

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: SEPTEMBER 2015

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: September 2015

|                                      | Taxable Sales | Tax Due   |
|--------------------------------------|---------------|-----------|
| <b>Aurora County</b>                 |               |           |
| Other                                | N/A           | N/A       |
| <b>Beadle County</b>                 |               |           |
| 7011 Hotels & Motels                 | 384,041.65    | 5,760.64  |
| 7999 Amusement & Recreation, NEC     | 11,218.14     | 168.27    |
| Other                                | N/A           | N/A       |
| <b>Bennett County</b>                |               |           |
| Other                                | N/A           | N/A       |
| <b>Bon Homme County</b>              |               |           |
| 7011 Hotels & Motels                 | 17,343.10     | 260.14    |
| Other                                | N/A           | N/A       |
| <b>Brookings County</b>              |               |           |
| 7011 Hotels & Motels                 | 872,724.90    | 13,090.87 |
| Other                                | N/A           | N/A       |
| <b>Brown County</b>                  |               |           |
| 5812 Eating Places                   | 83,604.58     | 1,254.07  |
| 7011 Hotels & Motels                 | 1,454,090.42  | 21,811.37 |
| Other                                | N/A           | N/A       |
| <b>Brule County</b>                  |               |           |
| 7011 Hotels & Motels                 | 578,946.26    | 8,684.20  |
| 7032 Sporting & Recreational Camps   | 154,578.43    | 2,318.68  |
| 7033 Trailer Parks & Campsites       | 33,812.27     | 507.19    |
| Other                                | N/A           | N/A       |
| <b>Butte County</b>                  |               |           |
| 7011 Hotels & Motels                 | 476,082.99    | 7,141.26  |
| 7999 Amusement & Recreation, NEC     | 14,215.14     | 213.23    |
| Other                                | N/A           | N/A       |
| <b>Campbell County</b>               |               |           |
| Other                                | N/A           | N/A       |
| <b>Charles Mix County</b>            |               |           |
| 7011 Hotels & Motels                 | 122,547.31    | 1,838.22  |
| 7032 Sporting & Recreational Camps   | 33,223.98     | 498.36    |
| Other                                | N/A           | N/A       |
| <b>Clark County</b>                  |               |           |
| Other                                | N/A           | N/A       |
| <b>Clay County</b>                   |               |           |
| 7011 Hotels & Motels                 | 244,502.70    | 3,667.54  |
| Other                                | N/A           | N/A       |
| <b>Codington County</b>              |               |           |
| 5812 Eating Places                   | 34,303.49     | 514.56    |
| 5947 Gift, Novelty, & Souvenir Shops | 171,201.72    | 2,568.02  |
| 7011 Hotels & Motels                 | 913,465.85    | 13,701.99 |
| Other                                | N/A           | N/A       |

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| <b>Custer County</b>                 |               |           |
| 5932 Used Merchandise Stores         | 50,478.71     | 757.18    |
| 5947 Gift, Novelty, & Souvenir Shops | 923,593.82    | 13,853.93 |
| 5999 Misc. Retail Stores, NEC        | 40,175.25     | 602.64    |
| 7011 Hotels & Motels                 | 4,807,201.37  | 72,108.10 |
| 7033 Trailer Parks & Campsites       | 782,211.49    | 11,733.17 |
| 7999 Amusement & Recreation, NEC     | 1,160,777.05  | 17,411.66 |
| Other                                | N/A           | N/A       |
| <b>Davison County</b>                |               |           |
| 5812 Eating Places                   | 34,790.83     | 521.87    |
| 5947 Gift, Novelty, & Souvenir Shops | 257,016.02    | 3,855.24  |
| 7011 Hotels & Motels                 | 2,047,937.44  | 30,719.07 |
| 7033 Trailer Parks & Campsites       | 56,072.66     | 841.09    |
| 7999 Amusement & Recreation, NEC     | 209,188.60    | 3,137.83  |
| Other                                | N/A           | N/A       |
| <b>Day County</b>                    |               |           |
| 7011 Hotels & Motels                 | 125,878.82    | 1,888.20  |
| 7021 Rooming & Boarding Houses       | 3,650.56      | 54.76     |
| Other                                | N/A           | N/A       |
| <b>Deuel County</b>                  |               |           |
| Other                                | N/A           | N/A       |
| <b>Douglas County</b>                |               |           |
| Other                                | N/A           | N/A       |
| <b>Edmunds County</b>                |               |           |
| 7011 Hotels & Motels                 | 22,011.90     | 330.19    |
| Other                                | N/A           | N/A       |
| <b>Fall River County</b>             |               |           |
| 5812 Eating Places                   | 11,916.35     | 178.76    |
| 7011 Hotels & Motels                 | 878,046.08    | 13,170.70 |
| 7999 Amusement & Recreation, NEC     | 362,417.61    | 5,436.28  |
| Other                                | N/A           | N/A       |
| <b>Faulk County</b>                  |               |           |
| Other                                | N/A           | N/A       |
| <b>Grant County</b>                  |               |           |
| 7011 Hotels & Motels                 | 125,255.53    | 1,878.85  |
| Other                                | N/A           | N/A       |
| <b>Gregory County</b>                |               |           |
| 7011 Hotels & Motels                 | 48,396.73     | 725.96    |
| 7032 Sporting & Recreational Camps   | 59,991.59     | 899.88    |
| Other                                | N/A           | N/A       |
| <b>Haakon County</b>                 |               |           |
| Other                                | N/A           | N/A       |
| <b>Hamlin County</b>                 |               |           |
| Other                                | N/A           | N/A       |
| <b>Hand County</b>                   |               |           |
| 7011 Hotels & Motels                 | 46,445.79     | 696.69    |
| Other                                | N/A           | N/A       |
| <b>Hanson County</b>                 |               |           |
| Other                                | N/A           | N/A       |

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|--|---------------|------------|
| <b>Harding County</b>                    |               |            |
| Other                                    | N/A           | N/A        |
| <b>Hughes County</b>                     |               |            |
| 7011 Hotels & Motels                     | 986,962.06    | 14,804.45  |
| 7514 Passenger Car Rental                | 32,483.47     | 487.26     |
| 7999 Amusement & Recreation, NEC         | 40,107.76     | 601.62     |
| Other                                    | N/A           | N/A        |
| <b>Hutchinson County</b>                 |               |            |
| 7011 Hotels & Motels                     | 78,481.84     | 1,177.22   |
| Other                                    | N/A           | N/A        |
| <b>Hyde County</b>                       |               |            |
| 7011 Hotels & Motels                     | 15,897.03     | 238.46     |
| Other                                    | N/A           | N/A        |
| <b>Jackson County</b>                    |               |            |
| 7011 Hotels & Motels                     | 915,432.54    | 13,731.48  |
| Other                                    | N/A           | N/A        |
| <b>Jerauld County</b>                    |               |            |
| Other                                    | N/A           | N/A        |
| <b>Jones County</b>                      |               |            |
| 7011 Hotels & Motels                     | 521,876.68    | 7,828.15   |
| Other                                    | N/A           | N/A        |
| <b>Kingsbury County</b>                  |               |            |
| 7011 Hotels & Motels                     | 96,396.55     | 1,445.96   |
| 7033 Trailer Parks & Campsites           | 2,331.55      | 34.98      |
| 7999 Amusement & Recreation, NEC         | 34,374.12     | 515.62     |
| Other                                    | N/A           | N/A        |
| <b>Lake County</b>                       |               |            |
| Other                                    | N/A           | N/A        |
| <b>Lawrence County</b>                   |               |            |
| 4119 Local Passenger Transportation, NEC | 49,280.20     | 739.21     |
| 5812 Eating Places                       | 90,125.99     | 1,351.89   |
| 5932 Used Merchandise Stores             | 48,199.77     | 723.00     |
| 5944 Jewelry Stores                      | 571,178.28    | 8,567.67   |
| 5947 Gift, Novelty, & Souvenir Shops     | 1,083,784.54  | 16,256.78  |
| 6531 Real Estate Agents & Managers       | 575,818.96    | 8,637.29   |
| 7011 Hotels & Motels                     | 10,940,888.48 | 164,113.39 |
| 7021 Rooming & Boarding Houses           | 70,944.97     | 1,064.18   |
| 7032 Sporting & Recreational Camps       | 310,270.43    | 4,654.05   |
| 7033 Trailer Parks & Campsites           | 958,691.00    | 14,380.37  |
| 7999 Amusement & Recreation, NEC         | 75,967.99     | 1,139.53   |
| 8412 Museums & Art Galleries             | 91,012.72     | 1,365.19   |
| Other                                    | N/A           | N/A        |
| <b>Lincoln County</b>                    |               |            |
| 7011 Hotels & Motels                     | 509,277.14    | 7,639.16   |
| 7999 Amusement & Recreation, NEC         | 188,313.63    | 2,824.70   |
| Other                                    | N/A           | N/A        |

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|---|---------------|------------|
| <b>Lyman County</b>                       |               |            |
| 7011 Hotels & Motels                      | 829,230.69    | 12,438.48  |
| 7033 Trailer Parks & Campsites            | 71,379.78     | 1,070.70   |
| 7999 Amusement & Recreation, NEC          | 51,686.40     | 775.30     |
| Other                                     | N/A           | N/A        |
| <b>Marshall County</b>                    |               |            |
| 7011 Hotels & Motels                      | 48,643.58     | 729.65     |
| Other                                     | N/A           | N/A        |
| <b>McCook County</b>                      |               |            |
| 7011 Hotels & Motels                      | 99,527.47     | 1,492.92   |
| Other                                     | N/A           | N/A        |
| <b>McPherson County</b>                   |               |            |
| Other                                     | N/A           | N/A        |
| <b>Meade County</b>                       |               |            |
| 5699 Misc. Apparel & Accessory Stores     | 1,405,073.77  | 21,076.12  |
| 5812 Eating Places                        | 705,412.12    | 10,581.21  |
| 5813 Drinking Places                      | 961,597.56    | 14,423.98  |
| 5947 Gift, Novelty, & Souvenir Shops      | 912,629.71    | 13,689.44  |
| 7011 Hotels & Motels                      | 1,711,828.09  | 25,677.42  |
| 7032 Sporting & Recreational Camps        | 917,003.11    | 13,755.04  |
| 7033 Trailer Parks & Campsites            | 9,975,541.59  | 149,633.10 |
| 7999 Amusement & Recreation, NEC          | 39,591.80     | 593.88     |
| Other                                     | N/A           | N/A        |
| <b>Mellette County</b>                    |               |            |
| Other                                     | N/A           | N/A        |
| <b>Miner County</b>                       |               |            |
| 7011 Hotels & Motels                      | 31,198.41     | 467.98     |
| Other                                     | N/A           | N/A        |
| <b>Minnehaha County</b>                   |               |            |
| 5812 Eating Places                        | 1,075,996.47  | 16,139.94  |
| 5813 Drinking Places                      | 376,340.21    | 5,645.10   |
| 5941 Sporting Goods & Bicycle Shops       | 20,647.20     | 309.72     |
| 5947 Gift, Novelty, & Souvenir Shops      | 20,099.15     | 301.50     |
| 5963 Direct Selling Establishments        | 110,147.21    | 1,652.23   |
| 5999 Misc. Retail Stores, NEC             | 38,036.73     | 570.54     |
| 7011 Hotels & Motels                      | 8,708,729.82  | 130,630.99 |
| 7033 Trailer Parks & Campsites            | 283,626.23    | 4,254.39   |
| 7941 Sports Clubs, Managers, & Promoters  | 431,451.04    | 6,471.76   |
| 7992 Public Golf Courses                  | 152,750.66    | 2,291.26   |
| 7997 Membership Sports & Recreation Clubs | 43,535.82     | 653.04     |
| 7999 Amusement & Recreation, NEC          | 111,974.59    | 1,679.62   |
| 8412 Museums & Art Galleries              | 143,005.93    | 2,145.09   |
| Other                                     | N/A           | N/A        |
| <b>Moody County</b>                       |               |            |
| Other                                     | N/A           | N/A        |
| <b>Oglala Lakota County</b>               |               |            |
| Other                                     | N/A           | N/A        |

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|   | Taxable Sales | Tax Due    |
|---|---------------|------------|
| <b>Pennington County</b>                |               |            |
| 4725 Tour Operators                     | 54,042.22     | 810.63     |
| 5441 Candy, Nut, & Confectionery Stores | 119,129.07    | 1,786.92   |
| 5511 New & Used Car Dealers             | 36,399.00     | 545.99     |
| 5611 Men's & Boys' Clothing Stores      | 951,665.21    | 14,274.97  |
| 5812 Eating Places                      | 663,848.37    | 9,957.73   |
| 5813 Drinking Places                    | 829,585.13    | 12,443.78  |
| 5932 Used Merchandise Stores            | 87,079.99     | 1,306.19   |
| 5941 Sporting Goods & Bicycle Shops     | 31,848.80     | 477.74     |
| 5942 Book Stores                        | 324,379.32    | 4,865.69   |
| 5944 Jewelry Stores                     | 613,355.43    | 9,200.34   |
| 5947 Gift, Novelty, & Souvenir Shops    | 6,106,412.77  | 91,596.21  |
| 5963 Direct Selling Establishments      | 23,016.89     | 345.26     |
| 5999 Misc. Retail Stores, NEC           | 1,455,166.20  | 21,827.50  |
| 7011 Hotels & Motels                    | 23,120,933.58 | 346,814.10 |
| 7032 Sporting & Recreational Camps      | 13,444.91     | 201.67     |
| 7033 Trailer Parks & Campsites          | 3,163,524.73  | 47,452.88  |
| 7221 Photographic Studios, Portrait     | 30,681.37     | 460.22     |
| 7514 Passenger Car Rental               | 1,499,687.24  | 22,495.30  |
| 7992 Public Golf Courses                | 1,203.26      | 18.05      |
| 7999 Amusement & Recreation, NEC        | 3,390,633.98  | 50,859.53  |
| 8412 Museums & Art Galleries            | 250,561.71    | 3,758.43   |
| Other                                   | N/A           | N/A        |
| <b>Perkins County</b>                   |               |            |
| 7011 Hotels & Motels                    | 168,100.22    | 2,521.50   |
| Other                                   | N/A           | N/A        |
| <b>Potter County</b>                    |               |            |
| 7011 Hotels & Motels                    | 80,970.70     | 1,214.57   |
| Other                                   | N/A           | N/A        |
| <b>Roberts County</b>                   |               |            |
| 7011 Hotels & Motels                    | 119,435.72    | 1,791.55   |
| Other                                   | N/A           | N/A        |
| <b>Spink County</b>                     |               |            |
| 7011 Hotels & Motels                    | 46,549.88     | 698.25     |
| Other                                   | N/A           | N/A        |
| <b>Stanley County</b>                   |               |            |
| 7011 Hotels & Motels                    | 404,972.45    | 6,074.58   |
| 7999 Amusement & Recreation, NEC        | 51,799.53     | 776.99     |
| Other                                   | N/A           | N/A        |
| <b>Sully County</b>                     |               |            |
| 7999 Amusement & Recreation, NEC        | 25,296.00     | 379.45     |
| Other                                   | N/A           | N/A        |
| <b>Tripp County</b>                     |               |            |
| 7011 Hotels & Motels                    | 206,767.63    | 3,101.52   |
| Other                                   | N/A           | N/A        |
| <b>Turner County</b>                    |               |            |
| Other                                   | N/A           | N/A        |
| <b>Union County</b>                     |               |            |
| 7011 Hotels & Motels                    | 527,256.18    | 7,908.85   |
| Other                                   | N/A           | N/A        |

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|--------------------------------------|-----------------------|---------------------|
| <b>Walworth County</b>               |                       |                     |
| 5812 Eating Places                   | 27,076.79             | 406.15              |
| 7011 Hotels & Motels                 | 346,631.74            | 5,199.49            |
| Other                                | N/A                   | N/A                 |
| <b>Yankton County</b>                |                       |                     |
| 5812 Eating Places                   | 18,490.75             | 277.37              |
| 5999 Misc. Retail Stores, NEC        | 174,128.86            | 2,611.94            |
| 7011 Hotels & Motels                 | 839,610.47            | 12,594.16           |
| 7999 Amusement & Recreation, NEC     | 46,368.21             | 695.53              |
| Other                                | N/A                   | N/A                 |
| <b>Ziebach County</b>                |                       |                     |
| Other                                | N/A                   | N/A                 |
| <b>Out of State County</b>           |                       |                     |
| 5947 Gift, Novelty, & Souvenir Shops | 88,404.41             | 1,326.07            |
| 5963 Direct Selling Establishments   | 12,220.00             | 183.30              |
| 5999 Misc. Retail Stores, NEC        | 15,773.87             | 236.61              |
| 7514 Passenger Car Rental            | 2,763,381.72          | 41,450.73           |
| 7999 Amusement & Recreation, NEC     | 128,038.50            | 1,920.58            |
| Other                                | N/A                   | N/A                 |
| <b>Total for State</b>               | <b>138,154,954.53</b> | <b>2,072,325.42</b> |

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