

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: AUGUST 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
Returns Filed: August 2021

	Taxable Sales	Tax Due
Aurora County		
7011 Hotels & Motels	85,862.70	1,287.93
Other	N/A	N/A
Beadle County		
7011 Hotels & Motels	510,525.17	7,657.90
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
Other	N/A	N/A
Brookings County		
5812 Eating Places	26,852.93	402.80
5999 Misc. Retail Stores, NEC	281,190.21	4,217.87
7011 Hotels & Motels	1,364,370.04	20,465.55
Other	N/A	N/A
Brown County		
5511 New & Used Car Dealers	3,644.60	54.67
5812 Eating Places	26,249.06	393.74
5813 Drinking Places	9,123.01	136.85
7011 Hotels & Motels	1,976,038.13	29,640.57
7999 Amusement and Recreation Services, NEC	197,296.34	2,959.45
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	87,742.16	1,316.14
7011 Hotels & Motels	688,029.64	10,320.46
7032 Sporting & Recreational Camps	196,629.27	2,949.44
Other	N/A	N/A
Butte County		
5813 Drinking Places	271,557.67	4,073.36
5999 Misc. Retail Stores, NEC	16,007.26	240.11
7011 Hotels & Motels	596,072.20	8,941.08
Other	N/A	N/A
Campbell County		
Other	N/A	N/A
Charles Mix County		
7011 Hotels & Motels	141,697.88	2,125.47
7032 Sporting & Recreational Camps	86,038.70	1,290.59
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	345,792.02	5,186.89
Other	N/A	N/A
Codington County		
5812 Eating Places	40,327.64	604.92
5947 Gift, Novelty, & Souvenir Shops	205,905.94	3,088.59
5999 Misc. Retail Stores, NEC	1,435.00	21.55
7011 Hotels & Motels	1,170,260.81	17,553.90
Other	N/A	N/A

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	Taxable Sales	Tax Due
Custer County		
5699 Misc. Apparel & Accessory Stores	90,470.12	1,357.05
5812 Eating Places	26,902.03	403.54
5944 Jewelry Stores	124,355.03	1,865.33
5947 Gift, Novelty, & Souvenir Shops	964,974.05	14,474.62
5999 Misc. Retail Stores, NEC	107,723.00	1,615.86
7011 Hotels & Motels	7,479,837.39	112,197.59
7033 Trailer Parks & Campsites	1,669,367.78	25,040.53
7999 Amusement and Recreation Services, NEC	1,860,446.62	27,906.70
Other	N/A	N/A
Davison County		
5947 Gift, Novelty, & Souvenir Shops	500,766.52	7,511.50
5999 Misc. Retail Stores, NEC	1,004.00	15.07
7011 Hotels & Motels	2,503,524.23	37,552.86
7033 Trailer Parks & Campsites	89,427.12	1,341.41
Other	N/A	N/A
Day County		
7011 Hotels & Motels	176,593.86	2,648.91
7033 Trailer Parks & Campsites	15,177.04	227.66
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		
5947 Gift, Novelty, & Souvenir Shops	23,527.51	352.91
7011 Hotels & Motels	1,220,845.66	18,312.70
7999 Amusement and Recreation Services, NEC	648,867.06	9,733.00
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	262,533.33	3,938.00
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	52,830.68	792.46
7032 Sporting & Recreational Camps	63,116.95	946.76
7033 Trailer Parks & Campsites	398.22	5.98
Other	N/A	N/A
Haakon County		
Other	N/A	N/A
Hamlin County		
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	44,385.53	665.78
Other	N/A	N/A
Hanson County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Harding County		
Other	N/A	N/A
Hughes County		
7011 Hotels & Motels	1,184,900.17	17,773.49
7514 Passenger Car Rental	38,662.42	579.93
7999 Amusement and Recreation Services, NEC	19,433.50	291.50
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	74,239.48	1,113.60
Other	N/A	N/A
Hyde County		
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	1,252,318.25	18,784.77
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	741,405.90	11,121.10
7999 Amusement and Recreation Services, NEC	39,394.11	590.91
Other	N/A	N/A
Kingsbury County		
5999 Misc. Retail Stores, NEC	1,002.00	15.04
Other	N/A	N/A
Lake County		
Other	N/A	N/A
Lawrence County		
5699 Misc. Apparel & Accessory Stores	621,588.01	9,323.85
5812 Eating Places	217,217.17	3,258.28
5944 Jewelry Stores	319,263.21	4,788.95
5947 Gift, Novelty, & Souvenir Shops	934,824.40	14,022.37
5999 Misc. Retail Stores, NEC	122,004.70	1,830.09
6531 Real Estate Agents & Managers	486,989.70	7,304.86
7011 Hotels & Motels	11,989,590.59	179,843.93
7032 Sporting & Recreational Camps	299,352.96	4,490.30
7033 Trailer Parks & Campsites	1,587,702.67	23,815.55
7519 Utility Trailer Rental	159,031.70	2,385.47
7999 Amusement and Recreation Services, NEC	1,417,896.76	21,268.44
8412 Museums & Art Galleries	177,506.80	2,662.60
Other	N/A	N/A
Lincoln County		
7011 Hotels & Motels	759,278.82	11,389.18
7999 Amusement and Recreation Services, NEC	207,806.17	3,117.10
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	1,188,939.71	17,834.11
7033 Trailer Parks & Campsites	155,784.94	2,336.77
Other	N/A	N/A
Marshall County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
McCook County		
7011 Hotels & Motels	42,916.94	643.75
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County		
5331 Variety Stores	26,646.53	399.69
5531 Auto & Home Supply Stores	1,783,192.60	26,747.92
5599 Automotive Dealers, NEC	36,505.74	547.59
5699 Misc. Apparel & Accessory Stores	5,975,123.37	89,626.93
5812 Eating Places	1,770,509.46	26,557.74
5813 Drinking Places	137,683.52	2,065.26
5944 Jewelry Stores	807,963.06	12,119.46
5947 Gift, Novelty, & Souvenir Shops	471,810.14	7,077.16
5963 Direct Selling Establishments	67,601.01	1,014.02
5999 Misc. Retail Stores, NEC	3,458,845.88	51,883.04
7011 Hotels & Motels	1,469,622.70	22,044.36
7033 Trailer Parks & Campsites	2,600,115.48	39,001.73
7299 Misc. Personal Services, NEC	870,709.22	13,060.69
7389 Business Services, NEC	29,741.51	446.12
7521 Automobile Parking	9,106.48	136.59
7532 Top & Body Repair & Paint Shops	72,398.06	1,085.99
7539 Automotive Repair Shops, NEC	474,133.16	7,112.00
7999 Amusement and Recreation Services, NEC	422,709.76	6,340.65
8999 Services, NEC	1,886.48	28.30
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
7011 Hotels & Motels	38,747.18	581.20
Other	N/A	N/A
Minnehaha County		
5812 Eating Places	730,707.71	10,960.62
5813 Drinking Places	173,263.57	2,598.95
5941 Sporting Goods & Bicycle Shops	77,796.20	1,166.95
5947 Gift, Novelty, & Souvenir Shops	25,108.30	376.62
5963 Direct Selling Establishments	66,619.23	999.30
5999 Misc. Retail Stores, NEC	161,355.55	2,420.36
7011 Hotels & Motels	14,870,937.28	223,064.09
7389 Business Services, NEC	8,611.41	129.17
7514 Passenger Car Rental	476,226.57	7,143.40
7922 Theatrical Producers & Services	308,584.37	4,628.77
7941 Sports Clubs, Managers, & Promoters	314,726.74	4,720.90
7991 Physical Fitness Facilities	38,652.71	579.80
7992 Public Golf Courses	39,677.34	595.15
7997 Membership Sports & Recreation Clubs	3,556.56	53.35
7999 Amusement and Recreation Services, NEC	1,303,008.81	19,545.11
Other	N/A	N/A
Moody County		
Other	N/A	N/A

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Pennington County		
4119 Local Passenger Transportation, NEC	251,097.02	3,766.46
5331 Variety Stores	3,919,785.07	58,796.78
5441 Candy, Nut, & Confectionery Stores	510,115.26	7,651.74
5499 Misc. Food Stores	151,061.84	2,265.92
5531 Auto & Home Supply Stores	3,256,291.22	48,844.40
5611 Men's & Boys' Clothing Stores	605,217.01	9,078.25
5632 Women's Accessory & Specialty Stores	402,303.19	6,034.54
5699 Misc. Apparel & Accessory Stores	910,952.00	13,664.29
5812 Eating Places	1,983,593.66	29,753.91
5813 Drinking Places	251,332.17	3,769.98
5932 Used Merchandise Stores	134,562.52	2,018.44
5941 Sporting Goods & Bicycle Shops	53,171.80	797.59
5944 Jewelry Stores	1,902,550.55	28,538.27
5947 Gift, Novelty, & Souvenir Shops	7,503,940.17	112,559.13
5963 Direct Selling Establishments	26,845.62	402.68
5999 Misc. Retail Stores, NEC	1,436,759.01	21,551.44
6531 Real Estate Agents & Managers	363,653.50	5,454.81
7011 Hotels & Motels	36,566,363.04	548,495.52
7032 Sporting & Recreational Camps	11,963.66	179.45
7033 Trailer Parks & Campsites	5,699,155.37	85,487.35
7299 Misc. Personal Services, NEC	94,909.70	1,423.65
7389 Business Services, NEC	13,917.90	208.78
7514 Passenger Car Rental	1,989,343.80	29,840.17
7993 Coin-Operated Amusement Devices	373,855.94	5,607.84
7996 Amusement Parks	1,863,437.48	27,951.57
7997 Membership Sports & Recreation Clubs	12,935.19	194.02
7999 Amusement and Recreation Services, NEC	9,816,652.23	147,249.79
8412 Museums & Art Galleries	296,111.62	4,441.68
Other	N/A	N/A
Perkins County		
7011 Hotels & Motels	144,413.01	2,166.20
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	104,139.99	1,562.11
Other	N/A	N/A
Roberts County		
7011 Hotels & Motels	101,318.52	1,519.78
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	64,818.46	972.28
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	548,527.69	8,227.92
7999 Amusement and Recreation Services, NEC	131,288.95	1,969.34
Other	N/A	N/A
Sully County		
7999 Amusement and Recreation Services, NEC	39,975.00	599.63
Other	N/A	N/A

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Tripp County		
7011 Hotels & Motels	250,095.85	3,751.44
Other	N/A	N/A
Turner County		
Other	N/A	N/A
Union County		
7011 Hotels & Motels	1,017,592.70	15,263.91
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	335,401.40	5,031.04
Other	N/A	N/A
Yankton County		
7011 Hotels & Motels	1,112,795.31	16,691.95
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5812 Eating Places	123,910.17	1,858.66
5947 Gift, Novelty, & Souvenir Shops	16,950.00	254.25
5961 Catalog & Mail-Order Houses	5,891,495.67	88,372.43
5999 Misc. Retail Stores, NEC	1,329,077.16	19,936.31
7011 Hotels & Motels	3,489,616.99	52,344.25
7514 Passenger Car Rental	6,617,551.40	99,263.27
Other	N/A	N/A
Total for State	210,821,397.25	3,162,322.98

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