## SOUTH DAKOTA SALES and USE TAX REPORT



**RETURNS FILED: OCTOBER 2024** 

Taxable Sales Filed for previous Month Comparison of Industry Divisions and Major Groups

## **ITEMS OF NOTE:**

- 1. This report is a comparison between state taxable receipts for October 2024 and October 2023. It is not a cumulative total.
- 2. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.
- 3. 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!
- 4. No Contractors Excise taxes are included.
- 5. The dollar amounts in this report are a result of the gross sales plus use taxable items less the deductions that are allowed on the SD sales and use tax return.
- 6. Some large differences can be explained by amended returns in future months and late filers. Late filers can include more than one return in the same month.

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

## Taxable Sales for Returns Filed in October 2024 and 2023 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2024	2023	%	Division	2024	2023	%
Misc. Retail	468,160,270	481,217,063	-2.7	Agriculture, Forestry, & Fishing	57,207,043	54,447,598	5.1
General Merchandise Stores	274,816,509	268,943,083	2.2	Mining	10,261,188	9,997,614	2.6
Wholesale Trade - Durable Goods	212,958,350	207,587,681	2.6	Construction	-3,851,997	5,001,555	-177.0
Building Materials & Garden Supplies	204,467,617	211,802,933	-3.5	Manufacturing	164,887,683	197,132,985	-16.4
Eating & Drinking Places	183,994,238	185,921,691	-1.0	Transportation & Public Utilities	257,173,029	247,966,207	3.7
Business Services	164,641,171	152,200,593	8.2	Wholesale Trade	280,326,794	267,828,459	4.7
Food Stores	164,456,051	169,762,521	-3.1	Retail Trade	1,533,484,025	1,559,445,685	-1.7
Electric, Gas, & Sanitary Services	150,894,539	149,907,474	0.7	Finance, Insurance, & Real Estate	60,462,766	55,563,345	8.8
Automotive Dealers & Service Stations	126,677,718	125,843,065	0.7	Services	578,438,611	542,436,923	6.6
Hotels & Other Lodging Places	96,776,306	96,179,618	0.6	Public Administration	361,326	370,199	-2.4
Major Group	2024		%	Major Group	2024	2023	%
Agricultural Production - Crops	3,178,927	2,674,518	18.9	Wholesale Trade - Durable Goods	212,958,350	207,587,681	2.6
Agricultural Production - Livestock	3,202,121	3,052,519	4.9	Wholesale Trade - Nondurable Goods	67,368,445	60,240,778	11.8
Agricultural Services	48,683,277	46,687,221	4.3	Building Materials & Garden Supplies	204,467,617	211,802,933	-3.5
Forestry	287,229	224,333	28.0	General Merchandise Stores	274,816,509	268,943,083	2.2
Fishing, Hunting, & Trapping	1,855,489	1,809,007	2.6	Food Stores	164,456,051	169,762,521	-3.1
Metal Mining	3,040,139	1,341,318	126.7	Automotive Dealers & Service Stations	126,677,718	125,843,065	0.7
Coal Mining	0	4,502	-100.0	Apparel & Accessory Stores	45,450,149	45,206,581	0.5
Oil & Gas Extraction	2,813,373	1,866,105	50.8	Furniture & Homefurnishings Stores	65,461,474	70,748,750	-7.5
Nonmetallic Minerals, Except Fuels	4,407,677	6,785,690	-35.0	Eating & Drinking Places	183,994,238	185,921,691	-1.0
General Building Contractors	-7,075,043	961,222	-836.0	Misc. Retail	468,160,270	481,217,063	-2.7
Heavy Construction, except Building	-		-	Depository Institutions	4,369,522	4,292,410	1.8
Special Trade Contractors	3,223,046	4,040,333	-20.2	Nondepository Institutions	6,976,553	6,662,454	4.7
Food & Kindred Products	14,333,038	21,657,788	-33.8	Security & Commodity Brokers	4,078,617	722,012	464.9
Tobacco Products	414,277	386,509	7.2	Insurance Carriers	1,467,389	1,278,766	14.8
Textile Mill Products	265,039	846,889	-68.7	Insurance Agents, Brokers, & Service	2,591,687	3,273,957	-20.8
Apparel & Other Textile Products	1,232,941	1,221,331	1.0	Real Estate	36,838,255	36,269,722	1.6
Lumber & Wood Products	11,303,668	11,368,847	-0.6	Holding & Other Investment Offices	4,140,743	3,064,025	35.1
Furniture & Fixtures	684,011	706,999	-3.3	Hotels & Other Lodging Places	96,776,306	96,179,618	0.6
Paper & Allied Products	2,143,024	1,789,908	19.7	Personal Services	37,604,399	36,501,923	3.0
Printing & Publishing	7,824,917	8,113,435	-3.6	Business Services	164,641,171	152,200,593	8.2
Chemicals & Allied Products	-1,921,427	11,827,117	-116.2	Auto Repair, Services, & Parking	74,854,000	75,034,264	-0.2
Petroleum & Coal Products	3,632,959	4,791,848	-24.2	Misc. Repair Services	25,320,197	23,526,932	7.6
Rubber & Misc. Plastics Products	4,056,735	4,214,701	-3.7	Motion Pictures	2,818,401	2,287,428	23.2
Leather & Leather Products	55,362	30,626	80.8	Amusement & Recreation Services	41,913,268	39,904,313	5.0
Stone, Clay, & Glass Products	56,502,331	52,188,646	8.3	Health Services	12,186,424	6,739,416	80.8
Primary Metal Industries	1,761,776	2,258,782	-22.0	Legal Services	26,231,067	25,814,750	1.6
Fabricated Metal Products	17,637,116	12,035,791	46.5	Educational Services	7,006,031	2,129,671	229.0
Industrial Machinery & Equipment	24,850,470	35,286,226	-29.6	Social Services	812,577	425,628	90.9
Electronic & Other Electrical Equipment	4,743,273	5,542,121	-14.4	Museums, Botanical, Zoological Gardens	562,268	697,217	-19.4
Transportation Equipment	4,335,046	4,710,499	-8.0	Membership Organizations	1,077,804	786,957	37.0
Instruments & Related Products	2,167,922	7,077,865	-69.4	Engineering & Management Services	72,171,147	68,049,140	6.1
Misc. Manufacturing Industries	8,865,206	11,077,057	-20.0	Private Households	273,082	286,873	-4.8
Railroad Transportation	3,237,247	1,688,995	91.7	Services, NEC	14,190,468	11,872,199	19.5
Local & Interurban Passenger Transportati	1,369,500	1,395,434	-1.9	Executive, Legislative, & General	229,825	147,709	55.6
Trucking & Warehousing	19,381,855	18,206,431	6.5	Justice, Public Order, & Safety	51,823	12,978	299.3
U.S. Postal Service	-		-	Finance, Taxation, & Monetary Policy	· -		_
Water Transportation	712,034	660,471	7.8	Administration of Human Resources	633	0	_
Transportation by Air	2,155,033	2,194,653	-1.8	Environmental Quality & Housing	23,680	152,629	-84.5
Pipelines, Except Natural Gas	731,096	732,136	-0.1	Administration of Economic Programs	0	22,278	-100.0
Transportation Services	1,586,438	1,938,047	-18.1	National Security & Intl. Affairs	55,365	34,606	60.0
Communications	77,105,288	71,242,567	8.2	•			-
Electric, Gas, & Sanitary Services	150,894,539	149,907,474	0.7				
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**STATE TOTAL:** \$2,938,750,470 (2024) - \$2,940,190,571 (2023) = -.05% decrease

Figures compiled by SD Dept of Revenue

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