

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: CALENDAR YEARS 2023 AND 2024

Taxable Sales Filed for previous Year
Comparison of Industry Divisions and Major Groups

ITEMS OF NOTE:

1. This report is a comparison between state taxable receipts for Calendar Year 2024 and Calendar Year 2023.
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 Calendar Year 2024 and 2023 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2024	2023	%	Division	2024	2023	%
Misc. Retail	469,670,564	455,972,964	3.0	Agriculture, Forestry, & Fishing	48,964,666	50,021,612	-2.1
General Merchandise Stores	305,457,902	287,250,700	6.3	Mining	7,003,394	9,214,449	-24.0
Building Materials & Garden Supplies	184,411,342	195,784,641	-5.8	Construction	2,386,993	2,602,712	-8.3
Wholesale Trade - Durable Goods	174,754,673	184,050,150	-5.1	Manufacturing	152,243,586	157,665,178	-3.4
Eating & Drinking Places	167,843,032	158,378,900	6.0	Transportation & Public Utilities	240,148,620	237,665,633	1.0
Food Stores	154,855,240	156,976,280	-1.4	Wholesale Trade	223,036,108	234,357,808	-4.8
Electric, Gas, & Sanitary Services	147,436,217	142,130,147	3.7	Retail Trade	1,520,583,917	1,490,793,619	2.0
Business Services	123,378,077	116,729,920	5.7	Finance, Insurance, & Real Estate	46,038,509	47,434,197	-2.9
Automotive Dealers & Service Stations	120,148,823	119,909,506	0.2	Services	448,677,071	438,226,349	2.4
Furniture & Homefurnishings Stores	70,098,792	69,602,772	0.7	Public Administration	340,463	153,212	122.2
Major Group	2024	2023	%	Major Group	2024	2023	%
Agricultural Production - Crops	887,373	1,140,705	-22.2	Wholesale Trade - Durable Goods	174,754,673	184,050,150	-5.1
Agricultural Production - Livestock	2,762,442	3,047,925	-9.4	Wholesale Trade - Nondurable Goods	48,281,435	50,307,658	-4.0
Agricultural Services	40,570,827	40,187,553	1.0	Building Materials & Garden Supplies	184,411,342	195,784,641	-5.8
Forestry	78,684	119,522	-34.2	General Merchandise Stores	305,457,902	287,250,700	6.3
Fishing, Hunting, & Trapping	4,665,342	5,525,907	-15.6	Food Stores	154,855,240	156,976,280	-1.4
Metal Mining	1,870,301	1,822,123	2.6	Automotive Dealers & Service Stations	120,148,823	119,909,506	0.2
Coal Mining	0	2,521	-100.0	Apparel & Accessory Stores	48,098,221	46,917,855	2.5
Oil & Gas Extraction	2,604,826	2,775,037	-6.1	Furniture & Homefurnishings Stores	70,098,792	69,602,772	0.7
Nonmetallic Minerals, Except Fuels	2,528,267	4,614,768	-45.2	Eating & Drinking Places	167,843,032	158,378,900	6.0
General Building Contractors	-	-	-	Misc. Retail	469,670,564	455,972,964	3.0
Heavy Construction, except Building	-	-	-	Depository Institutions	3,381,179	4,365,302	-22.5
Special Trade Contractors	2,386,993	2,602,712	-8.3	Nondepository Institutions	7,351,758	7,424,100	-1.0
Food & Kindred Products	13,076,637	19,822,153	-34.0	Security & Commodity Brokers	886,248	933,938	-5.1
Tobacco Products	218,707	206,232	6.0	Insurance Carriers	1,763,464	1,569,976	12.3
Textile Mill Products	183,786	174,247	5.5	Insurance Agents, Brokers, & Service	2,642,755	2,700,761	-2.1
Apparel & Other Textile Products	1,482,489	1,395,690	6.2	Real Estate	27,804,776	28,144,047	-1.2
Lumber & Wood Products	9,603,902	10,542,436	-8.9	Holding & Other Investment Offices	2,208,329	2,296,073	-3.8
Furniture & Fixtures	828,114	642,480	28.9	Hotels & Other Lodging Places	53,973,626	53,496,185	0.9
Paper & Allied Products	1,194,563	1,074,166	11.2	Personal Services	30,447,756	30,062,841	1.3
Printing & Publishing	9,536,008	7,086,327	34.6	Business Services	123,378,077	116,729,920	5.7
Chemicals & Allied Products	10,430,326	12,115,920	-13.9	Auto Repair, Services, & Parking	65,461,116	69,271,183	-5.5
Petroleum & Coal Products	3,393,392	5,558,859	-39.0	Misc. Repair Services	19,491,477	20,306,138	-4.0
Rubber & Misc. Plastics Products	5,822,596	4,510,132	29.1	Motion Pictures	3,513,671	2,819,777	24.6
Leather & Leather Products	24,194	12,037	101.0	Amusement & Recreation Services	30,900,954	30,664,730	0.8
Stone, Clay, & Glass Products	42,355,458	42,332,552	0.1	Health Services	12,728,398	14,431,187	-11.8
Primary Metal Industries	2,318,094	2,017,525	14.9	Legal Services	30,153,569	25,106,886	20.1
Fabricated Metal Products	11,640,819	9,050,148	28.6	Educational Services	1,502,248	1,388,901	8.2
Industrial Machinery & Equipment	23,528,194	22,617,698	4.0	Social Services	264,987	322,873	-17.9
Electronic & Other Electrical Equipment	5,422,660	4,494,695	20.6	Museums, Botanical, Zoological Gardens	242,540	175,269	38.4
Transportation Equipment	3,337,563	4,421,329	-24.5	Membership Organizations	651,155	725,911	-10.3
Instruments & Related Products	2,163,968	3,069,650	-29.5	Engineering & Management Services	63,314,927	63,521,643	-0.3
Misc. Manufacturing Industries	5,682,116	6,520,900	-12.9	Private Households	79,955	92,588	-13.6
Railroad Transportation	862,199	1,350,108	-36.1	Services, NEC	12,572,612	9,110,315	38.0
Local & Interurban Passenger Transportatio	1,057,808	1,143,663	-7.5	Executive, Legislative, & General	118,225	91,452	29.3
Trucking & Warehousing	17,706,044	16,623,945	6.5	Justice, Public Order, & Safety	158,734	11,847	1239.9
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	635,661	766,117	-17.0	Administration of Human Resources	0	5,006	-100.0
Transportation by Air	1,550,712	1,437,925	7.8	Environmental Quality & Housing	18,462	0	-
Pipelines, Except Natural Gas	1,106,224	756,040	46.3	Administration of Economic Programs	994	1,987	-50.0
Transportation Services	1,653,294	1,335,300	23.8	National Security & Intl. Affairs	44,048	42,920	2.6
Communications	68,140,461	72,122,389	-5.5	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	147,436,217	142,130,147	3.7				

STATE TOTAL: \$2,689,423,328 (2024) - \$2,668,134,770 (2023) = .8% increase

Figures compiled by SD Dept of Revenue

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