

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: MARCH 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 March 2026 and March 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 March 2026 and 2025 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2026	2025	%	Division	2026	2025	%
Misc. Retail	394,126,743	350,175,947	12.6	Agriculture, Forestry, & Fishing	39,497,948	37,669,190	4.9
General Merchandise Stores	253,516,746	242,974,195	4.3	Mining	9,984,097	6,364,255	56.9
Electric, Gas, & Sanitary Services	197,348,114	184,964,711	6.7	Construction	2,273,151	3,243,450	-29.9
Wholesale Trade - Durable Goods	162,121,535	133,171,355	21.7	Manufacturing	125,701,339	120,843,500	4.0
Eating & Drinking Places	160,249,002	149,212,125	7.4	Transportation & Public Utilities	285,756,616	281,490,366	1.5
Business Services	144,328,772	131,975,545	9.4	Wholesale Trade	209,487,740	179,691,407	16.6
Food Stores	136,632,613	137,092,579	-0.3	Retail Trade	1,290,593,730	1,192,629,292	8.2
Building Materials & Garden Supplies	135,209,509	116,434,394	16.1	Finance, Insurance, & Real Estate	45,653,120	34,676,732	31.7
Automotive Dealers & Service Stations	115,087,448	109,306,439	5.3	Services	485,162,228	457,219,138	6.1
Engineering & Management Services	85,209,853	80,244,211	6.2	Public Administration	581,397	448,756	29.6
Major Group	2026	2025	%	Major Group	2026	2025	%
Agricultural Production - Crops	922,412	435,604	111.8	Wholesale Trade - Durable Goods	162,121,535	133,171,355	21.7
Agricultural Production - Livestock	2,176,356	3,362,030	-35.3	Wholesale Trade - Nondurable Goods	47,366,205	46,520,052	1.8
Agricultural Services	34,769,309	32,749,466	6.2	Building Materials & Garden Supplies	135,209,509	116,434,394	16.1
Forestry	65,727	156,934	-58.1	General Merchandise Stores	253,516,746	242,974,195	4.3
Fishing, Hunting, & Trapping	1,564,144	965,156	62.1	Food Stores	136,632,613	137,092,579	-0.3
Metal Mining	2,236,473	1,285,561	74.0	Automotive Dealers & Service Stations	115,087,448	109,306,439	5.3
Coal Mining	0	0	-	Apparel & Accessory Stores	35,115,394	30,701,893	14.4
Oil & Gas Extraction	1,565,664	3,190,008	-50.9	Furniture & Homefurnishings Stores	60,656,275	56,731,721	6.9
Nonmetallic Minerals, Except Fuels	6,181,961	1,888,686	227.3	Eating & Drinking Places	160,249,002	149,212,125	7.4
General Building Contractors	-	-	-	Misc. Retail	394,126,743	350,175,947	12.6
Heavy Construction, except Building	-	-	-	Depository Institutions	2,674,285	2,020,635	32.3
Special Trade Contractors	2,273,151	3,243,450	-29.9	Nondepository Institutions	8,207,388	3,316,487	147.5
Food & Kindred Products	10,344,170	21,535,277	-52.0	Security & Commodity Brokers	1,019,242	1,277,271	-20.2
Tobacco Products	408,509	199,563	104.7	Insurance Carriers	2,379,752	1,134,314	109.8
Textile Mill Products	64,901	113,373	-42.8	Insurance Agents, Brokers, & Service	2,115,669	1,848,428	14.5
Apparel & Other Textile Products	2,093,698	851,360	145.9	Real Estate	26,563,171	23,056,976	15.2
Lumber & Wood Products	6,927,567	6,232,095	11.2	Holding & Other Investment Offices	2,693,613	2,022,621	33.2
Furniture & Fixtures	1,154,430	949,654	21.6	Hotels & Other Lodging Places	44,041,080	43,785,214	0.6
Paper & Allied Products	1,024,416	1,599,129	-35.9	Personal Services	34,517,211	33,554,364	2.9
Printing & Publishing	6,986,994	7,345,241	-4.9	Business Services	144,328,772	131,975,545	9.4
Chemicals & Allied Products	12,563,118	12,252,455	2.5	Auto Repair, Services, & Parking	65,254,102	62,381,113	4.6
Petroleum & Coal Products	844,668	619,936	36.3	Misc. Repair Services	21,246,561	20,857,923	1.9
Rubber & Misc. Plastics Products	2,920,104	3,245,857	-10.0	Motion Pictures	2,381,553	2,225,770	7.0
Leather & Leather Products	227,362	186,945	21.6	Amusement & Recreation Services	32,537,674	30,534,098	6.6
Stone, Clay, & Glass Products	10,082,504	11,179,997	-9.8	Health Services	13,448,193	12,988,281	3.5
Primary Metal Industries	2,265,293	1,344,835	68.4	Legal Services	26,194,817	24,497,231	6.9
Fabricated Metal Products	18,300,880	10,806,574	69.3	Educational Services	1,945,867	1,898,393	2.5
Industrial Machinery & Equipment	26,733,004	22,951,884	16.5	Social Services	256,871	260,579	-1.4
Electronic & Other Electrical Equipment	12,583,791	4,437,947	183.5	Museums, Botanical, Zoological Gardens	261,126	232,436	12.3
Transportation Equipment	2,874,552	3,909,914	-26.5	Membership Organizations	693,679	644,917	7.6
Instruments & Related Products	2,541,214	2,353,668	8.0	Engineering & Management Services	85,209,853	80,244,211	6.2
Misc. Manufacturing Industries	4,760,163	8,727,797	-45.5	Private Households	107,189	41,539	158.0
Railroad Transportation	688,391	976,787	-29.5	Services, NEC	12,737,677	11,097,525	14.8
Local & Interurban Passenger Transportati	881,340	1,153,342	-23.6	Executive, Legislative, & General	165,666	164,260	0.9
Trucking & Warehousing	18,368,355	18,865,526	-2.6	Justice, Public Order, & Safety	332,153	206,597	60.8
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	514,098	1,599,469	-67.9	Administration of Human Resources	18,151	0	-
Transportation by Air	2,257,700	1,285,366	75.6	Environmental Quality & Housing	44,635	37,614	18.7
Pipelines, Except Natural Gas	587,498	413,757	42.0	Administration of Economic Programs	7,058	469	1405.0
Transportation Services	1,969,643	1,069,182	84.2	National Security & Intl. Affairs	13,733	39,816	-65.5
Communications	63,141,475	71,162,226	-11.3	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	197,348,114	184,964,711	6.7				

**STATE TOTAL:** \$2,494,691,365 (2026) - \$2,314,276,086 (2025) = 7.8% increase

*Figures compiled by SD Dept of Revenue*

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