

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: AUGUST 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
Returns Filed: August 2025

	Taxable Sales	Tax Due
Aurora County		
Other	N/A	N/A
Beadle County		
5999 Misc. Retail Stores, NEC	88,005.56	1,320.09
7011 Hotels & Motels	412,195.08	6,182.92
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
Other	N/A	N/A
Brookings County		
5999 Misc. Retail Stores, NEC	82,943.92	1,244.16
7011 Hotels & Motels	1,369,615.55	20,544.25
Other	N/A	N/A
Brown County		
5812 Eating Places	38,312.40	574.70
5999 Misc. Retail Stores, NEC	2,448.17	36.73
7011 Hotels & Motels	2,634,676.28	39,520.15
7999 Amusement and Recreation Services, NEC	290,388.59	4,355.83
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	51,885.92	778.29
7011 Hotels & Motels	941,579.33	14,123.70
7032 Sporting & Recreational Camps	250,079.72	3,751.20
7999 Amusement and Recreation Services, NEC	38,173.36	572.60
Other	N/A	N/A
Butte County		
5812 Eating Places	95,132.72	1,426.99
5999 Misc. Retail Stores, NEC	1,745.84	26.19
7011 Hotels & Motels	227,409.67	3,411.16
Other	N/A	N/A
Campbell County		
7011 Hotels & Motels	8,010.00	120.16
Other	N/A	N/A
Charles Mix County		
7011 Hotels & Motels	154,895.82	2,323.44
7032 Sporting & Recreational Camps	55,474.19	832.11
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
5999 Misc. Retail Stores, NEC	800.00	12.01
7011 Hotels & Motels	328,995.96	4,934.94
Other	N/A	N/A
Codington County		
5812 Eating Places	32,402.58	486.04
5999 Misc. Retail Stores, NEC	3,672.10	55.10
7011 Hotels & Motels	1,259,235.23	18,888.53
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
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	Taxable Sales	Tax Due
Custer County		
5812 Eating Places	-71,693.17	-1,075.39
5947 Gift, Novelty, & Souvenir Shops	1,238,577.35	18,578.65
5999 Misc. Retail Stores, NEC	329,436.00	4,941.56
7011 Hotels & Motels	7,185,844.35	107,787.69
7033 Trailer Parks & Campsites	1,116,201.89	16,743.04
7999 Amusement and Recreation Services, NEC	1,421,265.30	21,318.99
Other	N/A	N/A
Davison County		
5812 Eating Places	72,514.82	1,087.72
5999 Misc. Retail Stores, NEC	2,792.87	41.90
7011 Hotels & Motels	2,378,022.52	35,670.35
7033 Trailer Parks & Campsites	55,305.08	829.57
Other	N/A	N/A
Day County		
7011 Hotels & Motels	196,424.56	2,946.37
7999 Amusement and Recreation Services, NEC	82,514.01	1,237.71
Other	N/A	N/A
Deuel County		
Other	N/A	N/A
Douglas County		
Other	N/A	N/A
Edmunds County		
Other	N/A	N/A
Fall River County		
5999 Misc. Retail Stores, NEC	9,178.24	137.69
7011 Hotels & Motels	712,568.60	10,688.53
7033 Trailer Parks & Campsites	137,103.12	2,056.55
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
5999 Misc. Retail Stores, NEC	1,589.42	23.85
7011 Hotels & Motels	305,167.67	4,577.52
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	70,740.03	1,061.10
7032 Sporting & Recreational Camps	59,877.24	898.17
Other	N/A	N/A
Haakon County		
7011 Hotels & Motels	66,161.98	992.44
Other	N/A	N/A
Hamlin County		
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	66,377.81	995.67
Other	N/A	N/A
Hanson County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Harding County		
Other	N/A	N/A
Hughes County		
7011 Hotels & Motels	1,409,836.70	21,147.55
7999 Amusement and Recreation Services, NEC	29,138.62	437.08
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	64,913.88	973.71
Other	N/A	N/A
Hyde County		
7011 Hotels & Motels	19,048.75	285.73
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	1,134,164.97	17,012.48
7033 Trailer Parks & Campsites	161,601.06	2,424.02
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	526,419.67	7,896.30
7999 Amusement and Recreation Services, NEC	20,254.79	303.82
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	101,242.94	1,518.65
Other	N/A	N/A
Lake County		
7011 Hotels & Motels	364,266.37	5,464.00
Other	N/A	N/A
Lawrence County		
5699 Misc. Apparel & Accessory Stores	160,512.67	2,407.69
5812 Eating Places	291,382.15	4,370.75
5944 Jewelry Stores	273,113.50	4,096.71
5947 Gift, Novelty, & Souvenir Shops	1,111,378.66	16,670.66
5999 Misc. Retail Stores, NEC	67,032.45	1,005.51
6531 Real Estate Agents & Managers	867,904.17	13,018.56
7011 Hotels & Motels	11,547,753.59	173,216.36
7032 Sporting & Recreational Camps	362,970.81	5,444.57
7033 Trailer Parks & Campsites	1,342,395.25	20,135.94
7519 Utility Trailer Rental	460,898.67	6,913.48
7999 Amusement and Recreation Services, NEC	1,029,605.71	15,444.09
8412 Museums & Art Galleries	174,119.90	2,611.80
Other	N/A	N/A
Lincoln County		
5999 Misc. Retail Stores, NEC	2,351.27	35.28
7011 Hotels & Motels	708,360.66	10,625.41
7999 Amusement and Recreation Services, NEC	376,654.99	5,649.82
Other	N/A	N/A

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	Taxable Sales	Tax Due
Lyman County		
7011 Hotels & Motels	1,249,261.68	18,738.94
7033 Trailer Parks & Campsites	130,770.57	1,961.56
7999 Amusement and Recreation Services, NEC	18,302.21	274.54
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	57,827.13	867.41
Other	N/A	N/A
McCook County		
7011 Hotels & Motels	35,668.08	535.02
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County		
5531 Auto & Home Supply Stores	2,061,094.35	30,916.42
5571 Motorcycle Dealers	421,365.31	6,320.49
5621 Women's Clothing Stores	109,390.21	1,640.85
5651 Family Clothing Stores	315,006.85	4,725.12
5699 Misc. Apparel & Accessory Stores	3,832,722.29	57,490.92
5812 Eating Places	2,619,706.62	39,295.84
5944 Jewelry Stores	674,180.66	10,112.73
5947 Gift, Novelty, & Souvenir Shops	685,947.43	10,289.23
5961 Catalog & Mail-Order Houses	147,214.13	2,208.22
5963 Direct Selling Establishments	99,424.76	1,491.37
5999 Misc. Retail Stores, NEC	4,023,058.58	60,346.13
7011 Hotels & Motels	1,190,511.13	17,857.66
7033 Trailer Parks & Campsites	3,351,473.99	50,272.11
7299 Misc. Personal Services, NEC	538,780.74	8,081.80
7389 Business Services, NEC	5,273.90	79.11
7521 Automobile Parking	34,008.99	510.14
7532 Top & Body Repair & Paint Shops	148,345.21	2,225.18
7539 Automotive Repair Shops, NEC	512,072.35	7,681.07
7999 Amusement and Recreation Services, NEC	217,703.00	3,265.55
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Minnehaha County		
5812 Eating Places	17,314,298.09	259,714.51
5813 Drinking Places	159,479.32	2,392.19
5941 Sporting Goods & Bicycle Shops	48,724.60	730.87
5947 Gift, Novelty, & Souvenir Shops	17,011.37	255.17
5963 Direct Selling Establishments	21,977.00	329.66
5999 Misc. Retail Stores, NEC	19,781.60	296.74
7011 Hotels & Motels	15,709,753.49	235,646.28
7514 Passenger Car Rental	613,705.46	9,205.58
7941 Sports Clubs, Managers, & Promoters	718,546.78	10,778.20
7948 Racing, Including Track Operation	511,465.03	7,671.98
7991 Physical Fitness Facilities	22,680.11	340.20
7992 Public Golf Courses	74,468.52	1,117.03
7997 Membership Sports & Recreation Clubs	32,175.59	482.63
7999 Amusement and Recreation Services, NEC	2,204,562.78	33,068.44
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Pennington County		
4119 Local Passenger Transportation, NEC	236,998.65	3,554.99
4725 Tour Operators	57,037.81	855.57
5399 Misc. General Merchandise Stores	224,120.59	3,361.81
5441 Candy, Nut, & Confectionery Stores	332,226.11	4,983.38
5531 Auto & Home Supply Stores	3,245,027.67	48,675.46
5632 Women's Accessory & Specialty Stores	164,300.77	2,464.51
5699 Misc. Apparel & Accessory Stores	440,940.38	6,614.11
5812 Eating Places	1,651,941.16	24,779.15
5813 Drinking Places	102,401.92	1,536.03
5932 Used Merchandise Stores	80,392.81	1,205.90
5944 Jewelry Stores	1,483,506.17	22,252.58
5947 Gift, Novelty, & Souvenir Shops	6,936,387.50	104,045.84
5963 Direct Selling Establishments	15,151.72	227.28
5999 Misc. Retail Stores, NEC	1,737,574.82	26,063.71
6531 Real Estate Agents & Managers	661,440.69	9,921.62
7011 Hotels & Motels	29,109,591.30	436,643.98
7033 Trailer Parks & Campsites	4,806,628.56	72,099.42
7299 Misc. Personal Services, NEC	129,201.54	1,938.05
7389 Business Services, NEC	157,228.70	2,358.43
7514 Passenger Car Rental	2,101,759.23	31,526.38
7993 Coin-Operated Amusement Devices	625,614.18	9,384.22
7996 Amusement Parks	1,580,583.81	23,708.76
7997 Membership Sports & Recreation Clubs	261,425.80	3,921.38
7999 Amusement and Recreation Services, NEC	7,561,497.36	113,422.46
8412 Museums & Art Galleries	192,292.85	2,884.40
Other	N/A	N/A
Perkins County		
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	124,079.31	1,861.19
Other	N/A	N/A

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Roberts County		
7011 Hotels & Motels	190,205.56	2,853.10
7033 Trailer Parks & Campsites	25,359.19	380.39
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	87,171.33	1,307.56
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	618,212.25	9,273.19
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	535,101.24	8,026.52
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	267,010.48	4,005.16
Other	N/A	N/A
Turner County		
Other	N/A	N/A
Union County		
5999 Misc. Retail Stores, NEC	1,342.57	20.15
7011 Hotels & Motels	923,628.68	13,854.44
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	505,615.83	7,584.26
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	73,651.71	1,104.78
7011 Hotels & Motels	1,449,941.94	21,749.13
Other	N/A	N/A
Out of State County		
5812 Eating Places	25,707.00	385.61
5947 Gift, Novelty, & Souvenir Shops	8,416.89	126.25
5961 Catalog & Mail-Order Houses	839,386.81	12,590.80
5999 Misc. Retail Stores, NEC	550,193.08	8,253.11
7514 Passenger Car Rental	7,449,621.27	111,744.32
7999 Amusement and Recreation Services, NEC	185,825.42	2,787.38
Other	N/A	N/A

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Total for State	219,563,699.74	3,293,457.66

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