

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: JUNE 2026

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

South Dakota Sales and Use Tax Reporting System
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	Taxable Sales	Tax Due
Aurora County		
Other	N/A	N/A
Beadle County		
5999 Misc. Retail Stores, NEC	17,910.35	268.67
7011 Hotels & Motels	326,708.88	4,900.64
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
Other	N/A	N/A
Brookings County		
7011 Hotels & Motels	1,325,785.71	19,886.80
Other	N/A	N/A
Brown County		
5812 Eating Places	19,001.30	285.03
7011 Hotels & Motels	2,295,988.77	34,439.85
7999 Amusement and Recreation Services, NEC	200,717.18	3,010.75
Other	N/A	N/A
Brule County		
7011 Hotels & Motels	803,493.89	12,052.42
7032 Sporting & Recreational Camps	253,972.80	3,809.60
7999 Amusement and Recreation Services, NEC	70,337.00	1,055.05
Other	N/A	N/A
Butte County		
7011 Hotels & Motels	243,333.01	3,650.00
Other	N/A	N/A
Campbell County		
7011 Hotels & Motels	11,064.50	165.98
Other	N/A	N/A
Charles Mix County		
7011 Hotels & Motels	159,959.15	2,399.41
Other	N/A	N/A
Clark County		
7011 Hotels & Motels	25,483.47	382.25
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	342,032.08	5,130.47
Other	N/A	N/A
Codington County		
5812 Eating Places	26,147.11	392.21
7011 Hotels & Motels	1,574,954.24	23,624.32
7514 Passenger Car Rental	28,526.01	427.90
Other	N/A	N/A
Custer County		
5947 Gift, Novelty, & Souvenir Shops	217,603.78	3,264.05
7011 Hotels & Motels	3,318,099.63	49,771.52
7033 Trailer Parks & Campsites	1,675,765.98	25,136.48
7999 Amusement and Recreation Services, NEC	87,814.53	1,317.22
Other	N/A	N/A

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Davison County		
7011 Hotels & Motels	1,486,856.84	22,302.85
7033 Trailer Parks & Campsites	19,458.81	291.89
Other	N/A	N/A
Day County		
7011 Hotels & Motels	142,226.48	2,133.40
7999 Amusement and Recreation Services, NEC	55,384.37	830.77
Other	N/A	N/A
Deuel County		
Other	N/A	N/A
Douglas County		
Other	N/A	N/A
Edmunds County		
Other	N/A	N/A
Fall River County		
5999 Misc. Retail Stores, NEC	4,234.76	63.51
7011 Hotels & Motels	364,047.37	5,460.73
7033 Trailer Parks & Campsites	72,011.76	1,080.17
7999 Amusement and Recreation Services, NEC	226,307.22	3,394.62
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	278,978.63	4,184.69
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	87,765.03	1,316.48
7032 Sporting & Recreational Camps	116,976.66	1,754.65
Other	N/A	N/A
Haakon County		
Other	N/A	N/A
Hamlin County		
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	32,359.77	485.40
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
Other	N/A	N/A
Hughes County		
7011 Hotels & Motels	682,097.15	10,231.45
7514 Passenger Car Rental	59,250.95	888.77
7999 Amusement and Recreation Services, NEC	19,360.56	290.41
Other	N/A	N/A
Hutchinson County		
Other	N/A	N/A
Hyde County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Jackson County		
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	235,769.16	3,536.55
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	36,076.48	541.15
Other	N/A	N/A
Lake County		
7011 Hotels & Motels	260,381.55	3,905.73
Other	N/A	N/A
Lawrence County		
5812 Eating Places	46,286.28	694.29
5999 Misc. Retail Stores, NEC	22,597.03	338.97
6531 Real Estate Agents & Managers	284,612.57	4,269.20
7011 Hotels & Motels	5,097,140.95	76,457.15
7032 Sporting & Recreational Camps	123,574.21	1,853.61
7033 Trailer Parks & Campsites	575,604.02	8,634.06
7519 Utility Trailer Rental	175,482.67	2,632.25
7999 Amusement and Recreation Services, NEC	304,567.44	4,568.50
8412 Museums & Art Galleries	96,883.72	1,453.26
Other	N/A	N/A
Lincoln County		
7011 Hotels & Motels	452,167.48	6,782.52
7999 Amusement and Recreation Services, NEC	601,745.01	9,026.18
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	667,554.53	10,013.32
7033 Trailer Parks & Campsites	56,728.19	850.92
7999 Amusement and Recreation Services, NEC	51,730.60	775.96
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	59,546.55	893.21
Other	N/A	N/A
McCook County		
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County		
5999 Misc. Retail Stores, NEC	81,201.74	1,218.03
7011 Hotels & Motels	496,759.81	7,451.41
7033 Trailer Parks & Campsites	824,612.92	12,369.19
7299 Misc. Personal Services, NEC	683,055.50	10,245.89
7999 Amusement and Recreation Services, NEC	55,160.31	827.40
Other	N/A	N/A
Mellette County		
Other	N/A	N/A

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Miner County		
Other	N/A	N/A
Minnehaha County		
5812 Eating Places	1,725,964.63	25,889.48
5813 Drinking Places	116,528.99	1,747.94
5941 Sporting Goods & Bicycle Shops	28,275.42	424.13
5999 Misc. Retail Stores, NEC	75,323.41	1,129.88
7011 Hotels & Motels	13,958,716.43	209,380.72
7514 Passenger Car Rental	451,898.92	6,778.48
7941 Sports Clubs, Managers, & Promoters	892,378.97	13,385.67
7991 Physical Fitness Facilities	35,389.00	530.84
7992 Public Golf Courses	85,729.19	1,285.93
7997 Membership Sports & Recreation Clubs	54,493.22	817.39
7999 Amusement and Recreation Services, NEC	2,003,328.21	30,049.94
8422 Botanical and Zoological Gardens	47,239.85	708.60
8699 Membership Organizations, NEC	28,086.86	421.30
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Pennington County		
4119 Local Passenger Transportation, NEC	132,144.71	1,982.17
4725 Tour Operators	87,794.18	1,316.91
5812 Eating Places	376,535.64	5,648.06
5947 Gift, Novelty, & Souvenir Shops	2,104,299.54	31,564.51
5999 Misc. Retail Stores, NEC	75,784.45	1,136.82
6531 Real Estate Agents & Managers	122,901.53	1,843.52
7011 Hotels & Motels	15,591,960.52	233,879.43
7033 Trailer Parks & Campsites	2,267,508.13	34,012.62
7514 Passenger Car Rental	1,049,430.04	15,741.45
7993 Coin-Operated Amusement Devices	259,311.60	3,889.67
7996 Amusement Parks	789,604.64	11,844.07
7997 Membership Sports & Recreation Clubs	64,206.92	963.11
7999 Amusement and Recreation Services, NEC	2,355,787.15	35,336.83
8412 Museums & Art Galleries	52,654.50	789.82
Other	N/A	N/A
Perkins County		
7011 Hotels & Motels	69,717.47	1,045.77
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	53,691.30	805.38
Other	N/A	N/A
Roberts County		
7011 Hotels & Motels	120,340.83	1,805.12
7033 Trailer Parks & Campsites	16,835.91	252.54
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	105,301.44	1,579.53
Other	N/A	N/A

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Stanley County		
7011 Hotels & Motels	234,011.11	3,510.16
Other	N/A	N/A
Sully County		
Other	N/A	N/A
Todd County		
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	323,897.06	4,858.46
Other	N/A	N/A
Turner County		
Other	N/A	N/A
Union County		
7011 Hotels & Motels	630,611.55	9,459.18
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	353,388.70	5,300.84
Other	N/A	N/A
Yankton County		
7011 Hotels & Motels	707,332.00	10,609.99
Other	N/A	N/A
Out of State County		
5812 Eating Places	54,547.00	818.21
5961 Catalog & Mail-Order Houses	240,253.10	3,603.80
5999 Misc. Retail Stores, NEC	143,969.02	2,159.67
7011 Hotels & Motels	10,130,829.91	151,962.44
7514 Passenger Car Rental	5,734,360.12	86,015.40
7922 Theatrical Producers & Services	237,044.45	3,555.67
7999 Amusement and Recreation Services, NEC	409,872.56	6,148.09
Other	N/A	N/A
Total for State	107,184,645.59	1,607,770.78

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