

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: FEBRUARY 2026

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		
7011 Hotels & Motels	309,584.96	4,643.78
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	21,998.66	329.99
7011 Hotels & Motels	886,233.37	13,293.52
7999 Amusement and Recreation Services, NEC	25,443.69	381.66
Other	N/A	N/A
Brown County		
5947 Gift, Novelty, & Souvenir Shops	1,563.08	23.45
5999 Misc. Retail Stores, NEC	3,063.24	45.96
7011 Hotels & Motels	1,959,314.65	29,389.72
Other	N/A	N/A
Brule County		
7011 Hotels & Motels	450,183.50	6,752.75
7032 Sporting & Recreational Camps	198,858.15	2,982.87
Other	N/A	N/A
Buffalo County		
Other	N/A	N/A
Butte County		
7011 Hotels & Motels	98,841.60	1,482.63
Other	N/A	N/A
Campbell County		
7011 Hotels & Motels	4,555.00	68.33
Other	N/A	N/A
Charles Mix County		
7011 Hotels & Motels	98,756.67	1,481.36
7032 Sporting & Recreational Camps	43,279.01	649.18
Other	N/A	N/A
Clark County		
7011 Hotels & Motels	43,084.20	646.27
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	199,224.77	2,988.37
Other	N/A	N/A
Codington County		
5812 Eating Places	110,773.40	1,661.60
7011 Hotels & Motels	880,587.72	13,208.81
7514 Passenger Car Rental	21,594.49	323.92
Other	N/A	N/A
Corson County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Custer County		
5999 Misc. Retail Stores, NEC	20,311.19	304.67
7011 Hotels & Motels	117,105.38	1,756.60
7033 Trailer Parks & Campsites	15,588.41	233.84
Other	N/A	N/A
Davison County		
7011 Hotels & Motels	758,776.92	11,381.65
Other	N/A	N/A
Day County		
7011 Hotels & Motels	212,761.79	3,191.44
7999 Amusement and Recreation Services, NEC	426,455.49	6,396.84
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	1,141.26	17.12
7011 Hotels & Motels	97,999.23	1,469.99
7033 Trailer Parks & Campsites	26,290.70	394.37
7999 Amusement and Recreation Services, NEC	60,618.31	909.27
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	148,927.83	2,233.91
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	32,680.82	490.23
7032 Sporting & Recreational Camps	179,069.71	2,686.05
Other	N/A	N/A
Haakon County		
Other	N/A	N/A
Hamlin County		
7999 Amusement and Recreation Services, NEC	217,514.71	3,262.72
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	17,323.90	259.86
7032 Sporting & Recreational Camps	233,585.45	3,503.78
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Hughes County		
7011 Hotels & Motels	894,131.94	13,411.98
7999 Amusement and Recreation Services, NEC	336,005.57	5,040.08
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	18,125.40	271.88
Other	N/A	N/A
Hyde County		
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	26,730.42	400.95
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	109,949.88	1,649.26
Other	N/A	N/A
Kingsbury County		
5999 Misc. Retail Stores, NEC	10,946.70	164.21
7011 Hotels & Motels	55,841.83	837.64
7999 Amusement and Recreation Services, NEC	132,787.54	1,991.82
Other	N/A	N/A
Lake County		
7011 Hotels & Motels	146,220.08	2,193.30
Other	N/A	N/A
Lawrence County		
5812 Eating Places	18,939.57	284.10
5999 Misc. Retail Stores, NEC	33,808.49	507.13
6531 Real Estate Agents & Managers	137,050.12	2,055.76
7011 Hotels & Motels	2,800,400.78	42,006.00
7032 Sporting & Recreational Camps	49,820.43	747.30
7033 Trailer Parks & Campsites	55,800.49	837.00
7519 Utility Trailer Rental	17,442.44	261.64
7999 Amusement and Recreation Services, NEC	1,321,538.34	19,823.08
8412 Museums & Art Galleries	9,753.17	146.29
Other	N/A	N/A
Lincoln County		
5999 Misc. Retail Stores, NEC	8,568.49	128.55
7011 Hotels & Motels	271,735.25	4,076.03
7999 Amusement and Recreation Services, NEC	734,379.46	11,015.70
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	179,001.27	2,685.03
7999 Amusement and Recreation Services, NEC	192,057.11	2,880.86
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	30,508.20	457.63
Other	N/A	N/A

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	Taxable Sales	Tax Due
McCook County		
7011 Hotels & Motels	90,641.40	1,359.63
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County		
5999 Misc. Retail Stores, NEC	34,271.20	514.08
7011 Hotels & Motels	144,753.55	2,171.32
7033 Trailer Parks & Campsites	425,087.91	6,376.33
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
Other	N/A	N/A
Minnehaha County		
5812 Eating Places	596,774.89	8,951.63
5813 Drinking Places	118,873.17	1,783.10
5941 Sporting Goods & Bicycle Shops	41,752.22	626.28
5947 Gift, Novelty, & Souvenir Shops	68,382.87	1,025.75
5999 Misc. Retail Stores, NEC	64,094.16	961.47
7011 Hotels & Motels	8,115,681.50	121,735.26
7033 Trailer Parks & Campsites	118,985.66	1,784.79
7514 Passenger Car Rental	288,868.14	4,333.03
7941 Sports Clubs, Managers, & Promoters	549,902.00	8,248.53
7991 Physical Fitness Facilities	39,618.00	594.27
7992 Public Golf Courses	5,779.50	86.70
7999 Amusement and Recreation Services, NEC	1,415,337.40	21,230.08
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Pennington County		
5812 Eating Places	57,876.30	868.15
5947 Gift, Novelty, & Souvenir Shops	186,447.44	2,796.73
5999 Misc. Retail Stores, NEC	28,953.67	434.35
7011 Hotels & Motels	4,948,674.83	74,230.19
7033 Trailer Parks & Campsites	91,295.28	1,369.43
7514 Passenger Car Rental	232,360.13	3,485.41
7993 Coin-Operated Amusement Devices	126,312.04	1,894.69
7997 Membership Sports & Recreation Clubs	7,161.89	107.42
7999 Amusement and Recreation Services, NEC	998,470.09	14,977.06
Other	N/A	N/A
Perkins County		
Other	N/A	N/A
Potter County		
Other	N/A	N/A
Roberts County		
5999 Misc. Retail Stores, NEC	1,926.90	28.91
7011 Hotels & Motels	85,119.23	1,276.79
Other	N/A	N/A

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Spink County		
7011 Hotels & Motels	55,630.77	834.47
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	431,846.12	6,477.68
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	215,520.21	3,232.81
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	100,692.58	1,510.39
Other	N/A	N/A
Turner County		
Other	N/A	N/A
Union County		
7011 Hotels & Motels	308,166.96	4,622.50
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	233,604.65	3,504.08
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	6,783.70	101.76
7011 Hotels & Motels	404,297.24	6,064.46
Other	N/A	N/A
Out of State County		
5961 Catalog & Mail-Order Houses	164,194.77	2,462.91
5999 Misc. Retail Stores, NEC	344,220.17	5,163.49
7011 Hotels & Motels	6,226,519.04	93,397.79
7514 Passenger Car Rental	3,015,702.69	45,235.54
7922 Theatrical Producers & Services	455,142.35	6,827.14
Other	N/A	N/A
Total for State	54,148,535.05	812,229.14

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