

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: MAY 2024

STATE Statistics
by Standard Industrial Classification (SIC), Major Group, and Division

ITEMS OF NOTE:

- 1. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.**
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.

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

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2024

	Gross Sales	Use Taxable	Taxable Sales
DIVISION: A Agriculture, Forestry, & Fishing			
MAJOR GROUP: 1 Agricultural Production - Crops			
115 Corn	9,721,464.95	186,408.02	568,429.26
139 Field Crops, Except Cash Grains, NEC	14,214,864.52	9,350.95	151,045.98
161 Vegetables & Melons	24,974.89	0.00	2,836.23
181 Ornamental Nursery Products	135,654.84	1,243.46	113,183.39
182 Food Crops Grown Under Cover	349,778.94	3,342.48	18,649.89
Other	21,965.34	11,249.03	26,914.37
Total for MAJOR GROUP 1	24,468,703.48	211,593.94	881,059.12
MAJOR GROUP: 2 Agricultural Production - Livestock			
211 Beef Cattle Feedlots	402,974.04	81,759.87	83,751.69
212 Beef Cattle, Except Feedlots	6,500.71	26.32	6,107.03
213 Hogs	1,367,035.90	230,514.80	442,469.19
219 General Livestock, NEC	1,488,870.71	150,531.15	267,080.04
241 Dairy Farms	8,096,465.16	421,823.95	512,471.40
252 Chicken Eggs	4,083,754.48	59,306.38	61,346.01
259 Poultry & Eggs, NEC	311,764.63	15,660.00	95,978.34
272 Horses & Other Equines	88,570.50	0.00	65,241.55
279 Animal Specialties, NEC	338,896.58	2,667.72	254,569.06
291 General Farms, Primarily Animal	132,002.93	0.00	52,766.62
Other	285,074.47	0.00	54,223.36
Total for MAJOR GROUP 2	16,601,910.11	962,290.19	1,896,004.29
MAJOR GROUP: 7 Agricultural Services			
711 Soil Preparation Services	30,192,679.73	16,137.46	174,105.48
721 Crop Planting & Protecting	1,543,612.08	1,688.39	440,572.56
723 Crop Preparation Services for Market	4,788,205.87	30,466.86	108,864.55
741 Veterinary Services for Livestock	15,427,009.56	99,281.20	13,042,624.59
742 Veterinary Services, Specialties	10,011,614.73	24,181.67	9,597,130.66
751 Livestock Services, Except Veterinary	4,718,512.37	30,602.20	1,595,193.16
752 Animal Specialty Services	4,719,934.64	95,155.46	3,941,418.00
762 Farm Management Services	1,699,112.34	849.00	1,008,694.93
781 Landscape Counseling & Planning	1,672,713.68	80,751.77	769,433.62
782 Lawn & Garden Services	12,093,159.93	143,943.75	9,013,271.14
783 Ornamental Shrub & Tree Services	2,512,688.72	615.00	1,670,732.48
Other	N/A	N/A	N/A
Total for MAJOR GROUP 7	89,794,881.72	523,672.76	41,395,215.55
MAJOR GROUP: 8 Forestry			
811 Timber tracts	460,884.52	79.99	-27,872.15
851 Forestry Services	132,088.00	0.00	72,126.88
Other	N/A	N/A	N/A
Total for MAJOR GROUP 8	666,258.95	3,104.55	120,389.72
MAJOR GROUP: 9 Fishing, Hunting, & Trapping			
919 Misc. Marine Products	361,189.42	0.00	361,189.42
971 Hunting, Trapping, Game Propagation	958,717.38	8,039.03	865,791.41
Other	N/A	N/A	N/A
Total for MAJOR GROUP 9	1,320,069.80	8,039.03	1,227,143.83
Total for DIVISION A	132,851,824.06	1,708,700.47	45,519,812.51
DIVISION: B Mining			
MAJOR GROUP: 10 Metal Mining			
1041 Gold Ores	321,755.92	2,000.00	323,755.92
1081 Metal Mining Services	1,159,496.77	251,355.59	1,410,852.36
Other	N/A	N/A	N/A
Total for MAJOR GROUP 10	1,481,252.69	253,355.59	1,734,608.28
MAJOR GROUP: 12 Coal Mining			

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2024

	Gross Sales	Use Taxable	Taxable Sales
Other	N/A	N/A	N/A
Total for MAJOR GROUP 12	N/A	N/A	N/A
MAJOR GROUP: 13 Oil & Gas Extraction			
1321 Natural Gas Liquids	17,318,969.70	1,841,358.89	1,841,358.89
1381 Drilling Oil & Gas Wells	35,856.00	4,762.40	40,618.40
1382 Oil & Gas Exploration Services	70,392.09	0.00	65,214.57
1389 Oil & Gas Field Services, NEC	542,862.05	138,248.34	588,077.12
Other	N/A	N/A	N/A
Total for MAJOR GROUP 13	17,968,079.84	2,082,857.82	2,633,757.17
MAJOR GROUP: 14 Nonmetallic Minerals, Except Fuels			
1422 Crushed & Broken Limestone	102,600.08	0.00	43,847.12
1442 Construction Sand & Gravel	1,618,826.78	81,818.33	750,903.52
Other	4,874,845.89	600,763.01	1,901,729.48
Total for MAJOR GROUP 14	6,596,272.75	682,581.34	2,696,480.12
Total for DIVISION B	26,046,685.49	3,018,794.75	7,065,925.78
DIVISION: C Construction			
MAJOR GROUP: 17 Special Trade Contractors			
1752 Floor Laying & Floor Work, NEC	4,155,298.13	12,388.41	3,218,975.26
Total for MAJOR GROUP 17	4,155,298.13	12,388.41	3,218,975.26
Total for DIVISION C	4,155,298.13	12,388.41	3,218,975.26
DIVISION: D Manufacturing			
MAJOR GROUP: 20 Food & Kindred Products			
2011 Meat Packing Plants	95,718,309.61	994,288.76	1,433,741.01
2013 Sausages & Other Prepared Meats	425,558.24	255,117.06	481,529.09
2015 Poultry Slaughtering & Processing	16,677,358.08	804,290.48	804,290.48
2022 Cheese, Natural & Processed	44,795,068.81	1,787,650.23	1,820,018.25
2023 Dry, Condensed, Evaporated Products	14,561.45	0.00	14,314.60
2024 Ice Cream & Frozen Desserts	22,831.48	0.00	22,786.99
2041 Flour & Other Grain Mill Products	1,498,147.69	0.00	147.00
2043 Cereal Breakfast Foods	28,858.58	0.00	20,897.58
2047 Dog & Cat Food	4,455,741.19	460,802.52	515,512.60
2048 Prepared Feeds, NEC	23,234,185.44	170,738.84	412,065.76
2051 Bread, Cake, & Related Products	183,012.96	0.00	180,470.70
2052 Cookies & Crackers	60,336.62	7,875.47	20,254.55
2064 Candy & Other Confectionery Products	28,893.89	0.00	2,355.55
2066 Chocolate & Cocoa Products	16,258.57	203.32	8,422.13
2068 Salted & Roasted Nuts & Seeds	2,943.66	0.00	2,492.11
2075 Soybean Oil Mills	54,399,311.66	1,612,117.33	1,712,117.33
2082 Malt Beverages	618,893.10	2,696.91	513,837.80
2084 Wines, Brandy, & Brandy Spirits	350,915.09	438.67	185,053.12
2085 Distilled & Blended Liquors	71,603.60	0.00	55,106.20
2086 Bottled & Canned Soft Drinks	21,966,363.19	477,503.70	1,404,334.64
2095 Roasted Coffee	12,302.34	0.00	4,387.21
2099 Food Preparations, NEC	1,642,109.25	43,265.75	1,080,678.63
Other	14,228,038.36	170,390.04	261,724.77
Total for MAJOR GROUP 20	280,451,602.86	6,787,379.08	10,956,538.10
MAJOR GROUP: 21 Tobacco Products			
2131 Chewing & Smoking Tobacco	252,750.06	0.00	252,750.06
Total for MAJOR GROUP 21	252,750.06	0.00	252,750.06
MAJOR GROUP: 22 Textile Mill Products			
2273 Carpets & Rugs	161,274.05	0.00	34,669.98
2299 Textile Goods, NEC	67,440.40	0.00	31,302.94
Other	129,738.67	16,929.95	129,448.40

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2024

	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 22	358,453.12	16,929.95	195,421.32
MAJOR GROUP: 23 Apparel & Other Textile Products			
2311 Men's & Boys' Suits & Coats	102,086.85	0.00	60,547.63
2326 Men's & Boys' Work Clothing	16,691.07	0.00	15,714.90
2329 Men's & Boys' Clothing, NEC	81,426.09	0.00	65,436.58
2389 Apparel & Accessories, NEC	721,011.16	43.24	293,663.10
2392 Housefurnishings, NEC	8,920.67	0.00	6,057.97
2394 Canvas & Related Products	2,748,462.88	140,071.42	679,464.61
2396 Automotive & Apparel Trimmings	85,524.05	0.00	46,965.84
2399 Fabricated Textile Products, NEC	6,633.86	0.00	2,797.65
Other	356,970.23	3,373.81	116,890.73
Total for MAJOR GROUP 23	4,127,726.86	143,488.47	1,287,539.01
MAJOR GROUP: 24 Lumber & Wood Products			
2421 Sawmills & Planing Mills, General	5,960,794.83	108,306.36	351,732.77
2426 Hardwood Dimension & Flooring Mills	36,256.79	0.00	34,181.00
2431 Millwork	1,418,157.85	0.00	129,538.81
2434 Wood Kitchen Cabinets	14,394,671.43	157,142.17	1,723,258.33
2439 Structural Wood Members, NEC	6,293,900.23	15,315.18	5,334,696.10
2448 Wood Pallets & Skids	65.70	0.00	65.70
2452 Prefabricated Wood Buildings	2,859,193.31	59,934.38	1,449,215.34
2499 Wood Products, NEC	2,092,965.69	66,867.55	417,952.87
Other	2,827,306.85	10,225.57	134,246.09
Total for MAJOR GROUP 24	35,883,312.68	417,791.21	9,574,887.01
MAJOR GROUP: 25 Furniture & Fixtures			
2511 Wood Household Furniture	847,336.28	5,324.35	45,012.54
2514 Metal Household Furniture	14,835.30	0.00	4,126.42
2515 Mattresses & Bedsprings	1,418,836.68	0.00	97,887.55
2519 Household Furniture, NEC	2,533.33	0.00	716.00
2521 Wood Office Furniture	74,669.52	0.00	13,795.74
2522 Office Furniture, Except Wood	37,150.85	0.00	37,150.85
2531 Public Building & Related Furniture	79,022.70	0.00	4,123.11
2541 Wood Partitions & Fixtures	3,439,721.62	71,318.73	262,550.24
2542 Partitions & Fixtures, Except Wood	77,409.57	5,231.29	81,807.30
2599 Furniture & Fixtures, NEC	66,616.84	0.00	44,345.15
Other	370,029.85	0.00	7,265.86
Total for MAJOR GROUP 25	6,428,162.54	81,874.37	598,780.76
MAJOR GROUP: 26 Paper & Allied Products			
2653 Corrugated & Solid Fiber Boxes	1,142,363.38	145,301.66	334,250.02
2671 Paper Coated & Laminated, Packaging	829,205.62	309,895.56	524,999.56
2672 Paper Coated & Laminated, NEC	28,818.77	4.49	4.49
2675 Die-Cut Paper & Board	102,421.87	0.00	8,669.38
2679 Converted Paper Products, NEC	1,845,540.15	21,814.15	37,167.23
Other	4,210,478.21	998,665.88	1,240,531.32
Total for MAJOR GROUP 26	8,158,828.00	1,475,681.74	2,145,622.00
MAJOR GROUP: 27 Printing & Publishing			
2711 Newspapers	3,944,194.16	63,265.86	1,368,387.34
2721 Periodicals	749,405.44	897.26	321,615.30
2731 Book Publishing	2,142,770.01	14,382.65	225,193.56
2732 Book Printing	58,027.37	0.00	35,783.56
2741 Misc. Publishing	551,937.10	44,803.65	374,614.85
2752 Commercial Printing, Lithographic	4,577,011.43	77,890.32	1,134,112.36
2754 Commercial Printing, Gravure	15,438,802.39	0.00	846,790.44
2759 Commercial Printing, NEC	21,525,779.94	2,345,096.59	4,153,007.31
2771 Greeting Cards	3,655,223.19	70,824.89	160,763.05
Other	273,870.25	0.00	151,462.62

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2024

	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 27	52,917,021.28	2,617,161.22	8,771,730.39
MAJOR GROUP: 28 Chemicals & Allied Products			
2813 Industrial Gases	4,116,677.02	5,265.47	2,770,728.30
2819 Industrial Inorganic Chemicals, NEC	1,017,398.08	0.00	577,669.01
2821 Plastics Materials & Resins	382,209.72	0.00	30,523.40
2833 Medicinals & Botanicals	586,471.91	0.00	110,575.94
2834 Pharmaceutical Preparations	10,266,287.65	84,123.68	632,557.66
2835 Diagnostic Substances	1,232,427.18	0.00	68,450.77
2836 Biological Products, Except Diagnostic	168,685.58	0.00	9,736.90
2841 Soap & Other Detergents	349,633.24	3,608.00	139,652.28
2842 Polishes & Sanitation Goods	175,671.01	0.00	11,600.09
2844 Toilet Preparations	108,115.91	0.00	79,440.32
2851 Paints & Allied Products	190,298.71	6,697.65	61,794.28
2869 Industrial Organic Chemicals, NEC	133,078,363.22	5,084,905.40	5,468,494.92
2875 Fertilizers, Mixing Only	7,067,086.52	11,886.57	50,767.69
2879 Agricultural Chemicals, NEC	10,778,862.35	0.00	6,901.37
2891 Adhesives & Sealants	93,246.89	757.38	4,875.27
2892 Explosives	185,140.72	0.00	185,140.72
2899 Chemical Preparations, NEC	2,136,368.13	0.00	188,464.96
Other	1,329,707.42	144.76	1,317,511.94
Total for MAJOR GROUP 28	173,262,651.26	5,197,388.91	11,714,885.82
MAJOR GROUP: 29 Petroleum & Coal Products			
2911 Petroleum Refining	4,860,388.96	233,126.98	238,105.68
2951 Asphalt Paving Mixtures & Blocks	1,450,037.11	16,332.59	1,440,934.68
2992 Lubricating Oils & Greases	109,157.95	0.00	35,089.05
Other	N/A	N/A	N/A
Total for MAJOR GROUP 29	6,587,284.73	249,459.57	1,719,985.12
MAJOR GROUP: 30 Rubber & Misc. Plastics Products			
3069 Fabricated Rubber Products, NEC	339,459.35	1,751.70	128,850.23
3084 Plastics Pipe	3,934,616.04	13,119.00	1,636,851.21
3085 Plastics Bottles	3,281,998.73	70,996.91	72,284.46
3086 Plastics Foam Products	591,421.00	56,480.19	343,651.48
3088 Plastics Plumbing Fixtures	690,642.88	0.00	93,336.41
3089 Plastics Products, NEC	8,843,822.59	326,170.51	562,955.56
Other	3,138,403.45	84,045.93	511,722.40
Total for MAJOR GROUP 30	20,820,364.04	552,564.24	3,349,651.75
MAJOR GROUP: 31 Leather & Leather Products			
3199 Leather Goods, NEC	64,249.27	0.00	11,238.94
Other	25,118.99	0.00	14,317.89
Total for MAJOR GROUP 31	89,368.26	0.00	25,556.83
MAJOR GROUP: 32 Stone, Clay, & Glass Products			
3231 Products of Purchased Glass	5,760.77	0.00	3,891.29
3241 Cement, Hydraulic	6,317,040.79	94,465.82	292,007.98
3271 Concrete Block & Brick	211,652.41	0.00	93,374.45
3272 Concrete Products, NEC	3,328,737.54	104,453.13	2,696,574.35
3273 Ready-Mixed Concrete	26,455,836.15	450,618.12	21,268,886.24
3281 Cut Stone & Stone Products	989,478.77	2,586.93	468,842.07
3291 Abrasive Products	1,996,703.32	271.19	190,624.32
Other	6,042,893.88	44,872.15	1,085,006.49
Total for MAJOR GROUP 32	45,348,103.63	697,267.34	26,099,207.19
MAJOR GROUP: 33 Primary Metal Industries			
3312 Blast Furnaces & Steel Mills	2,941,615.43	0.00	185,796.84
3317 Steel Pipe & Tubes	2,643,134.00	114,525.06	204,357.06
3363 Aluminum Die-Castings	633,080.85	53,922.74	139,922.98

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2024

	Gross Sales	Use Taxable	Taxable Sales
3399 Primary Metal Products, NEC	2,926.90	0.00	2,926.90
Other	7,662,466.95	1,175,587.12	1,213,486.23
Total for MAJOR GROUP 33	13,883,224.13	1,344,034.92	1,746,490.01
MAJOR GROUP: 34 Fabricated Metal Products			
3412 Metal Barrels, Drums, & Pails	56,213.24	0.00	3,779.88
3423 Hand & Edge Tools, NEC	8,936,840.54	171,796.13	269,288.84
3429 Hardware, NEC	3,042,776.18	3,480.40	434,580.24
3432 Plumbing Fixture Fittings & Trim	784,132.34	0.00	115,054.82
3433 Heating Equipment, Except Electric	227,376.45	0.00	43,632.21
3441 Fabricated Structural Metal	4,026,069.88	26,454.30	1,125,543.29
3442 Metal Doors, Sash, & Trim	25,678,534.90	5,822.59	262,757.56
3443 Fabricated Plate Work (Boiler Shops)	21,728,276.27	116,283.23	1,381,323.62
3444 Sheet Metal Work	4,151,385.42	149,946.05	394,078.34
3446 Architectural Metal Work	1,182,278.19	338.47	710,270.08
3448 Prefabricated Metal Buildings	1,284,857.09	0.00	1,017,384.77
3449 Misc. Metal Work	4,976,914.94	37,922.09	449,943.24
3451 Screw Machine Products	19,651.75	0.00	19,651.75
3469 Metal Stampings, NEC	1,129,329.77	0.00	2,550.00
3479 Metal Coating & Allied Services	1,483,386.85	7,550.81	197,570.01
3482 Small Arms Ammunition	3,751,995.67	244,524.25	267,079.04
3484 Small Arms	862,667.52	9,281.51	212,142.38
3491 Industrial Valves	876,646.38	0.00	4,950.80
3492 Fluid Power Valves & Hose Fittings	761,326.08	0.00	80,823.22
3494 Valves & Pipe Fittings, NEC	6,751,955.89	43,827.54	78,124.87
3496 Misc. Fabricated Wire Products	5,679,523.56	188,119.19	241,083.00
3497 Metal Foil & Leaf	843,096.13	0.00	837,781.13
3498 Fabricated Pipe & Pipe Fittings	152,710.14	0.00	66,194.14
3499 Fabricated Metal Products, NEC	5,202,450.49	28,843.42	887,829.70
Other	176,217.92	62,911.19	178,502.88
Total for MAJOR GROUP 34	103,766,613.59	1,097,101.17	9,281,919.81
MAJOR GROUP: 35 Industrial Machinery & Equipment			
3511 Turbines, & Turbine Generator Sets	9,295,741.18	482,525.71	5,493,571.85
3519 Internal Combustion Engines, NEC	1,681,725.44	8,979.04	619,925.96
3523 Farm Machinery & Equipment	29,797,293.04	853,632.64	3,560,108.69
3524 Lawn & Garden Equipment	394,421.79	376,615.00	591,560.02
3531 Construction Machinery	21,556,421.55	136,744.81	2,096,803.26
3532 Mining Machinery	4,508,645.36	72,722.07	156,236.99
3533 Oil & Gas Field Machinery	36,496.32	0.00	34,619.52
3535 Conveyors & Conveying Equipment	4,668,943.10	17,656.13	211,278.59
3536 Hoists, Cranes, & Monorails	8,348,214.74	688,258.39	688,258.39
3537 Industrial Trucks & Tractors	238,459.59	0.00	181,944.23
3541 Machine Tools, Metal Cutting Types	572,849.67	1,493.61	22,911.65
3542 Machine Tools, Metal Forming Types	1,054,081.58	19,525.22	71,038.05
3544 Special Dies, Tools, Jigs & Fixtures	27,868.07	0.00	11,250.99
3545 Machine Tool Accessories	578,907.47	21,668.01	97,096.55
3548 Welding Apparatus	575,505.03	0.00	25,541.00
3549 Metalworking Machinery, NEC	1,498,353.35	168,493.58	518,680.73
3553 Woodworking Machinery	2,913,685.75	1,979.50	20,320.26
3555 Printing Trades Machinery	326,165.72	0.00	151,354.59
3556 Food Products Machinery	951,030.49	122,758.00	651,153.67
3559 Special Industry Machinery, NEC	2,215,209.49	16,837.89	372,456.44
3561 Pumps & Pumping Equipment	893,043.83	0.00	455,773.83
3563 Air & Gas Compressors	639,986.75	0.00	246,246.61
3564 Blowers & Fans	16,670,371.84	221,813.71	230,261.44
3565 Packaging Machinery	245,329.69	0.00	132,400.62
3569 General Industrial Machinery, NEC	1,882,978.06	7,483.59	400,135.76

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2024

	Gross Sales	Use Taxable	Taxable Sales
3571 Electronic Computers	24,099.19	0.00	9,183.44
3572 Computer Storage Devices	81,089.94	0.00	2,165.98
3577 Computer Peripheral Equipment, NEC	163,544.77	0.00	90,258.33
3578 Calculating & Accounting Equipment	572,021.89	6,173.34	332,249.14
3579 Office Machines, NEC	28,428.46	0.00	24,789.84
3581 Automatic Vending Machines	67,212.50	0.00	67,212.50
3585 Refrigeration & Heating Equipment	1,663,838.58	0.00	332,099.66
3589 Service Industry Machinery, NEC	4,461,009.56	20,491.10	254,197.27
3593 Fluid Power Cylinders & Actuators	98,987.50	0.00	22,925.32
3599 Industrial Machinery, NEC	14,211,518.28	2,194,116.38	5,343,692.57
Other	1,618,020.21	36,624.50	172,333.25
Total for MAJOR GROUP 35	134,561,499.78	5,476,592.22	23,692,036.99
MAJOR GROUP: 36 Electronic & Other Electrical Equipment			
3612 Transformers, Except Electronic	3,070,593.49	334.31	75,735.21
3621 Motors & Generators	91,169.98	296.84	27,297.00
3625 Relays & Industrial Controls	15,361.80	0.00	9,023.82
3629 Electrical Industrial Apparatus, NEC	788,982.75	0.00	35,134.74
3634 Electric Housewares & Fans	904,173.46	20,783.41	58,991.57
3639 Household Appliances, NEC	796,090.72	0.00	14,833.48
3641 Electric Lamps	192,737.90	0.00	18,432.31
3643 Current-Carrying Wiring Devices	95,554.25	0.00	2,262.12
3645 Residential Lighting Fixtures	911,473.16	15,873.22	51,396.60
3646 Commercial Lighting Fixtures	177,443.24	0.00	33,048.70
3648 Lighting Equipment, NEC	138,006.81	0.00	19,294.80
3651 Household Audio & Video Equipment	631,426.42	0.00	616,574.94
3661 Telephone & Telegraph Apparatus	1,151,885.47	0.00	1,070,965.18
3663 Radio & TV Communications Equipment	832,558.40	0.00	37,445.12
3669 Communications Equipment, NEC	320,384.85	340.00	18,808.15
3674 Semiconductors & Related Devices	13,281,851.79	383,508.19	438,227.23
3677 Electronic Coils & Transformers	3,665,386.39	17,014.87	1,871,152.58
3679 Electronic Components, NEC	10,174,149.88	166,679.75	460,382.68
3699 Electrical Equipment & Supplies, NEC	177,373.48	3,235.98	33,654.68
Other	8,371,088.41	86,000.81	154,670.32
Total for MAJOR GROUP 36	45,787,692.65	694,067.38	5,047,331.23
MAJOR GROUP: 37 Transportation Equipment			
3711 Motor Vehicles & Car Bodies	48,705,699.58	0.00	658,933.22
3713 Truck & Bus Bodies	203,541.81	742.08	70,544.01
3714 Motor Vehicle Parts & Accessories	11,321,048.91	537,122.11	1,045,595.03
3715 Truck Trailers	6,807,910.09	174,145.77	628,474.06
3721 Aircraft	10,334,429.60	334,696.29	339,918.44
3728 Aircraft Parts & Equipment, NEC	2,907,333.39	133,134.92	234,329.10
3732 Boat Building & Repairing	842,275.99	10,451.60	27,100.92
3743 Railroad Equipment	46,419.80	0.00	9,871.10
3751 Motorcycles, Bicycles, & Parts	1,446,256.41	79.28	167,216.75
3799 Transportation Equipment, NEC	783,480.24	1,252.89	303,821.04
Other	3,208,930.70	312,458.91	412,153.41
Total for MAJOR GROUP 37	86,607,326.52	1,504,083.85	3,897,957.08
MAJOR GROUP: 38 Instruments & Related Products			
3812 Search & Navigation Equipment	2,480,638.11	6,901.88	876,778.32
3821 Laboratory Apparatus & Furniture	1,683,354.83	0.00	3,875.66
3822 Environmental Controls	285,596.69	14,972.23	80,494.67
3823 Process Control Instruments	1,543,049.39	386.03	274,891.14
3825 Instruments to Measure Electricity	3,338,912.73	34,250.81	104,972.49
3826 Analytical Instruments	101,250.97	0.00	81,589.77
3827 Optical Instruments & Lenses	194,499.31	0.00	127,423.15
3829 Measuring & Controlling Devices, NEC	423,397.56	0.00	244,066.44

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2024

	Gross Sales	Use Taxable	Taxable Sales
3841 Surgical & Medical Instruments	4,679,928.41	11,863.31	71,065.37
3842 Surgical Appliances & Supplies	518,582.61	294,356.43	303,754.80
3843 Dental Equipment & Supplies	631,807.85	1,483.57	130,577.91
3845 Electromedical Equipment	922,982.31	12,815.10	25,701.19
3851 Ophthalmic Goods	16,519.11	0.00	4,631.68
3861 Photographic Equipment & Supplies	35,058.21	0.00	25,289.67
Other	194,600.56	0.00	44,712.77
Total for MAJOR GROUP 38	17,050,178.65	377,029.36	2,399,825.03
MAJOR GROUP: 39 Misc. Manufacturing Industries			
3911 Jewelry, Precious Metal	153,593.05	1,489.76	24,171.66
3914 Silverware & Plated Ware	411,269.67	0.00	197,266.68
3931 Musical Instruments	44,312.96	0.00	3,427.75
3942 Dolls & Stuffed Toys	14,824.53	0.00	10,896.49
3944 Games, Toys, & Children's Vehicles	80,256.70	0.00	53,355.64
3949 Sporting & Athletic Goods, NEC	1,558,575.50	42,590.24	416,698.04
3952 Lead Pencils & Art Goods	64,894.34	0.00	64,501.73
3993 Signs & Advertising Specialties	3,314,809.46	3,290,347.64	4,114,713.30
3999 Manufacturing Industries, NEC	14,770,042.83	109,293.13	2,819,222.10
Other	24,061.35	0.00	5,186.62
Total for MAJOR GROUP 39	20,436,640.39	3,443,720.77	7,709,440.01
Total for DIVISION D	1,056,778,805.03	32,173,615.77	130,467,555.52
DIVISION: E Transportation & Public Utilities			
MAJOR GROUP: 40 Railroad Transportation			
4011 Railroads, Line-Haul Operating	857,859.08	5,504,889.41	5,504,889.41
4013 Switching & Terminal Services	199,364.36	100,541.90	288,766.50
Total for MAJOR GROUP 40	1,057,223.44	5,605,431.31	5,793,655.91
MAJOR GROUP: 41 Local & Interurban Passenger Transportation			
4111 Local & Suburban Transit	592,173.82	1,883.24	123,939.09
4119 Local Passenger Transportation, NEC	393,521.15	19.13	302,089.41
4121 Taxicabs	307,633.81	0.00	233,634.40
4142 Bus Charter Service, Except Local	1,479,286.10	3,012.76	34,635.75
Other	19,736.58	4,492.98	24,229.56
Total for MAJOR GROUP 41	2,792,351.46	9,408.11	718,528.21
MAJOR GROUP: 42 Trucking & Warehousing			
4212 Local Trucking Without Storage	21,155,006.58	175,711.99	12,535,240.47
4213 Trucking, Except Local	2,010,906.68	18,698.55	149,014.34
4214 Local Trucking With Storage	328,082.42	0.00	91,621.39
4215 Courier Services, Except by Air	339,425.83	6,615.00	319,037.70
4221 Farm Product Warehousing & Storage	7,312,635.48	134.38	7,798.86
4222 Refrigerated Warehousing & Storage	2,515,056.74	0.00	2,058,291.43
4225 General Warehousing & Storage	2,218,806.14	137,734.22	2,420,016.87
4226 Special Warehousing & Storage, NEC	2,404,574.63	4,176.07	1,642,904.01
Total for MAJOR GROUP 42	38,284,494.50	343,070.21	19,223,925.07
MAJOR GROUP: 44 Water Transportation			
4499 Water Transportation Services, NEC	1,329,035.57	0.00	601,060.98
Other	498,712.85	0.00	481,491.31
Total for MAJOR GROUP 44	1,827,748.42	0.00	1,082,552.29
MAJOR GROUP: 45 Transportation by Air			
4512 Air Transportation, Scheduled	657,800.00	246,467.41	246,467.41
4522 Air Transportation, Nonscheduled	9,284,907.51	174,584.32	821,055.63
4581 Airports, Flying Fields, & Services	1,546,097.28	13,586.98	950,961.22
Other	N/A	N/A	N/A
Total for MAJOR GROUP 45	11,508,173.75	434,638.71	2,037,853.22

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2024

	Gross Sales	Use Taxable	Taxable Sales
MAJOR GROUP: 46 Pipelines, Except Natural Gas			
4613 Refined Petroleum Pipelines	0.00	203,029.81	203,029.81
4619 Pipelines, NEC	0.00	203,936.53	203,936.53
Other	N/A	N/A	N/A
Total for MAJOR GROUP 46	2,730,812.92	492,963.01	492,963.01
MAJOR GROUP: 47 Transportation Services			
4725 Tour Operators	151,535.41	0.00	101,625.38
4729 Passenger Transportation Arrangement, NEC	9,380.16	0.00	906.29
4731 Freight Transportation Arrangement	748,292.79	140.00	644,847.67
4783 Packing & Crating	122,289.62	0.00	3,232.71
4785 Inspection & Fixed Facilities	371,717.89	0.00	179,400.11
4789 Transportation Services, NEC	3,867,184.66	26,099.62	747,905.31
Other	N/A	N/A	N/A
Total for MAJOR GROUP 47	5,273,091.45	52,322.48	1,706,691.25
MAJOR GROUP: 48 Communications			
4812 Radiotelephone Communications	22,615,553.25	375,732.29	21,661,302.87
4813 Telephone Communications, Except Radio	26,323,288.89	1,314,403.63	15,842,486.14
4832 Radio Broadcasting Stations	943,599.59	26,807.68	60,753.14
4833 Television Broadcasting Stations	1,148,154.32	138,421.30	154,871.86
4841 Cable & Other Pay TV Services	25,343,132.07	1,844,439.23	26,507,984.36
4899 Communications Services, NEC	3,797,151.31	5,337.20	2,266,070.44
Other	N/A	N/A	N/A
Total for MAJOR GROUP 48	80,172,934.91	3,705,141.33	66,495,524.29
MAJOR GROUP: 49 Electric, Gas, & Sanitary Services			
4911 Electric Services	92,485,194.89	2,486,633.95	64,257,754.13
4922 Natural Gas Transmission	1,245,039.51	27,755.73	27,755.73
4923 Gas Transmission & Distribution	336,192.79	6,678.57	44,010.01
4924 Natural Gas Distribution	3,199,355.20	0.00	2,302,166.80
4925 Gas Production &/or Distribution	2,019,791.49	68,283.45	934,911.68
4931 Electric & Other Services Combined	45,295,557.51	8,905,195.00	48,087,873.10
4932 Gas & Other Services Combined	17,970,367.16	115,637.47	15,960,973.17
4939 Combination Utilities, NEC	9,153,711.48	815,630.23	8,618,876.87
4941 Water Supply	1,139,640.21	131,750.49	995,317.66
4952 Sewerage Systems	61,875.70	0.00	60,143.53
4953 Refuse Systems	4,179,474.51	73,140.52	2,333,421.83
4959 Sanitary Services, NEC	2,432,900.51	41,104.40	969,848.21
4971 Irrigation Systems	771,451.74	0.00	574,579.24
Total for MAJOR GROUP 49	180,290,552.70	12,671,809.81	145,167,631.96
Total for DIVISION E	323,937,383.55	23,314,784.97	242,719,325.21
DIVISION: F Wholesale Trade			
MAJOR GROUP: 50 Wholesale Trade - Durable Goods			
5012 Automobiles & Other Motor Vehicles	33,061,894.30	18,589.92	2,361,921.79
5013 Motor Vehicle Supplies & New Parts	50,860,735.69	200,645.99	4,529,984.36
5014 Tires & Tubes	6,330,629.70	7,641.45	1,341,104.25
5015 Motor Vehicle Parts, Used	3,267,389.80	10,155.71	556,743.30
5021 Furniture	1,804,955.07	583.55	1,144,786.43
5023 Homefurnishings	2,213,524.66	2,527.60	368,188.95
5031 Lumber, Plywood, & Millwork	28,406,986.20	187,611.77	4,035,661.85
5032 Brick, Stone, & Related Materials	15,105,748.79	167,632.91	10,227,710.47
5033 Roofing, Siding, & Insulation	8,538,952.65	357.69	2,703,310.52
5039 Construction Materials, NEC	11,371,839.92	73,078.13	5,572,956.47
5043 Photographic Equipment & Supplies	673,938.07	0.00	143,560.67
5044 Office Supplies	6,124,020.33	67,958.18	2,834,035.73
5045 Computers, Peripherals & Software	166,180,103.92	111,774.42	4,301,372.19
5046 Commercial Equipment, NEC	7,086,577.37	1,779.35	3,946,603.07

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2024

	Gross Sales	Use Taxable	Taxable Sales
5047 Medical & Hospital Equipment	58,057,756.72	8,657,218.84	14,159,252.02
5048 Ophthalmic Goods	263,164.20	0.00	66,803.59
5049 Professional Equipment, NEC	4,116,119.92	1,400.48	907,274.10
5051 Metals Service Centers & Offices	30,537,858.52	43,012.56	5,530,203.54
5063 Electrical Apparatus & Equipment	70,351,239.31	149,736.82	35,202,660.81
5064 Electrical Appliances, TV & Radios	6,213,931.88	6,005.39	396,420.49
5065 Electronic Parts & Equipment, NEC	16,326,363.91	153.80	10,362,983.08
5072 Hardware	18,197,722.25	11,869.98	1,121,653.74
5074 Plumbing & Hydronic Heating Supplies	41,990,966.27	86,809.62	29,559,887.37
5075 Warm Air Heating & Air-Conditioning	20,313,021.39	578,878.13	9,185,026.50
5078 Refrigeration Equipment & Supplies	5,488,598.01	826.51	732,636.95
5082 Construction & Mining Machinery	19,010,927.64	41,093.66	12,768,306.47
5083 Farm & Garden Machinery	46,300,664.57	64,774.71	13,807,030.15
5084 Industrial Machinery & Equipment	72,281,603.00	733,515.10	13,900,786.05
5085 Industrial Supplies	14,793,880.09	125,044.51	5,276,061.22
5087 Service Establishment Equipment	16,688,598.31	27,493.85	2,269,924.84
5088 Transportation Equipment & Supplies	11,773.72	0.00	6,075.66
5091 Sporting & Recreational Goods	6,371,080.23	45,661.10	1,804,793.95
5092 Toys & Hobby Goods & Supplies	1,059,348.05	0.00	735,912.12
5093 Scrap & Waste Materials	8,451,065.94	56,055.30	1,199,681.44
5094 Jewelry & Precious Stones	5,136,871.77	15,783.65	302,141.12
5099 Durable Goods, NEC	9,033,275.12	75,787.91	3,778,692.33
Other	N/A	N/A	N/A
<hr/>			
Total for MAJOR GROUP 50	812,023,411.27	11,571,458.59	207,142,431.57
MAJOR GROUP: 51 Wholesale Trade - Nondurable Goods			
5111 Printing & Writing Paper	530,729.68	34.00	178,584.27
5112 Stationery & Office Supplies	2,315,483.50	101.91	284,352.38
5113 Industrial & Personal Service Paper	4,011,407.29	4,803.85	838,597.98
5122 Drugs, Proprietarys, & Sundries	127,181,036.03	35,481.85	4,157,152.07
5131 Piece Goods & Notions	875,472.30	0.00	142,347.91
5136 Men's & Boys' Clothing	1,203,034.75	0.00	714,751.40
5137 Women's & Children's Clothing	1,787,149.96	4,491.76	1,483,516.95
5139 Footwear	712,597.52	0.00	540,844.90
5141 Groceries, General Line	91,245,084.63	140,021.03	6,045,994.71
5142 Packaged Frozen Foods	3,384,952.90	5,012.90	998,817.25
5143 Dairy Products, Except Dried or Canned	1,060,559.84	13,279.19	20,185.42
5144 Poultry & Poultry Products	25,695,022.98	170.00	873,913.11
5145 Confectionery	11,849,378.85	6,212.02	316,991.91
5147 Meats & Meat Products	10,430,525.64	296,276.70	825,552.15
5148 Fresh Fruits & Vegetables	199,833.35	0.00	191,212.26
5149 Groceries & Related Products, NEC	7,798,760.11	590.84	555,971.37
5153 Grain & Field Beans	143,592,070.69	261,518.57	1,826,361.32
5154 Livestock	7,813.57	664.50	8,226.38
5159 Farm-Product Raw Materials, NEC	2,200,784.94	34,499.90	110,887.01
5162 Plastics Materials & Basic Shapes	8,504,344.06	21,152.66	244,662.26
5169 Chemicals & Allied Products, NEC	25,384,645.78	109,871.63	1,901,225.43
5171 Petroleum Bulk Stations & Terminals	14,472,232.85	3,342.74	1,394,710.90
5172 Petroleum Products, NEC	23,480,067.28	4,828.98	6,193,212.76
5181 Beer & Ale	22,548,976.07	49,042.96	181,142.29
5182 Wine & Distilled Beverages	17,576,241.62	75,255.70	240,509.13
5191 Farm Supplies	620,712,911.23	2,336,423.94	14,991,609.44
5192 Books, Periodicals, & Newspapers	716,000.04	1,471.98	35,533.31
5193 Flowers & Florists' Supplies	5,955,423.75	376,607.47	422,593.03
5194 Tobacco & Tobacco Products	655,763.76	12,086.53	472,377.30
5198 Paints, Varnishes, & Supplies	342,631.35	0.00	99,848.54
5199 Nondurable Goods, NEC	18,883,931.43	3,273,282.35	5,476,981.25
Other	N/A	N/A	N/A

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2024

	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 51	1,195,330,011.47	7,066,525.96	51,783,810.11
Total for DIVISION F	2,007,353,422.74	18,637,984.55	258,926,241.68
DIVISION: G Retail Trade			
MAJOR GROUP: 52 Building Materials & Garden Supplies			
5211 Lumber & Other Building Materials	220,900,034.85	2,909,197.21	146,015,145.63
5231 Paint, Glass, & Wallpaper Stores	12,018,036.68	328,329.03	6,487,530.26
5251 Hardware Stores	33,841,325.57	273,078.67	23,281,945.49
5261 Retail Nurseries & Garden Stores	19,751,866.18	82,219.03	3,755,117.11
5271 Mobile Home Dealers	4,426,263.33	11,345.49	449,086.37
Total for MAJOR GROUP 52	290,937,526.61	3,604,169.43	179,988,824.86
MAJOR GROUP: 53 General Merchandise Stores			
5311 Department Stores	248,018,174.91	1,820,471.40	205,919,822.46
5331 Variety Stores	23,619,840.09	73,092.07	19,859,261.32
5399 Misc. General Merchandise Stores	61,615,613.84	143,142.78	32,481,290.77
Total for MAJOR GROUP 53	333,253,628.84	2,036,706.25	258,260,374.55
MAJOR GROUP: 54 Food Stores			
5411 Grocery Stores	224,991,996.75	656,269.05	126,303,811.38
5421 Meat & Fish Markets	4,132,588.30	111,682.90	3,464,862.81
5431 Fruit & Vegetable Markets	1,131,875.44	736,095.18	1,181,892.37
5441 Candy, Nut, & Confectionery Stores	3,350,408.90	1,685.40	321,633.32
5451 Dairy Products Stores	2,527,797.87	20,984.03	254,238.47
5461 Retail Bakeries	2,852,702.55	16,727.02	2,500,387.00
5499 Misc. Food Stores	16,789,349.55	332,418.23	6,720,474.30
Total for MAJOR GROUP 54	255,776,719.36	1,875,861.81	140,747,299.65
MAJOR GROUP: 55 Automotive Dealers & Service Stations			
5511 New & Used Car Dealers	329,332,614.28	1,035,576.01	26,314,490.49
5521 Used Car Dealers	29,671,658.86	66,494.70	1,423,738.54
5531 Auto & Home Supply Stores	82,539,143.98	250,416.38	29,621,279.61
5541 Gasoline Service Stations	231,477,745.23	928,354.43	49,650,262.76
5551 Boat Dealers	9,545,338.00	5,544.26	1,720,468.02
5561 Recreational Vehicle Dealers	11,432,039.54	65,319.15	2,050,594.12
5571 Motorcycle Dealers	24,117,325.04	33,091.15	2,924,466.42
5599 Automotive Dealers, NEC	20,992,799.59	44,498.74	5,141,556.60
Total for MAJOR GROUP 55	739,108,664.52	2,429,294.82	118,846,856.56
MAJOR GROUP: 56 Apparel & Accessory Stores			
5611 Men's & Boys' Clothing Stores	2,110,181.23	31,091.33	2,076,810.32
5621 Women's Clothing Stores	6,079,417.20	18,138.91	5,582,042.68
5632 Women's Accessory & Specialty Stores	3,600,338.85	15,454.01	3,446,585.12
5641 Children's & Infants' Wear Stores	510,891.35	380.14	501,996.92
5651 Family Clothing Stores	16,674,114.03	61,835.93	15,924,934.81
5661 Shoe Stores	6,219,171.97	9,639.77	5,670,364.24
5699 Misc. Apparel & Accessory Stores	4,838,506.66	21,364.46	3,411,385.38
Total for MAJOR GROUP 56	40,032,621.29	157,904.55	36,614,119.47
MAJOR GROUP: 57 Furniture & Homefurnishings Stores			
5712 Furniture Stores	26,721,161.81	233,847.42	19,197,912.65
5713 Floor Covering Stores	16,585,201.50	11,179.38	8,806,343.15
5714 Drapery & Upholstery Stores	1,857,194.72	1,638.17	1,486,593.59
5719 Misc. Homefurnishings Stores	7,171,276.88	12,547.01	5,032,398.80
5722 Household Appliance Stores	17,493,662.54	21,732.13	10,418,026.29
5731 Radio, TV, & Electronic Stores	15,427,180.36	207,761.41	9,555,004.22
5734 Computer & Software Stores	18,731,424.31	53,555.41	7,778,474.02
5735 Record & Pre-recorded Tape Stores	136,857.67	0.00	123,872.76
5736 Musical Instrument Stores	1,784,074.01	2,776.76	1,305,037.33

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2024

	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 57	105,908,033.80	545,037.69	63,703,662.81
MAJOR GROUP: 58 Eating & Drinking Places			
5812 Eating Places	154,998,311.86	1,310,534.77	142,425,377.17
5813 Drinking Places	33,501,094.83	266,424.46	22,842,413.04
Total for MAJOR GROUP 58	188,499,406.69	1,576,959.23	165,267,790.21
MAJOR GROUP: 59 Misc. Retail			
5912 Drug Stores & Proprietary Stores	74,178,579.75	73,612.92	5,745,348.42
5921 Liquor Stores	9,975,688.06	16,704.15	8,259,920.86
5932 Used Merchandise Stores	6,757,458.62	41,816.30	6,005,264.59
5941 Sporting Goods & Bicycle Shops	33,057,786.16	159,539.99	27,541,505.82
5942 Book Stores	2,710,381.20	11,956.91	2,003,487.90
5943 Stationery Stores	13,159,207.01	33,463.30	3,553,503.34
5944 Jewelry Stores	7,023,467.38	22,896.06	4,725,257.42
5945 Hobby, Toy, & Game Shops	5,131,210.64	71,928.72	4,299,361.28
5946 Camera & Photographic Supply Stores	57,486.94	0.00	49,606.05
5947 Gift, Novelty, & Souvenir Shops	6,415,117.44	128,832.01	4,001,640.06
5948 Luggage & Leather Goods Stores	137,300.47	0.00	119,265.25
5949 Sewing, Needlework, & Piece Goods	1,033,691.20	69,090.30	880,508.67
5961 Catalog & Mail-Order Houses	322,300,161.07	1,766,057.88	169,839,952.29
5962 Merchandising Machine Operators	5,087,309.31	63,192.93	2,329,183.04
5963 Direct Selling Establishments	9,209,649.35	58,154.01	7,410,876.67
5983 Fuel Oil Dealers	17,906,965.33	50,227.37	1,994,062.77
5984 Liquefied Petroleum Gas Dealers	7,192,979.80	3,758.36	3,681,779.79
5989 Fuel Dealers, NEC	27,196,054.29	0.00	1,530,183.79
5992 Florists	1,828,878.53	461.30	1,714,723.88
5993 Tobacco Stores & Stands	4,881,452.23	3,491.18	4,618,438.88
5995 Optical Goods Stores	1,360,072.44	6,777.68	109,901.66
5999 Misc. Retail Stores, NEC	675,790,232.22	3,657,565.28	187,216,133.52
Other	N/A	N/A	N/A
Total for MAJOR GROUP 59	1,232,395,860.73	6,239,526.65	447,634,637.24
Total for DIVISION G	3,185,912,461.84	18,465,460.43	1,411,063,565.35
DIVISION: H Finance, Insurance, & Real Estate			
MAJOR GROUP: 60 Depository Institutions			
6011 Federal Reserve Banks	106,672.46	549,994.67	656,667.13
6021 National Commercial Banks	415,399.79	11,646.64	284,846.28
6022 State Commercial Banks	100,979.00	331,306.95	432,251.78
6029 Commercial Banks, NEC	9,470.87	622.34	10,060.71
6035 Federal Savings Institutions	6,031.21	10,551.53	11,892.01
6081 Foreign Bank & Branches & Agencies	105.00	2,672,442.72	2,672,547.72
6099 Functions Related to Deposit Banking	425,498.30	185,555.92	551,854.78
Other	N/A	N/A	N/A
Total for MAJOR GROUP 60	1,064,156.63	3,762,120.77	4,620,120.41
MAJOR GROUP: 61 Nondepository Institutions			
6141 Personal Credit Institutions	439,790.67	5,763.81	415,703.56
6153 Short-Term Business Credit	5,853,206.25	3,746,032.14	3,770,638.87
6159 Misc. Business Credit Institutions	3,649,536.08	313,600.24	3,154,352.86
Other	46,417.32	0.00	46,417.32
Total for MAJOR GROUP 61	9,988,950.32	4,065,396.19	7,387,112.61
MAJOR GROUP: 62 Security & Commodity Brokers			
6211 Security Brokers & Dealers	125,068.46	44,508.09	44,508.09
6282 Investment Advice	3,029,597.60	13,945.47	2,136,710.12
Other	998,501.80	0.00	142,630.09
Total for MAJOR GROUP 62	4,153,167.86	58,453.56	2,323,848.30
MAJOR GROUP: 63 Insurance Carriers			

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2024

	Gross Sales	Use Taxable	Taxable Sales
6321 Accident & Health Insurance	73,254.52	39,140.05	112,394.57
6331 Fire, Marine, & Casualty Insurance	77,530.95	65,591.83	99,237.21
6351 Surety Insurance	135,296.87	201,035.93	336,332.80
6371 Pension, Health, & Welfare Funds	7,408.38	362,360.21	368,976.93
6399 Insurance Carriers, NEC	430,653.15	0.00	415,658.15
Other	220,535.17	53,051.78	168,612.25
Total for MAJOR GROUP 63	944,679.04	721,179.80	1,501,211.91
MAJOR GROUP: 64 Insurance Agents, Brokers, & Service			
6411 Insurance Agents, Brokers, & Service	2,195,671.85	1,222,489.86	2,220,131.53
Total for MAJOR GROUP 64	2,195,671.85	1,222,489.86	2,220,131.53
MAJOR GROUP: 65 Real Estate			
6512 Nonresidential Building Operators	630,630.79	694.60	527,684.65
6513 Apartment Building Operators	501,907.52	75,538.32	432,042.06
6514 Dwelling Operators, Except Apartments	8,063.18	0.00	0.00
6519 Real Property Lessors, NEC	1,336,020.74	10,722.84	64,402.74
6531 Real Estate Agents & Managers	35,948,503.77	159,488.41	27,057,578.62
6541 Title Abstract Offices	2,926,191.59	3,726.33	1,633,436.10
6552 Subdividers & Developers, NEC	115,238.27	0.00	115,238.27
6553 Cemetery Subdividers & Developers	280,405.64	0.00	208,816.21
Other	N/A	N/A	N/A
Total for MAJOR GROUP 65	41,746,961.50	268,856.55	30,057,884.70
MAJOR GROUP: 67 Holding & Other Investment Offices			
6719 Holding Companies, NEC	452,575.67	82,195.55	507,062.24
6732 Educational, Religious, etc. Trusts	159,508.95	41,617.18	180,260.48
6733 Trusts, NEC	111,857.28	66,666.68	135,965.51
6794 Patent Owners & Lessors	3,029,872.06	103,004.02	994,194.95
Other	71,126.41	4,121.90	75,248.31
Total for MAJOR GROUP 67	3,824,940.37	297,605.33	1,892,731.49
Total for DIVISION H	63,918,527.57	10,396,102.06	50,003,040.95
DIVISION: I Services			
MAJOR GROUP: 70 Hotels & Other Lodging Places			
7011 Hotels & Motels	53,145,994.65	849,493.02	44,401,204.06
7021 Rooming & Boarding Houses	140,916.12	0.00	43,993.77
7032 Sporting & Recreational Camps	840,149.67	2,797.98	780,398.49
7033 Trailer Parks & Campsites	4,361,456.30	23,631.59	3,686,679.01
Total for MAJOR GROUP 70	58,488,516.74	875,922.59	48,912,275.33
MAJOR GROUP: 72 Personal Services			
7211 Power Laundries, Family & Commercial	426,532.14	0.00	350,709.82
7213 Linen Supply	992,481.22	0.00	511,351.63
7215 Coin-Operated Laundries & Cleaning	400,837.58	140.80	206,155.12
7216 Dry-cleaning Plants, Except Rug	255,785.15	0.00	210,958.10
7217 Carpet & Upholstery Cleaning	1,879,948.73	2,006.28	1,488,396.38
7218 Industrial Launderers	583,785.07	0.00	517,483.75
7219 Laundry & Garment Services, NEC	263,001.94	797.17	248,263.63
7221 Photographic Studios, Portrait	1,107,452.27	3,889.55	945,696.12
7231 Beauty Shops	14,365,533.16	175,612.67	14,188,141.01
7241 Barber Shops	689,603.31	44.00	675,832.27
7251 Shoe Repair & Shoeshine Parlors	204,703.96	50.00	198,176.96
7261 Funeral Service & Crematories	5,871,884.81	12,860.68	4,835,221.83
7291 Tax Return Preparation Services	3,336,741.48	0.00	3,321,206.12
7299 Misc. Personal Services, NEC	14,089,909.01	138,086.72	11,339,493.67
Other	N/A	N/A	N/A
Total for MAJOR GROUP 72	44,475,192.44	333,487.87	39,044,079.02
MAJOR GROUP: 73 Business Services			

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2024

	Gross Sales	Use Taxable	Taxable Sales
7311 Advertising Agencies	10,845,815.96	80,751.77	1,706,975.39
7312 Outdoor Advertising Services	260,553.32	8,302.26	122,992.38
7319 Advertising, NEC	92,618.76	3,381.97	61,214.52
7322 Adjustment & Collection Services	3,286,634.76	30,383.96	840,964.44
7323 Credit Reporting Services	1,323,813.71	1,644.37	653,662.10
7331 Direct Mail Advertising Services	2,755,752.55	38,054.45	797,547.32
7334 Photocopying & Duplicating Services	1,079,901.39	4,524.04	646,788.48
7335 Commercial Photography	215,785.61	87.98	194,494.60
7336 Commercial Art & Graphic Design	1,438,710.07	26,024.67	616,070.59
7338 Secretarial & Court Reporting	218,270.07	224.76	140,929.22
7342 Disinfecting & Pest Control Services	3,769,377.08	65,354.11	3,196,357.35
7349 Building Maintenance Services, NEC	11,289,763.17	102,268.15	9,114,544.26
7352 Medical Equipment Rental	5,291,922.67	69,156.84	840,258.65
7353 Heavy Construction Equipment Rental	4,658,684.83	79,925.37	3,084,520.97
7359 Equipment Rental & Leasing, NEC	31,639,759.22	245,560.14	22,681,154.71
7361 Employment Agencies	8,023,517.32	54,102.42	1,037,033.04
7363 Help Supply Services	5,853,919.54	95,569.80	4,282,107.14
7371 Computer Programming Services	8,877,607.10	61,627.71	7,190,133.83
7372 Prepackaged Software	46,343,697.38	53,938.83	25,237,207.89
7373 Computer Integrated Systems Design	4,735,863.10	29,929.35	2,728,609.01
7374 Data Processing & Preparation	11,959,807.32	28,847.11	10,027,394.32
7375 Information Retrieval Services	1,099,886.38	1,366.78	186,769.16
7376 Computer Facilities Management	1,425,191.69	17,832.28	373,419.51
7377 Computer Rental & Leasing	6,830,282.51	2,520.00	1,896,795.53
7378 Computer Maintenance & Repair	1,025,472.16	1,292.29	568,492.91
7379 Computer Related Services, NEC	20,712,231.52	112,564.80	13,474,051.26
7381 Detective & Armored Car Services	2,325,211.42	9,084.08	1,945,333.80
7382 Security Systems Services	3,928,111.88	257,789.00	2,888,645.67
7383 News Syndicates	94,521.39	0.00	19,571.64
7384 Photofinishing Laboratories	652,366.61	3,371.34	638,337.86
7389 Business Services, NEC	98,094,841.38	1,734,977.52	24,533,555.03
Other	N/A	N/A	N/A
<hr/>			
Total for MAJOR GROUP 73	300,214,257.76	3,220,458.15	141,730,306.75
MAJOR GROUP: 75 Auto Repair, Services, & Parking			
7513 Truck Rental & Leasing, No Drivers	1,860,342.58	155,990.90	733,968.23
7514 Passenger Car Rental	3,987,923.87	132,683.95	3,982,811.00
7515 Passenger Car Leasing	893,208.08	0.00	92,957.01
7519 Utility Trailer Rental	2,165,137.64	13,535.26	1,160,839.14
7521 Automobile Parking	157,124.80	106.00	14,056.22
7532 Top & Body Repair & Paint Shops	17,660,576.83	43,015.35	12,813,658.09
7533 Auto Exhaust System Repair Shops	553,672.93	0.00	215,650.85
7534 Tire Retreading & Repair Shops	4,303,367.30	12,626.02	3,668,884.64
7536 Automotive Glass Replacement Shops	3,543,561.26	15,547.38	1,609,507.60
7537 Automotive Transmission Repair Shops	1,755,361.88	694.52	1,233,885.51
7538 General Automotive Repair Shops	66,964,008.28	612,686.48	26,918,399.52
7539 Automotive Repair Shops, NEC	6,168,869.87	30,231.69	5,005,823.54
7542 Carwashes	5,506,055.94	35,717.83	4,650,800.76
7549 Automotive Services, NEC	6,517,018.39	37,037.82	5,196,108.42
<hr/>			
Total for MAJOR GROUP 75	122,036,229.65	1,089,873.20	67,297,350.53
MAJOR GROUP: 76 Misc. Repair Services			
7622 Radio & Television Repair	592,595.41	11,503.59	382,309.95
7623 Refrigeration Service & Repair	1,483,706.92	100,128.34	1,352,179.14
7629 Electrical Repair Shops, NEC	1,566,059.09	2.02	719,458.07
7631 Watch, Clock, & Jewelry Repair	4,361.20	0.00	3,589.20
7641 Reupholstery & Furniture Repair	327,743.45	0.00	101,393.82
7692 Welding Repair	11,568,125.19	405,260.64	2,947,710.56

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2024

	Gross Sales	Use Taxable	Taxable Sales
7694 Armature Rewinding Shops	5,335,546.39	102,145.92	2,811,612.76
7699 Repair Services, NEC	27,854,738.95	1,381,368.47	16,785,357.09
Total for MAJOR GROUP 76	48,732,876.60	2,000,408.98	25,103,610.59
MAJOR GROUP: 78 Motion Pictures			
7812 Motion Picture & Video Production	645,171.27	2,899.40	184,669.77
7819 Services Allied to Motion Pictures	332,426.69	378,619.51	587,153.43
7822 Motion Picture & Tape Distribution	437,258.66	26.38	200,956.78
7832 Motion Picture Theaters, Except Drive-In	1,506,947.71	6,884.88	1,493,972.47
Other	5,398.39	0.00	5,398.39
Total for MAJOR GROUP 78	2,927,202.72	388,430.17	2,472,150.84
MAJOR GROUP: 79 Amusement & Recreation Services			
7911 Dance Studios, Schools, & Halls	820,592.40	5,575.40	798,586.50
7922 Theatrical Producers & Services	3,360,797.37	30,612.25	1,160,721.58
7929 Entertainers & Entertainment Groups	149,425.19	7,864.71	104,302.94
7933 Bowling Centers	1,705,780.14	11,767.09	1,574,145.74
7941 Sports Clubs, Managers, & Promoters	1,114,647.87	75,166.24	648,470.60
7948 Racing, Including Track Operation	105,468.97	248.70	37,330.67
7991 Physical Fitness Facilities	5,229,132.92	114,315.70	3,661,575.72
7992 Public Golf Courses	4,576,333.81	67,964.73	4,315,519.36
7993 Coin-Operated Amusement Devices	16,741,666.94	131,654.02	2,487,255.47
7996 Amusement Parks	495,163.09	26,088.80	500,296.89
7997 Membership Sports & Recreation Clubs	7,883,576.83	192,942.70	7,890,957.12
7999 Amusement & Recreation, NEC	19,626,564.52	823,806.30	11,292,963.04
Total for MAJOR GROUP 79	61,809,150.05	1,488,006.64	34,472,125.63
MAJOR GROUP: 80 Health Services			
8011 Offices & Clinics of Medical Doctors	63,180,972.85	1,663,148.06	3,660,489.41
8021 Offices & Clinics of Dentists	5,677,591.61	188,912.88	215,969.43
8031 Offices & Clinics of Osteopathic Physicians	1,449,606.27	44,025.84	84,561.28
8041 Offices & Clinics of Chiropractors	2,100,939.85	28,215.22	400,161.40
8042 Offices & Clinics of Optometrists	28,844,578.00	155,698.00	658,304.27
8049 Offices of Health Practitioners, NEC	1,434,976.23	18,571.37	204,700.76
8051 Skilled Nursing Care Facilities	1,042,019.69	953,463.81	1,178,004.12
8052 Intermediate Care Facilities	538,245.58	52,127.29	59,756.44
8059 Nursing & Personal Care, NEC	43,768.28	201,906.20	245,674.48
8062 General Medical & Surgical Hospitals	457,208,645.55	3,126,904.84	5,375,768.39
8069 Specialty Hospitals, Except Psychiatric	5,610,928.76	107,514.58	174,209.40
8071 Medical Laboratories	1,481,571.92	470,468.34	479,112.09
8082 Home Health Care Services	4,536,998.08	117,270.62	184,905.06
8092 Kidney Dialysis Centers	1,088,632.36	126,632.21	126,632.21
8093 Specialty Outpatient Facilities, NEC	1,436,431.39	30,860.94	72,294.90
8099 Health & Allied Services, NEC	1,834,597.29	2,850.00	127,435.28
Other	40,935.77	0.00	10,949.52
Total for MAJOR GROUP 80	577,551,439.48	7,288,570.20	13,258,928.44
MAJOR GROUP: 81 Legal Services			
8111 Legal Services	31,430,740.42	803,334.90	27,225,010.84
Total for MAJOR GROUP 81	31,430,740.42	803,334.90	27,225,010.84
MAJOR GROUP: 82 Educational Services			
8211 Elementary & Secondary Schools	231,727.67	5,426.12	229,953.79
8221 Colleges & Universities	558,350.68	1,103.83	376,205.02
8243 Data Processing Schools	8,191.45	0.00	2,524.45
8249 Vocational Schools, NEC	274,333.25	886.51	20,417.76
8299 Schools & Educational Services, NEC	2,890,152.18	122,957.21	1,186,131.44
Other	N/A	N/A	N/A
Total for MAJOR GROUP 82	4,002,283.69	130,373.67	1,844,747.18

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2024

	Gross Sales	Use Taxable	Taxable Sales
MAJOR GROUP: 83 Social Services			
8322 Individual & Family Services	677,571.74	9,748.95	347,346.02
8331 Job Training & Related Services	77,273.35	0.00	340.00
8351 Child Day Care Services	9,040.50	2,617.54	11,658.04
8361 Residential Care	7,760,023.64	31,269.33	55,137.73
8399 Social Services, NEC	94,239.11	0.00	46,222.45
Total for MAJOR GROUP 83	8,618,148.34	43,635.82	460,704.24
MAJOR GROUP: 84 Museums, Botanical, Zoological Gardens			
8412 Museums & Art Galleries	260,857.14	3,023.62	169,720.39
8422 Botanical and Zoological Gardens	16,727.17	23,345.96	35,595.13
Total for MAJOR GROUP 84	277,584.31	26,369.58	205,315.52
MAJOR GROUP: 86 Membership Organizations			
8611 Business Associations	880,777.68	28,345.93	156,435.58
8621 Professional Organizations	228,280.15	29,446.92	73,045.86
8641 Civic & Social Associations	268,003.02	14,098.87	130,436.61
8661 Religious Organizations	114,529.49	53,694.60	165,572.32
8699 Membership Organizations, NEC	2,015,780.85	77,153.49	294,706.75
Other	3,878.97	11,814.08	15,693.05
Total for MAJOR GROUP 86	3,511,250.16	214,553.89	835,890.17
MAJOR GROUP: 87 Engineering & Management Services			
8711 Engineering Services	63,189,816.18	588,455.78	11,464,240.84
8712 Architectural Services	10,180,967.36	13,467.47	2,489,279.05
8713 Surveying Services	1,262,965.67	1,422.54	1,130,161.63
8721 Accounting, Auditing, & Bookkeeping	48,879,401.79	911,434.35	40,588,106.17
8731 Commercial Physical Research	476,272.23	152,184.96	213,526.69
8732 Commercial Nonphysical Research	371,249.58	28,875.97	139,126.85
8733 Noncommercial Research Organizations	8,827.03	1,346,265.78	1,346,727.21
8734 Testing Laboratories	7,250,613.81	556,602.90	4,053,354.63
8741 Management Services	11,810,730.39	1,039,703.23	4,464,067.67
8742 Management Consulting Services	193,321,385.11	3,023,690.48	10,098,528.51
8743 Public Relations Services	27,933.32	0.00	27,933.32
8744 Facilities Support Services	3,713,576.62	29,934.91	3,307,657.77
8748 Business Consulting, NEC	16,070,469.67	180,923.11	4,417,785.72
Total for MAJOR GROUP 87	356,564,208.76	7,872,961.48	83,740,496.06
MAJOR GROUP: 88 Private Households			
8811 Private Households	157,287.46	0.00	139,102.29
Total for MAJOR GROUP 88	157,287.46	0.00	139,102.29
MAJOR GROUP: 89 Services, NEC			
8999 Services, NEC	18,602,494.70	13,985.66	10,575,212.52
Total for MAJOR GROUP 89	18,602,494.70	13,985.66	10,575,212.52
Total for DIVISION I	1,639,398,863.28	25,790,372.80	497,317,305.95
DIVISION: J Public Administration			
MAJOR GROUP: 91 Executive, Legislative, & General			
9111 Executive Offices	567,143.41	0.00	456,077.66
Other	N/A	N/A	N/A
Total for MAJOR GROUP 91	567,143.41	0.00	456,077.66
MAJOR GROUP: 92 Justice, Public Order, & Safety			
9224 Fire Protection	24,710.11	0.00	23,264.11
Other	N/A	N/A	N/A
Total for MAJOR GROUP 92	24,710.11	0.00	23,264.11
MAJOR GROUP: 94 Administration of Human Resources			
Other	N/A	N/A	N/A

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2024

		Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 94		N/A	N/A	N/A
MAJOR GROUP:	95 Environmental Quality & Housing			
	9512 Land, Mineral, Wildlife Conservation	88,001.74	0.00	4,817.39
	Other	N/A	N/A	N/A
Total for MAJOR GROUP 95		88,001.74	0.00	4,817.39
MAJOR GROUP:	96 Administration of Economic Programs			
	Other	N/A	N/A	N/A
Total for MAJOR GROUP 96		N/A	N/A	N/A
MAJOR GROUP:	97 National Security & Intl. Affairs			
	Other	N/A	N/A	N/A
Total for MAJOR GROUP 97		N/A	N/A	N/A
Total for DIVISION J		761,362.71	615.50	558,984.31
STATE-WIDE TOTALS:		8,441,114,634.40	133,518,819.71	2,646,860,732.52

***** STATE-WIDE RECAP *****

A	Agriculture, Forestry, & Fishing	132,851,824.06	1,708,700.47	45,519,812.51
B	Mining	26,046,685.49	3,018,794.75	7,065,925.78
C	Construction	4,155,298.13	12,388.41	3,218,975.26
D	Manufacturing	1,056,778,805.03	32,173,615.77	130,467,555.52
E	Transportation & Public Utilities	323,937,383.55	23,314,784.97	242,719,325.21
F	Wholesale Trade	2,007,353,422.74	18,637,984.55	258,926,241.68
G	Retail Trade	3,185,912,461.84	18,465,460.43	1,411,063,565.35
H	Finance, Insurance, & Real Estate	63,918,527.57	10,396,102.06	50,003,040.95
I	Services	1,639,398,863.28	25,790,372.80	497,317,305.95
J	Public Administration	761,362.71	615.50	558,984.31
STATE-WIDE TOTALS:		8,441,114,634.40	133,518,819.71	2,646,860,732.52

ITEMS OF NOTE:

1. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.
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.