

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: SEPTEMBER 2026

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 September 2026 and September 2025. 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 September 2026 and 2025

Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2026	2025	%	Division	2026	2025	%
Misc. Retail	514,722,191	461,166,917	11.6	Agriculture, Forestry, & Fishing	60,976,053	55,885,419	9.1
General Merchandise Stores	312,319,003	310,287,757	0.7	Mining	8,275,217	7,172,422	15.4
Eating & Drinking Places	225,572,994	218,019,364	3.5	Construction	3,271,648	2,492,599	31.3
Wholesale Trade - Durable Goods	206,329,040	207,267,096	-0.5	Manufacturing	183,950,967	206,202,304	-10.8
Building Materials & Garden Supplies	204,059,372	197,895,017	3.1	Transportation & Public Utilities	270,562,677	255,706,598	5.8
Electric, Gas, & Sanitary Services	176,878,244	160,171,435	10.4	Wholesale Trade	266,232,662	268,243,230	-0.7
Business Services	161,491,687	143,471,861	12.6	Retail Trade	1,693,121,155	1,645,175,232	2.9
Food Stores	160,298,906	165,001,162	-2.8	Finance, Insurance, & Real Estate	61,241,410	59,807,206	2.4
Automotive Dealers & Service Stations	160,215,812	149,733,695	7.0	Services	641,288,111	612,750,545	4.7
Hotels & Other Lodging Places	130,449,712	131,002,113	-0.4	Public Administration	358,694	571,422	-37.2
Major Group	2026	2025	%	Major Group	2026	2025	%
Agricultural Production - Crops	2,040,715	1,505,155	35.6	Wholesale Trade - Durable Goods	206,329,040	207,267,096	-0.5
Agricultural Production - Livestock	6,743,679	6,550,883	2.9	Wholesale Trade - Nondurable Goods	59,903,622	60,976,134	-1.8
Agricultural Services	50,820,922	46,805,297	8.6	Building Materials & Garden Supplies	204,059,372	197,895,017	3.1
Forestry	152,505	213,005	-28.4	General Merchandise Stores	312,319,003	310,287,757	0.7
Fishing, Hunting, & Trapping	1,218,232	811,079	50.2	Food Stores	160,298,906	165,001,162	-2.8
Metal Mining	1,216,045	1,911,344	-36.4	Automotive Dealers & Service Stations	160,215,812	149,733,695	7.0
Coal Mining	0	0	-	Apparel & Accessory Stores	49,875,619	51,212,167	-2.6
Oil & Gas Extraction	3,774,273	1,881,956	100.6	Furniture & Homefurnishings Stores	66,057,260	91,859,153	-28.1
Nonmetallic Minerals, Except Fuels	3,284,900	3,379,121	-2.8	Eating & Drinking Places	225,572,994	218,019,364	3.5
General Building Contractors	-	-	-	Misc. Retail	514,722,191	461,166,917	11.6
Heavy Construction, except Building	-	-	-	Depository Institutions	3,214,427	1,677,906	91.6
Special Trade Contractors	3,271,648	2,492,599	31.3	Nondepository Institutions	8,630,195	9,836,140	-12.3
Food & Kindred Products	13,309,420	9,337,153	42.5	Security & Commodity Brokers	1,168,495	1,203,915	-2.9
Tobacco Products	502,935	415,872	20.9	Insurance Carriers	1,596,016	1,549,722	3.0
Textile Mill Products	209,679	194,147	8.0	Insurance Agents, Brokers, & Service	2,241,695	2,090,830	7.2
Apparel & Other Textile Products	1,298,058	1,654,956	-21.6	Real Estate	39,900,412	40,107,274	-0.5
Lumber & Wood Products	13,526,491	8,292,429	63.1	Holding & Other Investment Offices	4,490,169	3,341,418	34.4
Furniture & Fixtures	739,633	812,788	-9.0	Hotels & Other Lodging Places	130,449,712	131,002,113	-0.4
Paper & Allied Products	1,698,138	1,766,987	-3.9	Personal Services	37,857,728	37,579,319	0.7
Printing & Publishing	7,135,298	7,054,222	1.1	Business Services	161,491,687	143,471,861	12.6
Chemicals & Allied Products	12,650,030	12,246,715	3.3	Auto Repair, Services, & Parking	83,352,687	80,186,895	3.9
Petroleum & Coal Products	2,866,956	4,464,859	-35.8	Misc. Repair Services	27,321,656	29,865,637	-8.5
Rubber & Misc. Plastics Products	6,156,044	5,245,113	17.4	Motion Pictures	4,097,026	4,171,132	-1.8
Leather & Leather Products	126,366	44,023	187.0	Amusement & Recreation Services	52,839,664	50,843,449	3.9
Stone, Clay, & Glass Products	52,206,462	62,885,476	-17.0	Health Services	12,936,380	12,807,141	1.0
Primary Metal Industries	2,717,885	1,424,172	90.8	Legal Services	33,610,047	25,079,219	34.0
Fabricated Metal Products	10,621,115	14,961,423	-29.0	Educational Services	4,632,527	7,422,256	-37.6
Industrial Machinery & Equipment	24,561,380	40,857,204	-39.9	Social Services	227,482	250,231	-9.1
Electronic & Other Electrical Equipment	8,232,416	22,212,480	-62.9	Museums, Botanical, Zoological Gardens	665,831	639,554	4.1
Transportation Equipment	4,662,802	4,177,029	11.6	Membership Organizations	1,023,050	910,832	12.3
Instruments & Related Products	2,802,307	1,765,159	58.8	Engineering & Management Services	76,469,282	74,755,432	2.3
Misc. Manufacturing Industries	17,927,553	6,390,098	180.6	Private Households	126,162	122,519	3.0
Railroad Transportation	2,710,112	1,616,524	67.7	Services, NEC	14,187,189	13,642,954	4.0
Local & Interurban Passenger Transportati	1,369,921	1,304,557	5.0	Executive, Legislative, & General	207,394	296,694	-30.1
Trucking & Warehousing	20,329,025	19,705,557	3.2	Justice, Public Order, & Safety	71,086	70,612	0.7
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	814,459	824,889	-1.3	Administration of Human Resources	2,458	1,015	142.2
Transportation by Air	3,241,244	2,090,131	55.1	Environmental Quality & Housing	50,346	151,132	-66.7
Pipelines, Except Natural Gas	728,202	516,619	41.0	Administration of Economic Programs	6,102	516	1082.7
Transportation Services	2,406,589	3,033,172	-20.7	National Security & Intl. Affairs	21,307	51,453	-58.6
Communications	62,084,881	66,443,712	-6.6	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	176,878,244	160,171,435	10.4				

STATE TOTAL: \$3,189,278,594 (2026) - \$3,114,006,977 (2025) = 2.42% increase

Figures compiled by SD Dept of Revenue

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