

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: JULY 2026

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: July 2026

	Taxable Sales	Tax Due
Aurora County		
Other	N/A	N/A
Beadle County		
7011 Hotels & Motels	448,629.56	6,729.45
7032 Sporting & Recreational Camps	116,143.10	1,742.15
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
5999 Misc. Retail Stores, NEC	8,536.86	128.05
Other	N/A	N/A
Brookings County		
5812 Eating Places	17,933.80	269.01
5945 Hobby, Toy, & Game Shops	2,073.00	31.11
5947 Gift, Novelty, & Souvenir Shops	4,253.62	63.81
5999 Misc. Retail Stores, NEC	203,900.33	3,058.51
7011 Hotels & Motels	1,476,653.63	22,149.80
7999 Amusement and Recreation Services, NEC	95,668.73	1,435.04
8999 Services, NEC	1,982.75	29.75
Other	N/A	N/A
Brown County		
5812 Eating Places	45,761.98	686.44
5813 Drinking Places	36,081.41	541.22
5947 Gift, Novelty, & Souvenir Shops	7,002.80	105.05
5949 Sewing, Needlework, & Piece Goods	1,197.57	17.96
5999 Misc. Retail Stores, NEC	9,352.42	140.30
7011 Hotels & Motels	2,915,666.34	43,735.01
7999 Amusement and Recreation Services, NEC	481,699.79	7,225.50
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	65,120.68	976.81
5999 Misc. Retail Stores, NEC	2,713.95	40.71
7011 Hotels & Motels	1,000,014.41	15,000.22
7032 Sporting & Recreational Camps	644,782.47	9,671.75
7033 Trailer Parks & Campsites	56,366.10	845.50
Other	N/A	N/A
Buffalo County		
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	20,488.54	307.34
7011 Hotels & Motels	405,266.76	6,079.00
7033 Trailer Parks & Campsites	23,121.90	346.83
Other	N/A	N/A
Campbell County		
7011 Hotels & Motels	9,543.66	143.16
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
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	Taxable Sales	Tax Due
Charles Mix County		
5999 Misc. Retail Stores, NEC	12,399.10	185.99
7011 Hotels & Motels	201,603.08	3,024.05
7032 Sporting & Recreational Camps	299,118.16	4,486.78
7999 Amusement and Recreation Services, NEC	75,468.84	1,132.03
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	285,292.21	4,279.39
Other	N/A	N/A
Codington County		
5331 Variety Stores	1,726.46	25.90
5812 Eating Places	59,297.50	889.46
5947 Gift, Novelty, & Souvenir Shops	171,586.83	2,573.80
5999 Misc. Retail Stores, NEC	2,711.75	40.68
7011 Hotels & Motels	1,866,078.47	27,991.18
7514 Passenger Car Rental	32,507.50	487.61
7999 Amusement and Recreation Services, NEC	10,721.32	160.82
Other	N/A	N/A
Corson County		
Other	N/A	N/A
Custer County		
5947 Gift, Novelty, & Souvenir Shops	989,473.89	14,842.10
5999 Misc. Retail Stores, NEC	90,673.08	1,360.12
7011 Hotels & Motels	6,911,712.18	103,675.69
7033 Trailer Parks & Campsites	1,916,569.21	28,748.57
7999 Amusement and Recreation Services, NEC	337,472.81	5,062.09
Other	N/A	N/A
Davison County		
7011 Hotels & Motels	2,288,574.59	34,328.62
Other	N/A	N/A
Day County		
5999 Misc. Retail Stores, NEC	1,737.52	26.07
7011 Hotels & Motels	286,309.47	4,294.67
7033 Trailer Parks & Campsites	45,604.71	684.08
7999 Amusement and Recreation Services, NEC	200,413.91	3,006.21
Other	N/A	N/A
Deuel County		
7011 Hotels & Motels	42,562.33	638.43
Other	N/A	N/A
Dewey County		
Other	N/A	N/A
Douglas County		
5999 Misc. Retail Stores, NEC	598.25	8.97
Other	N/A	N/A
Edmunds County		
7999 Amusement and Recreation Services, NEC	30,301.05	454.52
Other	N/A	N/A

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	Taxable Sales	Tax Due
Fall River County		
5812 Eating Places	52,004.47	780.07
5999 Misc. Retail Stores, NEC	12,000.58	180.03
7011 Hotels & Motels	553,793.85	8,306.90
7033 Trailer Parks & Campsites	63,955.96	959.34
Other	N/A	N/A
Faulk County		
7011 Hotels & Motels	59,646.95	894.71
7032 Sporting & Recreational Camps	117,204.35	1,758.07
Other	N/A	N/A
Grant County		
5999 Misc. Retail Stores, NEC	3,558.38	53.37
7011 Hotels & Motels	279,765.89	4,196.49
7999 Amusement and Recreation Services, NEC	147,228.50	2,208.43
Other	N/A	N/A
Gregory County		
5999 Misc. Retail Stores, NEC	1,033.05	15.50
7011 Hotels & Motels	132,916.60	1,993.76
7021 Rooming & Boarding Houses	16,552.36	248.29
7032 Sporting & Recreational Camps	486,248.66	7,293.75
Other	N/A	N/A
Haakon County		
7011 Hotels & Motels	29,261.04	438.92
Other	N/A	N/A
Hamlin County		
5999 Misc. Retail Stores, NEC	31,638.73	474.58
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	46,774.89	701.63
7032 Sporting & Recreational Camps	42,294.85	634.43
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
7999 Amusement and Recreation Services, NEC	36,250.23	543.75
Other	N/A	N/A
Hughes County		
5947 Gift, Novelty, & Souvenir Shops	6,027.06	90.41
7011 Hotels & Motels	1,264,491.43	18,967.35
7514 Passenger Car Rental	69,376.96	1,040.66
7999 Amusement and Recreation Services, NEC	344,360.37	5,165.42
971 Hunting, Trapping, Game Propagation	80,935.13	1,214.04
Other	N/A	N/A
Hutchinson County		
5999 Misc. Retail Stores, NEC	1,804.75	27.07
Other	N/A	N/A
Hyde County		
7011 Hotels & Motels	10,442.94	156.65
Other	N/A	N/A

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	Taxable Sales	Tax Due
Jackson County		
7011 Hotels & Motels	178,203.85	2,673.05
7999 Amusement and Recreation Services, NEC	554,079.01	8,311.19
Other	N/A	N/A
Jerauld County		
7999 Amusement and Recreation Services, NEC	111,563.74	1,673.46
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	313,583.00	4,703.75
Other	N/A	N/A
Kingsbury County		
5947 Gift, Novelty, & Souvenir Shops	123,995.17	1,859.93
5999 Misc. Retail Stores, NEC	1,032.36	15.49
7011 Hotels & Motels	71,152.07	1,067.28
7033 Trailer Parks & Campsites	38,846.32	582.70
Other	N/A	N/A
Lake County		
7011 Hotels & Motels	288,612.68	4,329.19
Other	N/A	N/A
Lawrence County		
5812 Eating Places	229,841.50	3,447.63
5813 Drinking Places	423,823.76	6,357.35
5947 Gift, Novelty, & Souvenir Shops	864,416.12	12,966.25
5999 Misc. Retail Stores, NEC	160,958.78	2,414.38
6531 Real Estate Agents & Managers	483,301.00	7,249.51
7011 Hotels & Motels	9,152,920.88	137,293.85
7032 Sporting & Recreational Camps	235,523.16	3,532.85
7033 Trailer Parks & Campsites	839,303.88	12,589.55
7519 Utility Trailer Rental	332,241.09	4,983.62
7999 Amusement and Recreation Services, NEC	782,556.05	11,738.35
8412 Museums & Art Galleries	161,302.74	2,419.55
Other	N/A	N/A
Lincoln County		
5461 Retail Bakeries	6,389.75	95.84
5812 Eating Places	48,843.70	732.65
5963 Direct Selling Establishments	17,315.11	259.73
5999 Misc. Retail Stores, NEC	32,923.37	493.87
7011 Hotels & Motels	595,423.74	8,931.37
7999 Amusement and Recreation Services, NEC	408,538.76	6,128.09
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	1,009,967.35	15,149.54
7033 Trailer Parks & Campsites	91,886.58	1,378.29
7999 Amusement and Recreation Services, NEC	100,703.39	1,510.56
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	64,731.15	970.98
Other	N/A	N/A

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	Taxable Sales	Tax Due
McCook County		
5999 Misc. Retail Stores, NEC	19,224.74	288.37
7011 Hotels & Motels	79,324.40	1,189.87
Other	N/A	N/A
McPherson County		
7011 Hotels & Motels	5,490.00	82.35
Other	N/A	N/A
Meade County		
5699 Misc. Apparel & Accessory Stores	41,480.54	622.21
5812 Eating Places	26,471.93	397.07
5944 Jewelry Stores	11,331.38	169.97
5947 Gift, Novelty, & Souvenir Shops	125,634.70	1,884.52
5963 Direct Selling Establishments	4,704.80	70.58
5999 Misc. Retail Stores, NEC	30,268.66	454.05
7011 Hotels & Motels	969,933.71	14,549.01
7032 Sporting & Recreational Camps	144,064.92	2,160.98
7033 Trailer Parks & Campsites	1,235,225.98	18,528.38
7999 Amusement and Recreation Services, NEC	121,291.96	1,819.39
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
7011 Hotels & Motels	14,140.47	212.10
Other	N/A	N/A
Minnehaha County		
5399 Misc. General Merchandise Stores	55,214.52	828.22
5461 Retail Bakeries	4,373.50	65.60
5812 Eating Places	1,556,719.38	23,350.80
5813 Drinking Places	17,356.98	260.35
5932 Used Merchandise Stores	29,532.72	443.02
5941 Sporting Goods & Bicycle Shops	41,753.74	626.31
5947 Gift, Novelty, & Souvenir Shops	47,658.79	714.90
5963 Direct Selling Establishments	23,168.27	347.54
5999 Misc. Retail Stores, NEC	50,560.27	758.46
6531 Real Estate Agents & Managers	151,045.02	2,265.67
7011 Hotels & Motels	17,474,465.06	262,116.98
7033 Trailer Parks & Campsites	396,928.95	5,953.94
7221 Photographic Studios, Portrait	14,071.48	211.07
7514 Passenger Car Rental	556,297.14	8,344.45
7929 Entertainers & Entertainment Groups	17,356.74	260.36
7941 Sports Clubs, Managers, & Promoters	916,109.41	13,741.64
7948 Racing, Including Track Operation	769,301.13	11,539.51
7991 Physical Fitness Facilities	39,384.96	590.78
7992 Public Golf Courses	73,973.64	1,109.60
7997 Membership Sports & Recreation Clubs	94,577.16	1,418.65
7999 Amusement and Recreation Services, NEC	1,163,033.62	17,445.51
8422 Botanical and Zoological Gardens	58,566.44	878.50
Other	N/A	N/A
Moody County		
5999 Misc. Retail Stores, NEC	4,430.24	66.46
Other	N/A	N/A

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	Taxable Sales	Tax Due
Oglala Lakota County		
Other	N/A	N/A
Pennington County		
4119 Local Passenger Transportation, NEC	197,717.69	2,965.78
4725 Tour Operators	91,810.49	1,377.15
5399 Misc. General Merchandise Stores	202,355.18	3,035.32
5441 Candy, Nut, & Confectionery Stores	295,402.42	4,431.04
5461 Retail Bakeries	4,560.50	68.41
5812 Eating Places	918,363.36	13,775.43
5813 Drinking Places	121,968.50	1,829.54
5932 Used Merchandise Stores	83,336.46	1,250.05
5941 Sporting Goods & Bicycle Shops	25,256.00	378.85
5944 Jewelry Stores	963,364.92	14,450.47
5947 Gift, Novelty, & Souvenir Shops	6,872,235.06	103,083.52
5949 Sewing, Needlework, & Piece Goods	7,497.77	112.47
5963 Direct Selling Establishments	21,197.28	317.96
5999 Misc. Retail Stores, NEC	273,164.28	4,097.54
7011 Hotels & Motels	28,178,050.78	422,670.82
7033 Trailer Parks & Campsites	4,193,812.76	62,907.20
7221 Photographic Studios, Portrait	7,110.79	106.66
7389 Business Services, NEC	83,199.74	1,247.99
7514 Passenger Car Rental	1,691,440.27	25,371.60
7911 Dance Studios, Schools, & Halls	43,428.65	651.43
7922 Theatrical Producers & Services	285,948.98	4,289.24
7993 Coin-Operated Amusement Devices	554,953.85	8,324.30
7996 Amusement Parks	1,357,633.35	20,364.49
7997 Membership Sports & Recreation Clubs	124,721.83	1,870.82
7999 Amusement and Recreation Services, NEC	3,703,849.85	55,557.75
8412 Museums & Art Galleries	145,350.58	2,180.26
8999 Services, NEC	9,722.37	145.84
Other	N/A	N/A
Perkins County		
7011 Hotels & Motels	115,311.17	1,729.67
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	133,837.21	2,007.56
7999 Amusement and Recreation Services, NEC	68,772.30	1,031.59
Other	N/A	N/A
Roberts County		
7011 Hotels & Motels	143,654.30	2,154.82
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	139,406.26	2,091.11
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	712,262.55	10,683.95
7999 Amusement and Recreation Services, NEC	68,302.69	1,024.55
Other	N/A	N/A

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	Taxable Sales	Tax Due
Sully County		
7011 Hotels & Motels	252,433.02	3,786.51
7999 Amusement and Recreation Services, NEC	249,266.29	3,739.00
Other	N/A	N/A
Todd County		
Other	N/A	N/A
Tripp County		
5999 Misc. Retail Stores, NEC	2,147.54	32.22
7011 Hotels & Motels	250,056.20	3,750.83
971 Hunting, Trapping, Game Propagation	545,266.79	8,179.00
Other	N/A	N/A
Turner County		
Other	N/A	N/A
Union County		
5999 Misc. Retail Stores, NEC	2,202.00	33.04
7011 Hotels & Motels	702,936.81	10,544.06
Other	N/A	N/A
Walworth County		
5947 Gift, Novelty, & Souvenir Shops	6,557.58	98.37
7011 Hotels & Motels	330,898.38	4,963.49
7032 Sporting & Recreational Camps	35,743.75	536.16
7999 Amusement and Recreation Services, NEC	67,276.15	1,009.14
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	166,052.37	2,490.80
7011 Hotels & Motels	1,265,806.03	18,987.10
7033 Trailer Parks & Campsites	212,861.31	3,192.92
7999 Amusement and Recreation Services, NEC	202,592.48	3,038.89
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5812 Eating Places	82,944.25	1,244.17
5947 Gift, Novelty, & Souvenir Shops	8,618.00	129.28
5961 Catalog & Mail-Order Houses	1,201,335.15	18,020.06
5963 Direct Selling Establishments	23,429.63	351.44
5999 Misc. Retail Stores, NEC	486,032.61	7,290.76
7011 Hotels & Motels	13,281,096.68	199,216.45
7514 Passenger Car Rental	8,059,649.20	120,894.75
7922 Theatrical Producers & Services	164,942.55	2,474.14
7929 Entertainers & Entertainment Groups	17,604.51	264.07
7999 Amusement and Recreation Services, NEC	1,492,442.13	22,386.65
Other	N/A	N/A

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- 10. The name of Shannon County, South Dakota, was changed to Oglala Lakota County, South Dakota, effective May 1, 2015.**