

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: SEPTEMBER 2017

## 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
<b>Aurora County</b>		
Other	N/A	N/A
<b>Beadle County</b>		
5812 Eating Places	163,133.33	2,447.02
5999 Misc. Retail Stores, NEC	125,620.51	1,884.33
7011 Hotels & Motels	390,846.23	5,862.72
7999 Amusement & Recreation, NEC	26,578.13	398.67
Other	N/A	N/A
<b>Bennett County</b>		
Other	N/A	N/A
<b>Bon Homme County</b>		
7011 Hotels & Motels	13,352.95	200.29
7999 Amusement & Recreation, NEC	35,002.56	525.03
Other	N/A	N/A
<b>Brookings County</b>		
5812 Eating Places	56,108.19	841.62
5999 Misc. Retail Stores, NEC	71,245.77	1,068.70
7011 Hotels & Motels	1,053,332.19	15,799.99
7997 Membership Sports & Recreation Clubs	8,384.09	125.77
Other	N/A	N/A
<b>Brown County</b>		
5812 Eating Places	99,154.88	1,487.33
5999 Misc. Retail Stores, NEC	6,584.66	98.77
7011 Hotels & Motels	1,457,347.85	21,860.25
7999 Amusement & Recreation, NEC	236,629.96	3,549.46
Other	N/A	N/A
<b>Brule County</b>		
5947 Gift, Novelty, & Souvenir Shops	49,993.39	749.90
5999 Misc. Retail Stores, NEC	2,326.33	34.90
7011 Hotels & Motels	463,647.97	6,954.74
7032 Sporting & Recreational Camps	119,106.91	1,786.60
7033 Trailer Parks & Campsites	44,097.62	661.47
Other	N/A	N/A
<b>Butte County</b>		
7011 Hotels & Motels	431,756.77	6,476.35
7999 Amusement & Recreation, NEC	28,167.36	422.52
Other	N/A	N/A
<b>Campbell County</b>		
Other	N/A	N/A
<b>Charles Mix County</b>		
7011 Hotels & Motels	94,150.91	1,412.27
7032 Sporting & Recreational Camps	53,756.21	806.36
Other	N/A	N/A
<b>Clark County</b>		
Other	N/A	N/A
<b>Clay County</b>		
5999 Misc. Retail Stores, NEC	6,742.20	101.14
7011 Hotels & Motels	245,699.99	3,685.50
Other	N/A	N/A

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<b>Codington County</b>		
5812 Eating Places	37,034.94	555.53
5947 Gift, Novelty, & Souvenir Shops	209,507.07	3,142.60
5999 Misc. Retail Stores, NEC	19,643.20	294.66
7011 Hotels & Motels	906,040.87	13,590.61
Other	N/A	N/A
<b>Corson County</b>		
Other	N/A	N/A
<b>Custer County</b>		
5932 Used Merchandise Stores	50,286.80	754.31
5947 Gift, Novelty, & Souvenir Shops	820,394.95	12,305.94
5999 Misc. Retail Stores, NEC	59,002.88	885.05
7011 Hotels & Motels	4,858,106.52	72,871.69
7033 Trailer Parks & Campsites	707,796.29	10,616.95
7999 Amusement & Recreation, NEC	1,095,898.42	16,438.48
Other	N/A	N/A
<b>Davison County</b>		
5812 Eating Places	67,718.99	1,015.79
5947 Gift, Novelty, & Souvenir Shops	188,437.09	2,826.56
5999 Misc. Retail Stores, NEC	19,719.53	295.79
7011 Hotels & Motels	1,849,418.82	27,741.27
7033 Trailer Parks & Campsites	49,620.63	744.31
Other	N/A	N/A
<b>Day County</b>		
7011 Hotels & Motels	141,800.80	2,127.02
7021 Rooming & Boarding Houses	3,861.08	57.92
7033 Trailer Parks & Campsites	8,703.17	130.55
Other	N/A	N/A
<b>Deuel County</b>		
Other	N/A	N/A
<b>Douglas County</b>		
Other	N/A	N/A
<b>Edmunds County</b>		
7011 Hotels & Motels	22,895.96	343.43
Other	N/A	N/A
<b>Fall River County</b>		
7011 Hotels & Motels	758,540.98	11,378.14
7033 Trailer Parks & Campsites	125,621.98	1,884.34
7999 Amusement & Recreation, NEC	472,838.56	7,092.57
Other	N/A	N/A
<b>Faulk County</b>		
Other	N/A	N/A
<b>Grant County</b>		
7011 Hotels & Motels	177,621.14	2,664.32
Other	N/A	N/A
<b>Gregory County</b>		
5999 Misc. Retail Stores, NEC	812.75	12.19
7011 Hotels & Motels	34,882.68	523.25
7032 Sporting & Recreational Camps	73,470.39	1,102.07
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Haakon County</b>		
Other	N/A	N/A
<b>Hamlin County</b>		
5999 Misc. Retail Stores, NEC	9,420.49	141.31
Other	N/A	N/A
<b>Hand County</b>		
7011 Hotels & Motels	39,403.17	591.05
7032 Sporting & Recreational Camps	9,189.13	137.83
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>		
5999 Misc. Retail Stores, NEC	1,362.52	20.44
7011 Hotels & Motels	770,517.66	11,557.76
7514 Passenger Car Rental	17,994.80	269.92
7999 Amusement & Recreation, NEC	35,484.77	532.28
Other	N/A	N/A
<b>Hutchinson County</b>		
7011 Hotels & Motels	59,823.35	897.35
Other	N/A	N/A
<b>Hyde County</b>		
Other	N/A	N/A
<b>Jackson County</b>		
7011 Hotels & Motels	861,955.03	12,929.34
Other	N/A	N/A
<b>Jerauld County</b>		
Other	N/A	N/A
<b>Jones County</b>		
7011 Hotels & Motels	679,993.15	10,199.89
7999 Amusement & Recreation, NEC	34,153.58	512.31
Other	N/A	N/A
<b>Kingsbury County</b>		
7011 Hotels & Motels	108,165.43	1,622.48
7033 Trailer Parks & Campsites	6,386.70	95.80
7999 Amusement & Recreation, NEC	29,838.13	447.57
Other	N/A	N/A
<b>Lake County</b>		
7011 Hotels & Motels	101,707.46	1,525.61
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Lawrence County</b>		
4119 Local Passenger Transportation, NEC	50,378.51	755.68
5331 Variety Stores	99,760.94	1,496.41
5699 Misc. Apparel & Accessory Stores	905,407.39	13,581.11
5812 Eating Places	74,789.01	1,121.85
5813 Drinking Places	553,301.76	8,299.54
5947 Gift, Novelty, & Souvenir Shops	663,696.22	9,955.46
5999 Misc. Retail Stores, NEC	83,971.87	1,259.59
6531 Real Estate Agents & Managers	382,386.00	5,735.79
7011 Hotels & Motels	9,713,502.01	145,702.59
7021 Rooming & Boarding Houses	119,202.98	1,788.05
7032 Sporting & Recreational Camps	382,510.88	5,737.66
7033 Trailer Parks & Campsites	1,034,743.09	15,521.15
7999 Amusement & Recreation, NEC	420,388.48	6,305.83
8412 Museums & Art Galleries	93,062.34	1,395.94
Other	N/A	N/A
<b>Lincoln County</b>		
5812 Eating Places	25,952.12	389.29
7011 Hotels & Motels	798,631.34	11,979.47
7999 Amusement & Recreation, NEC	151,106.68	2,266.60
Other	N/A	N/A
<b>Lyman County</b>		
7011 Hotels & Motels	808,285.02	12,124.29
7999 Amusement & Recreation, NEC	53,510.89	802.67
Other	N/A	N/A
<b>Marshall County</b>		
7011 Hotels & Motels	37,554.07	563.32
Other	N/A	N/A
<b>McCook County</b>		
7011 Hotels & Motels	102,899.47	1,543.51
Other	N/A	N/A
<b>McPherson County</b>		
Other	N/A	N/A
<b>Meade County</b>		
5571 Motorcycle Dealers	1,227,578.68	18,413.69
5699 Misc. Apparel & Accessory Stores	1,152,592.46	17,288.89
5812 Eating Places	1,270,233.50	19,053.51
5813 Drinking Places	705,328.68	10,579.93
5947 Gift, Novelty, & Souvenir Shops	567,596.68	8,513.96
5999 Misc. Retail Stores, NEC	58,911.91	883.69
7011 Hotels & Motels	1,585,180.93	23,777.72
7032 Sporting & Recreational Camps	456,248.85	6,843.74
7033 Trailer Parks & Campsites	6,045,433.78	90,681.54
7299 Misc. Personal Services, NEC	55,136.00	827.04
7521 Automobile Parking	27,401.85	411.03
7999 Amusement & Recreation, NEC	39,056.61	585.85
Other	N/A	N/A
<b>Mellette County</b>		
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Miner County</b>		
7011 Hotels & Motels	26,069.09	391.03
Other	N/A	N/A
<b>Minnehaha County</b>		
5812 Eating Places	714,495.66	10,717.44
5813 Drinking Places	348,849.53	5,232.75
5941 Sporting Goods & Bicycle Shops	78,457.27	1,176.87
5947 Gift, Novelty, & Souvenir Shops	15,400.02	231.00
5963 Direct Selling Establishments	103,626.71	1,554.40
5999 Misc. Retail Stores, NEC	190,297.00	2,854.52
7011 Hotels & Motels	9,143,550.65	137,153.30
7941 Sports Clubs, Managers, & Promoters	271,002.87	4,065.04
7992 Public Golf Courses	173,113.48	2,596.70
7999 Amusement & Recreation, NEC	138,741.78	2,081.12
Other	N/A	N/A
<b>Moody County</b>		
Other	N/A	N/A
<b>Oglala Lakota County</b>		
Other	N/A	N/A
<b>Pennington County</b>		
4725 Tour Operators	40,597.80	608.96
5441 Candy, Nut, & Confectionery Stores	136,832.21	2,052.49
5531 Auto & Home Supply Stores	1,751.25	26.27
5611 Men's & Boys' Clothing Stores	750,946.95	11,264.20
5699 Misc. Apparel & Accessory Stores	543,381.34	8,150.72
5812 Eating Places	993,543.97	14,903.17
5813 Drinking Places	570,310.97	8,554.67
5932 Used Merchandise Stores	117,798.00	1,766.96
5944 Jewelry Stores	1,191,813.08	17,877.20
5947 Gift, Novelty, & Souvenir Shops	5,609,022.25	84,135.31
5963 Direct Selling Establishments	32,760.11	491.40
5999 Misc. Retail Stores, NEC	153,845.98	2,307.74
7011 Hotels & Motels	23,035,834.64	345,537.69
7033 Trailer Parks & Campsites	3,249,455.88	48,741.84
7221 Photographic Studios, Portrait	31,927.88	478.92
7299 Misc. Personal Services, NEC	53,780.62	806.71
7389 Business Services, NEC	11,045.00	165.68
7514 Passenger Car Rental	1,604,169.73	24,062.55
7992 Public Golf Courses	1,343.51	20.16
7997 Membership Sports & Recreation Clubs	7,381.21	110.72
7999 Amusement & Recreation, NEC	3,563,620.19	53,454.31
8412 Museums & Art Galleries	193,998.54	2,909.98
Other	N/A	N/A
<b>Perkins County</b>		
7011 Hotels & Motels	85,980.52	1,289.71
7999 Amusement & Recreation, NEC	12,868.30	193.02
Other	N/A	N/A
<b>Potter County</b>		
7011 Hotels & Motels	58,168.70	872.54
Other	N/A	N/A

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<b>Roberts County</b>		
5812 Eating Places	12,192.41	182.89
5999 Misc. Retail Stores, NEC	139.40	2.10
7011 Hotels & Motels	116,415.47	1,746.25
Other	N/A	N/A
<b>Sanborn County</b>		
Other	N/A	N/A
<b>Spink County</b>		
7011 Hotels & Motels	50,435.20	756.53
Other	N/A	N/A
<b>Stanley County</b>		
7011 Hotels & Motels	373,762.05	5,606.43
Other	N/A	N/A
<b>Sully County</b>		
7999 Amusement & Recreation, NEC	23,412.00	351.19
Other	N/A	N/A
<b>Todd County</b>		
Other	N/A	N/A
<b>Tripp County</b>		
7011 Hotels & Motels	261,234.92	3,918.53
Other	N/A	N/A
<b>Turner County</b>		
Other	N/A	N/A
<b>Union County</b>		
7011 Hotels & Motels	612,213.36	9,183.20
Other	N/A	N/A
<b>Walworth County</b>		
5999 Misc. Retail Stores, NEC	709.17	10.65
7011 Hotels & Motels	208,899.53	3,133.49
7033 Trailer Parks & Campsites	13,865.75	207.99
Other	N/A	N/A
<b>Yankton County</b>		
5812 Eating Places	28,460.76	426.92
7011 Hotels & Motels	803,823.15	12,057.34
7999 Amusement & Recreation, NEC	52,646.75	789.71
Other	N/A	N/A
<b>Ziebach County</b>		
Other	N/A	N/A
<b>Out of State County</b>		
5441 Candy, Nut, & Confectionery Stores	8,426.31	126.40
5651 Family Clothing Stores	25,735.91	386.03
5712 Furniture Stores	43,996.00	659.95
5812 Eating Places	566,969.78	8,504.56
5947 Gift, Novelty, & Souvenir Shops	37,866.00	567.99
5963 Direct Selling Establishments	10,335.30	155.03
5999 Misc. Retail Stores, NEC	796,554.29	11,948.62
7514 Passenger Car Rental	3,294,561.95	49,418.43
7999 Amusement & Recreation, NEC	622,680.31	9,340.21
Other	N/A	N/A

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<b>Total for State</b>	<b>130,912,609.07</b>	<b>1,963,690.96</b>

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