

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: DECEMBER 2024

STATE Statistics
by Standard Industrial Classification (SIC), Major Group, and Division

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.

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

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: December 2024

	Gross Sales	Use Taxable	Taxable Sales
DIVISION: A Agriculture, Forestry, & Fishing			
MAJOR GROUP: 1 Agricultural Production - Crops			
115 Corn	515,032.01	0.00	251,324.42
139 Field Crops, Except Cash Grains, NEC	5,898,414.07	8,496.00	254,017.42
161 Vegetables & Melons	90,252.25	0.00	60,710.93
181 Ornamental Nursery Products	146,556.45	120.00	128,657.55
182 Food Crops Grown Under Cover	292,163.76	5,679.05	25,043.21
Other	43,717.54	125,676.52	167,619.23
Total for MAJOR GROUP 1	6,986,136.08	139,971.57	887,372.76
MAJOR GROUP: 2 Agricultural Production - Livestock			
211 Beef Cattle Feedlots	204,592.25	115,063.75	121,587.73
213 Hogs	2,139,740.47	238,005.17	362,198.47
219 General Livestock, NEC	1,718,358.12	5,064.40	160,432.05
241 Dairy Farms	4,091,538.00	311,134.83	371,070.05
252 Chicken Eggs	5,918,230.47	172,674.09	219,199.56
259 Poultry & Eggs, NEC	3,928,344.19	12,044.00	611,019.27
272 Horses & Other Equines	49,153.68	0.00	42,201.74
279 Animal Specialties, NEC	306,708.54	0.00	264,747.36
291 General Farms, Primarily Animal	132,668.61	7,820.01	116,720.13
Other	493,265.25	0.00	493,265.25
Total for MAJOR GROUP 2	18,982,599.58	861,806.25	2,762,441.61
MAJOR GROUP: 7 Agricultural Services			
711 Soil Preparation Services	6,035,615.58	22,370.90	218,611.04
721 Crop Planting & Protecting	652,939.69	1,798.67	346,400.17
723 Crop Preparation Services for Market	4,268,305.91	34,614.83	66,271.61
741 Veterinary Services for Livestock	15,535,534.17	67,510.97	12,957,135.89
742 Veterinary Services, Specialties	9,608,355.18	17,025.62	9,224,062.38
751 Livestock Services, Except Veterinary	3,380,320.37	22,295.26	1,205,314.79
752 Animal Specialty Services	3,859,263.09	38,841.52	3,146,272.73
762 Farm Management Services	1,063,924.03	0.00	469,704.80
781 Landscape Counseling & Planning	1,982,843.07	103,408.56	806,326.43
782 Lawn & Garden Services	11,857,943.49	176,556.71	9,659,072.97
783 Ornamental Shrub & Tree Services	3,416,231.96	350.00	2,477,256.95
Other	N/A	N/A	N/A
Total for MAJOR GROUP 7	61,434,481.97	484,773.04	40,570,826.91
MAJOR GROUP: 8 Forestry			
811 Timber tracts	36,990.76	85.00	21,633.60
851 Forestry Services	31,557.31	0.00	31,007.31
Other	N/A	N/A	N/A
Total for MAJOR GROUP 8	93,698.50	1,133.19	78,683.53
MAJOR GROUP: 9 Fishing, Hunting, & Trapping			
971 Hunting, Trapping, Game Propagation	4,727,919.36	19,440.62	4,554,179.43
Other	190,327.88	0.00	111,162.09
Total for MAJOR GROUP 9	4,918,247.24	19,440.62	4,665,341.52
Total for DIVISION A	92,415,163.37	1,507,124.67	48,964,666.33
DIVISION: B Mining			
MAJOR GROUP: 10 Metal Mining			
1041 Gold Ores	734,160.29	0.00	734,160.29
1081 Metal Mining Services	978,839.10	157,302.08	1,136,141.18
Other	N/A	N/A	N/A
Total for MAJOR GROUP 10	1,712,999.39	157,302.08	1,870,301.47
MAJOR GROUP: 12 Coal Mining			
Other	N/A	N/A	N/A

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		Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 12		N/A	N/A	N/A
MAJOR GROUP:	13 Oil & Gas Extraction			
	1321 Natural Gas Liquids	16,621,010.53	1,000,157.95	1,000,157.95
	1381 Drilling Oil & Gas Wells	146,435.05	0.00	146,435.05
	1382 Oil & Gas Exploration Services	133,803.97	0.00	118,913.39
	1389 Oil & Gas Field Services, NEC	1,041,287.95	337,091.55	1,311,130.35
	Other	N/A	N/A	N/A
Total for MAJOR GROUP 13		17,942,668.70	1,365,307.78	2,604,826.22
MAJOR GROUP:	14 Nonmetallic Minerals, Except Fuels			
	1442 Construction Sand & Gravel	3,424,404.03	79,089.26	1,759,568.51
	Other	2,423,326.60	177,197.88	768,698.12
Total for MAJOR GROUP 14		5,847,730.63	256,287.14	2,528,266.63
Total for DIVISION B		25,503,398.72	1,778,897.00	7,003,394.32
DIVISION: C Construction				
MAJOR GROUP:	17 Special Trade Contractors			
	1752 Floor Laying & Floor Work, NEC	3,776,730.82	10,932.99	2,386,993.25
Total for MAJOR GROUP 17		3,776,730.82	10,932.99	2,386,993.25
Total for DIVISION C		3,776,730.82	10,932.99	2,386,993.25
DIVISION: D Manufacturing				
MAJOR GROUP:	20 Food & Kindred Products			
	2011 Meat Packing Plants	109,740,015.79	991,746.64	1,513,833.41
	2013 Sausages & Other Prepared Meats	569,847.32	269,358.65	694,234.02
	2015 Poultry Slaughtering & Processing	21,616,598.27	1,175,519.05	1,175,551.04
	2022 Cheese, Natural & Processed	47,966,860.18	739,298.58	773,994.41
	2023 Dry, Condensed, Evaporated Products	31,985.98	0.00	31,985.98
	2024 Ice Cream & Frozen Desserts	2,126.47	0.00	2,126.47
	2038 Frozen Specialties, NEC	8,180,534.63	406,991.65	406,991.65
	2043 Cereal Breakfast Foods	31,143.13	0.00	25,855.57
	2047 Dog & Cat Food	4,959,139.24	156,127.22	240,145.38
	2048 Prepared Feeds, NEC	20,799,912.03	246,155.65	497,449.62
	2051 Bread, Cake, & Related Products	47,190.06	0.00	42,333.10
	2052 Cookies & Crackers	21,839.48	2,612.86	10,485.76
	2064 Candy & Other Confectionery Products	27,076.83	0.00	3,436.79
	2066 Chocolate & Cocoa Products	23,115.66	0.00	13,691.46
	2075 Soybean Oil Mills	38,357,732.29	3,498,565.33	3,598,565.33
	2082 Malt Beverages	750,971.38	15,120.72	626,772.01
	2084 Wines, Brandy, & Brandy Spirits	1,022,045.03	1,961.78	469,991.84
	2085 Distilled & Blended Liquors	78,489.32	27.00	45,012.35
	2086 Bottled & Canned Soft Drinks	21,933,391.26	179,454.45	1,040,327.96
	2095 Roasted Coffee	190.00	0.00	190.00
	2099 Food Preparations, NEC	2,018,631.65	37,816.62	1,101,502.91
	Other	5,662,399.87	718,728.03	762,159.76
Total for MAJOR GROUP 20		283,841,235.87	8,439,484.23	13,076,636.82
MAJOR GROUP:	21 Tobacco Products			
	2131 Chewing & Smoking Tobacco	218,707.34	0.00	218,707.34
Total for MAJOR GROUP 21		218,707.34	0.00	218,707.34
MAJOR GROUP:	22 Textile Mill Products			
	2273 Carpets & Rugs	81,560.66	0.00	27,318.47
	2298 Cordage & Twine	61,721.03	0.00	9,418.80
	2299 Textile Goods, NEC	213,038.23	0.00	39,478.65
	Other	130,211.77	0.00	107,570.08
Total for MAJOR GROUP 22		486,531.69	0.00	183,786.00
MAJOR GROUP:	23 Apparel & Other Textile Products			

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	Gross Sales	Use Taxable	Taxable Sales
2311 Men's & Boys' Suits & Coats	82,840.33	0.00	79,738.23
2326 Men's & Boys' Work Clothing	26,308.76	0.00	25,944.05
2329 Men's & Boys' Clothing, NEC	113,709.80	0.00	66,441.07
2389 Apparel & Accessories, NEC	900,700.78	240.40	505,310.71
2392 Housefurnishings, NEC	3,368.34	0.00	3,368.34
2394 Canvas & Related Products	1,121,955.78	90,823.57	428,193.62
2396 Automotive & Apparel Trimmings	105,991.08	0.00	84,151.48
Other	686,155.24	53.57	289,341.64
Total for MAJOR GROUP 23	3,041,030.11	91,117.54	1,482,489.14
MAJOR GROUP: 24 Lumber & Wood Products			
2421 Sawmills & Planing Mills, General	4,989,236.44	170,643.02	336,700.82
2426 Hardwood Dimension & Flooring Mills	89,801.27	0.00	23,093.25
2431 Millwork	1,690,986.19	63,870.84	177,818.92
2434 Wood Kitchen Cabinets	16,214,382.98	246,360.08	2,239,531.92
2439 Structural Wood Members, NEC	5,751,280.87	21,201.11	4,694,160.11
2452 Prefabricated Wood Buildings	3,957,746.95	352,036.78	1,200,066.23
2499 Wood Products, NEC	2,571,619.40	25,607.38	840,819.07
Other	1,653,595.11	747.53	91,711.92
Total for MAJOR GROUP 24	36,918,649.21	880,466.74	9,603,902.24
MAJOR GROUP: 25 Furniture & Fixtures			
2511 Wood Household Furniture	936,278.40	7,800.36	169,114.74
2514 Metal Household Furniture	11,215.63	0.00	0.00
2515 Mattresses & Bedspings	1,388,490.29	0.00	131,829.56
2521 Wood Office Furniture	68,704.18	0.00	5,385.36
2522 Office Furniture, Except Wood	319,626.82	0.00	297,048.87
2531 Public Building & Related Furniture	101,874.01	0.00	12,458.51
2541 Wood Partitions & Fixtures	3,094,656.91	33,199.87	139,020.20
2542 Partitions & Fixtures, Except Wood	36,472.72	0.00	2,171.95
2599 Furniture & Fixtures, NEC	70,772.19	0.00	34,692.46
Other	36,191.28	400.97	36,392.34
Total for MAJOR GROUP 25	6,064,282.43	41,401.20	828,113.99
MAJOR GROUP: 26 Paper & Allied Products			
2653 Corrugated & Solid Fiber Boxes	725,370.35	6,247.15	24,653.73
2671 Paper Coated & Laminated, Packaging	57,912,045.64	330,660.65	386,895.05
2672 Paper Coated & Laminated, NEC	18,500.09	0.00	0.00
2675 Die-Cut Paper & Board	22,124.02	0.00	7,624.00
2679 Converted Paper Products, NEC	1,540,513.84	119,569.65	145,979.33
Other	2,864,271.83	581,625.00	629,411.16
Total for MAJOR GROUP 26	63,082,825.77	1,038,102.45	1,194,563.27
MAJOR GROUP: 27 Printing & Publishing			
2711 Newspapers	4,112,698.31	72,407.30	1,375,022.10
2721 Periodicals	1,106,972.02	669.03	435,826.41
2731 Book Publishing	1,363,409.84	15,733.88	389,408.56
2732 Book Printing	75,810.14	0.00	52,054.99
2741 Misc. Publishing	565,249.10	68,757.24	420,694.21
2752 Commercial Printing, Lithographic	4,151,688.11	57,510.36	1,116,005.70
2754 Commercial Printing, Gravure	14,717,487.84	0.00	794,137.73
2759 Commercial Printing, NEC	19,633,310.33	2,609,822.32	4,665,525.50
2771 Greeting Cards	3,771,867.49	65,566.20	158,752.87
Other	265,116.83	0.00	128,579.67
Total for MAJOR GROUP 27	49,763,610.01	2,890,466.33	9,536,007.74
MAJOR GROUP: 28 Chemicals & Allied Products			
2813 Industrial Gases	3,575,888.20	13,711.43	2,604,569.02
2819 Industrial Inorganic Chemicals, NEC	1,146,694.04	0.00	677,443.97
2821 Plastics Materials & Resins	271,064.64	0.00	12,179.02

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2833 Medicinals & Botanicals	193,517.76	0.00	113,902.48
2834 Pharmaceutical Preparations	14,607,556.93	45,757.06	604,702.18
2835 Diagnostic Substances	888,895.77	0.00	25,188.62
2836 Biological Products, Except Diagnostic	159,327.80	0.00	20,226.80
2841 Soap & Other Detergents	375,375.12	135.00	216,289.40
2842 Polishes & Sanitation Goods	2,468.48	0.00	2,468.48
2844 Toilet Preparations	105,940.25	0.00	71,695.58
2851 Paints & Allied Products	233,430.86	0.00	34,713.79
2869 Industrial Organic Chemicals, NEC	114,250,032.23	4,224,781.67	4,663,449.86
2875 Fertilizers, Mixing Only	6,466,555.07	12,176.97	12,176.97
2879 Agricultural Chemicals, NEC	28,679,465.17	0.00	4,195.12
2891 Adhesives & Sealants	79,127.02	857.38	1,151.56
2892 Explosives	66,625.48	0.00	66,625.48
2899 Chemical Preparations, NEC	2,000,825.96	0.00	526,191.60
Other	791,282.27	281.43	773,156.25
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Total for MAJOR GROUP 28	173,894,073.05	4,297,700.94	10,430,326.18
MAJOR GROUP: 29 Petroleum & Coal Products			
2911 Petroleum Refining	3,998,739.83	1,036,137.77	1,336,575.59
2951 Asphalt Paving Mixtures & Blocks	2,056,987.84	21,321.83	2,014,416.29
2992 Lubricating Oils & Greases	214,711.12	0.00	18,882.14
Other	N/A	N/A	N/A
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Total for MAJOR GROUP 29	6,374,187.12	1,057,459.60	3,393,392.35
MAJOR GROUP: 30 Rubber & Misc. Plastics Products			
3069 Fabricated Rubber Products, NEC	894,085.86	5,405.44	377,994.51
3084 Plastics Pipe	3,887,082.16	149,153.00	2,204,881.47
3085 Plastics Bottles	3,006,912.23	30,999.45	32,171.53
3086 Plastics Foam Products	561,228.11	164,786.60	345,626.07
3088 Plastics Plumbing Fixtures	608,974.84	0.00	101,609.96
3089 Plastics Products, NEC	7,722,962.85	1,859,998.55	2,236,582.67
Other	3,347,935.79	109,440.70	523,729.38
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Total for MAJOR GROUP 30	20,029,181.84	2,319,783.74	5,822,595.59
MAJOR GROUP: 31 Leather & Leather Products			
3199 Leather Goods, NEC	66,860.96	0.00	14,456.61
Other	61,596.78	0.00	9,737.03
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Total for MAJOR GROUP 31	128,457.74	0.00	24,193.64
MAJOR GROUP: 32 Stone, Clay, & Glass Products			
3231 Products of Purchased Glass	36,117.94	0.00	4,842.28
3241 Cement, Hydraulic	8,848,341.93	1,237.10	1,146,527.74
3271 Concrete Block & Brick	117,539.16	0.00	59,133.85
3272 Concrete Products, NEC	7,590,887.18	598,876.73	7,005,671.53
3273 Ready-Mixed Concrete	36,361,472.98	1,642,156.20	32,439,350.15
3281 Cut Stone & Stone Products	1,098,558.70	0.00	393,042.54
3291 Abrasive Products	2,912,755.51	104.52	348,335.10
Other	5,207,018.44	201.43	958,554.66
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Total for MAJOR GROUP 32	62,172,691.84	2,242,575.98	42,355,457.85
MAJOR GROUP: 33 Primary Metal Industries			
3312 Blast Furnaces & Steel Mills	4,182,202.44	7,579.71	338,999.27
3315 Steel Wire & Related Products	867.45	0.00	0.00
3357 Nonferrous Wiredrawing & Insulating	400.00	0.00	400.00
3363 Aluminum Die-Castings	668,811.26	122,418.71	185,613.23
3399 Primary Metal Products, NEC	347,543.33	0.00	347,543.33
Other	6,689,851.42	1,066,073.09	1,445,538.51
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Total for MAJOR GROUP 33	11,889,675.90	1,196,071.51	2,318,094.34
MAJOR GROUP: 34 Fabricated Metal Products			

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3412 Metal Barrels, Drums, & Pails	30,633.06	0.00	0.00
3421 Cutlery	306,446.15	0.00	306,446.15
3423 Hand & Edge Tools, NEC	4,205,492.25	18,870.95	207,003.38
3429 Hardware, NEC	3,110,601.68	1,039.24	550,684.45
3432 Plumbing Fixture Fittings & Trim	560,083.42	0.00	102,782.53
3433 Heating Equipment, Except Electric	104,461.90	1,978.33	14,681.96
3441 Fabricated Structural Metal	6,074,992.12	20,339.09	2,868,704.68
3442 Metal Doors, Sash, & Trim	5,583,600.80	34,671.30	154,960.52
3443 Fabricated Plate Work (Boiler Shops)	16,501,198.55	48,901.16	2,826,102.63
3444 Sheet Metal Work	2,898,244.34	103,501.63	445,939.17
3446 Architectural Metal Work	645,356.55	448.15	557,558.38
3448 Prefabricated Metal Buildings	1,271,536.89	0.00	1,073,969.06
3449 Misc. Metal Work	3,312,487.47	27,149.60	857,561.90
3451 Screw Machine Products	2,219.98	183.60	1,547.66
3462 Iron & Steel Forgings	21,401.37	0.00	13,888.36
3469 Metal Stampings, NEC	566,006.51	0.00	0.00
3479 Metal Coating & Allied Services	384,249.87	11,989.40	90,569.51
3482 Small Arms Ammunition	13,547.56	0.00	13,547.56
3484 Small Arms	888,384.06	31,845.62	429,961.02
3491 Industrial Valves	75,719.62	0.00	20,142.90
3494 Valves & Pipe Fittings, NEC	5,724,031.48	24,221.71	36,746.81
3496 Misc. Fabricated Wire Products	5,798,885.98	205,230.16	229,621.66
3497 Metal Foil & Leaf	11,340.51	0.00	6,500.00
3498 Fabricated Pipe & Pipe Fittings	577.02	0.00	577.02
3499 Fabricated Metal Products, NEC	3,230,738.61	196,355.02	528,317.11
Other	425,335.32	221,188.81	303,004.43
Total for MAJOR GROUP 34	61,747,573.07	947,913.77	11,640,818.85
MAJOR GROUP: 35 Industrial Machinery & Equipment			
3511 Turbines, & Turbine Generator Sets	19,033,675.01	435,096.34	6,390,495.63
3519 Internal Combustion Engines, NEC	922,231.20	3,884.05	255,082.63
3523 Farm Machinery & Equipment	18,749,089.32	177,570.62	3,399,630.72
3524 Lawn & Garden Equipment	267,428.21	395,635.56	548,862.98
3531 Construction Machinery	15,472,154.53	652,379.46	3,021,081.88
3532 Mining Machinery	5,857,611.90	78,489.49	180,182.61
3535 Conveyors & Conveying Equipment	3,602,814.16	367.69	22,695.56
3536 Hoists, Cranes, & Monorails	7,524,451.90	594,440.81	594,440.81
3537 Industrial Trucks & Tractors	109,853.98	0.00	50,257.00
3541 Machine Tools, Metal Cutting Types	381,216.79	0.00	7,300.62
3542 Machine Tools, Metal Forming Types	685,353.11	6,257.36	96,250.21
3544 Special Dies, Tools, Jigs & Fixtures	3,302.94	0.00	898.76
3545 Machine Tool Accessories	613,278.31	14,133.49	58,567.53
3548 Welding Apparatus	293,432.09	0.00	19,303.61
3549 Metalworking Machinery, NEC	1,097,633.13	81,744.88	501,061.56
3553 Woodworking Machinery	1,817,841.94	487.86	2,954.39
3555 Printing Trades Machinery	810,233.57	0.00	227,269.58
3556 Food Products Machinery	1,186,404.98	3,656.88	700,559.22
3559 Special Industry Machinery, NEC	2,245,441.32	29,259.83	457,103.37
3561 Pumps & Pumping Equipment	3,253,040.67	739.52	2,954,709.62
3563 Air & Gas Compressors	564,773.49	0.00	415,360.05
3564 Blowers & Fans	15,094,245.84	235,041.05	237,999.24
3565 Packaging Machinery	106,364.97	0.00	53,798.17
3569 General Industrial Machinery, NEC	1,610,150.17	10,690.53	214,715.91
3571 Electronic Computers	2,706.96	0.00	2,706.96
3572 Computer Storage Devices	771,744.41	0.00	5,014.47
3577 Computer Peripheral Equipment, NEC	71,439.66	0.00	30,640.48
3578 Calculating & Accounting Equipment	679,982.78	6,631.90	180,246.76
3581 Automatic Vending Machines	43,312.04	0.00	43,312.04

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3585 Refrigeration & Heating Equipment	2,553,983.83	0.00	884,054.98
3589 Service Industry Machinery, NEC	2,684,601.41	21,455.96	100,325.13
3593 Fluid Power Cylinders & Actuators	558.70	16,751.36	17,310.06
3599 Industrial Machinery, NEC	8,859,985.93	1,170,329.94	1,648,595.04
Other	275,102.03	0.00	205,406.64
Total for MAJOR GROUP 35	117,245,441.28	3,935,044.58	23,528,194.22
MAJOR GROUP: 36 Electronic & Other Electrical Equipment			
3612 Transformers, Except Electronic	768,726.10	919.04	35,740.71
3621 Motors & Generators	82,955.28	489.82	39,613.49
3625 Relays & Industrial Controls	18,445.57	0.00	10,304.66
3629 Electrical Industrial Apparatus, NEC	1,287,923.61	218,138.87	234,767.06
3634 Electric Housewares & Fans	853,900.55	4,933.20	7,142.78
3639 Household Appliances, NEC	506,068.31	286.29	20,932.41
3641 Electric Lamps	220,744.96	0.00	25,679.48
3643 Current-Carrying Wiring Devices	184,799.65	0.00	895.85
3645 Residential Lighting Fixtures	591,465.48	7,128.81	19,753.45
3646 Commercial Lighting Fixtures	100,745.88	0.00	68,276.29
3648 Lighting Equipment, NEC	179,849.38	0.00	8,500.47
3651 Household Audio & Video Equipment	785,547.39	0.00	733,044.05
3661 Telephone & Telegraph Apparatus	876,419.32	0.00	338,829.58
3663 Radio & TV Communications Equipment	252,240.49	0.00	148,109.23
3669 Communications Equipment, NEC	511,311.93	340.00	63,204.79
3674 Semiconductors & Related Devices	6,197,976.01	173,197.09	203,447.09
3677 Electronic Coils & Transformers	3,618,784.71	10,666.24	2,266,266.24
3679 Electronic Components, NEC	10,100,195.24	845,754.72	1,150,804.98
3699 Electrical Equipment & Supplies, NEC	86,220.92	984.45	8,059.11
Other	5,803,419.56	34,854.52	39,288.17
Total for MAJOR GROUP 36	33,027,740.34	1,297,693.05	5,422,659.89
MAJOR GROUP: 37 Transportation Equipment			
3711 Motor Vehicles & Car Bodies	50,842,072.10	3,437.42	961,509.01
3713 Truck & Bus Bodies	127,823.67	748.00	6,118.86
3714 Motor Vehicle Parts & Accessories	7,807,381.39	204,359.63	566,758.91
3715 Truck Trailers	3,216,202.43	231,671.78	744,372.26
3721 Aircraft	3,813,917.49	325,661.77	332,496.04
3728 Aircraft Parts & Equipment, NEC	2,258,567.04	150,289.07	201,850.41
3732 Boat Building & Repairing	716,245.52	4,428.93	56,987.45
3751 Motorcycles, Bicycles, & Parts	730,638.18	3,737.98	94,140.79
3795 Tanks & Tank Components	24,148.18	0.00	16,980.56
3799 Transportation Equipment, NEC	374,968.07	49,430.81	88,176.98
Other	3,126,438.59	263,981.80	268,171.68
Total for MAJOR GROUP 37	73,038,402.66	1,237,747.19	3,337,562.95
MAJOR GROUP: 38 Instruments & Related Products			
3812 Search & Navigation Equipment	1,707,685.83	13,699.12	196,519.26
3821 Laboratory Apparatus & Furniture	955,523.96	0.00	0.00
3822 Environmental Controls	183,570.72	16,673.09	25,175.82
3823 Process Control Instruments	1,196,139.66	818.86	369,062.51
3825 Instruments to Measure Electricity	3,188,323.13	42,777.90	126,704.28
3826 Analytical Instruments	185,137.55	0.00	5,068.02
3827 Optical Instruments & Lenses	88,537.07	0.00	19,471.73
3829 Measuring & Controlling Devices, NEC	899,081.15	0.00	515,057.01
3841 Surgical & Medical Instruments	3,840,136.60	16,524.84	113,692.33
3842 Surgical Appliances & Supplies	682,835.97	230,049.78	311,029.06
3843 Dental Equipment & Supplies	833,816.01	7,200.71	401,836.93
3845 Electromedical Equipment	310,497.10	2,729.84	11,438.45
3851 Ophthalmic Goods	20,759.04	0.00	4,203.24
3861 Photographic Equipment & Supplies	18,637.69	0.00	8,850.14

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	Gross Sales	Use Taxable	Taxable Sales
Other	175,353.80	0.00	55,859.16
Total for MAJOR GROUP 38	14,286,035.28	330,474.14	2,163,967.94
MAJOR GROUP: 39 Misc. Manufacturing Industries			
3911 Jewelry, Precious Metal	87,522.89	8,445.14	24,419.55
3914 Silverware & Plated Ware	357,988.77	0.00	142,295.03
3942 Dolls & Stuffed Toys	27,555.16	0.00	27,166.49
3944 Games, Toys, & Children's Vehicles	80,205.34	0.00	36,523.88
3949 Sporting & Athletic Goods, NEC	513,504.44	42,911.91	250,186.83
3952 Lead Pencils & Art Goods	68,538.43	0.00	68,115.55
3993 Signs & Advertising Specialties	2,784,429.37	2,657,285.74	3,101,960.56
3999 Manufacturing Industries, NEC	9,087,113.49	157,935.01	1,995,210.90
Other	304,880.88	283.36	36,237.33
Total for MAJOR GROUP 39	13,311,738.77	2,866,861.16	5,682,116.12
Total for DIVISION D	1,030,562,071.32	35,110,364.15	152,243,586.46
DIVISION: E Transportation & Public Utilities			
MAJOR GROUP: 40 Railroad Transportation			
4011 Railroads, Line-Haul Operating	462,004.67	734,804.55	734,804.55
4013 Switching & Terminal Services	42,559.79	89,416.64	127,394.48
Total for MAJOR GROUP 40	504,564.46	824,221.19	862,199.03
MAJOR GROUP: 41 Local & Interurban Passenger Transportation			
4111 Local & Suburban Transit	1,327,176.61	1,883.24	267,560.32
4119 Local Passenger Transportation, NEC	448,939.22	302.40	384,070.36
4121 Taxicabs	394,026.27	700.50	319,702.41
4142 Bus Charter Service, Except Local	2,477,434.67	7,971.72	47,785.56
Other	95,457.15	2,638.29	38,689.44
Total for MAJOR GROUP 41	4,743,033.92	13,496.15	1,057,808.09
MAJOR GROUP: 42 Trucking & Warehousing			
4212 Local Trucking Without Storage	20,626,147.07	149,056.57	13,132,991.87
4213 Trucking, Except Local	175,149.89	17,413.25	98,063.14
4214 Local Trucking With Storage	834,001.58	468.75	127,873.57
4215 Courier Services, Except by Air	415,436.40	42,052.63	431,191.55
4221 Farm Product Warehousing & Storage	6,318,491.71	795.57	17,747.62
4222 Refrigerated Warehousing & Storage	408,370.00	1,573,187.36	1,583,322.26
4225 General Warehousing & Storage	2,239,820.15	79,334.33	1,431,577.09
4226 Special Warehousing & Storage, NEC	1,633,817.23	11,128.57	883,276.75
Total for MAJOR GROUP 42	32,651,234.03	1,873,437.03	17,706,043.85
MAJOR GROUP: 44 Water Transportation			
4499 Water Transportation Services, NEC	703,662.85	0.00	573,895.81
Other	112,542.97	0.00	61,765.07
Total for MAJOR GROUP 44	816,205.82	0.00	635,660.88
MAJOR GROUP: 45 Transportation by Air			
4512 Air Transportation, Scheduled	0.00	133,939.36	133,939.36
4522 Air Transportation, Nonscheduled	2,714,752.52	259,396.48	581,065.53
4581 Airports, Flying Fields, & Services	1,103,620.77	11,482.86	772,171.50
Other	N/A	N/A	N/A
Total for MAJOR GROUP 45	3,883,835.04	411,880.92	1,550,712.11
MAJOR GROUP: 46 Pipelines, Except Natural Gas			
4613 Refined Petroleum Pipelines	0.00	884,184.27	884,184.27
4619 Pipelines, NEC	0.00	171,140.63	171,140.63
Other	N/A	N/A	N/A
Total for MAJOR GROUP 46	0.00	1,106,224.43	1,106,224.43
MAJOR GROUP: 47 Transportation Services			
4725 Tour Operators	108,833.27	82.11	20,055.58

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	Gross Sales	Use Taxable	Taxable Sales
4729 Passenger Transportation Arrangement, NEC	47,719.81	220.00	6,098.35
4731 Freight Transportation Arrangement	1,283,650.12	0.00	913,059.35
4785 Inspection & Fixed Facilities	430,046.02	0.00	223,314.74
4789 Transportation Services, NEC	3,593,656.82	35,884.77	418,351.19
Other	49,395.45	68,474.05	72,414.34
Total for MAJOR GROUP 47	5,513,301.49	104,660.93	1,653,293.55
MAJOR GROUP: 48 Communications			
4812 Radiotelephone Communications	25,424,645.97	374,811.69	24,755,553.04
4813 Telephone Communications, Except Radio	26,389,579.13	994,080.09	14,421,133.86
4832 Radio Broadcasting Stations	998,608.23	15,597.56	42,821.47
4833 Television Broadcasting Stations	1,168,032.57	206,943.67	224,107.08
4841 Cable & Other Pay TV Services	25,720,347.68	1,601,750.30	26,657,469.30
4899 Communications Services, NEC	3,691,287.51	10,768.02	2,037,152.72
Other	N/A	N/A	N/A
Total for MAJOR GROUP 48	83,394,724.42	3,203,951.33	68,140,460.80
MAJOR GROUP: 49 Electric, Gas, & Sanitary Services			
4911 Electric Services	91,452,120.29	1,768,694.52	60,533,202.30
4922 Natural Gas Transmission	1,196,352.80	13,024.42	13,024.42
4923 Gas Transmission & Distribution	591,429.55	434,135.79	643,752.34
4924 Natural Gas Distribution	2,313,624.10	0.00	1,301,183.46
4925 Gas Production &/or Distribution	2,688,954.57	66,322.28	1,240,198.05
4931 Electric & Other Services Combined	39,927,997.64	26,458,535.82	61,218,343.82
4932 Gas & Other Services Combined	9,996,426.06	432,002.25	8,686,935.43
4939 Combination Utilities, NEC	8,708,730.22	751,575.73	7,368,943.07
4941 Water Supply	997,812.81	110,935.84	707,143.39
4952 Sewerage Systems	88,328.72	0.00	85,928.77
4953 Refuse Systems	4,662,631.28	101,222.81	2,475,357.84
4959 Sanitary Services, NEC	1,278,493.59	2,668.43	1,075,678.68
4971 Irrigation Systems	2,468,753.95	0.00	2,086,525.74
Total for MAJOR GROUP 49	166,371,655.58	30,139,117.89	147,436,217.31
Total for DIVISION E	297,878,554.76	37,676,989.87	240,148,620.05
DIVISION: F Wholesale Trade			
MAJOR GROUP: 50 Wholesale Trade - Durable Goods			
5012 Automobiles & Other Motor Vehicles	37,281,589.99	63,166.59	2,107,068.15
5013 Motor Vehicle Supplies & New Parts	42,370,235.09	75,500.65	4,530,308.20
5014 Tires & Tubes	8,363,429.86	14,640.48	2,555,557.66
5015 Motor Vehicle Parts, Used	2,483,842.11	5,312.59	503,895.45
5021 Furniture	1,508,483.33	3,315.48	1,217,401.90
5023 Homefurnishings	3,756,794.76	8,362.87	748,271.38
5031 Lumber, Plywood, & Millwork	20,382,192.25	842,873.29	5,427,278.76
5032 Brick, Stone, & Related Materials	13,753,173.51	475,009.87	8,925,975.47
5033 Roofing, Siding, & Insulation	5,959,518.30	581.07	2,917,816.57
5039 Construction Materials, NEC	13,767,500.55	449,865.49	7,295,043.48
5043 Photographic Equipment & Supplies	474,839.95	185.48	99,185.91
5044 Office Supplies	7,726,988.65	39,256.60	3,796,744.83
5045 Computers, Peripherals & Software	15,879,558.21	195,254.77	3,694,380.05
5046 Commercial Equipment, NEC	6,689,924.59	1,393.49	2,969,588.18
5047 Medical & Hospital Equipment	55,789,811.29	195,486.41	5,169,310.85
5048 Ophthalmic Goods	357,901.19	0.00	137,665.69
5049 Professional Equipment, NEC	2,811,076.99	0.00	663,075.62
5051 Metals Service Centers & Offices	26,354,633.45	52,770.92	10,517,663.34
5063 Electrical Apparatus & Equipment	54,396,852.35	183,559.63	24,023,773.76
5064 Electrical Appliances, TV & Radios	6,225,667.09	1,682.71	842,583.43
5065 Electronic Parts & Equipment, NEC	14,801,290.93	106.90	8,345,348.99
5072 Hardware	11,335,440.96	53,683.37	946,634.85

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	Gross Sales	Use Taxable	Taxable Sales
5074 Plumbing & Hydronic Heating Supplies	36,203,778.20	169,930.97	27,001,204.06
5075 Warm Air Heating & Air-Conditioning	17,995,992.10	268,434.22	8,687,937.07
5078 Refrigeration Equipment & Supplies	4,533,336.88	16,264.44	658,638.01
5082 Construction & Mining Machinery	12,123,918.13	38,644.23	9,629,537.51
5083 Farm & Garden Machinery	20,724,088.06	4,650.05	6,005,458.12
5084 Industrial Machinery & Equipment	51,735,354.84	979,125.85	10,837,743.37
5085 Industrial Supplies	12,659,329.59	219,789.65	4,661,083.39
5087 Service Establishment Equipment	34,334,594.09	7,157.24	1,491,874.75
5088 Transportation Equipment & Supplies	3,175.69	0.00	2,951.15
5091 Sporting & Recreational Goods	9,969,648.54	83,662.97	2,734,144.94
5092 Toys & Hobby Goods & Supplies	1,444,412.10	0.00	1,010,096.12
5093 Scrap & Waste Materials	6,596,547.87	168,574.40	1,046,178.16
5094 Jewelry & Precious Stones	3,504,446.23	184,916.02	523,220.44
5099 Durable Goods, NEC	6,613,330.91	72,831.36	3,030,032.93
Total for MAJOR GROUP 50	570,912,698.63	4,875,990.06	174,754,672.54
MAJOR GROUP: 51 Wholesale Trade - Nondurable Goods			
5111 Printing & Writing Paper	375,788.00	7,092.52	185,486.85
5112 Stationery & Office Supplies	1,694,962.72	63.10	320,152.61
5113 Industrial & Personal Service Paper	3,747,608.67	95,173.53	1,033,690.24
5122 Drugs, Proprietarys, & Sundries	125,082,878.88	36,000.93	3,082,015.27
5131 Piece Goods & Notions	840,869.68	0.00	137,095.97
5136 Men's & Boys' Clothing	1,622,983.90	0.00	1,003,515.35
5137 Women's & Children's Clothing	2,429,281.96	197.38	2,082,891.50
5139 Footwear	664,620.32	0.00	587,089.10
5141 Groceries, General Line	114,423,924.90	369,748.71	6,614,316.96
5142 Packaged Frozen Foods	2,039,635.85	0.00	1,375,821.03
5143 Dairy Products, Except Dried or Canned	965,583.18	12,717.42	22,310.33
5144 Poultry & Poultry Products	23,664,992.87	28,034.00	974,822.52
5145 Confectionery	10,057,238.49	-53,156.08	197,564.09
5147 Meats & Meat Products	12,183,308.92	109,122.24	791,975.40
5148 Fresh Fruits & Vegetables	358,514.55	0.00	358,354.55
5149 Groceries & Related Products, NEC	6,953,806.84	8,691.26	622,366.19
5153 Grain & Field Beans	51,206,107.17	261,234.78	1,686,576.43
5154 Livestock	4,797.61	618.24	5,415.85
5159 Farm-Product Raw Materials, NEC	1,986,251.90	50,434.01	99,778.51
5162 Plastics Materials & Basic Shapes	6,201,154.17	24,548.00	431,376.64
5169 Chemicals & Allied Products, NEC	18,889,733.58	272,390.27	2,124,432.61
5171 Petroleum Bulk Stations & Terminals	11,768,016.10	13,187.20	966,400.63
5172 Petroleum Products, NEC	34,707,769.11	21,044.82	5,124,335.34
5181 Beer & Ale	14,424,988.37	9,114.30	102,076.95
5182 Wine & Distilled Beverages	18,348,404.97	87,533.44	177,828.46
5191 Farm Supplies	386,965,647.61	1,634,625.06	12,449,681.74
5192 Books, Periodicals, & Newspapers	458,876.14	6,590.55	98,573.06
5193 Flowers & Florists' Supplies	4,608,620.95	15,775.31	109,229.71
5194 Tobacco & Tobacco Products	695,536.00	5,064.05	655,200.99
5198 Paints, Varnishes, & Supplies	191,976.48	0.00	74,010.14
5199 Nondurable Goods, NEC	18,974,969.20	2,261,604.61	4,784,054.30
Other	N/A	N/A	N/A
Total for MAJOR GROUP 51	876,541,844.86	5,277,449.65	48,281,435.09
Total for DIVISION F	1,447,454,543.49	10,153,439.71	223,036,107.63
DIVISION: G Retail Trade			
MAJOR GROUP: 52 Building Materials & Garden Supplies			
5211 Lumber & Other Building Materials	214,055,863.65	10,368,407.99	154,488,672.98
5231 Paint, Glass, & Wallpaper Stores	9,999,387.82	139,262.29	5,199,777.45
5251 Hardware Stores	27,580,016.11	306,094.71	20,445,065.13
5261 Retail Nurseries & Garden Stores	10,925,088.60	146,764.17	4,061,940.98

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	Gross Sales	Use Taxable	Taxable Sales
5271 Mobile Home Dealers	2,811,692.71	16,993.04	215,885.36
Total for MAJOR GROUP 52	265,372,048.89	10,977,522.20	184,411,341.90
MAJOR GROUP: 53 General Merchandise Stores			
5311 Department Stores	296,214,016.08	842,151.34	245,862,864.58
5331 Variety Stores	24,595,157.76	164,049.93	20,816,251.65
5399 Misc. General Merchandise Stores	56,813,111.34	199,775.15	38,778,785.99
Total for MAJOR GROUP 53	377,622,285.18	1,205,976.42	305,457,902.22
MAJOR GROUP: 54 Food Stores			
5411 Grocery Stores	234,163,785.22	668,428.74	138,337,652.84
5421 Meat & Fish Markets	5,324,019.91	245,845.02	4,429,558.76
5431 Fruit & Vegetable Markets	2,084,605.85	252,095.03	1,231,847.99
5441 Candy, Nut, & Confectionery Stores	536,025.04	2,491.69	378,229.88
5451 Dairy Products Stores	2,679,660.40	2,819.92	381,732.79
5461 Retail Bakeries	2,944,734.56	10,435.20	2,624,379.06
5499 Misc. Food Stores	18,460,261.25	145,026.88	7,471,838.94
Total for MAJOR GROUP 54	266,193,092.23	1,327,142.48	154,855,240.26
MAJOR GROUP: 55 Automotive Dealers & Service Stations			
5511 New & Used Car Dealers	324,949,840.11	655,775.04	25,294,688.76
5521 Used Car Dealers	22,396,815.78	29,013.25	1,281,387.30
5531 Auto & Home Supply Stores	76,455,713.63	1,222,381.05	30,353,420.76
5541 Gasoline Service Stations	205,628,343.80	617,704.05	54,055,182.27
5551 Boat Dealers	6,283,345.48	5,516.23	1,571,332.55
5561 Recreational Vehicle Dealers	5,314,680.62	77,818.44	926,962.76
5571 Motorcycle Dealers	14,646,494.60	37,693.97	1,991,231.69
5599 Automotive Dealers, NEC	16,760,504.92	31,374.37	4,674,617.16
Total for MAJOR GROUP 55	672,435,738.94	2,677,276.40	120,148,823.25
MAJOR GROUP: 56 Apparel & Accessory Stores			
5611 Men's & Boys' Clothing Stores	1,853,178.07	30,182.75	1,750,424.24
5621 Women's Clothing Stores	6,337,552.54	122,553.87	6,127,481.75
5632 Women's Accessory & Specialty Stores	4,260,181.37	1,079.56	3,831,851.87
5641 Children's & Infants' Wear Stores	898,135.65	376.38	886,767.96
5651 Family Clothing Stores	25,583,786.70	167,599.75	24,728,886.53
5661 Shoe Stores	6,942,796.65	12,983.95	6,402,035.71
5699 Misc. Apparel & Accessory Stores	5,565,777.62	31,281.87	4,370,772.94
Total for MAJOR GROUP 56	51,441,408.60	366,058.13	48,098,221.00
MAJOR GROUP: 57 Furniture & Homefurnishings Stores			
5712 Furniture Stores	25,085,629.33	852,350.33	19,608,954.03
5713 Floor Covering Stores	13,883,953.94	9,181.70	8,943,483.71
5714 Drapery & Upholstery Stores	1,174,592.81	210.88	992,646.18
5719 Misc. Homefurnishings Stores	7,719,991.71	142,942.64	5,797,770.92
5722 Household Appliance Stores	15,391,646.34	102,046.31	10,474,439.35
5731 Radio, TV, & Electronic Stores	20,463,706.23	162,002.76	15,125,871.36
5734 Computer & Software Stores	16,233,837.50	85,776.85	7,844,195.91
5735 Record & Pre-recorded Tape Stores	128,212.28	0.00	126,691.52
5736 Musical Instrument Stores	1,750,624.78	1,757.05	1,184,739.24
Total for MAJOR GROUP 57	101,832,194.92	1,356,268.52	70,098,792.22
MAJOR GROUP: 58 Eating & Drinking Places			
5812 Eating Places	158,369,831.38	1,230,853.24	144,177,276.71
5813 Drinking Places	33,845,891.87	331,985.40	23,665,755.43
Total for MAJOR GROUP 58	192,215,723.25	1,562,838.64	167,843,032.14
MAJOR GROUP: 59 Misc. Retail			
5912 Drug Stores & Proprietary Stores	51,029,761.18	71,449.51	6,018,948.22
5921 Liquor Stores	11,509,883.45	13,043.44	10,286,828.99
5932 Used Merchandise Stores	7,391,693.71	131,678.95	6,705,723.81

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	Gross Sales	Use Taxable	Taxable Sales
5941 Sporting Goods & Bicycle Shops	44,223,947.04	2,460,469.72	41,502,881.86
5942 Book Stores	3,301,879.66	29,253.44	2,817,279.62
5943 Stationery Stores	14,200,841.99	13,466.10	2,996,935.30
5944 Jewelry Stores	8,494,107.25	353,979.66	6,072,362.27
5945 Hobby, Toy, & Game Shops	9,450,287.56	75,914.74	8,571,457.43
5946 Camera & Photographic Supply Stores	42,553.93	0.00	35,717.66
5947 Gift, Novelty, & Souvenir Shops	4,690,943.54	64,533.42	3,832,018.66
5948 Luggage & Leather Goods Stores	161,474.33	0.00	123,363.49
5949 Sewing, Needlework, & Piece Goods	1,074,143.57	3,684.09	850,809.10
5961 Catalog & Mail-Order Houses	349,316,168.37	1,977,495.00	206,206,419.56
5962 Merchandising Machine Operators	4,887,452.18	69,164.72	2,297,895.54
5963 Direct Selling Establishments	8,308,339.87	89,946.68	6,764,042.04
5983 Fuel Oil Dealers	16,834,455.69	30,036.09	1,855,696.64
5984 Liquefied Petroleum Gas Dealers	7,891,106.05	52,187.06	3,748,094.49
5989 Fuel Dealers, NEC	19,462,819.66	400.00	1,163,948.29
5992 Florists	1,653,427.06	958.46	1,526,856.73
5993 Tobacco Stores & Stands	5,386,560.99	12,605.92	5,357,189.87
5995 Optical Goods Stores	1,307,791.58	2,023.57	99,445.25
5999 Misc. Retail Stores, NEC	436,610,109.49	4,801,807.15	150,833,398.84
Other	N/A	N/A	N/A
Total for MAJOR GROUP 59	1,007,232,998.58	10,254,097.72	469,670,564.09
Total for DIVISION G	2,934,345,490.59	29,727,180.51	1,520,583,917.08
DIVISION: H Finance, Insurance, & Real Estate			
MAJOR GROUP: 60 Depository Institutions			
6011 Federal Reserve Banks	111,547.97	456,308.43	567,856.40
6021 National Commercial Banks	441,239.33	18,956.47	323,985.07
6022 State Commercial Banks	10,179.97	432,173.32	442,353.29
6029 Commercial Banks, NEC	10,315.87	151.54	10,415.41
6081 Foreign Bank & Branches & Agencies	98.00	1,643,640.99	1,643,738.99
6099 Functions Related to Deposit Banking	283,297.97	11,934.50	279,607.31
Other	N/A	N/A	N/A
Total for MAJOR GROUP 60	859,093.28	2,676,387.63	3,381,178.85
MAJOR GROUP: 61 Nondepository Institutions			
6141 Personal Credit Institutions	563,047.43	3,490.00	546,780.64
6153 Short-Term Business Credit	13,939,061.28	2,037,094.96	2,055,299.26
6159 Misc. Business Credit Institutions	5,325,826.86	242,957.84	4,742,278.01
Other	7,400.00	0.00	7,400.00
Total for MAJOR GROUP 61	19,835,335.57	2,283,542.80	7,351,757.91
MAJOR GROUP: 62 Security & Commodity Brokers			
6211 Security Brokers & Dealers	0.00	856.13	856.13
6282 Investment Advice	541,247.98	3,108.19	480,157.18
Other	1,724,351.64	0.00	405,234.64
Total for MAJOR GROUP 62	2,265,599.62	3,964.32	886,247.95
MAJOR GROUP: 63 Insurance Carriers			
6311 Life Insurance	0.00	171,747.24	171,747.24
6321 Accident & Health Insurance	73,013.32	90,418.27	163,431.59
6331 Fire, Marine, & Casualty Insurance	92,176.56	192,414.48	274,359.40
6351 Surety Insurance	116,137.40	61,942.17	178,079.57
6371 Pension, Health, & Welfare Funds	1,517.23	405,602.50	407,119.73
6399 Insurance Carriers, NEC	439,640.07	0.00	435,781.07
Other	277,194.17	0.00	132,945.89
Total for MAJOR GROUP 63	999,678.75	922,124.66	1,763,464.49
MAJOR GROUP: 64 Insurance Agents, Brokers, & Service			
6411 Insurance Agents, Brokers, & Service	2,431,344.92	1,304,677.07	2,642,755.30

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: December 2024

	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 64	2,431,344.92	1,304,677.07	2,642,755.30
MAJOR GROUP: 65 Real Estate			
6512 Nonresidential Building Operators	737,704.88	14,548.71	653,075.37
6513 Apartment Building Operators	473,161.78	39,784.95	394,621.78
6514 Dwelling Operators, Except Apartments	14,197.00	0.00	8,313.00
6519 Real Property Lessors, NEC	1,260,658.30	10,937.26	82,781.40
6531 Real Estate Agents & Managers	27,501,554.24	454,936.79	24,977,087.33
6541 Title Abstract Offices	2,967,442.66	5,181.02	1,460,171.83
6552 Subdividers & Developers, NEC	41,669.08	0.00	41,669.08
6553 Cemetery Subdividers & Developers	219,660.81	0.00	178,152.81
Other	N/A	N/A	N/A
Total for MAJOR GROUP 65	33,216,048.75	534,292.06	27,804,775.93
MAJOR GROUP: 67 Holding & Other Investment Offices			
6719 Holding Companies, NEC	427,285.83	27,512.78	434,321.23
6732 Educational, Religious, etc. Trusts	154,030.69	63,766.00	68,444.11
6733 Trusts, NEC	39,131.47	243,852.52	249,162.35
6794 Patent Owners & Lessors	4,011,205.54	34,391.83	1,383,439.40
Other	80,858.68	3,483.57	72,961.67
Total for MAJOR GROUP 67	4,712,512.21	373,006.70	2,208,328.76
Total for DIVISION H	64,319,613.10	8,097,995.24	46,038,509.19
DIVISION: I Services			
MAJOR GROUP: 70 Hotels & Other Lodging Places			
7011 Hotels & Motels	58,670,381.37	748,034.80	46,899,705.19
7021 Rooming & Boarding Houses	76,575.63	0.00	67,942.42
7032 Sporting & Recreational Camps	5,771,915.67	250.00	5,696,029.18
7033 Trailer Parks & Campsites	1,518,400.56	20,403.23	1,309,948.95
Total for MAJOR GROUP 70	66,037,273.23	768,688.03	53,973,625.74
MAJOR GROUP: 72 Personal Services			
7211 Power Laundries, Family & Commercial	408,711.00	0.00	337,957.10
7213 Linen Supply	1,007,744.85	0.00	511,076.51
7215 Coin-Operated Laundries & Cleaning	412,202.54	3,340.80	242,375.13
7216 Dry-cleaning Plants, Except Rug	206,419.23	0.00	172,093.50
7217 Carpet & Upholstery Cleaning	1,732,941.55	14,110.67	1,212,284.83
7218 Industrial Launderers	568,133.23	0.00	501,614.26
7219 Laundry & Garment Services, NEC	311,846.26	0.00	277,798.09
7221 Photographic Studios, Portrait	1,376,969.91	8,567.90	1,230,674.86
7231 Beauty Shops	12,717,909.74	133,436.83	12,551,088.79
7241 Barber Shops	709,191.35	-519.37	697,759.09
7251 Shoe Repair & Shoeshine Parlors	152,199.98	50.00	140,062.88
7261 Funeral Service & Crematories	5,915,273.98	4,910.97	4,855,140.05
7291 Tax Return Preparation Services	455,293.59	0.00	426,664.97
7299 Misc. Personal Services, NEC	10,922,039.37	45,259.35	7,285,578.11
Other	N/A	N/A	N/A
Total for MAJOR GROUP 72	36,902,464.73	209,157.15	30,447,756.32
MAJOR GROUP: 73 Business Services			
7311 Advertising Agencies	8,154,446.13	78,186.77	1,998,330.63
7312 Outdoor Advertising Services	39,198.74	46,218.87	75,978.32
7319 Advertising, NEC	236,998.30	3,516.00	117,046.50
7322 Adjustment & Collection Services	2,599,415.98	28,260.26	836,469.77
7323 Credit Reporting Services	2,336,318.18	0.00	1,143,447.87
7331 Direct Mail Advertising Services	2,755,928.01	28,924.51	812,636.00
7334 Photocopying & Duplicating Services	1,039,446.88	7,959.85	635,170.71
7335 Commercial Photography	173,103.05	2,153.00	155,835.85
7336 Commercial Art & Graphic Design	1,221,134.50	22,883.31	596,232.77

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: December 2024

	Gross Sales	Use Taxable	Taxable Sales
7338 Secretarial & Court Reporting	127,285.27	60.24	83,880.71
7342 Disinfecting & Pest Control Services	4,469,818.93	59,587.77	3,810,009.74
7349 Building Maintenance Services, NEC	10,409,572.29	82,004.23	7,809,025.84
7352 Medical Equipment Rental	5,780,755.08	-225,919.78	610,873.93
7353 Heavy Construction Equipment Rental	7,149,016.92	83,667.76	4,408,400.68
7359 Equipment Rental & Leasing, NEC	26,114,895.55	204,472.13	19,145,067.98
7361 Employment Agencies	7,686,459.07	32,679.73	1,420,484.11
7363 Help Supply Services	4,738,644.42	19,867.89	3,875,504.11
7371 Computer Programming Services	8,805,831.20	37,880.61	6,045,154.19
7372 Prepackaged Software	36,141,965.08	52,878.63	22,324,429.65
7373 Computer Integrated Systems Design	5,884,465.19	23,820.54	2,316,486.37
7374 Data Processing & Preparation	8,889,518.71	3,198.82	7,235,964.17
7375 Information Retrieval Services	1,842,809.81	93.05	1,056,786.79
7376 Computer Facilities Management	1,186,763.60	11,628.14	340,120.51
7377 Computer Rental & Leasing	5,241,462.77	3,252.00	1,424,882.42
7378 Computer Maintenance & Repair	814,101.83	1,826.92	674,325.33
7379 Computer Related Services, NEC	15,451,251.59	48,716.02	8,639,661.64
7381 Detective & Armored Car Services	2,406,406.99	20,708.57	2,154,837.14
7382 Security Systems Services	2,916,291.03	209,939.97	1,692,415.04
7383 News Syndicates	46,938.57	0.00	19,268.11
7384 Photofinishing Laboratories	1,297,048.18	11,043.54	1,262,978.72
7389 Business Services, NEC	98,467,201.23	953,963.16	20,650,761.82
Other	N/A	N/A	N/A
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Total for MAJOR GROUP 73	274,506,706.85	1,853,472.51	123,378,077.02
MAJOR GROUP: 75 Auto Repair, Services, & Parking			
7513 Truck Rental & Leasing, No Drivers	1,397,519.64	60,234.97	659,811.97
7514 Passenger Car Rental	5,407,089.15	67,352.47	5,335,629.76
7515 Passenger Car Leasing	926,893.79	0.00	18,143.31
7519 Utility Trailer Rental	2,441,065.90	16,855.50	1,328,519.71
7521 Automobile Parking	157,466.59	0.00	14,660.09
7532 Top & Body Repair & Paint Shops	19,239,293.64	56,182.76	12,302,097.92
7533 Auto Exhaust System Repair Shops	391,362.19	0.00	129,665.82
7534 Tire Retreading & Repair Shops	4,177,917.69	10,865.77	3,508,239.99
7536 Automotive Glass Replacement Shops	2,862,603.95	8,428.02	1,485,717.76
7537 Automotive Transmission Repair Shops	1,601,991.00	699.92	1,106,911.12
7538 General Automotive Repair Shops	51,838,405.88	703,722.41	24,572,579.67
7539 Automotive Repair Shops, NEC	6,344,704.65	28,754.26	4,911,382.09
7542 Carwashes	4,235,068.38	23,899.18	3,890,769.66
7549 Automotive Services, NEC	7,113,583.40	18,027.45	6,196,986.94
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Total for MAJOR GROUP 75	108,134,965.85	995,022.71	65,461,115.81
MAJOR GROUP: 76 Misc. Repair Services			
7622 Radio & Television Repair	667,986.63	164,746.27	621,879.88
7623 Refrigeration Service & Repair	921,255.28	167,186.64	923,904.48
7629 Electrical Repair Shops, NEC	1,296,628.20	171,632.26	778,448.87
7631 Watch, Clock, & Jewelry Repair	9,098.09	0.00	3,190.67
7641 Reupholstery & Furniture Repair	133,069.90	0.00	53,884.11
7692 Welding Repair	8,505,199.02	194,372.74	2,855,157.17
7694 Armature Rewinding Shops	3,676,787.47	37,687.13	1,775,035.79
7699 Repair Services, NEC	21,483,832.25	554,725.27	12,479,976.32
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Total for MAJOR GROUP 76	36,693,856.84	1,290,350.31	19,491,477.29
MAJOR GROUP: 78 Motion Pictures			
7812 Motion Picture & Video Production	2,359,322.61	8,838.92	139,485.73
7819 Services Allied to Motion Pictures	260,819.08	414,692.15	553,910.23
7822 Motion Picture & Tape Distribution	266,101.20	2.14	183,261.53
7829 Motion Picture Distribution Services	4,665.85	0.00	4,665.85
7832 Motion Picture Theaters, Except Drive-In	2,716,303.57	6,721.40	2,632,347.79

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: December 2024

	Gross Sales	Use Taxable	Taxable Sales
Other	N/A	N/A	N/A
Total for MAJOR GROUP 78	5,607,212.31	430,254.61	3,513,671.13
MAJOR GROUP: 79 Amusement & Recreation Services			
7911 Dance Studios, Schools, & Halls	882,609.93	10,264.11	864,181.19
7922 Theatrical Producers & Services	5,619,310.48	81,783.48	1,105,370.81
7929 Entertainers & Entertainment Groups	156,877.84	202.00	131,676.44
7933 Bowling Centers	1,928,698.66	16,554.42	1,823,710.12
7941 Sports Clubs, Managers, & Promoters	1,361,337.64	75,232.68	1,064,589.66
7948 Racing, Including Track Operation	93,711.63	6,625.40	62,685.17
7991 Physical Fitness Facilities	4,426,155.15	71,041.97	3,211,460.21
7992 Public Golf Courses	1,813,332.82	17,287.69	1,776,359.70
7993 Coin-Operated Amusement Devices	15,568,178.41	117,849.90	2,140,505.60
7996 Amusement Parks	439,151.94	7,195.08	436,025.02
7997 Membership Sports & Recreation Clubs	4,042,612.06	71,002.04	3,857,661.78
7999 Amusement & Recreation, NEC	21,649,431.19	712,968.25	14,426,728.61
Total for MAJOR GROUP 79	57,981,407.75	1,188,007.02	30,900,954.31
MAJOR GROUP: 80 Health Services			
8011 Offices & Clinics of Medical Doctors	60,797,658.61	1,425,106.65	3,162,038.56
8021 Offices & Clinics of Dentists	1,855,100.76	75,632.11	87,092.92
8031 Offices & Clinics of Osteopathic Physicians	873,922.26	22,789.52	59,188.07
8041 Offices & Clinics of Chiropractors	1,061,396.94	26,118.08	337,870.64
8042 Offices & Clinics of Optometrists	24,472,031.45	46,680.58	623,635.49
8049 Offices of Health Practitioners, NEC	1,845,727.87	14,420.62	272,604.75
8051 Skilled Nursing Care Facilities	1,149,057.49	1,050,245.65	1,314,736.25
8052 Intermediate Care Facilities	17,130.28	85,568.48	102,698.76
8059 Nursing & Personal Care, NEC	727,211.46	61,873.35	121,440.51
8062 General Medical & Surgical Hospitals	431,827,719.03	2,325,811.63	4,924,264.55
8069 Specialty Hospitals, Except Psychiatric	4,892,589.45	562,872.76	633,138.07
8071 Medical Laboratories	1,878,214.61	553,710.72	561,542.30
8082 Home Health Care Services	4,391,381.18	43,415.39	119,587.36
8092 Kidney Dialysis Centers	1,478,059.79	60,909.93	60,909.93
8093 Specialty Outpatient Facilities, NEC	596,577.31	57,375.93	134,459.87
8099 Health & Allied Services, NEC	1,795,757.48	29,661.25	207,295.73
Other	25,747.52	0.00	5,894.73
Total for MAJOR GROUP 80	539,685,283.49	6,442,192.65	12,728,398.49
MAJOR GROUP: 81 Legal Services			
8111 Legal Services	33,602,349.76	383,382.42	30,153,569.33
Total for MAJOR GROUP 81	33,602,349.76	383,382.42	30,153,569.33
MAJOR GROUP: 82 Educational Services			
8211 Elementary & Secondary Schools	218,177.68	824.00	203,751.68
8221 Colleges & Universities	662,470.11	674.23	501,317.56
8243 Data Processing Schools	1,533.55	0.00	1,040.55
8249 Vocational Schools, NEC	101,967.27	50.00	92,748.87
8299 Schools & Educational Services, NEC	992,871.93	14,067.11	677,937.82
Other	N/A	N/A	N/A
Total for MAJOR GROUP 82	2,008,386.98	15,615.34	1,502,248.49
MAJOR GROUP: 83 Social Services			
8322 Individual & Family Services	4,204,759.26	10,867.89	204,440.32
8351 Child Day Care Services	0.00	7,138.33	7,138.33
8361 Residential Care	7,969,518.57	14,487.38	30,170.88
8399 Social Services, NEC	117,517.49	0.00	11,747.50
Other	N/A	N/A	N/A
Total for MAJOR GROUP 83	12,303,285.32	32,493.60	264,987.03
MAJOR GROUP: 84 Museums, Botanical, Zoological Gardens			

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: December 2024

	Gross Sales	Use Taxable	Taxable Sales
8412 Museums & Art Galleries	262,660.22	61,083.34	217,973.38
8422 Botanical and Zoological Gardens	16,651.59	16,830.11	24,566.95
Total for MAJOR GROUP 84	279,311.81	77,913.45	242,540.33
MAJOR GROUP: 86 Membership Organizations			
8611 Business Associations	653,868.25	12,454.83	64,769.45
8621 Professional Organizations	13,387.77	3,969.19	11,348.07
8641 Civic & Social Associations	359,445.97	175,793.70	210,552.10
8661 Religious Organizations	188,763.99	58,958.76	226,019.64
8699 Membership Organizations, NEC	987,531.03	26,929.99	123,086.88
Other	4,036.61	11,342.35	15,378.96
Total for MAJOR GROUP 86	2,207,033.62	289,448.82	651,155.10
MAJOR GROUP: 87 Engineering & Management Services			
8711 Engineering Services	61,158,253.01	300,264.38	13,022,926.48
8712 Architectural Services	7,355,884.36	39,029.92	2,196,697.54
8713 Surveying Services	1,249,738.39	355.35	1,066,454.61
8721 Accounting, Auditing, & Bookkeeping	24,881,563.04	2,204,824.12	19,850,502.58
8731 Commercial Physical Research	911,513.84	99,327.80	178,888.93
8732 Commercial Nonphysical Research	58,249.06	28,880.25	83,971.14
8733 Noncommercial Research Organizations	885.20	367,429.42	368,144.66
8734 Testing Laboratories	7,621,033.68	356,088.01	3,773,502.69
8741 Management Services	7,470,533.55	1,794,169.93	5,322,993.06
8742 Management Consulting Services	177,480,077.33	2,791,544.28	10,642,438.62
8744 Facilities Support Services	3,610,975.91	19,986.22	3,233,847.44
8748 Business Consulting, NEC	7,306,932.80	261,782.57	3,554,558.95
Other	N/A	N/A	N/A
Total for MAJOR GROUP 87	299,125,640.17	8,263,682.25	63,314,926.70
MAJOR GROUP: 88 Private Households			
8811 Private Households	74,477.68	5,477.50	79,955.18
Total for MAJOR GROUP 88	74,477.68	5,477.50	79,955.18
MAJOR GROUP: 89 Services, NEC			
8999 Services, NEC	19,264,078.82	36,613.45	12,572,612.45
Total for MAJOR GROUP 89	19,264,078.82	36,613.45	12,572,612.45
Total for DIVISION I	1,494,413,735.21	22,281,771.82	448,677,070.72
DIVISION: J Public Administration			
MAJOR GROUP: 91 Executive, Legislative, & General			
9111 Executive Offices	217,276.21	0.00	102,243.08
Other	N/A	N/A	N/A
Total for MAJOR GROUP 91	217,276.21	0.00	102,243.08
MAJOR GROUP: 92 Justice, Public Order, & Safety			
9222 Legal Counsel & Prosecution	138,794.43	0.00	138,794.43
9224 Fire Protection	19,939.09	0.00	19,939.09
Total for MAJOR GROUP 92	158,733.52	0.00	158,733.52
MAJOR GROUP: 94 Administration of Human Resources			
Other	N/A	N/A	N/A
Total for MAJOR GROUP 94	N/A	N/A	N/A
MAJOR GROUP: 95 Environmental Quality & Housing			
Other	N/A	N/A	N/A
Total for MAJOR GROUP 95	N/A	N/A	N/A
MAJOR GROUP: 96 Administration of Economic Programs			
Other	N/A	N/A	N/A
Total for MAJOR GROUP 96	N/A	N/A	N/A
MAJOR GROUP: 97 National Security & Intl. Affairs			

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
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	Gross Sales	Use Taxable	Taxable Sales
Other	N/A	N/A	N/A
Total for MAJOR GROUP 97	N/A	N/A	N/A
Total for DIVISION J	467,074.00	8.00	340,463.20
STATE-WIDE TOTALS:	7,391,136,375.38	146,344,703.96	2,689,423,328.23

***** STATE-WIDE RECAP *****

A	Agriculture, Forestry, & Fishing	92,415,163.37	1,507,124.67	48,964,666.33
B	Mining	25,503,398.72	1,778,897.00	7,003,394.32
C	Construction	3,776,730.82	10,932.99	2,386,993.25
D	Manufacturing	1,030,562,071.32	35,110,364.15	152,243,586.46
E	Transportation & Public Utilities	297,878,554.76	37,676,989.87	240,148,620.05
F	Wholesale Trade	1,447,454,543.49	10,153,439.71	223,036,107.63
G	Retail Trade	2,934,345,490.59	29,727,180.51	1,520,583,917.08
H	Finance, Insurance, & Real Estate	64,319,613.10	8,097,995.24	46,038,509.19
I	Services	1,494,413,735.21	22,281,771.82	448,677,070.72
J	Public Administration	467,074.00	8.00	340,463.20
STATE-WIDE TOTALS:		7,391,136,375.38	146,344,703.96	2,689,423,328.23

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.