SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: JULY 2022

TOURISM TAX by COUNTY

ITEMS OF NOTE:

- 1. Report is NOT based on City tax collections or remittances. Report shows state tourism taxable sales by zip code for each county.
- 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.
- 10. No Audit figures are included.
- 11. The name of Shannon County, South Dakota, was changed to Oglala Lakota County, South Dakota, effective May 1, 2015.

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

	Taxable Sales	Tax Due
Aurora County		
7011 Hotels & Motels	34,714.89	520.73
Other	N/A	N/A
Beadle County		
5812 Eating Places	58,166.15	872.49
5999 Misc. Retail Stores, NEC	62,778.27	941.67
7011 Hotels & Motels	700,174.59	10,502.61
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
5999 Misc. Retail Stores, NEC	10,621.90	159.33
7011 Hotels & Motels	17,756.46	266.35
7033 Trailer Parks & Campsites	12,825.67	192.39
Other	N/A	N/A
Brookings County		
5945 Hobby, Toy, & Game Shops	2,549.00	38.24
5947 Gift, Novelty, & Souvenir Shops	5,359.03	80.39
5999 Misc. Retail Stores, NEC	217,337.73	3,260.08
7011 Hotels & Motels	1,472,502.01	22,087.53
7999 Amusement & Recreation, NEC	135,821.83	2,037.33
Other	N/A	N/A
Brown County		
5812 Eating Places	36,401.44	546.02
5813 Drinking Places	10,783.94	161.76
5947 Gift, Novelty, & Souvenir Shops	5,043.55	75.64
5999 Misc. Retail Stores, NEC	8,050.63	120.78
7011 Hotels & Motels	2,086,921.50	31,303.83
7999 Amusement & Recreation, NEC	349,115.81	5,236.74
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	69,239.97	1,038.60
7011 Hotels & Motels	679,730.69	10,195.96
7032 Sporting & Recreational Camps	359,786.57	5,396.81
7033 Trailer Parks & Campsites	58,685.70	880.28
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	3,474.22	52.11
7011 Hotels & Motels	415,493.76	6,232.41
7033 Trailer Parks & Campsites	25,054.28	375.81
7999 Amusement & Recreation, NEC	78,105.88	1,171.59
Other	N/A	N/A
Campbell County		
7011 Hotels & Motels	8,859.63	132.89
Other	N/A	N/A
Charles Mix County		
7011 Hotels & Motels	227,135.62	3,407.05
7032 Sporting & Recreational Camps	257,737.11	3,866.06
7041 Membership Basis Organization Hotels	69,469.90	1,042.05
Other	N/A	N/A

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	Taxable Sales	Tax Due
Clark County		
7011 Hotels & Motels	12,142.61	182.14
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	320,712.64	4,810.69
Other	N/A	4,610.09 N/A
	IV/A	IN/A
Codington County		
5812 Eating Places	72,485.42	1,087.27
5947 Gift, Novelty, & Souvenir Shops	181,488.00	2,722.32
5999 Misc. Retail Stores, NEC	2,036.00	30.55
7011 Hotels & Motels	1,184,509.37	17,767.63
7999 Amusement & Recreation, NEC	15,118.50	226.78
Other	N/A	N/A
Corson County		
Other	N/A	N/A
Custer County		
5932 Used Merchandise Stores	81,557.78	1,223.36
5947 Gift, Novelty, & Souvenir Shops	725,270.19	10,879.06
5999 Misc. Retail Stores, NEC	9,672.17	145.09
7011 Hotels & Motels	5,980,895.05	89,713.45
7033 Trailer Parks & Campsites	1,037,836.38	15,567.55
7929 Entertainers & Entertainment Groups	10,454.17	156.83
7999 Amusement & Recreation, NEC	1,456,806.78	21,852.10
Other	1,430,600.76 N/A	21,852.10 N/A
Other	IV/A	IN/A
Davison County		
5947 Gift, Novelty, & Souvenir Shops	359,177.62	5,387.67
5999 Misc. Retail Stores, NEC	2,321.67	34.83
7011 Hotels & Motels	2,112,208.34	31,683.12
7033 Trailer Parks & Campsites	54,765.72	821.48
Other	N/A	N/A
Day County		
5941 Sporting Goods & Bicycle Shops	18,622.15	279.34
5999 Misc. Retail Stores, NEC	1,985.00	29.79
7011 Hotels & Motels	212,167.98	3,182.54
7021 Rooming & Boarding Houses	19,013.25	285.19
7033 Trailer Parks & Campsites	32,629.79	489.45
7999 Amusement & Recreation, NEC	307,446.32	4,611.69
Other	N/A	N/A
Deuel County	54 505 04	047.50
7011 Hotels & Motels	54,505.04	817.58
Other	N/A	N/A
Douglas County		
5999 Misc. Retail Stores, NEC	1,655.06	24.84
Other	N/A	N/A
Edmunds County		
7011 Hotels & Motels	40,020.49	600.31
Other	N/A	N/A
0.1101	IN/A	11/71

	Taxable Sales	Tax Due
Fall River County		
5999 Misc. Retail Stores, NEC	19,629.74	294.45
7011 Hotels & Motels	624,222.60	9,363.35
7033 Trailer Parks & Campsites	152,948.85	2,294.24
7999 Amusement & Recreation, NEC	519,204.69	7,788.08
Other	N/A	N/A
Faulk County		
7011 Hotels & Motels	22,332.21	334.98
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	295,618.07	4,434.27
7999 Amusement & Recreation, NEC	62,235.27	933.53
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	154,687.74	2,320.33
7032 Sporting & Recreational Camps	1,003,811.97	15,057.19
Other	N/A	N/A
Haakon County		
7011 Hotels & Motels	30,794.37	461.92
Other	N/A	N/A
Hamlin County		
5999 Misc. Retail Stores, NEC	24,481.56	367.23
7999 Amusement & Recreation, NEC	10,141.92	152.13
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	47,916.85	718.75
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
Other	N/A	N/A
Hughes County		
5947 Gift, Novelty, & Souvenir Shops	11,800.10	177.00
5999 Misc. Retail Stores, NEC	4,404.64	66.07
7011 Hotels & Motels	1,030,679.11	15,460.20
7941 Sports Clubs, Managers, & Promoters	49,236.43	738.55
7999 Amusement & Recreation, NEC	197,454.78	2,961.82
971 Hunting, Trapping, Game Propagation	97,093.52	1,456.40
Other	N/A	N/A
Hutchinson County		
5999 Misc. Retail Stores, NEC	842.25	12.64
7011 Hotels & Motels	82,271.52	1,234.07
Other	N/A	N/A
Hyde County		
7011 Hotels & Motels	12,201.81	183.02
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	335,261.15	5,028.92
Other	N/A	N/A

	Taxable Sales	Tax Due
Jerauld County		
Other	N/A	N/A
lones County		
'011 Hotels & Motels	642,166.73	9,632.51
Other	N/A	N/A
Kingsbury County		
999 Misc. Retail Stores, NEC	2,219.26	33.30
011 Hotels & Motels	110,243.88	1,653.66
033 Trailer Parks & Campsites	30,814.36	462.22
Other	N/A	N/A
ake County		
Other	N/A	N/A
awrence County		
812 Eating Places	189,983.27	2,849.76
944 Jewelry Stores	238,641.22	3,579.62
947 Gift, Novelty, & Souvenir Shops	884,738.25	13,271.08
999 Misc. Retail Stores, NEC	22,152.58	332.32
531 Real Estate Agents & Managers	105,141.71	1,577.13
011 Hotels & Motels	9,219,804.75	138,297.11
021 Rooming & Boarding Houses	70,199.76	1,053.00
032 Sporting & Recreational Camps	208,211.05	3,123.18
033 Trailer Parks & Campsites	1,143,481.79	17,152.23
999 Amusement & Recreation, NEC	726,877.32	10,903.15
412 Museums & Art Galleries	189,240.64	2,838.62
Other	N/A	N/A
incoln County		
812 Eating Places	15,767.91	236.53
999 Misc. Retail Stores, NEC	13,835.95	207.55
011 Hotels & Motels	974,835.48	14,622.55
941 Sports Clubs, Managers, & Promoters	87,679.92	1,315.20
999 Amusement & Recreation, NEC	282,279.76	4,234.22
Other	N/A	N/A
yman County		
011 Hotels & Motels	1,045,924.28	15,688.88
033 Trailer Parks & Campsites	92,158.30	1,382.38
999 Amusement & Recreation, NEC	162,233.21	2,433.51
Other	N/A	N/A
larshall County		
011 Hotels & Motels	66,030.99	990.47
999 Amusement & Recreation, NEC	85,080.00	1,276.21
ther	N/A	N/A
IcCook County		
999 Misc. Retail Stores, NEC	31,497.40	472.47
011 Hotels & Motels	27,558.97	413.40
Other	N/A	N/A
IcPherson County		
011 Hotels & Motels	15,848.44	237.73
Other	N/A	N/A

	Taxable Sales	Tax Due
Meade County		
5699 Misc. Apparel & Accessory Stores	86,426.04	1,296.39
5812 Eating Places	192,992.28	2,894.89
5947 Gift, Novelty, & Souvenir Shops	157,959.14	2,369.38
5999 Misc. Retail Stores, NEC	89,089.96	1,336.39
7011 Hotels & Motels	653,362.71	9,800.46
7032 Sporting & Recreational Camps	108,510.83	1,627.67
7033 Trailer Parks & Campsites	1,147,722.85	17,215.85
7999 Amusement & Recreation, NEC	170,532.32	2,557.98
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
Other	N/A	N/A
Minnehaha County		
5399 Misc. General Merchandise Stores	15,667.00	235.01
5611 Men's & Boys' Clothing Stores	5,295.00	79.43
5812 Eating Places	722,203.92	10,833.06
5813 Drinking Places	157,280.28	2,359.20
5932 Used Merchandise Stores	3,824.52	57.36
5941 Sporting Goods & Bicycle Shops	94,105.87	1,411.60
5947 Gift, Novelty, & Souvenir Shops	23,404.35	351.08
5999 Misc. Retail Stores, NEC	352,700.28	5,290.53
6513 Apartment Building Operators	5,302.27	79.54
7011 Hotels & Motels	13,941,732.52	209,126.01
7929 Entertainers & Entertainment Groups	2,995.00	44.93
7941 Sports Clubs, Managers, & Promoters	435,770.58	6,536.56
7991 Physical Fitness Facilities	44,784.81	671.78
7992 Public Golf Courses	60,610.74	909.15
7997 Membership Sports & Recreation Clubs	19,801.89	297.03
7999 Amusement & Recreation, NEC	1,620,679.96	24,310.21
8422 Botanical and Zoological Gardens	172,255.08	2,583.82
Other	N/A	N/A
Moody County		
Other	N/A	N/A

	Taxable Sales	Tax Due
Pennington County		
4725 Tour Operators	69,166.05	1,037.49
5331 Variety Stores	2,964,981.85	44,474.73
5399 Misc. General Merchandise Stores	88,541.70	1,328.13
5441 Candy, Nut, & Confectionery Stores	300,256.90	4,503.86
5499 Misc. Food Stores	94,136.70	1,412.05
5611 Men's & Boys' Clothing Stores	358,397.24	5,375.95
5632 Women's Accessory & Specialty Stores	235,610.25	3,534.15
5699 Misc. Apparel & Accessory Stores	348,009.97	5,220.15
5812 Eating Places	1,201,613.67	18,024.21
5813 Drinking Places	219,529.48	3,292.94
5932 Used Merchandise Stores	143,023.12	2,145.36
5941 Sporting Goods & Bicycle Shops	36,671.77	550.08
5944 Jewelry Stores	1,127,866.55	16,918.01
5947 Gift, Novelty, & Souvenir Shops	6,565,351.22	98,480.31
5963 Direct Selling Establishments	32,268.49	484.03
5999 Misc. Retail Stores, NEC	214,235.64	3,213.62
6531 Real Estate Agents & Managers	537,464.89	8,061.97
7011 Hotels & Motels	25,798,252.13	386,973.83
7033 Trailer Parks & Campsites	4,450,248.04	66,753.72
7299 Misc. Personal Services, NEC	13,467.55	202.03
7514 Passenger Car Rental	1,430,325.36	21,454.88
7993 Coin-Operated Amusement Devices	426,230.76	6,393.46
7996 Amusement Parks	1,319,940.68	19,799.11
7997 Membership Sports & Recreation Clubs	22,319.44	334.80
7999 Amusement & Recreation, NEC	6,867,472.99	103,012.09
3412 Museums & Art Galleries	213,766.84	3,206.51
Other	N/A	N/A
Perkins County		
7011 Hotels & Motels	112,407.00	1,686.11
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	118,569.90	1,778.55
7999 Amusement & Recreation, NEC	82,827.14	1,242.40
Other	N/A	N/A
Roberts County		
7011 Hotels & Motels	109,766.55	1,646.51
7033 Trailer Parks & Campsites	14,424.32	216.37
Other	N/A	N/A
Sanborn County Other	N/A	N/A
Spink County 7011 Hotels & Motels	62 000 42	045.02
	63,000.12	945.02
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	514,809.34	7,722.14
7999 Amusement & Recreation, NEC	167,696.33	2,515.45
Other	N/A	N/A

	Taxable Sales	Tax Due
Sully County		
7011 Hotels & Motels	32,563.86	488.46
7999 Amusement & Recreation, NEC	139,174.26	2,087.61
Other	N/A	N/A
Todd County		
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	290,655.55	4,359.85
7999 Amusement & Recreation, NEC	294,500.00	4,417.50
971 Hunting, Trapping, Game Propagation	152,551.88	2,288.28
Other	N/A	N/A
Turner County		
Other	N/A	N/A
Union County		
5999 Misc. Retail Stores, NEC	265.00	3.98
7011 Hotels & Motels	823,840.60	12,357.61
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	462,308.81	6,934.66
7999 Amusement & Recreation, NEC	65,399.54	980.99
Other	N/A	N/A
Yankton County		
5945 Hobby, Toy, & Game Shops	2,100.40	31.52
5947 Gift, Novelty, & Souvenir Shops	12,717.80	190.77
5999 Misc. Retail Stores, NEC	44,738.13	671.08
7011 Hotels & Motels	1,090,608.97	16,359.14
7033 Trailer Parks & Campsites	64,300.91	964.51
7999 Amusement & Recreation, NEC	213,087.91	3,196.32
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5812 Eating Places	29,415.83	441.25
5945 Hobby, Toy, & Game Shops	7,144.94	107.17
5947 Gift, Novelty, & Souvenir Shops	19,936.06	299.04
5961 Catalog & Mail-Order Houses	4,966,349.23	74,495.23
5999 Misc. Retail Stores, NEC	513,291.00	7,699.70
7011 Hotels & Motels	3,689,777.93	55,346.68
7514 Passenger Car Rental	5,489,713.53	82,345.71
7999 Amusement & Recreation, NEC	295,420.70	4,431.31
Other	N/A	N/A

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Total for State	158,478,169.21	2,377,174.45
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