

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: AUGUST 2020

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  
Returns Filed: August 2020

	Taxable Sales	Tax Due
<b>Aurora County</b>		
Other	N/A	N/A
<b>Beadle County</b>		
7011 Hotels & Motels	255,698.01	3,835.48
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	5,090.24	76.35
7011 Hotels & Motels	1,186,873.81	17,803.11
Other	N/A	N/A
<b>Brown County</b>		
5812 Eating Places	24,531.25	367.98
7011 Hotels & Motels	1,368,031.10	20,520.47
7999 Amusement & Recreation, NEC	313,819.00	4,707.28
Other	N/A	N/A
<b>Brule County</b>		
5947 Gift, Novelty, & Souvenir Shops	41,862.24	627.93
7011 Hotels & Motels	538,317.08	8,074.78
7032 Sporting & Recreational Camps	321,911.97	4,828.69
Other	N/A	N/A
<b>Butte County</b>		
5999 Misc. Retail Stores, NEC	25,331.16	379.97
7011 Hotels & Motels	306,802.87	4,602.04
Other	N/A	N/A
<b>Campbell County</b>		
Other	N/A	N/A
<b>Charles Mix County</b>		
7011 Hotels & Motels	104,239.36	1,563.59
7032 Sporting & Recreational Camps	90,927.02	1,363.90
Other	N/A	N/A
<b>Clark County</b>		
Other	N/A	N/A
<b>Clay County</b>		
7011 Hotels & Motels	178,460.81	2,676.92
Other	N/A	N/A
<b>Codington County</b>		
5812 Eating Places	23,859.24	357.88
5947 Gift, Novelty, & Souvenir Shops	149,576.66	2,243.65
7011 Hotels & Motels	775,370.84	11,630.56
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Custer County</b>		
5699 Misc. Apparel & Accessory Stores	116,910.42	1,753.66
5812 Eating Places	53,712.56	805.69
5947 Gift, Novelty, & Souvenir Shops	793,126.05	11,896.90
5999 Misc. Retail Stores, NEC	91,878.85	1,378.20
7011 Hotels & Motels	5,286,272.36	79,294.09
7033 Trailer Parks & Campsites	1,026,015.25	15,390.23
7999 Amusement & Recreation, NEC	1,395,238.94	20,928.58
Other	N/A	N/A
<b>Davison County</b>		
7011 Hotels & Motels	1,348,020.35	20,220.31
7033 Trailer Parks & Campsites	73,187.07	1,097.82
Other	N/A	N/A
<b>Day County</b>		
7011 Hotels & Motels	104,949.04	1,574.24
7033 Trailer Parks & Campsites	12,536.80	188.05
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>		
5947 Gift, Novelty, & Souvenir Shops	7,032.58	105.49
7011 Hotels & Motels	518,220.40	7,773.33
7999 Amusement & Recreation, NEC	423,594.32	6,353.92
Other	N/A	N/A
<b>Faulk County</b>		
Other	N/A	N/A
<b>Grant County</b>		
7011 Hotels & Motels	170,895.34	2,563.44
Other	N/A	N/A
<b>Gregory County</b>		
7011 Hotels & Motels	23,905.83	358.59
7032 Sporting & Recreational Camps	31,207.19	468.11
Other	N/A	N/A
<b>Haakon County</b>		
7011 Hotels & Motels	75,878.76	1,138.19
Other	N/A	N/A
<b>Hamlin County</b>		
Other	N/A	N/A
<b>Hand County</b>		
7011 Hotels & Motels	33,566.06	503.48
Other	N/A	N/A
<b>Hanson County</b>		
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Harding County</b>		
Other	N/A	N/A
<b>Hughes County</b>		
7011 Hotels & Motels	829,245.58	12,438.69
7514 Passenger Car Rental	21,942.86	329.14
7999 Amusement & Recreation, NEC	18,908.61	283.62
Other	N/A	N/A
<b>Hutchinson County</b>		
7011 Hotels & Motels	30,790.71	461.86
Other	N/A	N/A
<b>Hyde County</b>		
Other	N/A	N/A
<b>Jackson County</b>		
7011 Hotels & Motels	942,832.68	14,142.47
Other	N/A	N/A
<b>Jerauld County</b>		
Other	N/A	N/A
<b>Jones County</b>		
7011 Hotels & Motels	436,675.32	6,550.14
Other	N/A	N/A
<b>Kingsbury County</b>		
7011 Hotels & Motels	62,822.48	942.34
Other	N/A	N/A
<b>Lake County</b>		
7011 Hotels & Motels	122,605.32	1,839.08
Other	N/A	N/A
<b>Lawrence County</b>		
5699 Misc. Apparel & Accessory Stores	578,578.13	8,678.68
5812 Eating Places	91,213.88	1,368.22
5813 Drinking Places	281,611.21	4,224.17
5944 Jewelry Stores	217,769.29	3,266.54
5947 Gift, Novelty, & Souvenir Shops	1,002,867.20	15,043.00
5999 Misc. Retail Stores, NEC	50,894.83	763.42
6531 Real Estate Agents & Managers	495,625.22	7,434.38
7011 Hotels & Motels	8,014,858.20	120,222.92
7032 Sporting & Recreational Camps	216,443.00	3,246.64
7033 Trailer Parks & Campsites	975,809.38	14,637.15
7999 Amusement & Recreation, NEC	1,067,663.63	16,014.95
8412 Museums & Art Galleries	94,529.00	1,417.94
Other	N/A	N/A
<b>Lincoln County</b>		
7011 Hotels & Motels	334,285.76	5,014.30
7999 Amusement & Recreation, NEC	153,021.53	2,295.33
Other	N/A	N/A
<b>Lyman County</b>		
7011 Hotels & Motels	896,099.82	13,441.51
7033 Trailer Parks & Campsites	90,753.91	1,361.30
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Marshall County</b>		
7011 Hotels & Motels	28,195.38	422.94
Other	N/A	N/A
<b>McCook County</b>		
7011 Hotels & Motels	36,221.58	543.32
Other	N/A	N/A
<b>McPherson County</b>		
Other	N/A	N/A
<b>Meade County</b>		
5331 Variety Stores	78,120.67	1,171.83
5531 Auto & Home Supply Stores	1,347,631.67	20,214.48
5651 Family Clothing Stores	105,965.00	1,589.47
5699 Misc. Apparel & Accessory Stores	4,632,532.05	69,488.00
5812 Eating Places	1,163,323.88	17,449.91
5944 Jewelry Stores	822,802.71	12,342.08
5947 Gift, Novelty, & Souvenir Shops	517,331.30	7,759.97
5963 Direct Selling Establishments	38,666.77	580.01
5999 Misc. Retail Stores, NEC	2,148,759.96	32,231.65
7011 Hotels & Motels	735,809.30	11,037.15
7033 Trailer Parks & Campsites	1,317,180.97	19,757.72
7299 Misc. Personal Services, NEC	643,760.33	9,656.58
7389 Business Services, NEC	9,115.90	136.74
7532 Top & Body Repair & Paint Shops	109,779.59	1,646.71
7539 Automotive Repair Shops, NEC	374,440.41	5,616.61
7999 Amusement & Recreation, NEC	283,876.14	4,258.14
8999 Services, NEC	1,014.48	15.21
Other	N/A	N/A
<b>Mellette County</b>		
Other	N/A	N/A
<b>Miner County</b>		
Other	N/A	N/A
<b>Minnehaha County</b>		
5812 Eating Places	491,161.74	7,367.43
5941 Sporting Goods & Bicycle Shops	77,147.31	1,157.21
5945 Hobby, Toy, & Game Shops	8,594.55	128.92
5947 Gift, Novelty, & Souvenir Shops	11,971.52	179.58
5963 Direct Selling Establishments	45,835.74	687.55
5999 Misc. Retail Stores, NEC	21,859.96	327.93
7011 Hotels & Motels	8,140,865.97	122,113.00
7033 Trailer Parks & Campsites	446,102.76	6,691.54
7941 Sports Clubs, Managers, & Promoters	184,821.94	2,772.33
7992 Public Golf Courses	34,694.73	520.42
7999 Amusement & Recreation, NEC	854,844.98	12,822.68
Other	N/A	N/A
<b>Moody County</b>		
Other	N/A	N/A
<b>Oglala Lakota County</b>		
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Pennington County</b>		
4119 Local Passenger Transportation, NEC	71,770.74	1,076.55
5499 Misc. Food Stores	113,597.28	1,703.95
5511 New & Used Car Dealers	5,238.14	78.57
5531 Auto & Home Supply Stores	2,617,414.70	39,261.26
5611 Men's & Boys' Clothing Stores	445,736.19	6,686.05
5699 Misc. Apparel & Accessory Stores	511,183.88	7,667.76
5812 Eating Places	1,100,597.84	16,508.98
5813 Drinking Places	77,362.15	1,160.44
5932 Used Merchandise Stores	140,735.72	2,111.04
5941 Sporting Goods & Bicycle Shops	43,219.27	648.29
5944 Jewelry Stores	1,325,303.64	19,879.55
5947 Gift, Novelty, & Souvenir Shops	6,074,870.30	91,123.11
5999 Misc. Retail Stores, NEC	820,368.99	12,305.55
7011 Hotels & Motels	22,320,075.71	334,801.17
7033 Trailer Parks & Campsites	4,907,006.97	73,605.11
7299 Misc. Personal Services, NEC	11,210.18	168.16
7514 Passenger Car Rental	706,895.43	10,603.43
7997 Membership Sports & Recreation Clubs	16,501.40	247.52
7999 Amusement & Recreation, NEC	7,468,843.48	112,032.66
8412 Museums & Art Galleries	185,323.31	2,779.85
Other	N/A	N/A
<b>Perkins County</b>		
7011 Hotels & Motels	127,002.25	1,905.04
Other	N/A	N/A
<b>Potter County</b>		
7011 Hotels & Motels	73,836.62	1,107.56
Other	N/A	N/A
<b>Roberts County</b>		
7011 Hotels & Motels	75,001.81	1,125.03
Other	N/A	N/A
<b>Sanborn County</b>		
Other	N/A	N/A
<b>Spink County</b>		
7011 Hotels & Motels	38,405.89	576.09
Other	N/A	N/A
<b>Stanley County</b>		
7011 Hotels & Motels	418,392.31	6,275.87
7999 Amusement & Recreation, NEC	97,219.17	1,458.29
Other	N/A	N/A
<b>Sully County</b>		
7999 Amusement & Recreation, NEC	24,168.00	362.53
Other	N/A	N/A
<b>Tripp County</b>		
7011 Hotels & Motels	218,787.13	3,281.81
Other	N/A	N/A
<b>Turner County</b>		
Other	N/A	N/A
<b>Union County</b>		
7011 Hotels & Motels	494,831.45	7,422.48
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Walworth County</b>		
7011 Hotels & Motels	300,886.18	4,513.30
Other	N/A	N/A
<b>Yankton County</b>		
7011 Hotels & Motels	905,247.40	13,578.73
Other	N/A	N/A
<b>Out of State County</b>		
5812 Eating Places	124,333.48	1,865.03
5961 Catalog & Mail-Order Houses	3,737,638.63	56,064.59
5999 Misc. Retail Stores, NEC	529,399.86	7,941.03
7011 Hotels & Motels	2,616,173.19	39,242.60
7514 Passenger Car Rental	3,112,367.00	46,685.51
Other	N/A	N/A
<b>Total for State</b>	<b>138,426,692.69</b>	<b>2,076,401.82</b>

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