counsel & Prosecution	2,549,662.42	600,000.00	3,127,457.96
9224 Fire Protection	536,699.61	0.00	386,579.11
Total for MAJOR GROUP 92	3,086,362.03	600,000.00	3,514,037.07
MAJOR GROUP: 94 Administration of Human Resources			
9411 Admin. of Educational Programs	681,157.06	0.00	26,066.55
Other	65,867.79	1,643.99	29,287.73
Total for MAJOR GROUP 94	747,024.85	1,643.99	55,354.28
MAJOR GROUP: 95 Environmental Quality & Housing			
9511 Air, Water & Solid Waste Management	654,506.90	0.00	645,500.53
9512 Land, Mineral, Wildlife Conservation	811,845.25	0.00	84,452.50
Other	N/A	N/A	N/A

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: Fiscal Year 2026

	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 95	1,466,352.15	0.00	729,953.03
MAJOR GROUP: 96 Administration of Economic Programs			
9611 Admin. of General Economic Programs	4,661.25	3,675.00	6,706.25
Other	162,693.63	0.00	157,648.20
Total for MAJOR GROUP 96	167,354.88	3,675.00	164,354.45
MAJOR GROUP: 97 National Security & Intl. Affairs			
Other	N/A	N/A	N/A
Total for MAJOR GROUP 97	N/A	N/A	N/A
Total for DIVISION J	10,577,787.54	659,053.46	7,853,203.21
STATE-WIDE TOTALS:	113,357,921,969.86	1,732,149,318.19	35,769,314,995.18

***** STATE-WIDE RECAP *****

A	Agriculture, Forestry, & Fishing	1,725,016,423.25	42,302,392.51	688,208,207.21
B	Mining	378,498,027.39	28,137,747.69	116,413,610.36
C	Construction	60,433,039.56	-593,308.15	39,304,808.17
D	Manufacturing	18,449,923,926.76	399,062,485.01	2,251,842,526.66
E	Transportation & Public Utilities	4,850,560,960.30	354,220,884.21	3,207,020,604.02
F	Wholesale Trade	23,959,191,020.88	105,879,547.34	3,063,182,740.76
G	Retail Trade	40,377,321,761.55	272,490,941.68	18,800,539,252.84
H	Finance, Insurance, & Real Estate	968,245,738.70	118,243,762.94	703,216,264.66
I	Services	22,578,153,283.93	411,745,811.50	6,891,733,777.29
J	Public Administration	10,577,787.54	659,053.46	7,853,203.21
STATE-WIDE TOTALS:		113,357,921,969.86	1,732,149,318.19	35,769,314,995.18

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.