

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: APRIL 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.**
- GROSS SALES: This is the amount reported on Line 1 of the South Dakota Sales and Use Tax Return.
- USE TAXABLE: This is the amount reported on Line 2 of the South Dakota Sales and Use Tax Return.
- 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!**
- Some cities may fall into more than one county.
- Whenever there are less than 3 licenses in any one classification, the information is combined into an 'Other' category.
- State Totals include 'Other' categories.
- No Contractors Excise taxes are included.
- 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
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	Taxable Sales	Tax Due
Aurora County		
7011 Hotels & Motels	6,981.85	104.73
Other	N/A	N/A
Beadle County		
7011 Hotels & Motels	153,512.37	2,302.69
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
7011 Hotels & Motels	22,219.68	333.28
Other	N/A	N/A
Brookings County		
5999 Misc. Retail Stores, NEC	47,186.98	707.81
7011 Hotels & Motels	1,280,164.58	19,202.48
7999 Amusement and Recreation Services, NEC	46,451.19	696.76
Other	N/A	N/A
Brown County		
5812 Eating Places	13,716.67	205.76
5947 Gift, Novelty, & Souvenir Shops	3,481.39	52.23
5999 Misc. Retail Stores, NEC	19,396.72	290.96
7011 Hotels & Motels	1,587,261.21	23,808.93
Other	N/A	N/A
Brule County		
7011 Hotels & Motels	835,691.14	12,535.38
7032 Sporting & Recreational Camps	368,128.47	5,521.92
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	3,065.06	45.99
7011 Hotels & Motels	155,809.32	2,337.14
Other	N/A	N/A
Campbell County		
Other	N/A	N/A
Charles Mix County		
7011 Hotels & Motels	54,927.71	823.92
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
5999 Misc. Retail Stores, NEC	3,503.40	52.55
7011 Hotels & Motels	180,675.49	2,710.13
Other	N/A	N/A
Codington County		
5812 Eating Places	14,745.66	221.18
5999 Misc. Retail Stores, NEC	11,357.23	170.39
7011 Hotels & Motels	892,303.69	13,384.55
7514 Passenger Car Rental	30,267.97	454.03
Other	N/A	N/A

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	Taxable Sales	Tax Due
Custer County		
5999 Misc. Retail Stores, NEC	25,345.91	380.20
7011 Hotels & Motels	191,140.37	2,867.13
7033 Trailer Parks & Campsites	16,338.84	245.10
7999 Amusement and Recreation Services, NEC	186,856.45	2,802.85
Other	N/A	N/A
Davison County		
5999 Misc. Retail Stores, NEC	12,990.33	194.86
7011 Hotels & Motels	916,338.86	13,745.09
Other	N/A	N/A
Day County		
5999 Misc. Retail Stores, NEC	3,578.66	53.68
7011 Hotels & Motels	105,185.09	1,577.78
Other	N/A	N/A
Deuel County		
Other	N/A	N/A
Dewey County		
Other	N/A	N/A
Douglas County		
Other	N/A	N/A
Edmunds County		
7011 Hotels & Motels	14,220.17	213.30
Other	N/A	N/A
Fall River County		
5999 Misc. Retail Stores, NEC	1,088.27	16.33
7011 Hotels & Motels	170,317.83	2,554.75
Other	N/A	N/A
Faulk County		
7011 Hotels & Motels	24,958.38	374.38
Other	N/A	N/A
Grant County		
5999 Misc. Retail Stores, NEC	1,207.00	18.11
7011 Hotels & Motels	179,831.12	2,697.46
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	31,026.69	465.40
7032 Sporting & Recreational Camps	1,045,344.39	15,680.17
Other	N/A	N/A
Haakon County		
7011 Hotels & Motels	29,145.03	437.17
Other	N/A	N/A
Hamlin County		
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	17,576.07	263.64
7032 Sporting & Recreational Camps	65,754.29	986.31
Other	N/A	N/A
Hanson County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Harding County		
Other	N/A	N/A
Hughes County		
5999 Misc. Retail Stores, NEC	2,680.00	40.22
7011 Hotels & Motels	1,419,134.73	21,287.03
7514 Passenger Car Rental	33,681.66	505.22
7999 Amusement and Recreation Services, NEC	253,616.25	3,804.24
Other	N/A	N/A
Hutchinson County		
5999 Misc. Retail Stores, NEC	707.00	10.62
7011 Hotels & Motels	36,907.50	553.61
Other	N/A	N/A
Hyde County		
Other	N/A	N/A
Jackson County		
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	121,197.98	1,817.97
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	34,536.85	518.06
Other	N/A	N/A
Lake County		
7011 Hotels & Motels	204,673.43	3,070.10
Other	N/A	N/A
Lawrence County		
5999 Misc. Retail Stores, NEC	5,325.62	79.90
6531 Real Estate Agents & Managers	165,761.09	2,486.43
7011 Hotels & Motels	3,886,933.05	58,304.03
7032 Sporting & Recreational Camps	39,879.08	598.19
7033 Trailer Parks & Campsites	69,087.73	1,036.32
7999 Amusement and Recreation Services, NEC	1,321,507.10	19,822.61
8412 Museums & Art Galleries	23,656.09	354.84
Other	N/A	N/A
Lincoln County		
5999 Misc. Retail Stores, NEC	3,238.86	48.59
7011 Hotels & Motels	510,219.71	7,653.29
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	244,057.20	3,660.88
7999 Amusement and Recreation Services, NEC	32,230.63	483.46
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	25,388.33	380.83
Other	N/A	N/A

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	Taxable Sales	Tax Due
McCook County		
5999 Misc. Retail Stores, NEC	14,724.51	220.87
7011 Hotels & Motels	38,614.24	579.22
Other	N/A	N/A
McPherson County		
5999 Misc. Retail Stores, NEC	2,876.00	43.15
Other	N/A	N/A
Meade County		
5999 Misc. Retail Stores, NEC	9,144.71	137.18
7011 Hotels & Motels	163,675.61	2,455.13
7033 Trailer Parks & Campsites	1,924,096.75	28,861.46
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
7011 Hotels & Motels	11,837.48	177.56
Other	N/A	N/A
Minnehaha County		
5941 Sporting Goods & Bicycle Shops	36,152.16	542.28
5945 Hobby, Toy, & Game Shops	5,210.70	78.17
5947 Gift, Novelty, & Souvenir Shops	8,201.29	123.02
5949 Sewing, Needlework, & Piece Goods	1,615.50	24.24
5999 Misc. Retail Stores, NEC	97,803.23	1,467.09
7011 Hotels & Motels	11,196,063.94	167,941.03
7514 Passenger Car Rental	332,133.41	4,982.00
7922 Theatrical Producers & Services	82,219.84	1,233.30
7941 Sports Clubs, Managers, & Promoters	615,953.84	9,239.31
7991 Physical Fitness Facilities	77,062.53	1,155.94
7992 Public Golf Courses	56,039.48	840.59
7997 Membership Sports & Recreation Clubs	166,663.14	2,499.95
7999 Amusement and Recreation Services, NEC	1,956,190.88	29,342.87
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Pennington County		
5812 Eating Places	43,479.32	652.19
5947 Gift, Novelty, & Souvenir Shops	606,809.27	9,102.14
5999 Misc. Retail Stores, NEC	121,865.70	1,828.07
7011 Hotels & Motels	7,206,023.91	108,090.43
7033 Trailer Parks & Campsites	142,546.96	2,138.20
7514 Passenger Car Rental	264,088.70	3,961.33
7993 Coin-Operated Amusement Devices	251,011.49	3,765.17
7997 Membership Sports & Recreation Clubs	14,209.14	213.14
7999 Amusement and Recreation Services, NEC	2,386,798.96	35,801.98
Other	N/A	N/A
Perkins County		
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	21,275.24	319.13
7999 Amusement and Recreation Services, NEC	98,016.91	1,470.26
Other	N/A	N/A

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Roberts County		
7011 Hotels & Motels	41,061.07	615.93
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	128,385.47	1,925.78
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	309,473.71	4,642.10
Other	N/A	N/A
Sully County		
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	108,065.64	1,620.99
Other	N/A	N/A
Turner County		
Other	N/A	N/A
Union County		
7011 Hotels & Motels	459,114.10	6,886.72
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	101,031.67	1,515.48
Other	N/A	N/A
Yankton County		
7011 Hotels & Motels	583,192.53	8,747.91
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5961 Catalog & Mail-Order Houses	184,668.10	2,770.02
5999 Misc. Retail Stores, NEC	309,776.25	4,646.91
7011 Hotels & Motels	6,459,772.22	96,896.58
7514 Passenger Car Rental	2,849,809.98	42,747.15
7999 Amusement and Recreation Services, NEC	148,335.94	2,225.05
Other	N/A	N/A

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	Taxable Sales	Tax Due
Total for State	68,449,977.84	1,026,750.95

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