

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: OCTOBER 2025

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	140,463.09	2,106.95
7011 Hotels & Motels	427,070.58	6,406.06
7999 Amusement and Recreation Services, NEC	130,882.50	1,963.24
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
Other	N/A	N/A
Brookings County		
5999 Misc. Retail Stores, NEC	30,296.57	454.45
7011 Hotels & Motels	1,479,535.12	22,193.03
7999 Amusement and Recreation Services, NEC	36,756.15	551.34
Other	N/A	N/A
Brown County		
5812 Eating Places	33,466.08	501.99
5813 Drinking Places	108,310.57	1,624.66
5947 Gift, Novelty, & Souvenir Shops	4,823.47	72.35
5999 Misc. Retail Stores, NEC	27,491.68	412.39
7011 Hotels & Motels	2,285,632.65	34,284.51
7999 Amusement and Recreation Services, NEC	78,874.62	1,183.13
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	61,084.02	916.26
7011 Hotels & Motels	1,096,178.77	16,442.68
7032 Sporting & Recreational Camps	371,930.30	5,578.96
7033 Trailer Parks & Campsites	30,758.26	461.37
7999 Amusement and Recreation Services, NEC	82,973.52	1,244.60
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	8,970.08	134.56
7011 Hotels & Motels	359,888.16	5,398.32
Other	N/A	N/A
Campbell County		
7011 Hotels & Motels	16,215.00	243.24
Other	N/A	N/A
Charles Mix County		
7011 Hotels & Motels	135,970.05	2,039.55
7032 Sporting & Recreational Camps	302,768.80	4,541.53
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
5947 Gift, Novelty, & Souvenir Shops	6,372.35	95.58
5999 Misc. Retail Stores, NEC	2,787.43	41.84
7011 Hotels & Motels	333,904.80	5,008.58
Other	N/A	N/A

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	Taxable Sales	Tax Due
Codington County		
5812 Eating Places	100,088.27	1,501.32
5999 Misc. Retail Stores, NEC	9,440.40	141.64
7011 Hotels & Motels	1,025,904.25	15,388.57
Other	N/A	N/A
Corson County		
Other	N/A	N/A
Custer County		
5947 Gift, Novelty, & Souvenir Shops	1,017,509.44	15,262.64
5999 Misc. Retail Stores, NEC	50,564.96	758.50
7011 Hotels & Motels	5,294,507.28	79,417.66
7033 Trailer Parks & Campsites	819,708.68	12,295.64
7999 Amusement and Recreation Services, NEC	1,066,954.87	16,004.33
Other	N/A	N/A
Davison County		
5999 Misc. Retail Stores, NEC	1,100.00	16.51
7011 Hotels & Motels	2,036,404.16	30,546.08
7033 Trailer Parks & Campsites	31,299.73	469.50
7999 Amusement and Recreation Services, NEC	88,309.51	1,324.64
Other	N/A	N/A
Day County		
5999 Misc. Retail Stores, NEC	5,081.17	76.22
7011 Hotels & Motels	142,029.73	2,130.45
7033 Trailer Parks & Campsites	5,217.05	78.26
7999 Amusement and Recreation Services, NEC	121,570.49	1,823.56
Other	N/A	N/A
Deuel County		
Other	N/A	N/A
Dewey 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	14,826.65	222.43
7011 Hotels & Motels	839,665.81	12,594.99
7033 Trailer Parks & Campsites	97,095.44	1,456.43
7999 Amusement and Recreation Services, NEC	235,619.58	3,534.30
Other	N/A	N/A
Faulk County		
7011 Hotels & Motels	72,045.09	1,080.69
Other	N/A	N/A
Grant County		
5999 Misc. Retail Stores, NEC	14,212.51	213.19
7011 Hotels & Motels	377,839.60	5,667.59
Other	N/A	N/A

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	Taxable Sales	Tax Due
Gregory County		
5999 Misc. Retail Stores, NEC	6,278.13	94.18
7011 Hotels & Motels	61,668.30	925.03
7032 Sporting & Recreational Camps	1,284,640.25	19,269.61
Other	N/A	N/A
Haakon County		
7011 Hotels & Motels	76,898.01	1,153.48
Other	N/A	N/A
Hamlin County		
7999 Amusement and Recreation Services, NEC	50,633.10	759.51
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	56,896.38	853.45
7032 Sporting & Recreational Camps	167,887.13	2,518.31
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
Other	N/A	N/A
Hughes County		
5999 Misc. Retail Stores, NEC	13,935.64	209.04
7011 Hotels & Motels	1,068,956.88	16,034.37
7514 Passenger Car Rental	79,365.13	1,190.47
7999 Amusement and Recreation Services, NEC	60,294.31	904.43
971 Hunting, Trapping, Game Propagation	351,833.56	5,277.52
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	55,397.53	830.96
Other	N/A	N/A
Hyde County		
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	1,080,783.55	16,211.74
7033 Trailer Parks & Campsites	92,906.72	1,393.60
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	432,875.10	6,493.13
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	219,553.97	3,293.34
Other	N/A	N/A
Lake County		
5999 Misc. Retail Stores, NEC	2,652.44	39.79
7011 Hotels & Motels	267,842.94	4,017.64
Other	N/A	N/A

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	Taxable Sales	Tax Due
Lawrence County		
5812 Eating Places	187,917.86	2,818.78
5944 Jewelry Stores	209,933.00	3,149.00
5947 Gift, Novelty, & Souvenir Shops	657,166.87	9,857.51
5999 Misc. Retail Stores, NEC	73,415.63	1,101.26
6531 Real Estate Agents & Managers	565,951.32	8,489.28
7011 Hotels & Motels	8,035,317.04	120,529.76
7032 Sporting & Recreational Camps	154,603.76	2,319.07
7033 Trailer Parks & Campsites	648,605.88	9,729.10
7514 Passenger Car Rental	49,917.07	748.77
7519 Utility Trailer Rental	232,630.67	3,489.46
7999 Amusement and Recreation Services, NEC	415,596.43	6,233.96
8412 Museums & Art Galleries	173,414.83	2,601.23
Other	N/A	N/A
Lincoln County		
5812 Eating Places	145,641.64	2,184.63
5999 Misc. Retail Stores, NEC	21,116.38	316.76
7011 Hotels & Motels	585,499.86	8,782.50
7999 Amusement and Recreation Services, NEC	439,468.44	6,592.02
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	786,159.03	11,792.39
7033 Trailer Parks & Campsites	73,500.22	1,102.50
7999 Amusement and Recreation Services, NEC	64,506.11	967.60
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	58,124.13	871.88
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	32,669.40	490.06
Other	N/A	N/A
McPherson County		
7011 Hotels & Motels	39,070.59	586.06
Other	N/A	N/A
Meade County		
5621 Women's Clothing Stores	58,209.36	873.14
5699 Misc. Apparel & Accessory Stores	25,874.64	388.12
5812 Eating Places	8,817.45	132.27
5947 Gift, Novelty, & Souvenir Shops	106,113.75	1,591.71
5963 Direct Selling Establishments	25,256.00	378.87
5999 Misc. Retail Stores, NEC	71,200.87	1,068.07
7011 Hotels & Motels	801,392.38	12,020.89
7033 Trailer Parks & Campsites	1,734,621.27	26,019.33
7999 Amusement and Recreation Services, NEC	160,312.79	2,404.69
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
7011 Hotels & Motels	27,833.83	417.51
Other	N/A	N/A

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	Taxable Sales	Tax Due
Minnehaha County		
5461 Retail Bakeries	12,557.24	188.36
5812 Eating Places	929,515.42	13,942.76
5813 Drinking Places	91,368.82	1,370.53
5941 Sporting Goods & Bicycle Shops	148,390.58	2,225.86
5945 Hobby, Toy, & Game Shops	12,557.29	188.36
5947 Gift, Novelty, & Souvenir Shops	25,879.26	388.19
5963 Direct Selling Establishments	12,027.00	180.41
5999 Misc. Retail Stores, NEC	84,977.56	1,274.76
7011 Hotels & Motels	12,933,881.37	194,008.19
7033 Trailer Parks & Campsites	529,004.36	7,935.09
7514 Passenger Car Rental	503,932.61	7,558.99
7941 Sports Clubs, Managers, & Promoters	608,863.10	9,132.95
7948 Racing, Including Track Operation	234,329.86	3,514.95
7991 Physical Fitness Facilities	50,583.16	758.75
7992 Public Golf Courses	37,808.42	567.13
7997 Membership Sports & Recreation Clubs	15,937.52	239.07
7999 Amusement and Recreation Services, NEC	846,203.83	12,693.06
Other	N/A	N/A
Moody County		
5999 Misc. Retail Stores, NEC	744.57	11.17
Other	N/A	N/A
Oglala Lakota County		
Other	N/A	N/A
Pennington County		
4119 Local Passenger Transportation, NEC	312,955.39	4,694.33
4725 Tour Operators	59,653.10	894.80
5331 Variety Stores	2,009,281.05	30,139.21
5399 Misc. General Merchandise Stores	143,023.64	2,145.36
5441 Candy, Nut, & Confectionery Stores	280,322.03	4,204.83
5531 Auto & Home Supply Stores	36,113.06	541.70
5621 Women's Clothing Stores	3,696.77	55.45
5812 Eating Places	799,236.79	11,988.57
5932 Used Merchandise Stores	69,477.73	1,042.17
5944 Jewelry Stores	926,732.67	13,900.99
5947 Gift, Novelty, & Souvenir Shops	4,827,937.51	72,419.08
5963 Direct Selling Establishments	31,578.04	473.68
5999 Misc. Retail Stores, NEC	260,317.82	3,904.80
7011 Hotels & Motels	21,823,136.15	327,347.09
7033 Trailer Parks & Campsites	1,519,070.10	22,786.05
7389 Business Services, NEC	309,801.59	4,647.01
7514 Passenger Car Rental	1,805,267.43	27,079.01
7993 Coin-Operated Amusement Devices	261,207.89	3,918.12
7996 Amusement Parks	413,181.21	6,197.71
7997 Membership Sports & Recreation Clubs	36,410.36	546.16
7999 Amusement and Recreation Services, NEC	2,667,124.70	40,006.86
8412 Museums & Art Galleries	91,590.83	1,373.86
Other	N/A	N/A
Perkins County		
5999 Misc. Retail Stores, NEC	2,984.00	44.77
7011 Hotels & Motels	124,921.60	1,873.82
Other	N/A	N/A

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Potter County		
7011 Hotels & Motels	79,431.30	1,191.48
7999 Amusement and Recreation Services, NEC	77,309.59	1,159.64
Other	N/A	N/A
Roberts County		
7011 Hotels & Motels	147,554.50	2,213.32
7033 Trailer Parks & Campsites	11,230.16	168.46
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
5999 Misc. Retail Stores, NEC	5,937.36	89.07
7011 Hotels & Motels	185,459.34	2,781.90
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	530,573.83	7,958.62
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	143,788.74	2,156.83
Other	N/A	N/A
Todd County		
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	214,483.92	3,217.26
971 Hunting, Trapping, Game Propagation	184,191.36	2,762.88
Other	N/A	N/A
Turner County		
5999 Misc. Retail Stores, NEC	3,480.96	52.23
Other	N/A	N/A
Union County		
5999 Misc. Retail Stores, NEC	346.00	5.19
7011 Hotels & Motels	803,369.08	12,050.54
Other	N/A	N/A
Walworth County		
5999 Misc. Retail Stores, NEC	1,074.95	16.13
7011 Hotels & Motels	256,012.49	3,840.19
7032 Sporting & Recreational Camps	17,802.60	267.03
7999 Amusement and Recreation Services, NEC	25,770.00	386.55
Other	N/A	N/A
Yankton County		
5812 Eating Places	144,366.95	2,165.51
5999 Misc. Retail Stores, NEC	4,615.34	69.25
7011 Hotels & Motels	1,011,859.23	15,177.89
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A

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Out of State County		
5812 Eating Places	1,045,987.50	15,689.83
5941 Sporting Goods & Bicycle Shops	3,506.67	52.60
5961 Catalog & Mail-Order Houses	474,736.17	7,121.05
5999 Misc. Retail Stores, NEC	513,089.02	7,696.68
7011 Hotels & Motels	6,366,999.99	95,505.01
7514 Passenger Car Rental	6,767,091.40	101,506.37
7922 Theatrical Producers & Services	758,656.23	11,379.84
7999 Amusement and Recreation Services, NEC	11,976.00	179.64
Other	N/A	N/A
Total for State	140,228,411.56	2,103,428.18

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