SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: AUGUST 2023

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 August 2023 and August 2022. 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 August 2023 and 2022 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2023	2022	%	Division	2023	2022	%
Misc. Retail	440 222 402	421,421,586	6.4	Agriculture, Forestry, & Fishing	46,626,458	44,352,531	5.1
	448,333,403			Mining	11,782,265	7,217,987	63.2
General Merchandise Stores	277,829,732	266,288,823	4.3	Construction	3,057,521	2,653,885	15.2
Building Materials & Garden Supplies	209,267,786	216,556,906	-3.4	Manufacturing	153,252,787	147,509,017	3.9
Eating & Drinking Places	196,104,413	187,668,819	4.5	Transportation & Public Utilities	216,297,621	268,568,974	-19.5
Wholesale Trade - Durable Goods	193,430,433	181,421,712	6.6				-19.5
Food Stores	167,851,538	177,482,475	-5.4	Wholesale Trade	247,917,993	237,274,843	
Automotive Dealers & Service Stations	133,397,145	127,534,985	4.6	Retail Trade	1,536,655,764	1,505,951,652	2.0
Business Services	125,385,851	120,138,000	4.4	Finance, Insurance, & Real Estate	55,095,261	59,751,794	-7.8
Electric, Gas, & Sanitary Services	122,314,947	172,302,928	-29.0	Services	526,197,161	494,869,630	6.3
Hotels & Other Lodging Places	121,489,043	109,571,103	10.9	Public Administration	348,023	162,983	113.5
Major Group	2023	2022	%	Major Group	2023	2022	%
Agricultural Production - Crops	1,195,973	636,898	87.8	Wholesale Trade - Durable Goods	193,430,433	181,421,712	6.6
Agricultural Production - Livestock	2,647,735	2,715,515	-2.5	Wholesale Trade - Nondurable Goods	54,487,559	55,853,131	-2.4
Agricultural Services	41,384,287	40,002,373	3.5	Building Materials & Garden Supplies	209,267,786	216,556,906	-3.4
Forestry	279,900	163,774	70.9	General Merchandise Stores	277,829,732	266,288,823	4.3
Fishing, Hunting, & Trapping	1,118,563	833,971	34.1	Food Stores	167,851,538	177,482,475	-5.4
Metal Mining	1,348,783	1,096,680	23.0	Automotive Dealers & Service Stations	133,397,145	127,534,985	4.6
Coal Mining	64	31,786	-99.8	Apparel & Accessory Stores	42,892,116	43,586,882	-1.6
Oil & Gas Extraction	1,762,076	1,566,335	12.5	Furniture & Homefurnishings Stores	60,979,630	65,411,175	-6.8
Nonmetallic Minerals, Except Fuels	8,671,342	4,523,185	91.7	Eating & Drinking Places	196,104,413	187,668,819	4.5
General Building Contractors	-		-	Misc. Retail	448,333,403	421,421,586	6.4
Heavy Construction, except Building	-		-	Depository Institutions	4,935,707	2,859,433	72.6
Special Trade Contractors	3,057,521	2,653,885	15.2	Nondepository Institutions	5,985,338	7,846,721	-23.7
Food & Kindred Products	12,409,507	16,429,000	-24.5	Security & Commodity Brokers	1,970,446	1,654,942	19.1
Tobacco Products	189,245	210,381	-10.0	Insurance Carriers	1,525,920	1,727,233	-11.7
Textile Mill Products	85,174	110,543	-22.9	Insurance Agents, Brokers, & Service	3,373,878	4,759,921	-29.1
Apparel & Other Textile Products	1,178,955	1,684,496	-30.0	Real Estate	33,316,864	38,399,817	-13.2
Lumber & Wood Products	10,103,357	16,177,072	-37.5	Holding & Other Investment Offices	3,987,108	2,503,726	59.2
Furniture & Fixtures	814,265	417,919	94.8	Hotels & Other Lodging Places	121,489,043	109,571,103	10.9
Paper & Allied Products	1,092,041	802,337	36.1	Personal Services	32,058,465	30,580,660	4.8
Printing & Publishing	6,403,354	6,773,576	-5.5	Business Services	125,385,851	120,138,000	4.4
Chemicals & Allied Products	10,170,173	12,530,700	-18.8	Auto Repair, Services, & Parking	69,464,198	67,177,424	3.4
Petroleum & Coal Products	4,810,634	6,410,250	-25.0	Misc. Repair Services	20,421,219	20,046,498	1.9
Rubber & Misc. Plastics Products	2,687,448	4,802,055		Motion Pictures	4,078,055	3,762,714	8.4
Leather & Leather Products	14,878	7,054		Amusement & Recreation Services	51,360,089	47,809,824	7.4
Stone, Clay, & Glass Products	49,139,859	39,870,544		Health Services	8,892,439	10,175,597	-12.6
Primary Metal Industries	1,879,231	1,256,850		Legal Services	24,000,903	19,714,315	21.7
Fabricated Metal Products	12,764,587	9,427,487	35.4	Educational Services	2,184,650	1,698,435	28.6
Industrial Machinery & Equipment	14,777,353	14,085,073	4.9	Social Services	2,104,050	264,211	3.8
Electronic & Other Electrical Equipment	6,423,938	4,851,464	32.4	Museums, Botanical, Zoological Gardens	997,477	204,211 941,870	5.9
Transportation Equipment				Membership Organizations	,		
	2,940,724	3,767,573	-21.9	1 0	923,610	1,087,883	-15.1
Instruments & Related Products	6,579,626	3,408,360	93.0	Engineering & Management Services	56,385,641	53,697,732	5.0
Misc. Manufacturing Industries Railroad Transportation	8,788,441	4,486,285	95.9	Private Households	80,587	82,676	-2.5
•	2,238,506	1,284,884		Services, NEC	8,200,774	8,120,686	1.0
Local & Interurban Passenger Transportati	1,202,363	1,303,840	-7.8	Executive, Legislative, & General	261,265	146,039	78.9
Trucking & Warehousing U.S. Postal Service	17,411,638 -	15,798,445	10.2	Justice, Public Order, & Safety Finance, Taxation, & Monetary Policy	9,051	850	964.9
Water Transportation	793,717	802,110	-1.0	Administration of Human Resources	5,565	13,233	-57.9
Transportation by Air	1,268,047	1,645,875	-23.0	Environmental Quality & Housing	25,446	1,731	1370.3
Pipelines, Except Natural Gas	582,829	1,231,161	-52.7	Administration of Economic Programs	358	1,130	-68.3
Transportation Services	2,068,934	3,376,080	-38.7	National Security & Intl. Affairs	46,337	.,100	-
Communications	68,416,639	70,823,652	-3.4	Nonclassifiable Establishments	+0,007		_
Electric, Gas, & Sanitary Services	122,314,947	172,302,928	-29.0		_		-
		0.40,005,0000	20.0				

<u>STATE TOTAL:</u> \$2,797,230,855 (2023) - \$2,768,313,295 (2022) = 1.04% increase

Figures compiled by SD Dept of Revenue

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.