

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: APRIL 2021

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>		
5999 Misc. Retail Stores, NEC	155,372.26	2,330.59
7011 Hotels & Motels	303,856.02	4,557.85
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	6,575.29	98.63
7011 Hotels & Motels	706,436.11	10,596.54
Other	N/A	N/A
<b>Brown County</b>		
5812 Eating Places	28,053.64	420.81
5813 Drinking Places	3,150.30	47.26
5999 Misc. Retail Stores, NEC	3,127.44	46.93
7011 Hotels & Motels	1,463,255.30	21,948.84
7999 Amusement & Recreation, NEC	192,625.16	2,889.37
Other	N/A	N/A
<b>Brule County</b>		
7011 Hotels & Motels	556,523.05	8,347.85
7032 Sporting & Recreational Camps	337,458.41	5,061.88
Other	N/A	N/A
<b>Butte County</b>		
5999 Misc. Retail Stores, NEC	563.22	8.45
7011 Hotels & Motels	122,405.72	1,836.09
Other	N/A	N/A
<b>Campbell County</b>		
Other	N/A	N/A
<b>Charles Mix County</b>		
5999 Misc. Retail Stores, NEC	1,373.46	20.61
7011 Hotels & Motels	55,843.88	837.65
Other	N/A	N/A
<b>Clark County</b>		
Other	N/A	N/A
<b>Clay County</b>		
7011 Hotels & Motels	253,569.38	3,803.55
Other	N/A	N/A
<b>Codington County</b>		
5812 Eating Places	12,716.58	190.75
5947 Gift, Novelty, & Souvenir Shops	61,092.68	916.39
5999 Misc. Retail Stores, NEC	3,265.12	48.99
7011 Hotels & Motels	444,419.11	6,666.30
Other	N/A	N/A
<b>Corson County</b>		
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Custer County</b>		
7011 Hotels & Motels	160,694.92	2,410.42
7999 Amusement & Recreation, NEC	235,877.12	3,538.16
Other	N/A	N/A
<b>Davison County</b>		
5947 Gift, Novelty, & Souvenir Shops	33,882.44	508.24
5999 Misc. Retail Stores, NEC	6,585.00	98.78
7011 Hotels & Motels	787,555.71	11,813.32
Other	N/A	N/A
<b>Day County</b>		
7011 Hotels & Motels	71,659.76	1,074.91
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>		
Other	N/A	N/A
<b>Fall River County</b>		
7011 Hotels & Motels	161,213.41	2,418.22
Other	N/A	N/A
<b>Faulk County</b>		
Other	N/A	N/A
<b>Grant County</b>		
5999 Misc. Retail Stores, NEC	4,486.48	67.31
7011 Hotels & Motels	174,119.29	2,611.79
Other	N/A	N/A
<b>Gregory County</b>		
7011 Hotels & Motels	18,835.04	282.53
7032 Sporting & Recreational Camps	292,337.09	4,385.06
Other	N/A	N/A
<b>Haakon County</b>		
7011 Hotels & Motels	29,837.01	447.55
Other	N/A	N/A
<b>Hamlin County</b>		
Other	N/A	N/A
<b>Hand County</b>		
7011 Hotels & Motels	16,241.70	243.62
7032 Sporting & Recreational Camps	72,549.38	1,088.25
Other	N/A	N/A
<b>Hanson County</b>		
Other	N/A	N/A
<b>Harding County</b>		
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>Hughes County</b>		
7011 Hotels & Motels	748,080.01	11,221.21
7514 Passenger Car Rental	19,127.19	286.90
7999 Amusement & Recreation, NEC	15,312.50	229.69
971 Hunting, Trapping, Game Propagation	205,315.89	3,079.74
Other	N/A	N/A
<b>Hutchinson County</b>		
5999 Misc. Retail Stores, NEC	419.63	6.30
Other	N/A	N/A
<b>Hyde County</b>		
Other	N/A	N/A
<b>Jackson County</b>		
7011 Hotels & Motels	59,563.90	893.46
Other	N/A	N/A
<b>Jerauld County</b>		
Other	N/A	N/A
<b>Jones County</b>		
7011 Hotels & Motels	118,981.78	1,784.73
Other	N/A	N/A
<b>Kingsbury County</b>		
7011 Hotels & Motels	52,156.29	782.34
Other	N/A	N/A
<b>Lake County</b>		
5999 Misc. Retail Stores, NEC	3,855.00	57.83
Other	N/A	N/A
<b>Lawrence County</b>		
5999 Misc. Retail Stores, NEC	22,425.05	336.39
6531 Real Estate Agents & Managers	320,768.48	4,811.53
7011 Hotels & Motels	3,669,314.44	55,039.75
7032 Sporting & Recreational Camps	109,192.11	1,637.88
7033 Trailer Parks & Campsites	59,150.23	887.26
7999 Amusement & Recreation, NEC	1,472,549.68	22,088.25
8412 Museums & Art Galleries	14,537.02	218.05
Other	N/A	N/A
<b>Lincoln County</b>		
5999 Misc. Retail Stores, NEC	7,248.30	108.73
7011 Hotels & Motels	258,275.69	3,874.14
7999 Amusement & Recreation, NEC	460,307.09	6,904.61
Other	N/A	N/A
<b>Lyman County</b>		
7011 Hotels & Motels	234,773.29	3,521.61
7999 Amusement & Recreation, NEC	66,527.33	997.91
Other	N/A	N/A
<b>Marshall County</b>		
7011 Hotels & Motels	20,436.09	306.55
Other	N/A	N/A
<b>McCook County</b>		
5999 Misc. Retail Stores, NEC	7,600.11	114.01
7011 Hotels & Motels	77,990.78	1,169.87
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>McPherson County</b>		
Other	N/A	N/A
<b>Meade County</b>		
5999 Misc. Retail Stores, NEC	5,180.30	77.70
7011 Hotels & Motels	244,820.03	3,672.31
7033 Trailer Parks & Campsites	776,660.02	11,649.90
Other	N/A	N/A
<b>Mellette County</b>		
Other	N/A	N/A
<b>Miner County</b>		
7011 Hotels & Motels	4,942.96	74.14
Other	N/A	N/A
<b>Minnehaha County</b>		
5941 Sporting Goods & Bicycle Shops	37,252.63	558.79
5947 Gift, Novelty, & Souvenir Shops	5,007.24	75.11
5999 Misc. Retail Stores, NEC	75,695.20	1,135.45
7011 Hotels & Motels	7,278,545.07	109,178.14
7941 Sports Clubs, Managers, & Promoters	285,514.44	4,282.71
7991 Physical Fitness Facilities	67,083.02	1,006.25
7992 Public Golf Courses	27,507.00	412.60
7997 Membership Sports & Recreation Clubs	167,827.76	2,517.42
7999 Amusement & Recreation, NEC	1,687,093.93	25,306.42
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>		
5441 Candy, Nut, & Confectionery Stores	21,636.60	324.54
5812 Eating Places	67,963.47	1,019.46
5941 Sporting Goods & Bicycle Shops	27,655.76	414.84
5947 Gift, Novelty, & Souvenir Shops	726,716.61	10,900.75
5999 Misc. Retail Stores, NEC	30,421.29	456.36
7011 Hotels & Motels	6,891,496.42	103,372.48
7033 Trailer Parks & Campsites	162,530.80	2,437.96
7514 Passenger Car Rental	231,325.85	3,469.89
7997 Membership Sports & Recreation Clubs	8,920.70	133.81
7999 Amusement & Recreation, NEC	1,480,244.57	22,203.67
Other	N/A	N/A
<b>Perkins County</b>		
7011 Hotels & Motels	48,192.76	722.89
Other	N/A	N/A
<b>Potter County</b>		
7011 Hotels & Motels	15,528.04	232.93
7999 Amusement & Recreation, NEC	29,025.66	435.38
Other	N/A	N/A
<b>Roberts County</b>		
7011 Hotels & Motels	128,203.53	1,923.06
Other	N/A	N/A

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<b>Spink County</b>		
7011 Hotels & Motels	75,490.46	1,132.36
Other	N/A	N/A
<b>Stanley County</b>		
7011 Hotels & Motels	265,380.67	3,980.71
Other	N/A	N/A
<b>Sully County</b>		
Other	N/A	N/A
<b>Tripp County</b>		
7011 Hotels & Motels	123,009.22	1,845.14
Other	N/A	N/A
<b>Turner County</b>		
Other	N/A	N/A
<b>Union County</b>		
7011 Hotels & Motels	416,899.33	6,253.48
Other	N/A	N/A
<b>Walworth County</b>		
7011 Hotels & Motels	84,053.18	1,260.80
Other	N/A	N/A
<b>Yankton County</b>		
7011 Hotels & Motels	582,072.77	8,731.09
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	916,516.67	13,747.75
5999 Misc. Retail Stores, NEC	256,725.62	3,851.00
7011 Hotels & Motels	4,509,437.40	67,641.57
7514 Passenger Car Rental	1,963,305.62	29,449.59
Other	N/A	N/A
<b>Total for State</b>	<b>53,183,079.34</b>	<b>797,747.05</b>

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