

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: APRIL 2025

Taxable Sales Filed for previous Month  
Comparison of Industry Divisions and Major Groups

## ITEMS OF NOTE:

1. This report is a comparison between state taxable receipts for April 2025 and April 2024. It is not a cumulative total.
2. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.
3. 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!
4. No Contractors Excise taxes are included.
5. The dollar amounts in this report are a result of the gross sales plus use taxable items less the deductions that are allowed on the SD sales and use tax return.
6. Some large differences can be explained by amended returns in future months and late filers. Late filers can include more than one return in the same month.

Figures compiled by  
The South Dakota  
Department of Revenue  
Pierre, SD

## Taxable Sales for Returns Filed in April 2025 and 2024

### Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2025	2024	%	Division	2025	2024	%
Misc. Retail	457,310,836	452,731,458	1.0	Agriculture, Forestry, & Fishing	45,095,213	42,619,558	5.8
General Merchandise Stores	278,092,510	272,283,116	2.1	Mining	6,553,907	6,019,899	8.9
Wholesale Trade - Durable Goods	190,922,293	209,686,391	-8.9	Construction	2,281,100	4,749,255	-52.0
Eating & Drinking Places	175,530,609	171,323,124	2.5	Manufacturing	138,044,629	138,412,370	-0.3
Business Services	167,711,908	144,781,987	15.8	Transportation & Public Utilities	266,794,420	251,117,181	6.2
Electric, Gas, & Sanitary Services	167,242,347	154,160,586	8.5	Wholesale Trade	244,094,213	262,095,528	-6.9
Building Materials & Garden Supplies	158,952,946	158,393,285	0.4	Retail Trade	1,445,401,905	1,429,347,223	1.1
Food Stores	145,974,082	150,745,184	-3.2	Finance, Insurance, & Real Estate	56,831,434	44,476,688	27.8
Automotive Dealers & Service Stations	120,684,875	117,655,459	2.6	Services	554,757,373	503,332,510	10.2
Engineering & Management Services	102,994,395	85,979,629	19.8	Public Administration	701,869	324,314	116.4
Major Group	2025	2024	%	Major Group	2025	2024	%
Agricultural Production - Crops	638,597	1,575,512	-59.5	Wholesale Trade - Durable Goods	190,922,293	209,686,391	-8.9
Agricultural Production - Livestock	2,389,239	2,184,992	9.3	Wholesale Trade - Nondurable Goods	53,171,921	52,409,137	1.5
Agricultural Services	40,480,837	37,905,791	6.8	Building Materials & Garden Supplies	158,952,946	158,393,285	0.4
Forestry	116,344	117,874	-1.3	General Merchandise Stores	278,092,510	272,283,116	2.1
Fishing, Hunting, & Trapping	1,470,197	835,390	76.0	Food Stores	145,974,082	150,745,184	-3.2
Metal Mining	1,879,397	1,829,507	2.7	Automotive Dealers & Service Stations	120,684,875	117,655,459	2.6
Coal Mining	0	866	-100.0	Apparel & Accessory Stores	42,242,446	40,269,929	4.9
Oil & Gas Extraction	2,041,040	1,508,097	35.3	Furniture & Homefurnishings Stores	66,613,601	65,945,669	1.0
Nonmetallic Minerals, Except Fuels	2,633,470	2,681,429	-1.8	Eating & Drinking Places	175,530,609	171,323,124	2.5
General Building Contractors	-	787,453	-	Misc. Retail	457,310,836	452,731,458	1.0
Heavy Construction, except Building	-	-	-	Depository Institutions	4,551,628	2,738,345	66.2
Special Trade Contractors	2,281,100	3,961,802	-42.4	Nondepository Institutions	7,926,304	7,221,467	9.8
Food & Kindred Products	12,272,544	12,771,984	-3.9	Security & Commodity Brokers	654,168	879,450	-25.6
Tobacco Products	371,891	390,165	-4.7	Insurance Carriers	2,322,147	1,585,401	46.5
Textile Mill Products	157,000	215,406	-27.1	Insurance Agents, Brokers, & Service	2,313,509	1,968,025	17.6
Apparel & Other Textile Products	851,597	1,289,325	-34.0	Real Estate	35,345,039	27,835,937	27.0
Lumber & Wood Products	7,916,861	10,721,060	-26.2	Holding & Other Investment Offices	3,718,639	2,248,063	65.4
Furniture & Fixtures	947,761	1,293,639	-26.7	Hotels & Other Lodging Places	54,433,400	54,491,973	-0.1
Paper & Allied Products	1,509,118	1,284,481	17.5	Personal Services	39,086,888	36,709,533	6.5
Printing & Publishing	8,382,614	7,612,084	10.1	Business Services	167,711,908	144,781,987	15.8
Chemicals & Allied Products	13,083,453	17,289,236	-24.3	Auto Repair, Services, & Parking	67,562,227	66,180,311	2.1
Petroleum & Coal Products	1,139,120	1,181,540	-3.6	Misc. Repair Services	18,885,124	21,807,459	-13.4
Rubber & Misc. Plastics Products	6,065,714	3,014,519	101.2	Motion Pictures	2,460,968	3,772,459	-34.8
Leather & Leather Products	80,839	49,840	62.2	Amusement & Recreation Services	35,348,419	33,252,101	6.3
Stone, Clay, & Glass Products	18,785,839	15,191,289	23.7	Health Services	15,571,193	14,390,380	8.2
Primary Metal Industries	1,827,369	2,388,079	-23.5	Legal Services	33,041,055	26,453,635	24.9
Fabricated Metal Products	11,096,202	14,871,199	-25.4	Educational Services	3,340,693	1,958,450	70.6
Industrial Machinery & Equipment	26,513,745	21,166,183	25.3	Social Services	470,335	333,639	41.0
Electronic & Other Electrical Equipment	8,254,746	13,103,062	-37.0	Museums, Botanical, Zoological Gardens	203,949	200,636	1.7
Transportation Equipment	3,588,207	4,073,253	-11.9	Membership Organizations	1,736,907	1,616,078	7.5
Instruments & Related Products	3,712,747	2,041,876	81.8	Engineering & Management Services	102,994,395	85,979,629	19.8
Misc. Manufacturing Industries	11,487,262	8,464,150	35.7	Private Households	203,918	244,799	-16.7
Railroad Transportation	522,653	-743,662	-170.3	Services, NEC	11,705,994	11,159,441	4.9
Local & Interurban Passenger Transportati	1,031,174	917,929	12.3	Executive, Legislative, & General	349,893	216,028	62.0
Trucking & Warehousing	18,463,533	16,710,030	10.5	Justice, Public Order, & Safety	228,385	30,236	655.3
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	665,527	689,151	-3.4	Administration of Human Resources	484	4,039	-88.0
Transportation by Air	2,547,670	2,554,141	-0.3	Environmental Quality & Housing	59,037	20,034	194.7
Pipelines, Except Natural Gas	270,021	270,293	-0.1	Administration of Economic Programs	403	1,516	-73.4
Transportation Services	1,251,031	1,327,481	-5.8	National Security & Intl. Affairs	63,666	52,460	21.4
Communications	74,800,463	75,231,232	-0.6	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	167,242,347	154,160,586	8.5				

**STATE TOTAL:** \$2,760,556,062 (2025) - \$2,682,494,526 (2024) = 2.91% increase

*Figures compiled by SD Dept of Revenue*

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