

# 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	CY24	CY23	%	Division	CY24	CY23	%
Misc. Retail	5,555,722,138	5,466,032,849	1.6	Agriculture, Forestry, & Fishing	607,083,305	594,324,232	2.1
General Merchandise Stores	3,385,556,554	3,258,401,197	3.9	Mining	91,805,931	114,700,062	-20.0
Wholesale Trade - Durable Goods	2,401,892,264	2,333,904,684	2.9	Construction	33,122,746	42,146,271	-21.4
Building Materials & Garden Supplies	2,206,531,580	2,262,581,378	-2.5	Manufacturing	1,808,587,846	1,995,998,479	-9.4
Eating & Drinking Places	2,116,760,989	2,025,994,216	4.5	Transportation & Public Utilities	2,977,886,786	2,998,025,973	-0.7
Food Stores	1,910,273,035	1,918,499,389	-0.4	Wholesale Trade	3,077,768,829	3,039,273,149	1.3
Electric, Gas, & Sanitary Services	1,822,298,771	1,831,627,308	-0.5	Retail Trade	17,995,039,632	17,713,870,691	1.6
Business Services	1,753,423,486	1,592,213,131	10.1	Finance, Insurance, & Real Estate	632,292,914	611,955,251	3.3
Automotive Dealers & Service Stations	1,519,559,588	1,472,815,757	3.2	Services	6,299,217,322	5,934,105,103	6.2
Hotels & Other Lodging Places	911,771,339	873,143,381	4.4	Public Administration	30,406,165	3,531,625	761.0
Major Group	CY24	CY23	%	Major Group	CY24	CY23	%
Agricultural Production - Crops	17,537,819	15,170,705	15.6	Wholesale Trade - Durable Goods	2,401,892,264	2,333,904,684	2.9
Agricultural Production - Livestock	36,099,908	39,441,094	-8.5	Wholesale Trade - Nondurable Goods	675,876,565	705,368,465	-4.2
Agricultural Services	525,233,049	513,372,941	2.3	Building Materials & Garden Supplies	2,206,531,580	2,262,581,378	-2.5
Forestry	2,249,520	1,945,068	15.7	General Merchandise Stores	3,385,556,554	3,258,401,197	3.9
Fishing, Hunting, & Trapping	25,963,008	24,394,424	6.4	Food Stores	1,910,273,035	1,918,499,389	-0.4
Metal Mining	23,037,744	18,986,145	21.3	Automotive Dealers & Service Stations	1,519,559,588	1,472,815,757	3.2
Coal Mining	10,224	52,860	-80.7	Apparel & Accessory Stores	513,364,260	498,063,539	3.1
Oil & Gas Extraction	26,709,837	28,662,597	-6.8	Furniture & Homefurnishings Stores	787,271,487	811,482,367	-3.0
Nonmetallic Minerals, Except Fuels	42,048,127	66,998,460	-37.2	Eating & Drinking Places	2,116,760,989	2,025,994,216	4.5
General Building Contractors	-4,521,980	4,145,826	-209.1	Misc. Retail	5,555,722,138	5,466,032,849	1.6
Heavy Construction, except Building	0	5,713	-100.0	Depository Institutions	51,404,314	51,931,852	-1.0
Special Trade Contractors	37,644,726	37,994,732	-0.9	Nondepository Institutions	84,574,473	95,907,352	-11.8
Food & Kindred Products	166,278,647	183,881,370	-9.6	Security & Commodity Brokers	23,333,659	15,118,840	54.3
Tobacco Products	3,415,011	3,120,937	9.4	Insurance Carriers	19,485,117	17,262,782	12.9
Textile Mill Products	2,556,893	2,567,825	-0.4	Insurance Agents, Brokers, & Service	23,839,649	21,549,028	10.6
Apparel & Other Textile Products	16,071,826	15,057,534	6.7	Real Estate	394,399,189	376,854,107	4.7
Lumber & Wood Products	103,061,895	132,744,015	-22.4	Holding & Other Investment Offices	35,256,513	33,331,291	5.8
Furniture & Fixtures	10,575,406	10,479,399	0.9	Hotels & Other Lodging Places	911,771,339	873,143,381	4.4
Paper & Allied Products	18,367,780	16,399,966	12.0	Personal Services	420,088,069	404,533,999	3.8
Printing & Publishing	103,046,900	87,386,913	17.9	Business Services	1,753,423,486	1,592,213,131	10.1
Chemicals & Allied Products	129,911,501	143,925,069	-9.7	Auto Repair, Services, & Parking	855,467,946	837,757,604	2.1
Petroleum & Coal Products	37,489,560	43,901,755	-14.6	Misc. Repair Services	294,054,820	270,483,310	8.7
Rubber & Misc. Plastics Products	51,804,804	43,348,395	19.5	Motion Pictures	39,283,730	37,934,857	3.6
Leather & Leather Products	652,742	306,601	112.9	Amusement & Recreation Services	476,828,376	459,137,127	3.9
Stone, Clay, & Glass Products	448,389,244	403,662,544	11.1	Health Services	167,370,174	144,960,086	15.5
Primary Metal Industries	22,828,063	23,711,691	-3.7	Legal Services	333,505,984	315,324,462	5.8
Fabricated Metal Products	164,810,006	152,576,023	8.0	Educational Services	38,411,291	31,080,739	23.6
Industrial Machinery & Equipment	276,628,039	401,536,543	-31.1	Social Services	4,910,774	4,713,068	4.2
Electronic & Other Electrical Equipment	72,030,053	86,122,207	-16.4	Museums, Botanical, Zoological Gardens	4,950,672	5,718,815	-13.4
Transportation Equipment	50,080,350	49,549,982	1.1	Membership Organizations	14,897,872	16,140,201	-7.7
Instruments & Related Products	28,179,329	52,089,141	-45.9	Engineering & Management Services	844,753,829	829,940,327	1.8
Misc. Manufacturing Industries	102,409,797	143,630,569	-28.7	Private Households	2,160,713	2,080,404	3.9
Railroad Transportation	24,052,351	17,626,455	36.5	Services, NEC	137,338,248	108,943,592	26.1
Local & Interurban Passenger Transportatio	14,199,896	13,781,933	3.0	Executive, Legislative, & General	2,744,475	2,131,315	28.8
Trucking & Warehousing	219,063,233	210,083,195	4.3	Justice, Public Order, & Safety	559,450	241,425	131.7
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	10,129,108	8,971,577	12.9	Administration of Human Resources	25,845,385	80,633	31953.2
Transportation by Air	23,724,850	20,942,898	13.3	Environmental Quality & Housing	390,303	401,950	-2.9
Pipelines, Except Natural Gas	8,279,771	11,200,175	-26.1	Administration of Economic Programs	127,169	218,502	-41.8
Transportation Services	21,787,553	22,902,598	-4.9	National Security & Intl. Affairs	739,382	457,801	61.5
Communications	834,351,253	860,889,834	-3.1	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	1,822,298,771	1,831,627,308	-0.5				

**STATE TOTAL:** \$33,553,211,477 (CY24) - \$33,047,930,835 (CY23) = 1.53% increase

*Figures compiled by SD Dept of Revenue*

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