

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: NOVEMBER 2022

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.**
- GROSS SALES: This is the amount reported on Line 1 of the South Dakota Sales and Use Tax Return.
- USE TAXABLE: This is the amount reported on Line 2 of the South Dakota Sales and Use Tax Return.
- 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!**
- Some cities may fall into more than one county.
- Whenever there are less than 3 licenses in any one classification, the information is combined into an 'Other' category.
- State Totals include 'Other' categories.
- No Contractors Excise taxes are included.
- 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: November 2022

	Taxable Sales	Tax Due
Aurora County		
7011 Hotels & Motels	35,038.79	525.58
Other	N/A	N/A
Beadle County		
5999 Misc. Retail Stores, NEC	53,026.29	795.40
7011 Hotels & Motels	611,894.91	9,178.44
7032 Sporting & Recreational Camps	112,900.00	1,693.50
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
5999 Misc. Retail Stores, NEC	2,538.00	38.08
Other	N/A	N/A
Brookings County		
5999 Misc. Retail Stores, NEC	7,015.58	105.26
7011 Hotels & Motels	1,438,808.78	21,582.13
Other	N/A	N/A
Brown County		
5812 Eating Places	13,936.93	209.05
5813 Drinking Places	20,654.51	309.82
5947 Gift, Novelty, & Souvenir Shops	5,544.91	83.18
5999 Misc. Retail Stores, NEC	2,980.02	44.73
7011 Hotels & Motels	2,174,693.93	32,620.41
7999 Amusement and Recreation Services, NEC	250,548.51	3,758.23
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	32,676.46	490.14
7011 Hotels & Motels	1,457,447.62	21,861.70
7032 Sporting & Recreational Camps	1,063,783.94	15,956.76
7033 Trailer Parks & Campsites	24,273.09	364.09
7999 Amusement and Recreation Services, NEC	207,790.72	3,116.86
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	6,453.58	96.80
7011 Hotels & Motels	269,660.80	4,044.93
Other	N/A	N/A
Campbell County		
7011 Hotels & Motels	17,806.46	267.10
Other	N/A	N/A
Charles Mix County		
5999 Misc. Retail Stores, NEC	2,758.00	41.38
7011 Hotels & Motels	238,107.16	3,571.61
7032 Sporting & Recreational Camps	354,695.61	5,320.44
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
5999 Misc. Retail Stores, NEC	2,795.10	41.93
7011 Hotels & Motels	316,655.48	4,749.84
Other	N/A	N/A

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	Taxable Sales	Tax Due
Codington County		
5812 Eating Places	45,440.43	681.60
5947 Gift, Novelty, & Souvenir Shops	117,551.40	1,763.27
5999 Misc. Retail Stores, NEC	5,032.08	75.52
7011 Hotels & Motels	1,120,479.61	16,807.19
7999 Amusement and Recreation Services, NEC	44,962.72	674.44
Other	N/A	N/A
Corson County		
Other	N/A	N/A
Custer County		
7011 Hotels & Motels	1,294,045.48	19,410.69
7033 Trailer Parks & Campsites	163,555.00	2,453.33
7999 Amusement and Recreation Services, NEC	472,368.63	7,085.54
Other	N/A	N/A
Davison County		
5999 Misc. Retail Stores, NEC	-12,265.61	-183.98
7011 Hotels & Motels	2,053,152.77	30,797.30
Other	N/A	N/A
Day County		
7011 Hotels & Motels	277,991.31	4,169.87
7033 Trailer Parks & Campsites	5,177.19	77.66
Other	N/A	N/A
Deuel County		
Other	N/A	N/A
Dewey County		
Other	N/A	N/A
Douglas County		
5999 Misc. Retail Stores, NEC	1,747.50	26.22
Other	N/A	N/A
Edmunds County		
Other	N/A	N/A
Fall River County		
5999 Misc. Retail Stores, NEC	3,203.00	48.06
7011 Hotels & Motels	325,976.91	4,889.65
7033 Trailer Parks & Campsites	61,129.76	916.95
7999 Amusement and Recreation Services, NEC	144,732.28	2,170.99
Other	N/A	N/A
Faulk County		
7021 Rooming & Boarding Houses	20,740.00	311.10
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	316,255.65	4,743.84
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	152,651.17	2,289.78
7032 Sporting & Recreational Camps	1,795,571.69	26,933.58
7999 Amusement and Recreation Services, NEC	228,239.86	3,423.59
Other	N/A	N/A

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	Taxable Sales	Tax Due
Haakon County		
7011 Hotels & Motels	132,264.66	1,983.97
Other	N/A	N/A
Hamlin County		
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	77,629.20	1,164.44
7032 Sporting & Recreational Camps	612,599.99	9,189.00
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Hughes County		
5999 Misc. Retail Stores, NEC	3,415.00	51.23
7011 Hotels & Motels	1,462,442.80	21,936.65
7999 Amusement and Recreation Services, NEC	225,083.31	3,376.26
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	75,472.13	1,132.09
Other	N/A	N/A
Hyde County		
7999 Amusement and Recreation Services, NEC	86,205.18	1,293.07
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	389,977.10	5,849.66
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	281,090.42	4,216.36
7999 Amusement and Recreation Services, NEC	166,959.34	2,504.41
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	80,604.86	1,209.08
7033 Trailer Parks & Campsites	12,718.85	190.78
Other	N/A	N/A
Lake County		
5999 Misc. Retail Stores, NEC	789.11	11.85
7011 Hotels & Motels	208,594.02	3,128.92
Other	N/A	N/A

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	Taxable Sales	Tax Due
Lawrence County		
5812 Eating Places	56,588.05	848.82
5947 Gift, Novelty, & Souvenir Shops	85,849.95	1,287.75
5999 Misc. Retail Stores, NEC	8,343.66	125.16
6531 Real Estate Agents & Managers	56,480.89	847.22
7011 Hotels & Motels	6,134,927.51	92,023.97
7032 Sporting & Recreational Camps	34,803.20	522.05
7033 Trailer Parks & Campsites	123,117.72	1,846.76
7519 Utility Trailer Rental	142,757.26	2,141.37
7999 Amusement and Recreation Services, NEC	1,869,182.11	28,037.72
8412 Museums & Art Galleries	81,224.90	1,218.37
Other	N/A	N/A
Lincoln County		
7011 Hotels & Motels	436,054.74	6,540.82
7999 Amusement and Recreation Services, NEC	456,779.39	6,851.69
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	971,346.23	14,570.20
7999 Amusement and Recreation Services, NEC	506,485.92	7,597.31
971 Hunting, Trapping, Game Propagation	214,153.50	3,212.30
Other	N/A	N/A
Marshall County		
5999 Misc. Retail Stores, NEC	754.00	11.31
7011 Hotels & Motels	65,685.03	985.29
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	1,255.00	18.84
7011 Hotels & Motels	62,634.49	939.52
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County		
5999 Misc. Retail Stores, NEC	37,169.11	557.58
7011 Hotels & Motels	467,910.25	7,018.66
7033 Trailer Parks & Campsites	1,800,018.35	27,000.30
7299 Misc. Personal Services, NEC	107,530.00	1,612.95
7999 Amusement and Recreation Services, NEC	39,200.42	588.00
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
7011 Hotels & Motels	179,732.33	2,695.99
Other	N/A	N/A

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	Taxable Sales	Tax Due
Minnehaha County		
5812 Eating Places	286,986.34	4,304.79
5813 Drinking Places	49,944.27	749.16
5941 Sporting Goods & Bicycle Shops	133,242.71	1,998.65
5999 Misc. Retail Stores, NEC	120,808.99	1,812.21
7011 Hotels & Motels	11,815,522.33	177,232.83
7033 Trailer Parks & Campsites	138,882.69	2,083.24
7922 Theatrical Producers & Services	106,725.94	1,600.89
7941 Sports Clubs, Managers, & Promoters	313,009.53	4,695.14
7991 Physical Fitness Facilities	59,437.81	891.57
7992 Public Golf Courses	14,043.74	210.65
7999 Amusement and Recreation Services, NEC	2,248,884.68	33,733.29
8422 Botanical and Zoological Gardens	88,911.78	1,333.67
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Oglala Lakota County		
Other	N/A	N/A
Pennington County		
4119 Local Passenger Transportation, NEC	58,107.56	871.62
4725 Tour Operators	26,256.12	393.84
5699 Misc. Apparel & Accessory Stores	44,114.69	661.72
5812 Eating Places	162,930.66	2,443.96
5941 Sporting Goods & Bicycle Shops	7,780.06	116.71
5947 Gift, Novelty, & Souvenir Shops	1,522,333.28	22,835.00
5999 Misc. Retail Stores, NEC	48,548.39	728.30
7011 Hotels & Motels	10,822,725.93	162,340.92
7033 Trailer Parks & Campsites	432,724.71	6,490.88
7514 Passenger Car Rental	722,792.85	10,841.90
7993 Coin-Operated Amusement Devices	169,343.01	2,540.14
7996 Amusement Parks	292,102.12	4,381.53
7997 Membership Sports & Recreation Clubs	6,371.42	95.57
7999 Amusement and Recreation Services, NEC	2,186,666.14	32,800.02
8412 Museums & Art Galleries	61,028.24	915.43
Other	N/A	N/A
Perkins County		
5999 Misc. Retail Stores, NEC	1,197.94	17.97
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	125,841.81	1,887.64
7999 Amusement and Recreation Services, NEC	134,340.74	2,015.11
Other	N/A	N/A
Roberts County		
5999 Misc. Retail Stores, NEC	3,445.00	51.68
7011 Hotels & Motels	78,684.50	1,180.28
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A

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Spink County		
5999 Misc. Retail Stores, NEC	1,093.00	16.40
7011 Hotels & Motels	287,492.62	4,312.40
7999 Amusement and Recreation Services, NEC	152,156.30	2,282.34
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	514,171.73	7,712.58
7999 Amusement and Recreation Services, NEC	59,625.07	894.38
Other	N/A	N/A
Sully County		
7999 Amusement and Recreation Services, NEC	116,253.00	1,743.80
Other	N/A	N/A
Todd County		
Other	N/A	N/A
Tripp County		
5999 Misc. Retail Stores, NEC	4,267.19	64.02
7011 Hotels & Motels	430,982.97	6,464.75
7999 Amusement and Recreation Services, NEC	77,101.23	1,156.52
971 Hunting, Trapping, Game Propagation	139,955.43	2,099.33
Other	N/A	N/A
Turner County		
5999 Misc. Retail Stores, NEC	4,882.40	73.24
Other	N/A	N/A
Union County		
7011 Hotels & Motels	729,250.35	10,938.76
Other	N/A	N/A
Walworth County		
5999 Misc. Retail Stores, NEC	707.00	10.62
7011 Hotels & Motels	343,607.40	5,154.13
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	6,070.66	91.07
7011 Hotels & Motels	949,337.45	14,240.08
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5961 Catalog & Mail-Order Houses	-1,352,455.59	-20,286.83
5999 Misc. Retail Stores, NEC	439,508.91	6,592.80
7011 Hotels & Motels	2,660,705.40	39,910.58
7514 Passenger Car Rental	5,027,474.15	75,412.12
Other	N/A	N/A

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	Taxable Sales	Tax Due
Total for State	96,914,623.99	1,453,720.86

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