

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: JANUARY 2018

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		
5999 Misc. Retail Stores, NEC	2,481.66	37.23
7011 Hotels & Motels	39,077.84	586.17
7032 Sporting & Recreational Camps	642,749.17	9,641.25
7999 Amusement & Recreation, NEC	117,420.00	1,761.30
Other	N/A	N/A
Beadle County		
5947 Gift, Novelty, & Souvenir Shops	1,321.81	19.83
5999 Misc. Retail Stores, NEC	8,574.96	128.63
7011 Hotels & Motels	240,345.85	3,605.19
7032 Sporting & Recreational Camps	185,808.30	2,787.12
7999 Amusement & Recreation, NEC	80,924.93	1,213.88
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
5999 Misc. Retail Stores, NEC	2,372.33	35.59
7011 Hotels & Motels	11,324.41	169.87
Other	N/A	N/A
Brookings County		
5947 Gift, Novelty, & Souvenir Shops	11,481.81	172.23
5999 Misc. Retail Stores, NEC	27,378.52	410.69
7011 Hotels & Motels	671,252.40	10,068.78
7999 Amusement & Recreation, NEC	49,700.49	745.51
Other	N/A	N/A
Brown County		
5812 Eating Places	5,589.00	83.84
5947 Gift, Novelty, & Souvenir Shops	9,946.86	149.21
5949 Sewing, Needlework, & Piece Goods	10,686.11	160.30
5999 Misc. Retail Stores, NEC	9,065.73	136.00
7011 Hotels & Motels	1,068,997.13	16,034.97
7032 Sporting & Recreational Camps	570,162.81	8,552.46
971 Hunting, Trapping, Game Propagation	415,915.15	6,238.72
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	11,912.28	178.69
7011 Hotels & Motels	152,702.00	2,290.56
7032 Sporting & Recreational Camps	636,978.79	9,554.70
7999 Amusement & Recreation, NEC	397,663.97	5,964.97
Other	N/A	N/A
Buffalo County		
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	4,187.68	62.84
7011 Hotels & Motels	82,382.27	1,235.74
Other	N/A	N/A
Campbell County		
Other	N/A	N/A

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Charles Mix County		
5999 Misc. Retail Stores, NEC	749.79	11.26
7011 Hotels & Motels	79,269.94	1,189.05
7032 Sporting & Recreational Camps	476,324.34	7,144.87
7999 Amusement & Recreation, NEC	37,562.00	563.43
Other	N/A	N/A
Clark County		
7011 Hotels & Motels	24,770.20	371.55
Other	N/A	N/A
Clay County		
5999 Misc. Retail Stores, NEC	936.50	14.06
7011 Hotels & Motels	163,085.11	2,446.28
Other	N/A	N/A
Codington County		
5812 Eating Places	10,147.97	152.23
5945 Hobby, Toy, & Game Shops	2,725.00	40.88
5947 Gift, Novelty, & Souvenir Shops	72,409.89	1,086.16
5999 Misc. Retail Stores, NEC	5,937.61	89.08
7011 Hotels & Motels	575,729.03	8,635.94
Other	N/A	N/A
Corson County		
Other	N/A	N/A
Custer County		
5947 Gift, Novelty, & Souvenir Shops	5,891.33	88.37
5999 Misc. Retail Stores, NEC	5,049.08	75.75
7011 Hotels & Motels	118,461.85	1,776.97
7999 Amusement & Recreation, NEC	100,075.51	1,501.13
Other	N/A	N/A
Davison County		
5947 Gift, Novelty, & Souvenir Shops	8,585.25	128.79
5999 Misc. Retail Stores, NEC	2,905.85	43.59
7011 Hotels & Motels	788,136.46	11,822.08
7032 Sporting & Recreational Camps	68,862.65	1,032.95
7999 Amusement & Recreation, NEC	82,688.95	1,240.34
8412 Museums & Art Galleries	15,737.86	236.08
Other	N/A	N/A
Day County		
7011 Hotels & Motels	124,896.93	1,873.46
7021 Rooming & Boarding Houses	8,836.30	132.54
7999 Amusement & Recreation, NEC	77,884.29	1,168.27
Other	N/A	N/A
Deuel County		
5999 Misc. Retail Stores, NEC	1,394.00	20.91
7011 Hotels & Motels	84,817.08	1,272.25
Other	N/A	N/A
Dewey County		
Other	N/A	N/A
Douglas County		
5999 Misc. Retail Stores, NEC	9,923.90	148.86
7032 Sporting & Recreational Camps	25,751.77	386.28
Other	N/A	N/A

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Edmunds County		
5999 Misc. Retail Stores, NEC	1,209.99	18.15
7011 Hotels & Motels	124,182.26	1,862.74
7032 Sporting & Recreational Camps	85,499.99	1,282.51
7999 Amusement & Recreation, NEC	34,411.27	516.17
Other	N/A	N/A
Fall River County		
5999 Misc. Retail Stores, NEC	6,537.76	98.07
7011 Hotels & Motels	145,246.46	2,178.71
Other	N/A	N/A
Faulk County		
7011 Hotels & Motels	72,925.32	1,093.89
7032 Sporting & Recreational Camps	300,607.55	4,509.11
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	51,328.31	769.93
Other	N/A	N/A
Gregory County		
5947 Gift, Novelty, & Souvenir Shops	9,498.28	142.47
5999 Misc. Retail Stores, NEC	1,715.33	25.73
7011 Hotels & Motels	89,795.72	1,346.93
7032 Sporting & Recreational Camps	1,758,355.41	26,375.36
7999 Amusement & Recreation, NEC	71,763.39	1,076.46
Other	N/A	N/A
Haakon County		
7011 Hotels & Motels	25,738.85	386.09
Other	N/A	N/A
Hamlin County		
5999 Misc. Retail Stores, NEC	4,582.00	68.75
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	48,018.02	720.28
7032 Sporting & Recreational Camps	133,979.05	2,009.68
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
7999 Amusement & Recreation, NEC	65,268.00	979.02
Other	N/A	N/A
Hughes County		
5947 Gift, Novelty, & Souvenir Shops	23,768.21	356.53
5999 Misc. Retail Stores, NEC	6,621.23	99.34
7011 Hotels & Motels	539,482.40	8,092.25
7514 Passenger Car Rental	16,665.27	249.98
7999 Amusement & Recreation, NEC	206,831.76	3,102.50
971 Hunting, Trapping, Game Propagation	268,240.80	4,023.62
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	50,473.76	757.10
Other	N/A	N/A

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	Taxable Sales	Tax Due
Hyde County		
7999 Amusement & Recreation, NEC	153,660.86	2,304.91
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	156,274.41	2,344.11
Other	N/A	N/A
Jerauld County		
7032 Sporting & Recreational Camps	197,352.77	2,960.29
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	85,938.91	1,289.09
7999 Amusement & Recreation, NEC	109,582.96	1,643.75
Other	N/A	N/A
Kingsbury County		
5999 Misc. Retail Stores, NEC	5,852.77	87.80
7011 Hotels & Motels	63,810.87	957.18
Other	N/A	N/A
Lake County		
5999 Misc. Retail Stores, NEC	5,088.00	76.33
7011 Hotels & Motels	60,364.79	905.47
Other	N/A	N/A
Lawrence County		
5999 Misc. Retail Stores, NEC	18,739.50	281.12
6531 Real Estate Agents & Managers	210,820.48	3,162.33
7011 Hotels & Motels	2,452,124.55	36,782.00
7021 Rooming & Boarding Houses	29,905.95	448.59
7032 Sporting & Recreational Camps	33,463.90	501.96
7999 Amusement & Recreation, NEC	696,688.09	10,450.34
8412 Museums & Art Galleries	16,005.56	240.09
Other	N/A	N/A
Lincoln County		
5947 Gift, Novelty, & Souvenir Shops	10,497.87	157.47
5999 Misc. Retail Stores, NEC	5,018.66	75.29
7011 Hotels & Motels	381,801.21	5,727.03
7999 Amusement & Recreation, NEC	95,555.18	1,433.33
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	317,032.63	4,755.50
7999 Amusement & Recreation, NEC	760,265.13	11,403.99
971 Hunting, Trapping, Game Propagation	239,850.00	3,597.76
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	29,228.45	438.44
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	1,381.00	20.73
7011 Hotels & Motels	104,720.70	1,570.81
Other	N/A	N/A

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	Taxable Sales	Tax Due
McPherson County		
7011 Hotels & Motels	46,935.17	704.03
7021 Rooming & Boarding Houses	6,054.00	90.81
Other	N/A	N/A
Meade County		
5947 Gift, Novelty, & Souvenir Shops	14,603.09	219.05
5999 Misc. Retail Stores, NEC	14,586.11	218.79
7011 Hotels & Motels	179,377.71	2,690.68
7033 Trailer Parks & Campsites	498,089.96	7,471.35
7299 Misc. Personal Services, NEC	17,212.93	258.19
7999 Amusement & Recreation, NEC	36,618.00	549.28
Other	N/A	N/A
Mellette County		
971 Hunting, Trapping, Game Propagation	33,515.09	502.73
Other	N/A	N/A
Miner County		
5999 Misc. Retail Stores, NEC	1,671.34	25.07
7011 Hotels & Motels	45,015.38	675.23
Other	N/A	N/A
Minnehaha County		
5331 Variety Stores	42,621.45	639.33
5719 Misc. Homefurnishings Stores	6,550.17	98.25
5812 Eating Places	648,584.89	9,728.77
5941 Sporting Goods & Bicycle Shops	48,097.74	721.46
5944 Jewelry Stores	929.33	13.94
5947 Gift, Novelty, & Souvenir Shops	22,440.50	336.62
5963 Direct Selling Establishments	14,472.97	217.10
5999 Misc. Retail Stores, NEC	123,511.85	1,852.78
6513 Apartment Building Operators	11,354.31	170.32
7011 Hotels & Motels	5,175,451.79	77,631.82
7389 Business Services, NEC	27,840.62	417.61
7941 Sports Clubs, Managers, & Promoters	375,969.81	5,639.55
7999 Amusement & Recreation, NEC	309,880.86	4,648.22
8412 Museums & Art Galleries	379,952.11	5,699.28
8999 Services, NEC	7,754.50	116.32
Other	N/A	N/A
Moody County		
5999 Misc. Retail Stores, NEC	621.94	9.34
Other	N/A	N/A

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	Taxable Sales	Tax Due
Pennington County		
4725 Tour Operators	6,259.99	93.90
5511 New & Used Car Dealers	6,734.60	101.02
5812 Eating Places	203,188.79	3,047.83
5813 Drinking Places	36,000.09	540.01
5941 Sporting Goods & Bicycle Shops	33,533.56	502.99
5942 Book Stores	21,256.87	318.86
5944 Jewelry Stores	9,310.00	139.66
5945 Hobby, Toy, & Game Shops	645.00	9.68
5947 Gift, Novelty, & Souvenir Shops	254,996.23	3,824.97
5963 Direct Selling Establishments	39,449.64	591.75
5999 Misc. Retail Stores, NEC	34,508.35	517.67
6531 Real Estate Agents & Managers	100,014.16	1,500.22
7011 Hotels & Motels	3,644,441.28	54,666.76
7033 Trailer Parks & Campsites	29,440.27	441.61
7299 Misc. Personal Services, NEC	8,686.62	130.30
7514 Passenger Car Rental	338,100.08	5,071.50
7999 Amusement & Recreation, NEC	1,332,783.90	19,991.78
Other	N/A	N/A
Perkins County		
7011 Hotels & Motels	42,137.00	632.06
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	8,434.53	126.53
7999 Amusement & Recreation, NEC	221,337.73	3,320.08
Other	N/A	N/A
Roberts County		
7011 Hotels & Motels	41,529.50	622.95
Other	N/A	N/A
Sanborn County		
7032 Sporting & Recreational Camps	120,121.00	1,801.82
Other	N/A	N/A
Spink County		
5999 Misc. Retail Stores, NEC	8,556.91	128.36
7011 Hotels & Motels	83,668.33	1,255.02
7999 Amusement & Recreation, NEC	143,556.00	2,153.35
Other	N/A	N/A
Stanley County		
5947 Gift, Novelty, & Souvenir Shops	7,526.00	112.89
7011 Hotels & Motels	186,268.47	2,794.03
7999 Amusement & Recreation, NEC	47,493.78	712.40
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	18,424.04	276.35
7999 Amusement & Recreation, NEC	363,620.15	5,454.30
Other	N/A	N/A
Todd County		
Other	N/A	N/A

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Tripp County		
7011 Hotels & Motels	153,202.27	2,298.04
7032 Sporting & Recreational Camps	194,780.59	2,921.71
7999 Amusement & Recreation, NEC	324,776.74	4,871.68
971 Hunting, Trapping, Game Propagation	340,901.77	5,113.54
Other	N/A	N/A
Turner County		
5947 Gift, Novelty, & Souvenir Shops	12,348.09	185.23
5999 Misc. Retail Stores, NEC	2,364.64	35.47
7032 Sporting & Recreational Camps	34,636.51	519.54
Other	N/A	N/A
Union County		
5947 Gift, Novelty, & Souvenir Shops	684.50	10.27
5999 Misc. Retail Stores, NEC	4,229.70	63.45
7011 Hotels & Motels	245,357.03	3,680.35
Other	N/A	N/A
Walworth County		
5999 Misc. Retail Stores, NEC	3,669.12	55.06
7011 Hotels & Motels	169,267.87	2,539.03
7032 Sporting & Recreational Camps	222,761.63	3,341.42
971 Hunting, Trapping, Game Propagation	57,282.63	859.24
Other	N/A	N/A
Yankton County		
5945 Hobby, Toy, & Game Shops	2,791.50	41.88
5947 Gift, Novelty, & Souvenir Shops	3,481.78	52.23
5999 Misc. Retail Stores, NEC	13,239.58	198.60
7011 Hotels & Motels	422,452.68	6,336.77
7033 Trailer Parks & Campsites	49,569.79	743.55
7999 Amusement & Recreation, NEC	87,617.17	1,314.25
Other	N/A	N/A
Out of State County		
5441 Candy, Nut, & Confectionery Stores	4,394.75	65.93
5947 Gift, Novelty, & Souvenir Shops	18,472.16	277.11
5999 Misc. Retail Stores, NEC	134,360.27	2,015.56
7514 Passenger Car Rental	1,637,925.76	24,568.89
7929 Entertainers & Entertainment Groups	27,456.49	411.85
7999 Amusement & Recreation, NEC	89,318.93	1,339.79
Other	N/A	N/A

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Total for State	48,441,082.12	726,618.61

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