

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: MARCH 2024

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.**
- GROSS SALES: This is the amount reported on Line 1 of the South Dakota Sales and Use Tax Return.
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- 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!**
- Some cities may fall into more than one county.
- Whenever there are less than 3 licenses in any one classification, the information is combined into an 'Other' category.
- State Totals include 'Other' categories.
- No Contractors Excise taxes are included.
- 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

South Dakota Sales and Use Tax Reporting System  
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	Taxable Sales	Tax Due
<b>Aurora County</b>		
7011 Hotels & Motels	5,237.84	78.57
Other	N/A	N/A
<b>Beadle County</b>		
7011 Hotels & Motels	205,893.99	3,088.47
Other	N/A	N/A
<b>Bennett County</b>		
Other	N/A	N/A
<b>Bon Homme County</b>		
Other	N/A	N/A
<b>Brookings County</b>		
5999 Misc. Retail Stores, NEC	10,888.58	163.33
7011 Hotels & Motels	1,064,942.89	15,974.16
Other	N/A	N/A
<b>Brown County</b>		
5999 Misc. Retail Stores, NEC	3,876.50	58.16
7011 Hotels & Motels	1,141,258.98	17,118.90
Other	N/A	N/A
<b>Brule County</b>		
5947 Gift, Novelty, & Souvenir Shops	4,648.54	69.73
7011 Hotels & Motels	599,465.38	8,991.99
7032 Sporting & Recreational Camps	159,791.28	2,396.87
Other	N/A	N/A
<b>Butte County</b>		
7011 Hotels & Motels	126,858.92	1,902.88
Other	N/A	N/A
<b>Campbell County</b>		
7011 Hotels & Motels	5,771.50	86.58
Other	N/A	N/A
<b>Charles Mix County</b>		
5999 Misc. Retail Stores, NEC	4,298.70	64.49
7011 Hotels & Motels	55,322.78	829.85
Other	N/A	N/A
<b>Clark County</b>		
Other	N/A	N/A
<b>Clay County</b>		
7011 Hotels & Motels	166,250.98	2,493.77
Other	N/A	N/A
<b>Codington County</b>		
5947 Gift, Novelty, & Souvenir Shops	42,372.55	635.59
5999 Misc. Retail Stores, NEC	1,437.00	21.57
7011 Hotels & Motels	766,014.34	11,490.22
Other	N/A	N/A
<b>Custer County</b>		
5999 Misc. Retail Stores, NEC	10,864.19	162.97
7011 Hotels & Motels	111,558.67	1,673.39
7033 Trailer Parks & Campsites	13,705.91	205.59
Other	N/A	N/A

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<b>Davison County</b>		
5999 Misc. Retail Stores, NEC	83,940.22	1,259.10
7011 Hotels & Motels	744,504.07	11,167.57
Other	N/A	N/A
<b>Day County</b>		
7011 Hotels & Motels	168,401.79	2,526.04
7999 Amusement and Recreation Services, NEC	148,973.33	2,234.60
Other	N/A	N/A
<b>Deuel County</b>		
7011 Hotels & Motels	21,625.39	324.39
<b>Douglas County</b>		
Other	N/A	N/A
<b>Edmunds County</b>		
Other	N/A	N/A
<b>Fall River County</b>		
5999 Misc. Retail Stores, NEC	2,877.33	43.16
7011 Hotels & Motels	93,066.21	1,395.99
Other	N/A	N/A
<b>Faulk County</b>		
Other	N/A	N/A
<b>Grant County</b>		
7011 Hotels & Motels	203,968.96	3,059.54
Other	N/A	N/A
<b>Gregory County</b>		
7011 Hotels & Motels	21,173.07	317.61
7032 Sporting & Recreational Camps	144,821.10	2,172.32
Other	N/A	N/A
<b>Haakon County</b>		
7011 Hotels & Motels	17,110.16	256.65
Other	N/A	N/A
<b>Hamlin County</b>		
Other	N/A	N/A
<b>Hand County</b>		
7011 Hotels & Motels	17,984.98	269.77
Other	N/A	N/A
<b>Hanson County</b>		
Other	N/A	N/A
<b>Harding County</b>		
Other	N/A	N/A
<b>Hughes County</b>		
7011 Hotels & Motels	906,421.01	13,596.32
7514 Passenger Car Rental	43,481.11	652.22
7999 Amusement and Recreation Services, NEC	58,506.34	877.60
Other	N/A	N/A
<b>Hutchinson County</b>		
7011 Hotels & Motels	18,193.99	272.91
<b>Hyde County</b>		
7011 Hotels & Motels	10,699.29	160.49
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Jackson County</b>		
Other	N/A	N/A
<b>Jerauld County</b>		
Other	N/A	N/A
<b>Jones County</b>		
7011 Hotels & Motels	157,084.59	2,356.27
Other	N/A	N/A
<b>Kingsbury County</b>		
7011 Hotels & Motels	40,847.02	612.70
7999 Amusement and Recreation Services, NEC	6,955.43	104.33
Other	N/A	N/A
<b>Lake County</b>		
7011 Hotels & Motels	141,310.56	2,119.66
Other	N/A	N/A
<b>Lawrence County</b>		
5999 Misc. Retail Stores, NEC	8,303.50	124.56
6531 Real Estate Agents & Managers	155,760.00	2,336.39
7011 Hotels & Motels	2,905,558.09	43,583.39
7032 Sporting & Recreational Camps	42,983.03	644.75
7033 Trailer Parks & Campsites	64,838.92	972.58
7999 Amusement and Recreation Services, NEC	1,680,726.51	25,210.90
8412 Museums & Art Galleries	13,479.90	202.20
Other	N/A	N/A
<b>Lincoln County</b>		
5999 Misc. Retail Stores, NEC	1,730.75	25.97
7011 Hotels & Motels	375,175.50	5,627.63
7999 Amusement and Recreation Services, NEC	278,449.66	4,176.74
Other	N/A	N/A
<b>Lyman County</b>		
7011 Hotels & Motels	184,124.40	2,761.87
Other	N/A	N/A
<b>Marshall County</b>		
7011 Hotels & Motels	19,473.50	292.11
Other	N/A	N/A
<b>McCook County</b>		
7011 Hotels & Motels	71,606.61	1,074.11
Other	N/A	N/A
<b>McPherson County</b>		
Other	N/A	N/A
<b>Meade County</b>		
5812 Eating Places	68,316.44	1,024.76
5947 Gift, Novelty, & Souvenir Shops	26,072.84	391.10
5999 Misc. Retail Stores, NEC	17,770.34	266.57
7011 Hotels & Motels	154,343.13	2,315.15
7033 Trailer Parks & Campsites	796,705.99	11,950.60
Other	N/A	N/A
<b>Mellette County</b>		
Other	N/A	N/A
<b>Miner County</b>		
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Minnehaha County</b>		
5812 Eating Places	242,413.61	3,636.20
5813 Drinking Places	80,638.01	1,209.58
5941 Sporting Goods & Bicycle Shops	183,896.25	2,758.44
5999 Misc. Retail Stores, NEC	79,041.31	1,185.64
7011 Hotels & Motels	8,352,593.31	125,288.95
7033 Trailer Parks & Campsites	152,762.59	2,291.44
7514 Passenger Car Rental	254,817.56	3,822.26
7941 Sports Clubs, Managers, & Promoters	391,506.36	5,872.59
7991 Physical Fitness Facilities	66,404.04	996.07
7992 Public Golf Courses	10,116.91	151.76
7999 Amusement and Recreation Services, NEC	2,393,587.12	35,903.82
Other	N/A	N/A
<b>Moody County</b>		
Other	N/A	N/A
<b>Pennington County</b>		
5812 Eating Places	37,926.61	568.90
5947 Gift, Novelty, & Souvenir Shops	193,284.48	2,899.27
5961 Catalog & Mail-Order Houses	11,233.47	168.51
5999 Misc. Retail Stores, NEC	13,950.26	209.28
7011 Hotels & Motels	5,312,671.23	79,690.10
7033 Trailer Parks & Campsites	150,025.43	2,250.39
7389 Business Services, NEC	122,397.99	1,835.97
7514 Passenger Car Rental	221,814.69	3,327.22
7993 Coin-Operated Amusement Devices	149,239.29	2,238.59
7997 Membership Sports & Recreation Clubs	2,641.65	39.63
7999 Amusement and Recreation Services, NEC	3,622,461.36	54,336.94
Other	N/A	N/A
<b>Perkins County</b>		
Other	N/A	N/A
<b>Potter County</b>		
Other	N/A	N/A
<b>Roberts County</b>		
5999 Misc. Retail Stores, NEC	1,583.00	23.76
7011 Hotels & Motels	69,444.77	1,041.68
Other	N/A	N/A
<b>Spink County</b>		
7011 Hotels & Motels	20,115.40	301.74
Other	N/A	N/A
<b>Stanley County</b>		
7011 Hotels & Motels	369,220.47	5,538.31
Other	N/A	N/A
<b>Sully County</b>		
Other	N/A	N/A
<b>Tripp County</b>		
7011 Hotels & Motels	86,615.54	1,299.24
Other	N/A	N/A
<b>Turner County</b>		
5999 Misc. Retail Stores, NEC	2,051.50	30.78
Other	N/A	N/A

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<b>Union County</b>		
7011 Hotels & Motels	416,974.15	6,254.61
Other	N/A	N/A
<b>Walworth County</b>		
7011 Hotels & Motels	184,435.62	2,766.54
Other	N/A	N/A
<b>Yankton County</b>		
5999 Misc. Retail Stores, NEC	5,926.06	88.91
7011 Hotels & Motels	493,373.62	7,400.62
Other	N/A	N/A
<b>Ziebach County</b>		
Other	N/A	N/A
<b>Out of State County</b>		
5961 Catalog & Mail-Order Houses	93,886.66	1,408.30
5999 Misc. Retail Stores, NEC	560,802.31	8,412.15
7011 Hotels & Motels	5,706,613.62	85,599.20
7514 Passenger Car Rental	2,397,068.55	35,956.02
7922 Theatrical Producers & Services	1,823,687.78	27,355.33
Other	N/A	N/A
<b>Total for State</b>	<b>56,677,769.38</b>	<b>850,167.48</b>

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