

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: MARCH 2025

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 March 2025 and March 2024. 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 March 2025 and 2024

Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2025	2024	%	Division	2025	2024	%
Misc. Retail	350,175,947	394,827,689	-11.3	Agriculture, Forestry, & Fishing	37,669,190	39,666,948	-5.0
General Merchandise Stores	242,974,195	238,405,896	1.9	Mining	6,364,255	4,889,221	30.2
Electric, Gas, & Sanitary Services	184,964,711	166,501,932	11.1	Construction	3,243,450	2,338,342	38.7
Eating & Drinking Places	149,212,125	152,299,803	-2.0	Manufacturing	120,843,500	97,617,659	23.8
Food Stores	137,092,579	139,754,297	-1.9	Transportation & Public Utilities	281,490,366	255,555,215	10.1
Wholesale Trade - Durable Goods	133,171,355	168,341,944	-20.9	Wholesale Trade	179,691,407	216,208,235	-16.9
Business Services	131,975,545	126,500,410	4.3	Retail Trade	1,192,629,292	1,267,355,601	-5.9
Building Materials & Garden Supplies	116,434,394	137,910,422	-15.6	Finance, Insurance, & Real Estate	34,676,732	43,663,122	-20.6
Automotive Dealers & Service Stations	109,306,439	109,331,215	0.0	Services	457,219,138	427,536,642	6.9
Engineering & Management Services	80,244,211	63,243,813	26.9	Public Administration	448,756	293,480	52.9
Major Group	2025	2024	%	Major Group	2025	2024	%
Agricultural Production - Crops	435,604	864,748	-49.6	Wholesale Trade - Durable Goods	133,171,355	168,341,944	-20.9
Agricultural Production - Livestock	3,362,030	2,570,093	30.8	Wholesale Trade - Nondurable Goods	46,520,052	47,866,291	-2.8
Agricultural Services	32,749,466	35,044,214	-6.5	Building Materials & Garden Supplies	116,434,394	137,910,422	-15.6
Forestry	156,934	69,769	124.9	General Merchandise Stores	242,974,195	238,405,896	1.9
Fishing, Hunting, & Trapping	965,156	1,118,124	-13.7	Food Stores	137,092,579	139,754,297	-1.9
Metal Mining	1,285,561	1,591,584	-19.2	Automotive Dealers & Service Stations	109,306,439	109,331,215	0.0
Coal Mining	0	2,688	-100.0	Apparel & Accessory Stores	30,701,893	32,332,349	-5.0
Oil & Gas Extraction	3,190,008	1,782,099	79.0	Furniture & Homefurnishings Stores	56,731,721	62,493,929	-9.2
Nonmetallic Minerals, Except Fuels	1,888,686	1,512,850	24.8	Eating & Drinking Places	149,212,125	152,299,803	-2.0
General Building Contractors	-	-	-	Misc. Retail	350,175,947	394,827,689	-11.3
Heavy Construction, except Building	-	-	-	Depository Institutions	2,020,635	5,619,672	-64.0
Special Trade Contractors	3,243,450	2,338,342	38.7	Nondepository Institutions	3,316,487	6,404,201	-48.2
Food & Kindred Products	21,535,277	12,284,657	75.3	Security & Commodity Brokers	1,277,271	932,396	37.0
Tobacco Products	199,563	244,651	-18.4	Insurance Carriers	1,134,314	1,495,111	-24.1
Textile Mill Products	113,373	122,185	-7.2	Insurance Agents, Brokers, & Service	1,848,428	1,825,156	1.3
Apparel & Other Textile Products	851,360	966,707	-11.9	Real Estate	23,056,976	25,227,200	-8.6
Lumber & Wood Products	6,232,095	7,149,909	-12.8	Holding & Other Investment Offices	2,022,621	2,159,386	-6.3
Furniture & Fixtures	949,654	2,016,557	-52.9	Hotels & Other Lodging Places	43,785,214	41,330,237	5.9
Paper & Allied Products	1,599,129	1,266,467	26.3	Personal Services	33,554,364	31,826,894	5.4
Printing & Publishing	7,345,241	7,266,527	1.1	Business Services	131,975,545	126,500,410	4.3
Chemicals & Allied Products	12,252,455	11,841,062	3.5	Auto Repair, Services, & Parking	62,381,113	66,478,897	-6.2
Petroleum & Coal Products	619,936	877,114	-29.3	Misc. Repair Services	20,857,923	20,062,165	4.0
Rubber & Misc. Plastics Products	3,245,857	3,745,873	-13.3	Motion Pictures	2,225,770	2,126,075	4.7
Leather & Leather Products	186,945	142,475	31.2	Amusement & Recreation Services	30,534,098	31,615,840	-3.4
Stone, Clay, & Glass Products	11,179,997	11,201,188	-0.2	Health Services	12,988,281	9,771,197	32.9
Primary Metal Industries	1,344,835	1,898,390	-29.2	Legal Services	24,497,231	22,337,095	9.7
Fabricated Metal Products	10,806,574	6,751,591	60.1	Educational Services	1,898,393	1,555,044	22.1
Industrial Machinery & Equipment	22,951,884	15,424,205	48.8	Social Services	260,579	286,910	-9.2
Electronic & Other Electrical Equipment	4,437,947	3,222,867	37.7	Museums, Botanical, Zoological Gardens	232,436	226,064	2.8
Transportation Equipment	3,909,914	3,472,314	12.6	Membership Organizations	644,917	592,010	8.9
Instruments & Related Products	2,353,668	2,720,875	-13.5	Engineering & Management Services	80,244,211	63,243,813	26.9
Misc. Manufacturing Industries	8,727,797	5,002,047	74.5	Private Households	41,539	126,110	-67.1
Railroad Transportation	976,787	1,281,803	-23.8	Services, NEC	11,097,525	9,457,881	17.3
Local & Interurban Passenger Transportati	1,153,342	852,042	35.4	Executive, Legislative, & General	164,260	169,864	-3.3
Trucking & Warehousing	18,865,526	16,765,139	12.5	Justice, Public Order, & Safety	206,597	22,714	809.6
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	1,599,469	534,483	199.3	Administration of Human Resources	0	0	-
Transportation by Air	1,285,366	1,645,472	-21.9	Environmental Quality & Housing	37,614	51,398	-26.8
Pipelines, Except Natural Gas	413,757	275,816	50.0	Administration of Economic Programs	469	3,180	-85.3
Transportation Services	1,069,182	1,574,314	-32.1	National Security & Intl. Affairs	39,816	46,323	-14.0
Communications	71,162,226	66,124,214	7.6	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	184,964,711	166,501,932	11.1				

STATE TOTAL: \$2,314,276,086 (2025) - \$2,355,124,465 (2024) = -1.73% decrease

Figures compiled by SD Dept of Revenue

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