# SOUTH DAKOTA SALES and USE TAX REPORT



## **RETURNS FILED: AUGUST 2022**

### 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
urora County		
011 Hotels & Motels	85,575.08	1,283.62
ther	N/A	N/A
eadle County		
999 Misc. Retail Stores, NEC	38,559.11	578.39
11 Hotels & Motels	568,026.22	8,520.40
her	N/A	N/A
ennett County		
her	N/A	N/A
on Homme County		
her	N/A	N/A
ookings County		
12 Eating Places	16,749.22	251.25
99 Misc. Retail Stores, NEC	43,155.13	647.33
11 Hotels & Motels	1,360,304.36	20,404.57
her	N/A	N/A
own County		
12 Eating Places	45,857.56	687.88
13 Drinking Places	3,341.44	50.13
99 Misc. Retail Stores, NEC	1,889.78	28.35
11 Hotels & Motels	2,064,755.54	30,971.32
99 Amusement & Recreation, NEC	389,500.68	5,842.52
her	N/A	N/A
ule County		
47 Gift, Novelty, & Souvenir Shops	61,934.21	929.01
11 Hotels & Motels	574,674.87	8,620.13
32 Sporting & Recreational Camps	143,984.24	2,159.77
her	N/A	N/A
itte County		
99 Misc. Retail Stores, NEC	51,875.10	778.13
11 Hotels & Motels	451,305.21	6,769.58
her	N/A	N/A
Impbell County		
11 Hotels & Motels	6,539.00	98.09
her	N/A	N/A
arles Mix County		
11 Hotels & Motels	146,788.56	2,201.82
32 Sporting & Recreational Camps	149,374.89	2,240.62
her	N/A	N/A
ark County		
her	N/A	N/A
ay County		
11 Hotels & Motels	307,860.23	4,617.91
her	N/A	N/A
dington County		
12 Eating Places	39,936.58	599.05
99 Misc. Retail Stores, NEC	1,883.00	28.25
11 Hotels & Motels	1,170,798.83	17,561.99
her	N/A	N/A

	Taxable Sales	Tax Due
uster County		
599 Misc. Apparel & Accessory Stores	143,649.61	2,154.73
032 Used Merchandise Stores	95,706.76	1,435.60
47 Gift, Novelty, & Souvenir Shops	829,656.47	12,444.85
99 Misc. Retail Stores, NEC	24,934.00	374.02
11 Hotels & Motels	6,431,827.41	96,477.42
33 Trailer Parks & Campsites	1,211,291.31	18,169.39
99 Amusement & Recreation, NEC	1,707,566.74	25,613.50
her	N/A	N/A
vison County		
99 Misc. Retail Stores, NEC	7,520.69	112.81
11 Hotels & Motels	2,303,962.05	34,559.44
33 Trailer Parks & Campsites	61,536.64	923.04
12 Museums & Art Galleries	9,000.90	135.01
her	N/A	N/A
y County	10 000 10	0-44
41 Sporting Goods & Bicycle Shops	16,960.48	254.41
99 Misc. Retail Stores, NEC	1,447.75	21.72
11 Hotels & Motels	207,437.17	3,111.56
her	N/A	N/A
uel County	N/A	N1/A
her	N/A	N/A
Imunds County		
her	N/A	N/A
Il River County		
12 Eating Places	101,738.07	1,526.08
99 Misc. Retail Stores, NEC	14,231.13	213.47
11 Hotels & Motels	761,959.49	11,429.41
33 Trailer Parks & Campsites	153,851.04	2,307.77
99 Amusement & Recreation, NEC	566,060.51	8,490.90
ner	N/A	N/A
ulk County	N/A	N1/A
	N/A	N/A
ant County	343.00	E 1 E
99 Misc. Retail Stores, NEC 11 Hotels & Motels	343.00 252,336.27	5.15 3 785 04
11 Hotels & Motels her	252,336.27 N/A	3,785.04 N/A
	IN/A	IN/A
egory County	64 704 44	074 07
11 Hotels & Motels	64,791.41	971.87
32 Sporting & Recreational Camps	97,464.14	1,461.97
ner	N/A	N/A
akon County	10,107,07	054 50
11 Hotels & Motels	43,437.97	651.58
ner	N/A	N/A
mlin County		
her	N/A	N/A
nd County		
11 Hotels & Motels	33,070.91	496.06
her	N/A	N/A

lanson County		
Other	N/A	N/A
larding County		
Other	N/A	N/A
lughes County		
011 Hotels & Motels	1,096,719.45	16,450.79
999 Amusement & Recreation, NEC	22,612.00	339.19
ther	N/A	N/A
utchinson County		
011 Hotels & Motels	91,988.55	1,379.83
ther	N/A	N/A
yde County		
ther	N/A	N/A
ackson County		
011 Hotels & Motels	297,193.10	4,457.90
ther	N/A	N/A
erauld County		
ther	N/A	N/A
ones County		
011 Hotels & Motels	548,568.08	8,228.52
999 Amusement & Recreation, NEC	21,580.94	323.72
ther	N/A	N/A
ingsbury County		
011 Hotels & Motels	109,881.11	1,648.22
ther	N/A	N/A
ake County		
011 Hotels & Motels	271,623.97	4,074.36
ther	N/A	N/A
awrence County		
699 Misc. Apparel & Accessory Stores	578,360.57	8,675.43
312 Eating Places	253,784.42	3,806.77
044 Jewelry Stores	349,529.60	5,242.95
047 Gift, Novelty, & Souvenir Shops	1,171,258.12	17,568.89
999 Misc. Retail Stores, NEC	42,555.12	638.36
531 Real Estate Agents & Managers	139,939.05	2,099.09
011 Hotels & Motels	10,836,757.46	162,551.38
032 Sporting & Recreational Camps	239,012.94	3,585.19
033 Trailer Parks & Campsites	1,155,038.87 1,248,195.74	17,325.58 18 722 95
999 Amusement & Recreation, NEC 412 Museums & Art Galleries	1,240,195.74	18,722.95 2,793.57
ther	N/A	2,795.57 N/A
	1 4/ / 4	
ncoln County 011 Hotels & Motels	564,460.27	8,466.91
999 Amusement & Recreation, NEC	291,660.98	4,374.92
ther	231,000.98 N/A	4,374.92 N/A
yman County		
· -	1 005 381 81	16 430 74
011 Hotels & Motels 033 Trailer Parks & Campsites	1,095,381.81 106,321.38	16,430.74 1,594.82

	Taxable Sales	Tax Due
larshall County		
011 Hotels & Motels	54,447.64	816.71
ther	N/A	N/A
cCook County		
999 Misc. Retail Stores, NEC	764.50	11.47
011 Hotels & Motels	136,503.86	2,047.57
ther	N/A	2,011.07 N/A
cPherson County ther	N/A	N/A
		11/7
eade County		~~ /~~ ~~
531 Auto & Home Supply Stores	1,941,366.17	29,120.53
571 Motorcycle Dealers	501,411.95	7,521.19
551 Family Clothing Stores	134,093.60	2,011.42
399 Misc. Apparel & Accessory Stores	4,866,507.96	72,997.71
12 Eating Places	2,237,490.99	33,562.54
13 Drinking Places	106,630.31	1,599.46
044 Jewelry Stores	665,204.07	9,978.09
47 Gift, Novelty, & Souvenir Shops	491,990.45	7,379.86
063 Direct Selling Establishments	177,158.89	2,657.39
999 Misc. Retail Stores, NEC	2,935,592.04	44,034.17
011 Hotels & Motels	1,193,577.57	17,903.68
)33 Trailer Parks & Campsites	1,906,394.79	28,595.92
299 Misc. Personal Services, NEC	667,353.47	10,010.42
889 Business Services, NEC	35,774.85	536.63
21 Automobile Parking	24,383.49	365.76
32 Top & Body Repair & Paint Shops	113,591.98	1,703.89
39 Automotive Repair Shops, NEC	370,721.38	5,560.83
99 Repair Services, NEC	227,431.09	3,411.47
99 Amusement & Recreation, NEC	458,372.60	6,875.60
her	N/A	N/A
ellette County		
her	N/A	N/A
ner County		
11 Hotels & Motels	25,473.33	382.10
ther	N/A	N/A
		14/7
innehaha County		
312 Eating Places	793,362.76	11,900.46
041 Sporting Goods & Bicycle Shops	66,912.81	1,003.71
047 Gift, Novelty, & Souvenir Shops	12,239.35	183.60
063 Direct Selling Establishments	27,519.17	412.80
099 Misc. Retail Stores, NEC	136,867.93	2,053.04
011 Hotels & Motels	14,631,919.80	219,478.82
041 Sports Clubs, Managers, & Promoters	461,786.18	6,926.79
091 Physical Fitness Facilities	65,699.83	985.50
092 Public Golf Courses	48,444.48	726.67
997 Membership Sports & Recreation Clubs	35,746.10	536.19
999 Amusement & Recreation, NEC	1,382,638.29	20,739.58
ther	N/A	N/A
oody County		
her	N/A	N/A

	Taxable Sales	Tax Due
ennington County		
119 Local Passenger Transportation, NEC	185,941.90	2,789.13
725 Tour Operators	76,474.65	1,147.12
331 Variety Stores	3,463,882.69	51,958.24
141 Candy, Nut, & Confectionery Stores	359,340.48	5,390.10
199 Misc. Food Stores	126,893.25	1,903.40
31 Auto & Home Supply Stores	2,578,302.35	38,674.58
11 Men's & Boys' Clothing Stores	432,525.04	6,487.88
32 Women's Accessory & Specialty Stores	261,035.05	3,915.53
99 Misc. Apparel & Accessory Stores	657,464.41	9,861.99
12 Eating Places	1,719,414.48	25,791.25
13 Drinking Places	201,108.74	3,016.64
32 Used Merchandise Stores	153,696.26	2,305.44
41 Sporting Goods & Bicycle Shops	32,181.41	482.72
44 Jewelry Stores	1,493,498.87	22,402.48
47 Gift, Novelty, & Souvenir Shops	6,547,772.48	98,216.59
63 Direct Selling Establishments	43,048.60	645.74
99 Misc. Retail Stores, NEC	1,158,470.79	17,377.11
11 Hotels & Motels	27,640,115.94	414,601.78
33 Trailer Parks & Campsites	4,888,216.94	73,323.27
14 Passenger Car Rental	1,516,827.77	22,752.42
93 Coin-Operated Amusement Devices	565,507.38	8,482.62
96 Amusement Parks	1,550,570.75	23,258.56
97 Membership Sports & Recreation Clubs	21,247.27	318.71
99 Amusement & Recreation, NEC	8,309,480.16	124,642.20
12 Museums & Art Galleries	248,031.25	3,720.47
her	N/A	N/A
rkins County		
11 Hotels & Motels	147,219.00	2,208.29
her	N/A	N/A
otter County		
011 Hotels & Motels	95,237.27	1,428.57
her	N/A	N/A
oberts County		
11 Hotels & Motels	86,824.00	1,302.37
her	N/A	N/A
anborn County		
ther	N/A	N/A
pink County		
011 Hotels & Motels	45,623.01	684.35
ther	N/A	N/A
anley County		
11 Hotels & Motels	523,006.19	7,845.09
99 Amusement & Recreation, NEC	99,645.02	1,494.68
her	N/A	N/A
ully County		
her	N/A	N/A
ipp County		
<b>ipp County</b> 11 Hotels & Motels	271,055.40	4,065.83

	Taxable Sales	Tax Due
Turner County		
Other	N/A	N/A
Union County		
7011 Hotels & Motels	948,465.29	14,226.98
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	279,051.05	4,185.78
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	58,079.00	871.19
7011 Hotels & Motels	1,317,945.63	19,769.19
Other	N/A	N/A
Out of State County		
5812 Eating Places	6,919.15	103.78
5947 Gift, Novelty, & Souvenir Shops	12,626.00	189.40
5961 Catalog & Mail-Order Houses	5,862,194.50	87,932.92
5999 Misc. Retail Stores, NEC	1,327,278.39	19,909.40
7011 Hotels & Motels	4,080,218.23	61,203.28
7514 Passenger Car Rental	6,072,837.92	91,092.57
Other	N/A	N/A
Total for State	188,152,013.83	2,822,282.32

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.

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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. The name of Shannon County, South Dakota, was changed to Oglala Lakota County, South Dakota, effective May 1, 2015.