

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: FISCAL YEARS 2025 AND 2026

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 Fiscal Year 2026 and Fiscal Year 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 Fiscal Year 2026 and 2025

Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	FY26	FY25	%	Division	FY26	FY25	%
Misc. Retail	5,809,240,951	5,496,075,179	5.7	Agriculture, Forestry, & Fishing	688,208,207	615,232,931	11.9
General Merchandise Stores	3,583,979,510	3,442,010,031	4.1	Mining	116,413,610	95,396,708	22.0
Wholesale Trade - Durable Goods	2,386,164,849	2,336,237,590	2.1	Construction	39,304,808	31,788,536	23.6
Building Materials & Garden Supplies	2,304,958,721	2,170,183,750	6.2	Manufacturing	2,251,842,527	1,846,671,815	21.9
Eating & Drinking Places	2,231,189,655	2,138,249,642	4.3	Transportation & Public Utilities	3,207,020,604	3,071,655,843	4.4
Electric, Gas, & Sanitary Services	2,024,531,403	1,895,525,444	6.8	Wholesale Trade	3,063,182,741	3,006,483,759	1.9
Business Services	1,967,579,458	1,822,175,583	8.0	Retail Trade	18,800,539,253	17,995,634,604	4.5
Food Stores	1,890,989,330	1,909,131,838	-1.0	Finance, Insurance, & Real Estate	703,216,265	659,371,027	6.6
Automotive Dealers & Service Stations	1,615,371,789	1,535,386,531	5.2	Services	6,891,733,777	6,458,520,295	6.7
Engineering & Management Services	1,012,825,174	884,604,107	14.5	Public Administration	7,853,203	31,848,302	-75.3
Major Group	FY26	FY25	%	Major Group	FY26	FY25	%
Agricultural Production - Crops	17,469,078	16,881,625	3.5	Wholesale Trade - Durable Goods	2,386,164,849	2,336,237,590	2.1
Agricultural Production - Livestock	63,037,688	39,202,766	60.8	Wholesale Trade - Nondurable Goods	677,017,892	670,246,169	1.0
Agricultural Services	575,964,531	530,120,260	8.6	Building Materials & Garden Supplies	2,304,958,721	2,170,183,750	6.2
Forestry	2,751,652	2,251,324	22.2	General Merchandise Stores	3,583,979,510	3,442,010,031	4.1
Fishing, Hunting, & Trapping	28,985,258	26,776,955	8.2	Food Stores	1,890,989,330	1,909,131,838	-1.0
Metal Mining	26,127,152	22,790,886	14.6	Automotive Dealers & Service Stations	1,615,371,789	1,535,386,531	5.2
Coal Mining	0	3,951	-100.0	Apparel & Accessory Stores	536,113,707	513,479,693	4.4
Oil & Gas Extraction	39,812,946	29,786,300	33.7	Furniture & Homefurnishings Stores	828,695,589	791,117,941	4.7
Nonmetallic Minerals, Except Fuels	50,473,513	42,815,571	17.9	Eating & Drinking Places	2,231,189,655	2,138,249,642	4.3
General Building Contractors	17,278	-6,281,540	-100.3	Misc. Retail	5,809,240,951	5,496,075,179	5.7
Heavy Construction, except Building	-	0	-	Depository Institutions	33,979,906	42,857,760	-20.7
Special Trade Contractors	39,287,530	38,070,076	3.2	Nondepository Institutions	117,806,783	88,971,623	32.4
Food & Kindred Products	133,102,904	161,750,380	-17.7	Security & Commodity Brokers	20,323,954	23,382,522	-13.1
Tobacco Products	5,939,554	3,273,185	81.5	Insurance Carriers	25,787,276	19,970,756	29.1
Textile Mill Products	2,948,324	2,437,298	21.0	Insurance Agents, Brokers, & Service	30,507,264	30,516,920	0.0
Apparel & Other Textile Products	17,960,434	15,607,579	15.1	Real Estate	432,086,298	416,219,122	3.8
Lumber & Wood Products	122,240,906	106,999,127	14.2	Holding & Other Investment Offices	42,724,785	37,452,324	14.1
Furniture & Fixtures	10,598,209	10,060,306	5.3	Hotels & Other Lodging Places	951,045,156	919,233,926	3.5
Paper & Allied Products	20,102,726	19,251,881	4.4	Personal Services	440,395,344	423,093,425	4.1
Printing & Publishing	91,525,971	93,754,149	-2.4	Business Services	1,967,579,458	1,822,175,583	8.0
Chemicals & Allied Products	162,160,269	129,309,162	25.4	Auto Repair, Services, & Parking	891,581,094	862,918,198	3.3
Petroleum & Coal Products	30,725,891	33,413,413	-8.0	Misc. Repair Services	295,040,827	288,409,692	2.3
Rubber & Misc. Plastics Products	69,966,416	59,603,904	17.4	Motion Pictures	39,907,862	41,323,712	-3.4
Leather & Leather Products	1,308,742	710,907	84.1	Amusement & Recreation Services	523,412,956	485,480,119	7.8
Stone, Clay, & Glass Products	455,465,140	453,792,598	0.4	Health Services	176,455,062	168,283,337	4.9
Primary Metal Industries	29,102,244	22,702,924	28.2	Legal Services	360,882,959	348,911,093	3.4
Fabricated Metal Products	180,394,969	173,973,100	3.7	Educational Services	44,316,884	41,854,109	5.9
Industrial Machinery & Equipment	507,935,997	286,962,628	77.0	Social Services	4,790,555	4,937,224	-3.0
Electronic & Other Electrical Equipment	226,189,627	81,980,566	175.9	Museums, Botanical, Zoological Gardens	5,163,244	5,111,823	1.0
Transportation Equipment	56,101,064	54,699,143	2.6	Membership Organizations	15,208,740	14,960,704	1.7
Instruments & Related Products	34,651,181	29,411,753	17.8	Engineering & Management Services	1,012,825,174	884,604,107	14.5
Misc. Manufacturing Industries	93,421,961	106,977,813	-12.7	Private Households	2,032,778	2,019,007	0.7
Railroad Transportation	31,038,022	21,608,669	43.6	Services, NEC	161,095,684	145,204,237	10.9
Local & Interurban Passenger Transportation	14,674,470	14,974,973	-2.0	Executive, Legislative, & General	2,878,979	2,682,766	7.3
Trucking & Warehousing	238,348,561	220,324,025	8.2	Justice, Public Order, & Safety	3,514,037	2,077,015	69.2
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	9,362,783	11,899,240	-21.3	Administration of Human Resources	55,354	25,762,254	-99.8
Transportation by Air	32,516,483	25,915,429	25.5	Environmental Quality & Housing	729,953	506,937	44.0
Pipelines, Except Natural Gas	6,204,196	8,291,392	-25.2	Administration of Economic Programs	164,354	87,100	88.7
Transportation Services	24,931,438	22,976,583	8.5	National Security & Intl. Affairs	510,526	732,230	-30.3
Communications	825,413,248	850,140,086	-2.9	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	2,024,531,403	1,895,525,444	6.8				

STATE TOTAL: \$35,769,314,995 (FY26) - \$33,812,603,820 (FY25) = 5.79% increase

Figures compiled by SD Dept of Revenue

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.