

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: FISCAL YEAR 2025
(JULY 2024 - JUNE 2025)

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: Fiscal Year 2025

	Taxable Sales	Tax Due
Aurora County		
5947 Gift, Novelty, & Souvenir Shops	7,697.70	115.46
5999 Misc. Retail Stores, NEC	4,183.00	62.75
7011 Hotels & Motels	326,457.21	4,896.86
7032 Sporting & Recreational Camps	1,575,997.04	23,639.96
971 Hunting, Trapping, Game Propagation	379,108.13	5,686.63
Other	733,261.93	10,998.98
Beadle County		
5812 Eating Places	852,123.38	12,781.83
5999 Misc. Retail Stores, NEC	1,134,289.70	17,014.47
7011 Hotels & Motels	4,857,526.52	72,862.93
7032 Sporting & Recreational Camps	426,778.98	6,401.68
7999 Amusement and Recreation Services, NEC	1,820,497.25	27,307.49
Other	1,130,839.06	16,962.62
Bennett County		
5999 Misc. Retail Stores, NEC	3,571.06	53.57
Other	572,331.55	8,585.00
Bon Homme County		
5812 Eating Places	23,630.48	354.46
5999 Misc. Retail Stores, NEC	19,409.69	291.19
7011 Hotels & Motels	111,775.17	1,676.65
7033 Trailer Parks & Campsites	12,833.33	192.51
7999 Amusement and Recreation Services, NEC	96,189.06	1,442.83
Other	121,259.94	1,818.91
Brookings County		
5461 Retail Bakeries	1,417.24	21.26
5621 Women's Clothing Stores	25,836.37	387.55
5812 Eating Places	145,133.33	2,176.99
5942 Book Stores	8,852.71	132.79
5945 Hobby, Toy, & Game Shops	24,079.68	361.22
5999 Misc. Retail Stores, NEC	1,233,448.26	18,501.86
7011 Hotels & Motels	14,193,976.18	212,909.72
7999 Amusement and Recreation Services, NEC	688,951.22	10,334.26
8999 Services, NEC	23,496.35	352.45
Other	3,031,577.51	45,473.79
Brown County		
5461 Retail Bakeries	3,578.46	53.68
5499 Misc. Food Stores	6,763.94	101.46
5511 New & Used Car Dealers	25,365.82	380.51
5812 Eating Places	820,968.37	12,314.57
5813 Drinking Places	153,121.50	2,296.82
5947 Gift, Novelty, & Souvenir Shops	81,408.34	1,221.15
5949 Sewing, Needlework, & Piece Goods	2,815.32	42.23
5999 Misc. Retail Stores, NEC	178,935.30	2,684.19
7011 Hotels & Motels	23,420,138.15	351,302.13
7032 Sporting & Recreational Camps	1,153,512.52	17,302.69
7929 Entertainers & Entertainment Groups	15,231.00	228.46
7999 Amusement and Recreation Services, NEC	2,596,660.84	38,949.97
971 Hunting, Trapping, Game Propagation	700,905.66	10,513.61
Other	3,913,955.25	58,709.49

South Dakota Sales and Use Tax Reporting System
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	Taxable Sales	Tax Due
Brule County		
5947 Gift, Novelty, & Souvenir Shops	304,558.56	4,568.42
5999 Misc. Retail Stores, NEC	18,111.48	271.68
7011 Hotels & Motels	11,736,307.71	176,044.68
7032 Sporting & Recreational Camps	4,614,379.17	69,215.73
7033 Trailer Parks & Campsites	277,979.27	4,169.70
7999 Amusement and Recreation Services, NEC	1,379,087.06	20,686.35
971 Hunting, Trapping, Game Propagation	1,125,729.00	16,885.96
Other	342,500.60	5,137.54
Buffalo County		
Other	N/A	N/A
Butte County		
5812 Eating Places	89,208.26	1,338.13
5813 Drinking Places	1,897,861.67	28,467.93
5999 Misc. Retail Stores, NEC	35,906.84	538.69
7011 Hotels & Motels	2,987,999.27	44,820.02
7033 Trailer Parks & Campsites	181,773.36	2,726.59
Other	787,445.14	11,811.75
Campbell County		
5999 Misc. Retail Stores, NEC	4,444.26	66.68
7011 Hotels & Motels	107,195.72	1,608.01
Other	161,163.27	2,417.53
Charles Mix County		
5812 Eating Places	710,695.52	10,660.44
5999 Misc. Retail Stores, NEC	49,969.79	749.60
7011 Hotels & Motels	1,600,429.01	24,006.56
7032 Sporting & Recreational Camps	3,123,697.09	46,855.48
7999 Amusement and Recreation Services, NEC	207,141.90	3,107.14
Other	637,843.72	9,567.71
Clark County		
5999 Misc. Retail Stores, NEC	15,672.34	235.10
7011 Hotels & Motels	162,435.82	2,436.56
7999 Amusement and Recreation Services, NEC	53,686.55	805.30
Other	1,362,464.48	20,437.03
Clay County		
5947 Gift, Novelty, & Souvenir Shops	61,396.17	920.95
5999 Misc. Retail Stores, NEC	16,109.24	241.70
7011 Hotels & Motels	3,631,884.28	54,478.33
Other	1,178,168.04	17,672.61
Codington County		
5812 Eating Places	710,079.68	10,651.22
5945 Hobby, Toy, & Game Shops	3,612.48	54.20
5947 Gift, Novelty, & Souvenir Shops	1,184,128.40	17,761.95
5999 Misc. Retail Stores, NEC	76,170.18	1,142.73
7011 Hotels & Motels	11,490,587.97	172,358.89
7514 Passenger Car Rental	316,159.82	4,742.39
7999 Amusement and Recreation Services, NEC	76,496.90	1,147.47
971 Hunting, Trapping, Game Propagation	54,926.20	823.89
Other	2,037,053.25	30,555.90

South Dakota Sales and Use Tax Reporting System
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	Taxable Sales	Tax Due
Corson County		
Other	3,690.72	55.36
Custer County		
5699 Misc. Apparel & Accessory Stores	553,773.54	8,306.62
5932 Used Merchandise Stores	306,913.39	4,603.70
5944 Jewelry Stores	842.88	12.65
5947 Gift, Novelty, & Souvenir Shops	3,479,086.08	52,186.32
5999 Misc. Retail Stores, NEC	388,289.65	5,824.47
7011 Hotels & Motels	30,985,462.33	464,782.18
7033 Trailer Parks & Campsites	5,178,249.76	77,673.90
7929 Entertainers & Entertainment Groups	17,611.68	264.20
7999 Amusement and Recreation Services, NEC	7,331,575.76	109,973.65
Other	3,902,387.06	58,535.85
Davison County		
5812 Eating Places	934,146.45	14,012.20
5945 Hobby, Toy, & Game Shops	27,261.20	408.93
5999 Misc. Retail Stores, NEC	88,820.30	1,332.39
7011 Hotels & Motels	19,464,393.86	291,965.96
7032 Sporting & Recreational Camps	787,818.72	11,817.28
7033 Trailer Parks & Campsites	389,381.16	5,840.72
7999 Amusement and Recreation Services, NEC	1,571,105.55	23,566.57
Other	2,464,115.11	36,961.84
Day County		
5999 Misc. Retail Stores, NEC	65,341.86	980.14
7011 Hotels & Motels	2,420,520.12	36,307.89
7033 Trailer Parks & Campsites	157,878.63	2,368.19
7999 Amusement and Recreation Services, NEC	1,539,438.10	23,091.59
Other	798,163.58	11,972.53
Deuel County		
7011 Hotels & Motels	456,825.30	6,852.40
7999 Amusement and Recreation Services, NEC	64,684.86	970.27
Other	498,452.22	7,476.78
Dewey County		
5999 Misc. Retail Stores, NEC	899.33	13.49
Other	137,156.46	2,057.36
Douglas County		
5999 Misc. Retail Stores, NEC	13,332.57	200.00
Other	389,267.85	5,839.04
Edmunds County		
5999 Misc. Retail Stores, NEC	4,237.16	63.59
7011 Hotels & Motels	525,628.83	7,884.45
7032 Sporting & Recreational Camps	270,227.43	4,053.41
7999 Amusement and Recreation Services, NEC	47,160.82	707.42
971 Hunting, Trapping, Game Propagation	135,850.00	2,037.75
Other	368,074.34	5,521.15

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	Taxable Sales	Tax Due
Fall River County		
5812 Eating Places	237,831.31	3,567.48
5947 Gift, Novelty, & Souvenir Shops	179,183.28	2,687.76
5999 Misc. Retail Stores, NEC	64,003.30	960.23
7011 Hotels & Motels	4,146,089.02	62,191.45
7033 Trailer Parks & Campsites	814,981.85	12,224.69
7999 Amusement and Recreation Services, NEC	2,312,325.76	34,684.90
Other	418,752.81	6,281.37
Faulk County		
5999 Misc. Retail Stores, NEC	3,476.18	52.14
7011 Hotels & Motels	380,779.56	5,711.72
7021 Rooming & Boarding Houses	40,587.00	608.81
7032 Sporting & Recreational Camps	992,628.91	14,889.44
Other	557,988.69	8,369.84
Grant County		
5999 Misc. Retail Stores, NEC	47,777.95	716.73
7011 Hotels & Motels	2,672,718.57	40,090.79
7999 Amusement and Recreation Services, NEC	212,883.57	3,193.25
Other	285,809.51	4,287.17
Gregory County		
5999 Misc. Retail Stores, NEC	20,687.29	310.32
7011 Hotels & Motels	1,091,130.42	16,366.94
7032 Sporting & Recreational Camps	10,000,747.04	150,011.27
7033 Trailer Parks & Campsites	5,065.00	75.98
7999 Amusement and Recreation Services, NEC	726,973.74	10,904.62
971 Hunting, Trapping, Game Propagation	304,356.37	4,565.34
Other	345,761.04	5,186.42
Haakon County		
5999 Misc. Retail Stores, NEC	2,785.93	41.80
7011 Hotels & Motels	647,486.01	9,712.30
Other	790,606.58	11,859.13
Hamlin County		
5999 Misc. Retail Stores, NEC	120,534.96	1,808.07
7011 Hotels & Motels	2,976.72	44.65
7021 Rooming & Boarding Houses	15,841.42	237.63
7999 Amusement and Recreation Services, NEC	847,286.45	12,709.31
Other	247,131.05	3,707.02
Hand County		
5999 Misc. Retail Stores, NEC	3,218.00	48.28
7011 Hotels & Motels	535,423.62	8,031.36
7032 Sporting & Recreational Camps	1,787,066.64	26,806.02
Other	668,323.51	10,024.92
Hanson County		
Other	2,836,893.27	42,553.41
Harding County		
7011 Hotels & Motels	29,477.00	442.17
7999 Amusement and Recreation Services, NEC	333,287.45	4,999.32
971 Hunting, Trapping, Game Propagation	51,150.00	767.26
Other	137,631.97	2,064.49

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	Taxable Sales	Tax Due
Hughes County		
5947 Gift, Novelty, & Souvenir Shops	80,117.13	1,201.76
5999 Misc. Retail Stores, NEC	51,281.47	769.29
7011 Hotels & Motels	16,501,943.56	247,529.21
7514 Passenger Car Rental	777,479.01	11,662.18
7999 Amusement and Recreation Services, NEC	2,596,839.47	38,952.56
971 Hunting, Trapping, Game Propagation	3,037,104.43	45,556.59
Other	6,245,079.32	93,676.28
Hutchinson County		
5947 Gift, Novelty, & Souvenir Shops	1,255.86	18.84
5999 Misc. Retail Stores, NEC	15,204.77	228.08
7011 Hotels & Motels	569,297.25	8,539.45
7032 Sporting & Recreational Camps	648,156.81	9,722.39
Other	126,463.77	1,896.98
Hyde County		
5999 Misc. Retail Stores, NEC	13,017.95	195.28
7011 Hotels & Motels	142,524.38	2,137.85
7999 Amusement and Recreation Services, NEC	611,005.40	9,165.09
Other	99,626.01	1,494.40
Jackson County		
7011 Hotels & Motels	6,142,647.48	92,139.71
7033 Trailer Parks & Campsites	656,615.56	9,849.26
7999 Amusement and Recreation Services, NEC	471,803.32	7,077.05
Other	3,129,972.16	46,949.59
Jerauld County		
5999 Misc. Retail Stores, NEC	60,766.03	911.50
7011 Hotels & Motels	26,547.52	398.23
7032 Sporting & Recreational Camps	439,201.08	6,588.01
971 Hunting, Trapping, Game Propagation	1,844,599.06	27,668.98
Other	764,064.64	11,461.01
Jones County		
7011 Hotels & Motels	3,270,340.71	49,055.08
7999 Amusement and Recreation Services, NEC	925,068.61	13,876.01
Other	724,513.02	10,867.72
Kingsbury County		
5812 Eating Places	87,674.82	1,315.13
5947 Gift, Novelty, & Souvenir Shops	41,177.37	617.67
5999 Misc. Retail Stores, NEC	32,222.19	483.37
7011 Hotels & Motels	830,735.06	12,461.04
7033 Trailer Parks & Campsites	60,198.78	902.98
7999 Amusement and Recreation Services, NEC	186,841.67	2,802.64
Other	557,043.23	8,355.67
Lake County		
5963 Direct Selling Establishments	41,880.38	628.21
5999 Misc. Retail Stores, NEC	20,109.18	301.71
7011 Hotels & Motels	2,753,878.26	41,308.20
7999 Amusement and Recreation Services, NEC	51,645.01	774.68
Other	707,934.96	10,619.07

South Dakota Sales and Use Tax Reporting System
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Lawrence County		
5699 Misc. Apparel & Accessory Stores	395,735.94	5,936.06
5812 Eating Places	1,444,285.21	21,664.34
5813 Drinking Places	971,716.67	14,575.76
5944 Jewelry Stores	1,019,445.64	15,291.71
5947 Gift, Novelty, & Souvenir Shops	4,491,701.84	67,375.56
5961 Catalog & Mail-Order Houses	59,541.21	893.13
5999 Misc. Retail Stores, NEC	434,613.77	6,519.37
6531 Real Estate Agents & Managers	4,357,735.05	65,366.10
7011 Hotels & Motels	74,930,620.52	1,123,959.50
7021 Rooming & Boarding Houses	439,256.48	6,588.86
7032 Sporting & Recreational Camps	1,321,217.44	19,818.30
7033 Trailer Parks & Campsites	5,928,080.82	88,921.29
7389 Business Services, NEC	161,039.27	2,415.59
7514 Passenger Car Rental	18,926.39	283.90
7519 Utility Trailer Rental	1,537,663.49	23,064.95
7999 Amusement and Recreation Services, NEC	12,362,716.82	185,440.81
8412 Museums & Art Galleries	989,837.99	14,847.56
Other	9,584,450.92	143,766.90
Lincoln County		
5812 Eating Places	370,295.43	5,554.44
5947 Gift, Novelty, & Souvenir Shops	32,836.07	492.54
5963 Direct Selling Establishments	51,855.38	777.83
5999 Misc. Retail Stores, NEC	95,064.14	1,426.05
7011 Hotels & Motels	6,545,703.13	98,185.59
7999 Amusement and Recreation Services, NEC	5,152,525.86	77,287.91
Other	2,407,657.39	36,114.97
Lyman County		
5999 Misc. Retail Stores, NEC	4,868.20	73.05
7011 Hotels & Motels	8,108,282.26	121,624.36
7033 Trailer Parks & Campsites	532,996.09	7,994.94
7999 Amusement and Recreation Services, NEC	3,325,266.47	49,879.05
971 Hunting, Trapping, Game Propagation	472,524.71	7,087.87
Other	1,114,457.27	16,716.90
Marshall County		
5999 Misc. Retail Stores, NEC	5,753.98	86.32
7011 Hotels & Motels	551,319.07	8,269.83
7999 Amusement and Recreation Services, NEC	137,906.57	2,068.61
Other	336,218.29	5,043.33
McCook County		
5999 Misc. Retail Stores, NEC	137,085.45	2,056.34
7011 Hotels & Motels	599,447.31	8,991.75
7033 Trailer Parks & Campsites	108,574.91	1,628.64
Other	145,128.70	2,176.98
McPherson County		
5999 Misc. Retail Stores, NEC	7,703.00	115.56
7011 Hotels & Motels	119,955.15	1,799.34
7021 Rooming & Boarding Houses	9,390.00	140.85
Other	27,216.78	408.26

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	Taxable Sales	Tax Due
Meade County		
5399 Misc. General Merchandise Stores	6,516.66	97.77
5531 Auto & Home Supply Stores	1,785,792.92	26,786.93
5571 Motorcycle Dealers	2,615,780.99	39,236.73
5611 Men's & Boys' Clothing Stores	708,430.24	10,626.46
5621 Women's Clothing Stores	536,183.36	8,042.75
5651 Family Clothing Stores	1,122,550.95	16,838.27
5699 Misc. Apparel & Accessory Stores	3,880,324.38	58,204.97
5812 Eating Places	2,584,661.56	38,770.06
5813 Drinking Places	318,921.77	4,783.83
5944 Jewelry Stores	932,088.53	13,981.38
5947 Gift, Novelty, & Souvenir Shops	1,773,445.89	26,601.70
5961 Catalog & Mail-Order Houses	157,774.56	2,366.63
5963 Direct Selling Establishments	332,178.89	4,982.75
5999 Misc. Retail Stores, NEC	4,057,294.26	60,859.86
7011 Hotels & Motels	6,644,482.21	99,667.29
7032 Sporting & Recreational Camps	1,064,271.39	15,964.09
7033 Trailer Parks & Campsites	21,971,400.68	329,571.05
7221 Photographic Studios, Portrait	19,349.30	290.24
7299 Misc. Personal Services, NEC	884,462.30	13,267.03
7389 Business Services, NEC	36,670.59	550.06
7521 Automobile Parking	46,877.69	703.17
7532 Top & Body Repair & Paint Shops	102,841.57	1,542.63
7539 Automotive Repair Shops, NEC	538,990.86	8,084.86
7999 Amusement and Recreation Services, NEC	1,612,377.28	24,185.69
8412 Museums & Art Galleries	280,052.14	4,200.76
Other	3,002,869.44	45,043.21
Mellette County		
7999 Amusement and Recreation Services, NEC	14,194.83	212.92
Other	589,222.06	8,838.36
Miner County		
5999 Misc. Retail Stores, NEC	9,671.87	145.08
7011 Hotels & Motels	595,352.19	8,930.29
Other	506,083.02	7,591.26

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	Taxable Sales	Tax Due
Minnehaha County		
5399 Misc. General Merchandise Stores	316,075.55	4,741.16
5461 Retail Bakeries	29,184.13	437.77
5499 Misc. Food Stores	131,762.51	1,976.43
5611 Men's & Boys' Clothing Stores	19,340.82	290.12
5699 Misc. Apparel & Accessory Stores	3,099.75	46.50
5719 Misc. Homefurnishings Stores	4,374.80	65.62
5812 Eating Places	9,032,276.99	135,484.24
5813 Drinking Places	663,273.39	9,949.09
5932 Used Merchandise Stores	45,178.50	677.70
5941 Sporting Goods & Bicycle Shops	1,224,406.27	18,366.12
5942 Book Stores	48,662.41	729.93
5944 Jewelry Stores	40,384.38	605.78
5945 Hobby, Toy, & Game Shops	70,844.12	1,062.71
5947 Gift, Novelty, & Souvenir Shops	270,598.22	4,058.99
5961 Catalog & Mail-Order Houses	13,925.94	208.88
5963 Direct Selling Establishments	133,917.01	2,008.77
5999 Misc. Retail Stores, NEC	662,536.75	9,938.57
6513 Apartment Building Operators	21,591.43	323.90
6519 Real Property Lessors, NEC	4,507.89	67.62
6531 Real Estate Agents & Managers	911,572.97	13,673.61
7011 Hotels & Motels	140,378,954.16	2,105,684.58
7033 Trailer Parks & Campsites	2,159,723.63	32,395.86
7299 Misc. Personal Services, NEC	4,518.80	67.80
7336 Commercial Art & Graphic Design	36,156.87	542.36
7389 Business Services, NEC	3,009.72	45.16
7514 Passenger Car Rental	5,764,929.06	86,473.97
7922 Theatrical Producers & Services	578,055.56	8,670.83
7929 Entertainers & Entertainment Groups	167,007.19	2,505.14
7941 Sports Clubs, Managers, & Promoters	7,657,228.34	114,858.47
7948 Racing, Including Track Operation	791,860.14	11,877.92
7991 Physical Fitness Facilities	566,507.36	8,497.66
7992 Public Golf Courses	506,357.12	7,595.35
7997 Membership Sports & Recreation Clubs	465,650.50	6,984.75
7999 Amusement and Recreation Services, NEC	19,112,518.13	286,687.79
8999 Services, NEC	5,465.00	81.98
Other	23,986,075.44	359,791.33
Moody County		
5999 Misc. Retail Stores, NEC	32,491.16	487.44
971 Hunting, Trapping, Game Propagation	223,711.18	3,355.67
Other	133,151.68	1,997.28
Oglala Lakota County		
Other	316.90	4.76

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	Taxable Sales	Tax Due
Pennington County		
4119 Local Passenger Transportation, NEC	1,046,911.56	15,703.73
4725 Tour Operators	502,110.48	7,531.66
5311 Department Stores	597,053.59	8,955.81
5331 Variety Stores	11,077,444.47	166,161.66
5399 Misc. General Merchandise Stores	623,990.26	9,359.88
5441 Candy, Nut, & Confectionery Stores	1,074,600.96	16,119.01
5461 Retail Bakeries	16,582.17	248.76
5499 Misc. Food Stores	391,395.03	5,870.93
5531 Auto & Home Supply Stores	2,981,369.12	44,720.54
5571 Motorcycle Dealers	1,710,142.48	25,652.15
5611 Men's & Boys' Clothing Stores	50,982.00	764.73
5621 Women's Clothing Stores	179,212.38	2,688.20
5632 Women's Accessory & Specialty Stores	1,165,657.50	17,484.83
5699 Misc. Apparel & Accessory Stores	1,585,282.45	23,779.28
5812 Eating Places	5,502,802.55	82,542.15
5813 Drinking Places	1,055,158.77	15,827.39
5932 Used Merchandise Stores	324,308.96	4,864.66
5941 Sporting Goods & Bicycle Shops	108,719.62	1,630.82
5942 Book Stores	1,528,212.51	22,923.18
5944 Jewelry Stores	5,075,775.38	76,136.65
5945 Hobby, Toy, & Game Shops	14,969.02	224.54
5947 Gift, Novelty, & Souvenir Shops	29,653,024.11	444,795.44
5949 Sewing, Needlework, & Piece Goods	16,980.23	254.71
5961 Catalog & Mail-Order Houses	96,180.25	1,442.74
5963 Direct Selling Establishments	210,482.19	3,157.26
5999 Misc. Retail Stores, NEC	2,430,013.60	36,451.16
6531 Real Estate Agents & Managers	3,473,699.05	52,105.51
7011 Hotels & Motels	167,720,211.24	2,515,803.55
7032 Sporting & Recreational Camps	25,193.25	377.90
7033 Trailer Parks & Campsites	19,058,155.59	285,872.33
7221 Photographic Studios, Portrait	51,530.49	772.96
7231 Beauty Shops	13,829.31	207.45
7299 Misc. Personal Services, NEC	272,799.17	4,092.03
7389 Business Services, NEC	1,603,388.56	24,050.81
7514 Passenger Car Rental	8,724,025.10	130,860.34
7911 Dance Studios, Schools, & Halls	9,839.00	147.59
7922 Theatrical Producers & Services	-17,924.39	-268.85
7993 Coin-Operated Amusement Devices	3,272,824.33	49,092.36
7996 Amusement Parks	6,704,617.67	100,569.24
7997 Membership Sports & Recreation Clubs	615,941.05	9,239.10
7999 Amusement and Recreation Services, NEC	40,535,994.47	608,040.04
8412 Museums & Art Galleries	881,504.32	13,222.57
8641 Civic & Social Associations	65,265.56	978.99
8999 Services, NEC	28,504.52	427.59
Other	8,120,054.09	121,801.00
Perkins County		
5999 Misc. Retail Stores, NEC	13,745.23	206.19
7011 Hotels & Motels	1,140,887.31	17,113.37
7033 Trailer Parks & Campsites	5,364.54	80.47
7999 Amusement and Recreation Services, NEC	29,705.33	445.57
Other	254,906.89	3,823.65

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	Taxable Sales	Tax Due
Potter County		
5999 Misc. Retail Stores, NEC	5,945.56	89.19
7011 Hotels & Motels	961,856.61	14,427.87
7999 Amusement and Recreation Services, NEC	1,020,880.21	15,313.22
Other	6,204,116.16	93,061.81
Roberts County		
5999 Misc. Retail Stores, NEC	32,205.29	483.17
7011 Hotels & Motels	1,375,923.35	20,638.92
7033 Trailer Parks & Campsites	92,325.03	1,384.90
Other	157,090.17	2,356.38
Sanborn County		
5999 Misc. Retail Stores, NEC	2,564.17	38.47
7032 Sporting & Recreational Camps	112,919.52	1,693.79
Other	734,722.41	11,020.87
Spink County		
5941 Sporting Goods & Bicycle Shops	11,647.11	174.71
5999 Misc. Retail Stores, NEC	54,052.25	810.83
7011 Hotels & Motels	1,540,817.28	23,112.30
7032 Sporting & Recreational Camps	856,526.20	12,847.91
7999 Amusement and Recreation Services, NEC	1,785,995.33	26,789.95
Other	135,030.34	2,025.50
Stanley County		
5947 Gift, Novelty, & Souvenir Shops	61,589.32	923.84
5999 Misc. Retail Stores, NEC	19,367.00	290.53
7011 Hotels & Motels	5,829,070.43	87,436.10
7999 Amusement and Recreation Services, NEC	389,618.57	5,844.28
Other	446,029.70	6,690.49
Sully County		
7011 Hotels & Motels	532,704.91	7,990.61
7999 Amusement and Recreation Services, NEC	677,618.09	10,164.28
Other	3,717,757.50	55,766.39
Todd County		
Other	2,855.00	42.83
Tripp County		
5947 Gift, Novelty, & Souvenir Shops	16,489.63	247.35
5999 Misc. Retail Stores, NEC	24,952.93	374.31
7011 Hotels & Motels	2,562,760.35	38,441.38
7999 Amusement and Recreation Services, NEC	824,294.48	12,364.44
971 Hunting, Trapping, Game Propagation	2,101,693.43	31,525.41
Other	1,616,552.93	24,248.27
Turner County		
5947 Gift, Novelty, & Souvenir Shops	1,663.14	24.95
5999 Misc. Retail Stores, NEC	47,725.24	715.95
7033 Trailer Parks & Campsites	2,468.46	37.04
Other	1,221,612.82	18,324.26
Union County		
5999 Misc. Retail Stores, NEC	65,088.90	976.38
7011 Hotels & Motels	7,884,155.13	118,262.31
Other	1,159,791.81	17,396.88

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	Taxable Sales	Tax Due
Walworth County		
5999 Misc. Retail Stores, NEC	9,967.06	149.54
7011 Hotels & Motels	3,714,456.34	55,716.96
7032 Sporting & Recreational Camps	662,011.44	9,930.18
7999 Amusement and Recreation Services, NEC	476,435.86	7,146.55
Other	1,098,186.94	16,472.87
Yankton County		
5812 Eating Places	1,733,070.30	25,996.06
5945 Hobby, Toy, & Game Shops	6,294.84	94.43
5947 Gift, Novelty, & Souvenir Shops	35,116.16	526.74
5999 Misc. Retail Stores, NEC	241,697.29	3,625.56
7011 Hotels & Motels	10,219,444.48	153,291.71
7033 Trailer Parks & Campsites	484,742.56	7,271.15
7999 Amusement and Recreation Services, NEC	415,282.87	6,229.25
Other	1,589,492.94	23,842.42
Ziebach County		
Other	52,205.00	783.10
Out of State County		
5399 Misc. General Merchandise Stores	1,385,284.54	20,779.26
5632 Women's Accessory & Specialty Stores	233,621.90	3,504.33
5699 Misc. Apparel & Accessory Stores	44,774.62	671.62
5719 Misc. Homefurnishings Stores	14,777.00	221.67
5812 Eating Places	3,813,864.53	57,207.99
5941 Sporting Goods & Bicycle Shops	140,421.00	2,106.32
5945 Hobby, Toy, & Game Shops	8,671.70	130.08
5947 Gift, Novelty, & Souvenir Shops	38,240.14	573.62
5961 Catalog & Mail-Order Houses	4,985,529.45	74,782.95
5963 Direct Selling Establishments	57,563.16	863.46
5999 Misc. Retail Stores, NEC	5,470,946.87	82,066.64
7011 Hotels & Motels	82,544,738.07	1,238,171.12
7032 Sporting & Recreational Camps	337,064.00	5,055.97
7359 Equipment Rental & Leasing, NEC	312,158.98	4,682.38
7514 Passenger Car Rental	55,244,030.24	828,660.49
7922 Theatrical Producers & Services	3,662,899.43	54,943.50
7929 Entertainers & Entertainment Groups	127,806.31	1,917.11
7999 Amusement and Recreation Services, NEC	3,557,615.77	53,364.27
8999 Services, NEC	33,861.95	507.93
971 Hunting, Trapping, Game Propagation	490,656.30	7,359.86
Other	4,041,130.14	60,617.09

South Dakota Sales and Use Tax Reporting System
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	Taxable Sales	Tax Due
Total for State	1,286,560,679.60	19,298,427.09

ITEMS OF NOTE:

- 1. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.**
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.