

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: AUGUST 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
Returns Filed: August 2026

	Taxable Sales	Tax Due
Aurora County		
7011 Hotels & Motels	177,248.05	2,658.72
Other	N/A	N/A
Beadle County		
5999 Misc. Retail Stores, NEC	60,187.13	902.81
7011 Hotels & Motels	668,035.74	10,020.54
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	201,035.21	3,015.52
7011 Hotels & Motels	1,482,222.78	22,233.36
7999 Amusement and Recreation Services, NEC	78,566.28	1,178.50
Other	N/A	N/A
Brown County		
5812 Eating Places	42,629.98	639.46
5999 Misc. Retail Stores, NEC	14,670.96	220.07
7011 Hotels & Motels	2,710,421.07	40,656.34
7999 Amusement and Recreation Services, NEC	238,128.99	3,571.93
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	53,667.30	805.01
7011 Hotels & Motels	969,174.17	14,537.61
7032 Sporting & Recreational Camps	267,214.56	4,008.22
7033 Trailer Parks & Campsites	55,105.27	826.58
Other	N/A	N/A
Buffalo County		
Other	N/A	N/A
Butte County		
5812 Eating Places	89,774.08	1,346.61
5813 Drinking Places	23,970.22	359.55
5999 Misc. Retail Stores, NEC	10,583.54	158.75
7011 Hotels & Motels	443,169.13	6,647.55
Other	N/A	N/A
Campbell County		
7011 Hotels & Motels	15,817.93	237.27
Other	N/A	N/A
Charles Mix County		
7011 Hotels & Motels	132,962.90	1,994.44
7032 Sporting & Recreational Camps	62,975.46	944.64
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	306,227.29	4,593.41
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
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	Taxable Sales	Tax Due
Codington County		
5812 Eating Places	39,326.47	589.90
5999 Misc. Retail Stores, NEC	3,517.12	52.77
7011 Hotels & Motels	1,829,504.63	27,442.56
7514 Passenger Car Rental	37,439.33	561.59
Other	N/A	N/A
Custer County		
5947 Gift, Novelty, & Souvenir Shops	1,019,533.85	15,293.02
5999 Misc. Retail Stores, NEC	93,431.70	1,401.49
7011 Hotels & Motels	7,600,751.86	114,011.32
7033 Trailer Parks & Campsites	1,914,852.09	28,722.80
7999 Amusement and Recreation Services, NEC	357,092.39	5,356.39
Other	N/A	N/A
Davison County		
7011 Hotels & Motels	2,291,382.18	34,370.74
7033 Trailer Parks & Campsites	80,658.05	1,209.88
Other	N/A	N/A
Day County		
7011 Hotels & Motels	232,593.49	3,488.91
Other	N/A	N/A
Deuel County		
7011 Hotels & Motels	109,139.30	1,637.09
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	6,936.47	104.06
7011 Hotels & Motels	692,433.27	10,386.49
7033 Trailer Parks & Campsites	203,435.84	3,051.53
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
5999 Misc. Retail Stores, NEC	1,417.14	21.26
7011 Hotels & Motels	267,165.79	4,007.49
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	88,128.54	1,321.93
7032 Sporting & Recreational Camps	75,842.25	1,137.64
Other	N/A	N/A
Haakon County		
Other	N/A	N/A
Hamlin County		
5999 Misc. Retail Stores, NEC	3,696.00	55.45
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	39,137.44	587.06
Other	N/A	N/A

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	Taxable Sales	Tax Due
Hanson County		
Other	N/A	N/A
Harding County		
Other	N/A	N/A
Hughes County		
5999 Misc. Retail Stores, NEC	1,488.90	22.34
7011 Hotels & Motels	1,326,511.94	19,897.69
7514 Passenger Car Rental	71,372.36	1,070.58
7999 Amusement and Recreation Services, NEC	12,719.83	190.80
Other	N/A	N/A
Hutchinson County		
Other	N/A	N/A
Hyde County		
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	191,888.90	2,878.33
7999 Amusement and Recreation Services, NEC	602,573.76	9,038.61
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	524,147.09	7,862.22
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	91,710.72	1,375.66
Other	N/A	N/A
Lake County		
7011 Hotels & Motels	314,202.89	4,713.05
Other	N/A	N/A
Lawrence County		
5699 Misc. Apparel & Accessory Stores	52,321.31	784.81
5812 Eating Places	281,978.67	4,229.68
5944 Jewelry Stores	274,424.50	4,116.37
5947 Gift, Novelty, & Souvenir Shops	1,456,219.84	21,843.32
5999 Misc. Retail Stores, NEC	216,736.80	3,251.08
6531 Real Estate Agents & Managers	953,047.39	14,295.71
7011 Hotels & Motels	11,600,993.37	174,014.93
7032 Sporting & Recreational Camps	318,574.41	4,778.62
7033 Trailer Parks & Campsites	1,063,544.98	15,953.19
7519 Utility Trailer Rental	450,594.50	6,758.93
7999 Amusement and Recreation Services, NEC	1,234,099.81	18,511.51
8412 Museums & Art Galleries	160,825.56	2,412.38
Other	N/A	N/A
Lincoln County		
5999 Misc. Retail Stores, NEC	2,004.87	30.09
7011 Hotels & Motels	575,579.25	8,633.70
7999 Amusement and Recreation Services, NEC	468,255.40	7,023.84
Other	N/A	N/A

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Lyman County		
7011 Hotels & Motels	1,098,575.83	16,478.63
7033 Trailer Parks & Campsites	109,907.00	1,648.60
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	59,596.95	893.97
Other	N/A	N/A
McCook County		
7011 Hotels & Motels	67,457.86	1,011.87
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County		
5531 Auto & Home Supply Stores	1,739,488.79	26,092.38
5571 Motorcycle Dealers	337,003.55	5,055.05
5621 Women's Clothing Stores	99,784.17	1,496.75
5651 Family Clothing Stores	166,162.27	2,492.45
5699 Misc. Apparel & Accessory Stores	2,760,974.67	41,414.75
5812 Eating Places	1,798,293.86	26,974.48
5813 Drinking Places	-99,745.82	-1,496.19
5944 Jewelry Stores	465,242.36	6,978.68
5947 Gift, Novelty, & Souvenir Shops	910,469.06	13,657.04
5961 Catalog & Mail-Order Houses	42,809.43	642.15
5963 Direct Selling Establishments	79,390.31	1,190.87
5999 Misc. Retail Stores, NEC	3,107,449.22	46,611.90
7011 Hotels & Motels	1,002,492.60	15,037.40
7033 Trailer Parks & Campsites	1,796,451.20	26,946.78
7299 Misc. Personal Services, NEC	673,642.91	10,104.71
7389 Business Services, NEC	138,757.83	2,081.37
7521 Automobile Parking	21,656.66	324.86
7532 Top & Body Repair & Paint Shops	92,707.11	1,390.61
7539 Automotive Repair Shops, NEC	475,060.48	7,125.90
7999 Amusement and Recreation Services, NEC	153,493.46	2,302.40
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Minnehaha County		
5812 Eating Places	1,013,710.44	15,205.67
5813 Drinking Places	180,252.70	2,703.79
5941 Sporting Goods & Bicycle Shops	35,583.43	533.76
5963 Direct Selling Establishments	30,405.33	456.08
5999 Misc. Retail Stores, NEC	36,032.63	540.52
7011 Hotels & Motels	15,687,560.76	235,313.40
7033 Trailer Parks & Campsites	559,044.35	8,385.67
7514 Passenger Car Rental	696,192.13	10,442.88
7941 Sports Clubs, Managers, & Promoters	801,706.27	12,025.60
7991 Physical Fitness Facilities	55,051.13	825.76
7992 Public Golf Courses	60,698.88	910.48
7997 Membership Sports & Recreation Clubs	59,237.24	888.56
7999 Amusement and Recreation Services, NEC	1,974,527.08	29,617.89
8422 Botanical and Zoological Gardens	60,577.24	908.66
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Oglala Lakota County		
Other	N/A	N/A
Pennington County		
4119 Local Passenger Transportation, NEC	239,381.13	3,590.72
4725 Tour Operators	80,065.71	1,200.99
5399 Misc. General Merchandise Stores	235,983.95	3,539.75
5441 Candy, Nut, & Confectionery Stores	328,115.83	4,921.73
5531 Auto & Home Supply Stores	2,874,253.62	43,113.79
5571 Motorcycle Dealers	379,063.38	5,685.95
5632 Women's Accessory & Specialty Stores	205,817.29	3,087.26
5699 Misc. Apparel & Accessory Stores	503,349.15	7,550.24
5812 Eating Places	1,489,939.36	22,349.11
5813 Drinking Places	151,805.94	2,277.09
5932 Used Merchandise Stores	89,793.59	1,346.91
5941 Sporting Goods & Bicycle Shops	27,592.01	413.88
5942 Book Stores	466,891.94	7,003.38
5944 Jewelry Stores	1,293,326.17	19,399.90
5947 Gift, Novelty, & Souvenir Shops	7,246,259.88	108,693.91
5963 Direct Selling Establishments	26,967.94	404.51
5999 Misc. Retail Stores, NEC	2,259,681.94	33,895.30
7011 Hotels & Motels	30,352,196.51	455,283.01
7033 Trailer Parks & Campsites	5,423,385.68	81,350.81
7299 Misc. Personal Services, NEC	108,188.52	1,622.84
7389 Business Services, NEC	76,731.67	1,150.98
7514 Passenger Car Rental	2,025,548.36	30,383.22
7922 Theatrical Producers & Services	56,120.96	841.82
7993 Coin-Operated Amusement Devices	665,432.84	9,981.49
7996 Amusement Parks	1,494,906.44	22,423.59
7997 Membership Sports & Recreation Clubs	181,246.82	2,718.71
7999 Amusement and Recreation Services, NEC	8,184,659.93	122,769.90
8412 Museums & Art Galleries	80,311.30	1,204.66
Other	N/A	N/A

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Perkins County		
7011 Hotels & Motels	108,893.00	1,633.39
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	152,075.49	2,281.14
7999 Amusement and Recreation Services, NEC	74,970.43	1,124.56
Other	N/A	N/A
Roberts County		
7011 Hotels & Motels	187,365.21	2,810.49
7033 Trailer Parks & Campsites	25,954.44	389.32
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	222,325.91	3,334.90
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	732,170.66	10,982.56
Other	N/A	N/A
Sully County		
7999 Amusement and Recreation Services, NEC	19,501.05	292.52
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	241,897.06	3,628.45
971 Hunting, Trapping, Game Propagation	117,970.77	1,769.56
Other	N/A	N/A
Turner County		
Other	N/A	N/A
Union County		
7011 Hotels & Motels	708,523.83	10,627.84
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	681,110.25	10,216.67
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	144,320.85	2,164.81
7011 Hotels & Motels	1,605,353.27	24,080.30
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Out of State County		
5812 Eating Places	33,874.33	508.13
5947 Gift, Novelty, & Souvenir Shops	8,913.19	133.70
5961 Catalog & Mail-Order Houses	566,199.01	8,492.99
5963 Direct Selling Establishments	66,320.72	994.81
5999 Misc. Retail Stores, NEC	689,203.57	10,338.27
7011 Hotels & Motels	14,328,768.23	214,931.53
7514 Passenger Car Rental	8,837,792.82	132,566.90
7922 Theatrical Producers & Services	118,354.72	1,775.32
7999 Amusement and Recreation Services, NEC	1,498,066.93	22,471.01
Other	N/A	N/A
Total for State	208,031,949.75	3,120,481.11

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