

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: MARCH 2025

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

South Dakota Sales and Use Tax Reporting System
Returns Filed: March 2025

	Taxable Sales	Tax Due
Aurora County		
Other	N/A	N/A
Beadle County		
7011 Hotels & Motels	309,288.98	4,639.33
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
Other	N/A	N/A
Brookings County		
5999 Misc. Retail Stores, NEC	19,935.09	299.04
7011 Hotels & Motels	901,161.70	13,517.44
7999 Amusement and Recreation Services, NEC	30,334.05	455.01
Other	N/A	N/A
Brown County		
5947 Gift, Novelty, & Souvenir Shops	5,034.80	75.53
5999 Misc. Retail Stores, NEC	3,821.87	57.36
7011 Hotels & Motels	1,457,827.13	21,867.40
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	4,266.93	64.01
7011 Hotels & Motels	619,490.96	9,292.37
7032 Sporting & Recreational Camps	157,747.75	2,366.22
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	1,453.84	21.81
7011 Hotels & Motels	144,909.02	2,173.64
Other	N/A	N/A
Campbell County		
7011 Hotels & Motels	3,630.17	54.45
Other	N/A	N/A
Charles Mix County		
7011 Hotels & Motels	44,199.48	663.00
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	224,734.10	3,371.01
Other	N/A	N/A
Codington County		
5812 Eating Places	62,154.09	932.31
5947 Gift, Novelty, & Souvenir Shops	27,554.63	413.32
5999 Misc. Retail Stores, NEC	8,143.00	122.17
7011 Hotels & Motels	598,118.46	8,971.77
Other	N/A	N/A
Custer County		
5999 Misc. Retail Stores, NEC	22,723.16	340.86
7011 Hotels & Motels	257,522.48	3,862.86
7033 Trailer Parks & Campsites	9,045.42	135.68
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: March 2025

	Taxable Sales	Tax Due
Davison County		
7011 Hotels & Motels	847,457.17	12,711.87
Other	N/A	N/A
Day County		
7011 Hotels & Motels	180,061.66	2,700.93
7999 Amusement and Recreation Services, NEC	301,586.59	4,523.80
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		
Other	N/A	N/A
Fall River County		
5999 Misc. Retail Stores, NEC	3,126.20	46.90
7011 Hotels & Motels	117,521.90	1,762.84
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	111,819.16	1,677.28
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	13,862.72	207.95
7032 Sporting & Recreational Camps	285,236.30	4,278.55
Other	N/A	N/A
Haakon County		
Other	N/A	N/A
Hamlin County		
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	21,586.61	323.80
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Hughes County		
5999 Misc. Retail Stores, NEC	2,722.00	40.84
7011 Hotels & Motels	1,283,752.38	19,256.28
7514 Passenger Car Rental	47,845.11	717.67
7999 Amusement and Recreation Services, NEC	439,356.84	6,590.35
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	25,566.78	383.49
Other	N/A	N/A
Hyde County		
7011 Hotels & Motels	4,533.79	68.00
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: March 2025

	Taxable Sales	Tax Due
Jackson County		
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	60,072.91	901.09
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	16,640.68	249.62
Other	N/A	N/A
Lake County		
7011 Hotels & Motels	112,207.58	1,683.11
Other	N/A	N/A
Lawrence County		
5812 Eating Places	30,646.46	459.70
5947 Gift, Novelty, & Souvenir Shops	28,881.11	433.21
6531 Real Estate Agents & Managers	140,240.98	2,103.62
7011 Hotels & Motels	3,067,615.38	46,014.22
7032 Sporting & Recreational Camps	66,979.25	1,004.69
7033 Trailer Parks & Campsites	55,472.26	832.09
7999 Amusement and Recreation Services, NEC	2,010,053.32	30,150.80
8412 Museums & Art Galleries	8,885.86	133.29
Other	N/A	N/A
Lincoln County		
7011 Hotels & Motels	356,980.35	5,354.71
7999 Amusement and Recreation Services, NEC	606,443.73	9,096.66
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	193,825.68	2,907.39
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	26,797.62	401.97
Other	N/A	N/A
McCook County		
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County		
5812 Eating Places	10,058.65	150.88
5947 Gift, Novelty, & Souvenir Shops	28,373.50	425.61
5999 Misc. Retail Stores, NEC	118,214.92	1,773.23
7011 Hotels & Motels	171,604.77	2,574.07
7033 Trailer Parks & Campsites	494,952.21	7,424.28
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
7011 Hotels & Motels	10,140.67	152.11

South Dakota Sales and Use Tax Reporting System
Returns Filed: March 2025

	Taxable Sales	Tax Due
Minnehaha County		
5812 Eating Places	195,676.91	2,935.17
5941 Sporting Goods & Bicycle Shops	20,920.29	313.81
5999 Misc. Retail Stores, NEC	54,133.35	812.07
7011 Hotels & Motels	7,801,067.11	117,016.01
7514 Passenger Car Rental	308,872.38	4,633.09
7941 Sports Clubs, Managers, & Promoters	579,434.99	8,691.52
7991 Physical Fitness Facilities	57,350.50	860.26
7992 Public Golf Courses	3,792.40	56.89
7999 Amusement and Recreation Services, NEC	1,869,776.56	28,046.65
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Oglala Lakota County		
Other	N/A	N/A
Pennington County		
4725 Tour Operators	25,859.64	387.90
5812 Eating Places	26,075.97	391.15
5999 Misc. Retail Stores, NEC	36,768.81	551.57
6531 Real Estate Agents & Managers	149,744.02	2,246.16
7011 Hotels & Motels	6,028,145.55	90,422.21
7033 Trailer Parks & Campsites	104,276.15	1,564.14
7514 Passenger Car Rental	177,257.04	2,658.85
7997 Membership Sports & Recreation Clubs	2,410.15	36.15
7999 Amusement and Recreation Services, NEC	2,947,076.30	44,206.14
Other	N/A	N/A
Perkins County		
Other	N/A	N/A
Potter County		
Other	N/A	N/A
Roberts County		
5999 Misc. Retail Stores, NEC	1,261.00	18.92
7011 Hotels & Motels	83,570.41	1,253.56
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	15,247.23	228.71
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	393,922.82	5,908.86
Other	N/A	N/A
Sully County		
7999 Amusement and Recreation Services, NEC	20,178.90	302.68
Other	N/A	N/A
Tripp County		
5999 Misc. Retail Stores, NEC	4,643.21	69.65
7011 Hotels & Motels	95,890.35	1,438.35
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
Returns Filed: March 2025

	Taxable Sales	Tax Due
Turner County		
Other	N/A	N/A
Union County		
7011 Hotels & Motels	391,193.73	5,867.90
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	240,261.41	3,603.94
Other	N/A	N/A
Yankton County		
7011 Hotels & Motels	406,611.66	6,099.19
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5961 Catalog & Mail-Order Houses	64,538.65	968.08
5999 Misc. Retail Stores, NEC	397,910.80	5,968.88
7514 Passenger Car Rental	2,663,651.19	39,954.77
7922 Theatrical Producers & Services	300,342.67	4,505.14
7999 Amusement and Recreation Services, NEC	273,239.10	4,098.59
Other	N/A	N/A
Total for State	57,698,411.17	865,477.06

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