SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: JULY 2024

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

	Taxable Sales	Tax Due
Aurora County		
7011 Hotels & Motels	23,425.71	351.39
Other	N/A	N/A
Beadle County		
5812 Eating Places	140,016.18	2,100.24
5999 Misc. Retail Stores, NEC	135,726.78	2,035.91
7011 Hotels & Motels	502,899.43	7,543.49
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
5999 Misc. Retail Stores, NEC	7,427.19	111.42
7033 Trailer Parks & Campsites	12,128.00	181.93
Other	N/A	N/A
Preskings County		
Brookings County 5945 Hobby, Toy, & Game Shops	2,684.00	40.26
5999 Misc. Retail Stores, NEC	116,196.66	1,742.96
7011 Hotels & Motels	1,585,881.27	23,788.23
7999 Amusement and Recreation Services, NEC	88,529.86	1,327.95
Other	N/A	N/A
Brown County		
5812 Eating Places	34,409.42	516.15
5813 Drinking Places	9,783.28	146.75
5947 Gift, Novelty, & Souvenir Shops	8,708.58	130.63
5999 Misc. Retail Stores, NEC	23,728.82	355.95
7011 Hotels & Motels	2,201,055.31	33,015.82
7999 Amusement and Recreation Services, NEC	412,986.69	6,194.80
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	69,810.41	1,047.16
7011 Hotels & Motels	1,165,615.87	17,484.25
7032 Sporting & Recreational Camps	639,370.37	9,590.56
7033 Trailer Parks & Campsites	67,865.98	1,018.00
Other	N/A	N/A
Butte County		
7011 Hotels & Motels	450,065.43	6,750.99
7033 Trailer Parks & Campsites	24,859.97	372.90
Other	N/A	N/A
Campbell County		
7011 Hotels & Motels	10,839.11	162.59
Other	N/A	N/A
Charles Mix County		
5999 Misc. Retail Stores, NEC	6,417.53	96.27
7011 Hotels & Motels	223,597.93	3,353.99
7032 Sporting & Recreational Camps	380,244.85	5,703.68
Other	N/A	N/A
Clark County		
Other	N/A	N/A

	Taxable Sales	Tax Due
Clay County		
011 Hotels & Motels	414,799.67	6,222.01
ther	N/A	N/A
odington County		
812 Eating Places	61,420.12	921.30
947 Gift, Novelty, & Souvenir Shops	144,853.89	2,172.80
999 Misc. Retail Stores, NEC	2,077.87	31.17
011 Hotels & Motels	1,371,224.21	20,568.38
14 Passenger Car Rental	31,814.22	477.21
her	N/A	N/A
orson County		
ther	N/A	N/A
ister County		
32 Used Merchandise Stores	80,712.64	1,210.69
947 Gift, Novelty, & Souvenir Shops	761,444.21	11,421.67
99 Misc. Retail Stores, NEC	55,353.52	830.31
11 Hotels & Motels	6,137,741.32	92,066.18
33 Trailer Parks & Campsites	1,255,854.65	18,837.83
29 Entertainers & Entertainment Groups	2,765.27	41.49
99 Amusement and Recreation Services, NEC	1,412,817.62	21,192.25
her	N/A	N/A
Ivison County	452,400,40	0.000.00
12 Eating Places 11 Hotels & Motels	152,199.19	2,282.99
	2,210,991.24 42,843.56	33,164.87 642.65
33 Trailer Parks & Campsites her	42,843.30 N/A	042.05 N/A
ay County		
99 Misc. Retail Stores, NEC	3,488.28	52.33
11 Hotels & Motels	297,309.21	4,459.66
33 Trailer Parks & Campsites	30,387.56	455.82
99 Amusement and Recreation Services, NEC	73,437.68	1,101.57
her	N/A	N/A
euel County		
11 Hotels & Motels	56,291.74	844.38
her	N/A	N/A
wey County her	N/A	N/A
ouglas County		
99 Misc. Retail Stores, NEC	924.25	13.86
her	N/A	N/A
Imunds County her	N/A	N/A
II River County		
12 Eating Places	70,427.83	1,056.42
99 Misc. Retail Stores, NEC	14,150.04	212.26
11 Hotels & Motels	677,261.36	10,158.94
33 Trailer Parks & Campsites	156,455.11	2,346.82
99 Amusement and Recreation Services, NEC	473,040.37	7,095.61
ther	N/A	N/A

	Taxable Sales	Tax Due
aulk County		
011 Hotels & Motels	17,370.60	260.56
032 Sporting & Recreational Camps	54,022.87	810.35
ther	N/A	N/A
rant County		
099 Misc. Retail Stores, NEC	998.00	14.98
11 Hotels & Motels	238,765.72	3,581.49
99 Amusement and Recreation Services, NEC	92,687.93	1,390.31
her	N/A	N/A
regory County		4 500 00
11 Hotels & Motels	100,455.55	1,506.83
32 Sporting & Recreational Camps	502,295.52 1,515.00	7,534.43 22.73
33 Trailer Parks & Campsites her	N/A	22.73 N/A
	N/A	N/A
nakon County 11 Hotels & Motels	44 057 70	629.37
ther	41,957.72 N/A	629.37 N/A
	IN/A	IN/A
amlin County	00,400,00	400.40
099 Misc. Retail Stores, NEC	28,160.00	422.42
99 Amusement and Recreation Services, NEC her	12,802.15 N/A	192.03 N/A
	N/A	N/A
and County 11 Hotels & Motels	76,357.96	1,145.37
ther	N/A	N/A
anson County		
ther	N/A	N/A
arding County		
99 Amusement and Recreation Services, NEC	46,524.56	697.87
iher	N/A	N/A
ighes County		
47 Gift, Novelty, & Souvenir Shops	7,493.20	112.40
99 Misc. Retail Stores, NEC	1,283.04	19.25
11 Hotels & Motels	1,578,171.98	23,672.59
14 Passenger Car Rental	60,627.53	909.41
199 Amusement and Recreation Services, NEC	200,937.78	3,014.07
1 Hunting, Trapping, Game Propagation her	20,651.34 N/A	309.77 N/A
	IN/A	IN/A
utchinson County	E4 050 04	000 75
011 Hotels & Motels ther	54,850.01	822.75
	N/A	N/A
rde County	10 405 64	100 54
111 Hotels & Motels ther	12,435.61	186.54
	N/A	N/A
ickson County	4 000 007 44	40.004.0-
11 Hotels & Motels	1,286,937.11	19,304.05
33 Trailer Parks & Campsites her	151,781.00 N/A	2,276.72 N/A
	IN/A	IN/A
rauld County		
her	N/A	N/A

	Taxable Sales	Tax Due
ones County		
011 Hotels & Motels	553,771.01	8,306.55
Dther	N/A	N/A
(ingsbury County		
999 Misc. Retail Stores, NEC	3,601.50	54.03
011 Hotels & Motels	95,602.29	1,434.03
033 Trailer Parks & Campsites	40,097.96	601.47
999 Amusement and Recreation Services, NEC	21,561.24	323.42
ther	N/A	N/A
ake County		
011 Hotels & Motels	270,928.30	4,063.93
ther	N/A	N/A
awrence County		
812 Eating Places	254,999.17	3,824.99
944 Jewelry Stores	248,788.92	3,731.84
947 Gift, Novelty, & Souvenir Shops	783,976.36	11,759.66
999 Misc. Retail Stores, NEC	114,188.61	1,712.84
531 Real Estate Agents & Managers	780,646.93	11,709.71
011 Hotels & Motels	10,790,925.90	161,863.93
021 Rooming & Boarding Houses	84,163.28	1,262.45
032 Sporting & Recreational Camps	173,371.36	2,600.57
033 Trailer Parks & Campsites	1,107,983.30	16,619.77
519 Utility Trailer Rental	331,411.68	4,971.18
999 Amusement and Recreation Services, NEC	786,987.74	11,804.82
412 Museums & Art Galleries	177,875.12	2,668.12
ther	N/A	N/A
incoln County		
947 Gift, Novelty, & Souvenir Shops	6,135.16	92.03
999 Misc. Retail Stores, NEC	11,424.20	171.36
011 Hotels & Motels	947,531.91	14,212.99
999 Amusement and Recreation Services, NEC	179,143.55	2,687.15
ther	N/A	N/A
yman County		
011 Hotels & Motels	1,162,488.82	17,437.35
033 Trailer Parks & Campsites	127,804.84	1,917.07
999 Amusement and Recreation Services, NEC	104,671.78	1,570.09
ther	N/A	N/A
arshall County		
011 Hotels & Motels	48,043.41	720.65
ther	N/A	N/A
cCook County		
011 Hotels & Motels	29,616.51	444.26
Other	N/A	N/A
IcPherson County		
011 Hotels & Motels	8,920.90	133.81
Other	N/A	N/A

	Taxable Sales	Tax Due
Meade County		
5699 Misc. Apparel & Accessory Stores	111,390.00	1,670.84
5812 Eating Places	23,829.86	357.45
5947 Gift, Novelty, & Souvenir Shops	174,936.72	2,624.04
963 Direct Selling Establishments	30,808.69	462.13
5999 Misc. Retail Stores, NEC	204,738.36	3,071.10
7011 Hotels & Motels	886,663.00	13,299.94
7033 Trailer Parks & Campsites	1,402,196.72	21,032.96
7999 Amusement and Recreation Services, NEC	237,209.15	3,558.14
Other	N/A	N/A
Iellette County		
Other	N/A	N/A
Ainer County		
7011 Hotels & Motels	24,694.17	370.41
Dther	N/A	N/A
Ainnehaha County		
399 Misc. General Merchandise Stores	71,441.81	1,071.63
461 Retail Bakeries	2,657.84	39.86
499 Misc. Food Stores	31,028.24	465.42
611 Men's & Boys' Clothing Stores	2,960.66	44.41
812 Eating Places	1,019,737.51	15,296.09
932 Used Merchandise Stores	4,760.50	71.42
941 Sporting Goods & Bicycle Shops	55,846.73	837.70
944 Jewelry Stores	5,465.82	81.99
945 Hobby, Toy, & Game Shops	7,643.00	114.65
947 Gift, Novelty, & Souvenir Shops	56,408.56	846.14
963 Direct Selling Establishments	17,271.25	259.07
999 Misc. Retail Stores, NEC	43,548.93	653.26
513 Apartment Building Operators	5,983.80	89.76
531 Real Estate Agents & Managers	138,768.86	2,081.54
011 Hotels & Motels	16,764,562.78	251,468.50
514 Passenger Car Rental	587,351.81	8,810.28
922 Theatrical Producers & Services	136,192.94	2,042.90
929 Entertainers & Entertainment Groups	19,999.31	300.00
941 Sports Clubs, Managers, & Promoters	719,028.37	10,785.43
991 Physical Fitness Facilities	36,324.84	544.88
'992 Public Golf Courses	67,118.83	1,006.79
997 Membership Sports & Recreation Clubs	42,114.99	631.73
999 Amusement and Recreation Services, NEC	1,666,599.61	24,999.00
Other	N/A	N/A
loody County		
999 Misc. Retail Stores, NEC	3,676.70	55.16
Other	N/A	N/A
Oglala Lakota County	N 1/A	
Other	N/A	N/A

	Taxable Sales	Tax Due
Pennington County		
4119 Local Passenger Transportation, NEC	120,865.91	1,812.99
4725 Tour Operators	81,883.00	1,228.24
5311 Department Stores	143,460.86	2,151.91
5331 Variety Stores	3,111,438.28	46,671.57
5399 Misc. General Merchandise Stores	158,749.08	2,381.25
5441 Candy, Nut, & Confectionery Stores	268,471.45	4,027.07
5621 Women's Clothing Stores	43,214.43	648.21
-	216,947.21	3,254.21
5632 Women's Accessory & Specialty Stores		
5699 Misc. Apparel & Accessory Stores	204,399.58	3,066.00
5812 Eating Places	1,019,577.04	15,293.69
5813 Drinking Places	144,052.61	2,160.78
5932 Used Merchandise Stores	81,928.13	1,228.93
5941 Sporting Goods & Bicycle Shops 5942 Book Stores	18,234.98	273.52 4,855.05
	323,669.71	4,855.05
5944 Jewelry Stores	1,014,919.77	
5947 Gift, Novelty, & Souvenir Shops	6,358,081.04	95,371.21 224.67
5961 Catalog & Mail-Order Houses	14,977.22	
5963 Direct Selling Establishments	26,548.52	398.24
5999 Misc. Retail Stores, NEC	228,793.96	3,432.01
6531 Real Estate Agents & Managers	683,586.90	10,253.81
7011 Hotels & Motels	26,642,708.17	399,640.63
7033 Trailer Parks & Campsites	4,537,110.82	68,056.68
7221 Photographic Studios, Portrait	15,809.04	237.13
7299 Misc. Personal Services, NEC	60,618.88	909.29
7389 Business Services, NEC	117,544.11	1,763.16
7514 Passenger Car Rental	1,254,574.35	18,818.61
7993 Coin-Operated Amusement Devices	550,433.25	8,256.49
7996 Amusement Parks	1,404,070.36	21,061.05
7997 Membership Sports & Recreation Clubs	143,385.55	2,150.78
7999 Amusement and Recreation Services, NEC	6,479,868.17	97,198.05
8412 Museums & Art Galleries	175,693.32	2,635.40
8999 Services, NEC	4,756.48	71.36
Other	N/A	N/A
Perkins County		
7011 Hotels & Motels	127,333.59	1,910.01
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	129,150.63	1,937.26
7999 Amusement and Recreation Services, NEC	92,104.83	1,381.57
Other	N/A	N/A
Roberts County		
7011 Hotels & Motels	169,015.45	2,535.24
7033 Trailer Parks & Campsites	22,408.43	336.14
Other	22,400.43 N/A	N/A
	N/A	IN/A
Sanborn County		
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	63,345.26	950.19
Other	N/A	N/A

	Taxable Sales	Tax Due
Stanley County		
7011 Hotels & Motels	594,756.58	8,921.35
'999 Amusement and Recreation Services, NEC	74,494.67	1,117.42
Other	N/A	N/A
ully County		
011 Hotels & Motels	41,885.38	628.28
ther	N/A	N/A
odd County		
ther	N/A	N/A
ripp County		
011 Hotels & Motels	244,189.11	3,662.84
999 Amusement and Recreation Services, NEC	249,348.00	3,740.22
1 Hunting, Trapping, Game Propagation	200,705.48	3,010.58
ther	N/A	N/A
urner County		
999 Misc. Retail Stores, NEC	1,071.45	16.08
ther	N/A	N/A
nion County		
999 Misc. Retail Stores, NEC	16,521.33	247.83
011 Hotels & Motels	957,152.47	14,357.29
ther	N/A	N/A
/alworth County		
011 Hotels & Motels	606,834.41	9,102.54
999 Amusement and Recreation Services, NEC	109,017.80	1,635.28
ther	N/A	N/A
ankton County		
947 Gift, Novelty, & Souvenir Shops	30,628.85	459.43
999 Misc. Retail Stores, NEC	39,654.74	594.84
011 Hotels & Motels	1,213,933.66	18,209.01
033 Trailer Parks & Campsites	187,912.17	2,818.69
999 Amusement and Recreation Services, NEC	156,615.92	2,349.24
ther	N/A	N/A
out of State County	4 074 24	64.40
945 Hobby, Toy, & Game Shops 947 Gift, Novelty, & Souvenir Shops	4,274.34	64.12 75.94
947 Gift, Novelty, & Souvenir Shops	5,062.00	
961 Catalog & Mail-Order Houses	790,944.80	11,864.18
999 Misc. Retail Stores, NEC 011 Hotels & Motels	230,519.85	3,458.07 145.623.05
	9,708,263.24 5,703,250.63	145,623.95 85,548.76
514 Passenger Car Rental 929 Entertainers & Entertainment Groups		65,546.76 550.45
929 Entertainers & Entertainment Groups 999 Amusement and Recreation Services, NEC	36,696.15 239,412,98	
	239,412.98	3,591.20
other	N/A	N/A

	Taxable Sales	Tax Due	-
Total for State	170,592,750.06	2,558,893.47	
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