

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: JULY 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.**
- 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
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	Taxable Sales	Tax Due
Aurora County		
5999 Misc. Retail Stores, NEC	2,934.63	44.02
7011 Hotels & Motels	47,156.78	707.35
Other	N/A	N/A
Beadle County		
5999 Misc. Retail Stores, NEC	56,267.78	844.03
7011 Hotels & Motels	425,369.85	6,380.56
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
7011 Hotels & Motels	20,950.76	314.26
7033 Trailer Parks & Campsites	6,387.00	95.81
Other	N/A	N/A
Brookings County		
5812 Eating Places	9,146.52	137.20
5945 Hobby, Toy, & Game Shops	1,570.00	23.55
5999 Misc. Retail Stores, NEC	196,025.16	2,940.38
7011 Hotels & Motels	1,234,817.29	18,522.26
7999 Amusement & Recreation, NEC	98,973.44	1,484.60
Other	N/A	N/A
Brown County		
5812 Eating Places	36,076.67	541.15
5813 Drinking Places	7,472.79	112.10
5947 Gift, Novelty, & Souvenir Shops	7,642.26	114.64
5999 Misc. Retail Stores, NEC	10,390.59	155.86
7011 Hotels & Motels	1,884,384.47	28,265.79
7999 Amusement & Recreation, NEC	146,033.04	2,190.50
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	82,118.23	1,231.77
7011 Hotels & Motels	665,749.80	9,986.25
7032 Sporting & Recreational Camps	332,468.82	4,987.03
7033 Trailer Parks & Campsites	75,776.94	1,136.65
Other	N/A	N/A
Butte County		
7011 Hotels & Motels	516,619.64	7,749.30
7999 Amusement & Recreation, NEC	98,962.19	1,484.43
Other	N/A	N/A
Campbell County		
7011 Hotels & Motels	11,118.07	166.78
Other	N/A	N/A
Charles Mix County		
5812 Eating Places	240,889.03	3,613.33
7011 Hotels & Motels	180,250.88	2,703.77
7032 Sporting & Recreational Camps	348,065.01	5,220.97
7041 Membership Basis Organization Hotels	60,455.74	906.84
Other	N/A	N/A
Clark County		
Other	N/A	N/A

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Clay County		
7011 Hotels & Motels	304,901.93	4,573.53
Other	N/A	N/A
Codington County		
5812 Eating Places	60,834.07	912.51
5932 Used Merchandise Stores	3,192.73	47.89
5947 Gift, Novelty, & Souvenir Shops	210,612.59	3,159.19
7011 Hotels & Motels	923,760.02	13,856.40
7999 Amusement & Recreation, NEC	18,164.06	272.47
Other	N/A	N/A
Custer County		
5932 Used Merchandise Stores	62,199.22	932.99
5947 Gift, Novelty, & Souvenir Shops	799,898.86	11,998.50
5999 Misc. Retail Stores, NEC	26,426.87	396.41
7011 Hotels & Motels	6,330,654.89	94,959.87
7033 Trailer Parks & Campsites	1,262,929.09	18,943.94
7929 Entertainers & Entertainment Groups	8,192.31	122.89
7999 Amusement & Recreation, NEC	1,879,962.30	28,199.44
Other	N/A	N/A
Davison County		
5812 Eating Places	51,129.17	766.94
5947 Gift, Novelty, & Souvenir Shops	513,465.41	7,701.99
5999 Misc. Retail Stores, NEC	10,640.27	159.62
7011 Hotels & Motels	1,985,616.45	29,784.27
7033 Trailer Parks & Campsites	84,966.34	1,274.49
8412 Museums & Art Galleries	11,878.37	178.17
Other	N/A	N/A
Day County		
5999 Misc. Retail Stores, NEC	460.56	6.92
7011 Hotels & Motels	234,091.24	3,511.39
7021 Rooming & Boarding Houses	13,558.40	203.37
7033 Trailer Parks & Campsites	21,640.09	324.60
7999 Amusement & Recreation, NEC	324,424.78	4,866.37
Other	N/A	N/A
Deuel County		
Other	N/A	N/A
Douglas County		
5999 Misc. Retail Stores, NEC	3,231.00	48.47
Other	N/A	N/A
Edmunds County		
7011 Hotels & Motels	3,014.04	45.21
Other	N/A	N/A
Fall River County		
5812 Eating Places	70,091.10	1,051.38
5999 Misc. Retail Stores, NEC	10,749.73	161.25
7011 Hotels & Motels	951,431.76	14,271.49
7033 Trailer Parks & Campsites	162,465.79	2,437.00
7999 Amusement & Recreation, NEC	583,747.15	8,756.21
Other	N/A	N/A

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	Taxable Sales	Tax Due
Faulk County		
7011 Hotels & Motels	48,824.89	732.37
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	281,629.58	4,224.45
7999 Amusement & Recreation, NEC	36,259.25	543.89
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	86,331.22	1,294.98
7032 Sporting & Recreational Camps	754,283.35	11,314.25
Other	N/A	N/A
Haakon County		
7011 Hotels & Motels	64,932.28	973.98
Other	N/A	N/A
Hamlin County		
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	42,811.29	642.18
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
7011 Hotels & Motels	24,299.21	364.49
7999 Amusement & Recreation, NEC	35,606.29	534.10
Other	N/A	N/A
Hughes County		
5947 Gift, Novelty, & Souvenir Shops	11,790.77	176.87
5999 Misc. Retail Stores, NEC	2,145.14	32.20
7011 Hotels & Motels	1,187,304.60	17,809.56
7514 Passenger Car Rental	33,741.83	506.12
7941 Sports Clubs, Managers, & Promoters	80,036.81	1,200.55
7999 Amusement & Recreation, NEC	111,908.17	1,678.63
971 Hunting, Trapping, Game Propagation	62,083.49	931.25
Other	N/A	N/A
Hutchinson County		
5999 Misc. Retail Stores, NEC	1,562.50	23.45
7011 Hotels & Motels	95,618.08	1,434.27
Other	N/A	N/A
Hyde County		
5999 Misc. Retail Stores, NEC	1,741.75	26.13
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	1,162,033.31	17,430.52
Other	N/A	N/A
Jerauld County		
7032 Sporting & Recreational Camps	45,738.44	686.07
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	532,900.60	7,993.52
Other	N/A	N/A

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Kingsbury County		
5999 Misc. Retail Stores, NEC	1,868.50	28.04
7011 Hotels & Motels	90,661.52	1,359.92
7033 Trailer Parks & Campsites	15,777.20	236.66
Other	N/A	N/A
Lake County		
7011 Hotels & Motels	178,240.57	2,673.62
Other	N/A	N/A
Lawrence County		
5812 Eating Places	104,757.96	1,571.36
5944 Jewelry Stores	306,191.80	4,592.87
5947 Gift, Novelty, & Souvenir Shops	1,041,058.78	15,615.89
5999 Misc. Retail Stores, NEC	83,206.86	1,248.13
7011 Hotels & Motels	9,713,520.22	145,702.87
7032 Sporting & Recreational Camps	301,461.62	4,521.94
7033 Trailer Parks & Campsites	1,483,352.96	22,250.31
7999 Amusement & Recreation, NEC	889,304.28	13,339.57
8412 Museums & Art Galleries	152,720.12	2,290.80
Other	N/A	N/A
Lincoln County		
5621 Women's Clothing Stores	5,279.67	79.19
5812 Eating Places	8,947.54	134.22
5999 Misc. Retail Stores, NEC	17,911.29	268.68
7011 Hotels & Motels	473,405.50	7,101.09
7999 Amusement & Recreation, NEC	270,116.85	4,051.75
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	1,074,558.71	16,118.39
7033 Trailer Parks & Campsites	115,835.01	1,737.52
7999 Amusement & Recreation, NEC	103,362.91	1,550.44
971 Hunting, Trapping, Game Propagation	14,588.00	218.82
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	46,491.59	697.38
7999 Amusement & Recreation, NEC	71,375.00	1,070.63
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	24,805.82	372.09
7011 Hotels & Motels	49,580.50	743.72
Other	N/A	N/A
McPherson County		
7011 Hotels & Motels	1,657.50	24.86
Other	N/A	N/A

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	Taxable Sales	Tax Due
Meade County		
5699 Misc. Apparel & Accessory Stores	145,975.20	2,189.63
5947 Gift, Novelty, & Souvenir Shops	223,583.22	3,353.74
5999 Misc. Retail Stores, NEC	4,209.99	63.15
7011 Hotels & Motels	1,108,065.64	16,620.99
7032 Sporting & Recreational Camps	104,490.00	1,567.35
7033 Trailer Parks & Campsites	1,694,314.29	25,414.73
7999 Amusement & Recreation, NEC	117,466.95	1,762.00
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
7011 Hotels & Motels	15,676.60	235.14
Other	N/A	N/A
Minnehaha County		
5812 Eating Places	893,779.63	13,406.68
5813 Drinking Places	102,117.74	1,531.77
5932 Used Merchandise Stores	17,618.83	264.29
5941 Sporting Goods & Bicycle Shops	97,363.08	1,460.45
5947 Gift, Novelty, & Souvenir Shops	15,553.63	233.33
5963 Direct Selling Establishments	59,702.82	895.56
5999 Misc. Retail Stores, NEC	389,015.46	5,835.28
6513 Apartment Building Operators	7,207.08	108.11
7011 Hotels & Motels	11,283,070.24	169,246.10
7389 Business Services, NEC	13,878.49	208.18
7514 Passenger Car Rental	394,367.01	5,915.50
7922 Theatrical Producers & Services	171,640.91	2,574.62
7929 Entertainers & Entertainment Groups	3,538.92	53.08
7941 Sports Clubs, Managers, & Promoters	230,380.94	3,455.72
7991 Physical Fitness Facilities	40,742.61	611.14
7992 Public Golf Courses	48,323.22	724.84
7997 Membership Sports & Recreation Clubs	3,595.29	53.93
7999 Amusement & Recreation, NEC	1,357,510.43	20,362.69
8422 Botanical and Zoological Gardens	225,595.70	3,383.93
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Oglala Lakota County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Pennington County		
4725 Tour Operators	58,869.39	883.04
5331 Variety Stores	3,628,188.32	54,422.83
5441 Candy, Nut, & Confectionery Stores	399,003.90	5,985.07
5611 Men's & Boys' Clothing Stores	475,807.44	7,137.11
5632 Women's Accessory & Specialty Stores	333,597.19	5,003.97
5699 Misc. Apparel & Accessory Stores	395,262.36	5,928.93
5812 Eating Places	1,193,946.04	17,909.19
5813 Drinking Places	161,343.09	2,420.15
5932 Used Merchandise Stores	154,921.99	2,323.83
5941 Sporting Goods & Bicycle Shops	51,914.91	778.73
5944 Jewelry Stores	1,546,359.09	23,195.38
5947 Gift, Novelty, & Souvenir Shops	9,260,731.50	138,911.00
5949 Sewing, Needlework, & Piece Goods	5,366.39	80.49
5963 Direct Selling Establishments	20,041.20	300.62
5999 Misc. Retail Stores, NEC	298,147.13	4,472.26
6531 Real Estate Agents & Managers	260,205.75	3,903.10
7011 Hotels & Motels	30,925,867.00	463,888.11
7033 Trailer Parks & Campsites	5,100,729.11	76,510.96
7514 Passenger Car Rental	1,939,213.33	29,088.20
7519 Utility Trailer Rental	140,562.33	2,108.43
7996 Amusement Parks	1,638,107.13	24,571.61
7997 Membership Sports & Recreation Clubs	24,873.19	373.10
7999 Amusement & Recreation, NEC	8,338,980.45	125,084.70
8412 Museums & Art Galleries	263,773.65	3,956.60
Other	N/A	N/A
Perkins County		
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	149,277.23	2,239.17
7999 Amusement & Recreation, NEC	89,504.81	1,342.58
Other	N/A	N/A
Roberts County		
7011 Hotels & Motels	153,301.93	2,299.52
7033 Trailer Parks & Campsites	23,688.24	355.32
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	202,004.00	3,030.08
7032 Sporting & Recreational Camps	79,986.32	1,199.79
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	487,185.61	7,307.78
7999 Amusement & Recreation, NEC	170,789.83	2,561.86
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	35,776.06	536.65
7999 Amusement & Recreation, NEC	156,656.53	2,349.85
Other	N/A	N/A

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Todd County		
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	253,227.38	3,798.43
7999 Amusement & Recreation, NEC	88,181.12	1,322.72
971 Hunting, Trapping, Game Propagation	92,150.93	1,382.26
Other	N/A	N/A
Turner County		
5999 Misc. Retail Stores, NEC	9,476.50	142.15
Other	N/A	N/A
Union County		
7011 Hotels & Motels	830,281.53	12,454.22
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	442,750.07	6,641.26
7033 Trailer Parks & Campsites	38,202.39	573.05
7999 Amusement & Recreation, NEC	75,166.00	1,127.50
Other	N/A	N/A
Yankton County		
5947 Gift, Novelty, & Souvenir Shops	12,771.13	191.57
5999 Misc. Retail Stores, NEC	74,639.33	1,119.60
7011 Hotels & Motels	923,741.65	13,856.12
7033 Trailer Parks & Campsites	72,459.45	1,086.89
7999 Amusement & Recreation, NEC	251,288.76	3,769.34
Other	N/A	N/A
Out of State County		
5812 Eating Places	11,924.50	178.87
5945 Hobby, Toy, & Game Shops	12,572.00	188.59
5947 Gift, Novelty, & Souvenir Shops	7,720.30	115.81
5961 Catalog & Mail-Order Houses	4,388,211.14	65,823.17
5999 Misc. Retail Stores, NEC	641,061.97	9,616.19
7011 Hotels & Motels	3,621,970.14	54,329.56
7032 Sporting & Recreational Camps	297,726.95	4,465.91
7514 Passenger Car Rental	5,479,221.98	82,188.33
7999 Amusement & Recreation, NEC	313,518.92	4,702.78
8999 Services, NEC	8,080.00	121.21
Other	N/A	N/A

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Total for State	168,930,931.29	2,533,966.08

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