

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: APRIL 2026

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 2026 and April 2025. 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 2026 and 2025 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2026	2025	%	Division	2026	2025	%
Misc. Retail	503,746,612	457,310,836	10.2	Agriculture, Forestry, & Fishing	54,731,681	45,095,213	21.4
General Merchandise Stores	294,098,031	278,092,510	5.8	Mining	12,206,216	6,553,907	86.2
Electric, Gas, & Sanitary Services	200,290,088	167,242,347	19.8	Construction	2,848,687	2,281,100	24.9
Wholesale Trade - Durable Goods	198,747,438	190,922,293	4.1	Manufacturing	269,145,456	138,044,629	95.0
Eating & Drinking Places	183,714,085	175,530,609	4.7	Transportation & Public Utilities	297,016,276	266,794,420	11.3
Business Services	176,208,947	167,711,908	5.1	Wholesale Trade	255,250,765	244,094,213	4.6
Building Materials & Garden Supplies	166,308,891	158,952,946	4.6	Retail Trade	1,538,781,668	1,445,401,905	6.5
Food Stores	144,972,939	145,974,082	-0.7	Finance, Insurance, & Real Estate	57,054,686	56,831,434	0.4
Industrial Machinery & Equipment	143,525,806	26,513,745	441.3	Services	596,779,421	554,757,373	7.6
Automotive Dealers & Service Stations	130,240,496	120,684,875	7.9	Public Administration	1,472,934	701,869	109.9
Major Group	2026	2025	%	Major Group	2026	2025	%
Agricultural Production - Crops	802,172	638,597	25.6	Wholesale Trade - Durable Goods	198,747,438	190,922,293	4.1
Agricultural Production - Livestock	6,320,990	2,389,239	164.6	Wholesale Trade - Nondurable Goods	56,503,327	53,171,921	6.3
Agricultural Services	46,382,349	40,480,837	14.6	Building Materials & Garden Supplies	166,308,891	158,952,946	4.6
Forestry	154,618	116,344	32.9	General Merchandise Stores	294,098,031	278,092,510	5.8
Fishing, Hunting, & Trapping	1,071,552	1,470,197	-27.1	Food Stores	144,972,939	145,974,082	-0.7
Metal Mining	3,807,099	1,879,397	102.6	Automotive Dealers & Service Stations	130,240,496	120,684,875	7.9
Coal Mining	0	0	-	Apparel & Accessory Stores	45,223,824	42,242,446	7.1
Oil & Gas Extraction	3,434,066	2,041,040	68.3	Furniture & Homefurnishings Stores	70,476,788	66,613,601	5.8
Nonmetallic Minerals, Except Fuels	4,965,052	2,633,470	88.5	Eating & Drinking Places	183,714,085	175,530,609	4.7
General Building Contractors	-	-	-	Misc. Retail	503,746,612	457,310,836	10.2
Heavy Construction, except Building	-	-	-	Depository Institutions	1,886,742	4,551,628	-58.5
Special Trade Contractors	2,848,687	2,281,100	24.9	Nondepository Institutions	10,487,173	7,926,304	32.3
Food & Kindred Products	11,335,475	12,272,544	-7.6	Security & Commodity Brokers	526,315	654,168	-19.5
Tobacco Products	579,480	371,891	55.8	Insurance Carriers	2,234,621	2,322,147	-3.8
Textile Mill Products	291,195	157,000	85.5	Insurance Agents, Brokers, & Service	2,638,475	2,313,509	14.0
Apparel & Other Textile Products	1,394,405	851,597	63.7	Real Estate	34,875,370	35,345,039	-1.3
Lumber & Wood Products	9,565,708	7,916,861	20.8	Holding & Other Investment Offices	4,405,990	3,718,639	18.5
Furniture & Fixtures	569,775	947,761	-39.9	Hotels & Other Lodging Places	58,344,989	54,433,400	7.2
Paper & Allied Products	1,794,792	1,509,118	18.9	Personal Services	41,261,139	39,086,888	5.6
Printing & Publishing	8,015,866	8,382,614	-4.4	Business Services	176,208,947	167,711,908	5.1
Chemicals & Allied Products	15,840,469	13,083,453	21.1	Auto Repair, Services, & Parking	69,982,900	67,562,227	3.6
Petroleum & Coal Products	905,035	1,139,120	-20.5	Misc. Repair Services	22,893,338	18,885,124	21.2
Rubber & Misc. Plastics Products	3,307,053	6,065,714	-45.5	Motion Pictures	3,208,924	2,460,968	30.4
Leather & Leather Products	109,767	80,839	35.8	Amusement & Recreation Services	37,745,457	35,348,419	6.8
Stone, Clay, & Glass Products	19,492,410	18,785,839	3.8	Health Services	16,220,308	15,571,193	4.2
Primary Metal Industries	1,834,520	1,827,369	0.4	Legal Services	35,555,845	33,041,055	7.6
Fabricated Metal Products	13,387,796	11,096,202	20.7	Educational Services	3,545,575	3,340,693	6.1
Industrial Machinery & Equipment	143,525,806	26,513,745	441.3	Social Services	850,214	470,335	80.8
Electronic & Other Electrical Equipment	21,371,114	8,254,746	158.9	Museums, Botanical, Zoological Gardens	256,733	203,949	25.9
Transportation Equipment	4,596,430	3,588,207	28.1	Membership Organizations	1,759,673	1,736,907	1.3
Instruments & Related Products	3,716,015	3,712,747	0.1	Engineering & Management Services	115,068,202	102,994,395	11.7
Misc. Manufacturing Industries	7,512,346	11,487,262	-34.6	Private Households	218,832	203,918	7.3
Railroad Transportation	1,163,567	522,653	122.6	Services, NEC	13,658,345	11,705,994	16.7
Local & Interurban Passenger Transportati	1,291,958	1,031,174	25.3	Executive, Legislative, & General	432,609	349,893	23.6
Trucking & Warehousing	19,751,603	18,463,533	7.0	Justice, Public Order, & Safety	985,201	228,385	331.4
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	665,730	665,527	0.0	Administration of Human Resources	3,505	484	623.8
Transportation by Air	4,095,644	2,547,670	60.8	Environmental Quality & Housing	7,009	59,037	-88.1
Pipelines, Except Natural Gas	387,855	270,021	43.6	Administration of Economic Programs	591	403	46.5
Transportation Services	1,508,257	1,251,031	20.6	National Security & Intl. Affairs	44,018	63,666	-30.9
Communications	67,861,574	74,800,463	-9.3	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	200,290,088	167,242,347	19.8				

STATE TOTAL: \$3,085,287,789 (2026) - \$2,760,556,062 (2025) = 11.76% increase

Figures compiled by SD Dept of Revenue

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