#### SOUTH DAKOTA SALES and USE TAX REPORT



#### RETURNS FILED: FISCAL YEAR 2024 (JULY 2023 - JUNE 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		
5947 Gift, Novelty, & Souvenir Shops	10,175.19	152.62
5999 Misc. Retail Stores, NEC	3,702.03	55.54
7011 Hotels & Motels	338,800.31	5,082.04
7032 Sporting & Recreational Camps	1,615,004.68	24,225.08
7999 Amusement and Recreation Services, NEC	315,901.36	4,738.53
971 Hunting, Trapping, Game Propagation	604,588.57	9,068.84
Other	N/A	N/A
Beadle County		
5812 Eating Places	658,986.23	9,884.81
5999 Misc. Retail Stores, NEC	1,224,110.79	18,361.76
7011 Hotels & Motels	5,007,579.89	75,113.78
7032 Sporting & Recreational Camps	616,506.49	9,247.59
7999 Amusement and Recreation Services, NEC	1,664,934.50	24,974.05
Other	N/A	N/A
Bennett County		
5999 Misc. Retail Stores, NEC	3,848.72	57.74
Other	N/A	N/A
Bon Homme County		
5999 Misc. Retail Stores, NEC	29,337.90	440.10
7011 Hotels & Motels	191,579.70	2,873.67
7033 Trailer Parks & Campsites	27,155.00	407.34
7999 Amusement and Recreation Services, NEC	91,221.13	1,368.32
Other	N/A	N/A
Brookings County		
5719 Misc. Homefurnishings Stores	17,371.38	260.59
5812 Eating Places	147,383.19	2,210.75
5944 Jewelry Stores	58,405.27	876.08
5945 Hobby, Toy, & Game Shops	14,349.00	215.25
5947 Gift, Novelty, & Souvenir Shops	72,406.99	1,086.09
5949 Sewing, Needlework, & Piece Goods	2,761.61	41.44
5999 Misc. Retail Stores, NEC	1,034,428.48	15,516.55
7011 Hotels & Motels	14,893,878.39	223,408.35
7929 Entertainers & Entertainment Groups	3,144.89	47.17
7999 Amusement and Recreation Services, NEC	568,645.82	8,529.72
8999 Services, NEC	28,262.35	423.94
Other	N/A	N/A
Brown County		
5632 Women's Accessory & Specialty Stores	13,585.19	203.79
5812 Eating Places	694,507.38	10,417.66
5813 Drinking Places	208,669.32	3,130.06
5945 Hobby, Toy, & Game Shops	1,736.15	26.04
5947 Gift, Novelty, & Souvenir Shops	82,444.22	1,236.71
5949 Sewing, Needlework, & Piece Goods	1,964.32	29.47
5999 Misc. Retail Stores, NEC	205,079.53	3,076.34
7011 Hotels & Motels	20,455,617.84	306,834.37
7032 Sporting & Recreational Camps	1,203,008.30	18,045.12
7999 Amusement and Recreation Services, NEC	2,434,938.87	36,524.09
971 Hunting, Trapping, Game Propagation	620,495.03	9,307.44
Other	N/A	N/A

	Taxable Sales	Tax Due
Brule County		
5947 Gift, Novelty, & Souvenir Shops	331,631.31	4,974.47
5999 Misc. Retail Stores, NEC	13,597.71	203.96
7011 Hotels & Motels	10,742,677.71	161,140.28
7032 Sporting & Recreational Camps	4,434,800.68	66,522.05
7033 Trailer Parks & Campsites	259,380.63	3,890.73
7999 Amusement and Recreation Services. NEC	1,029,924.30	15,448.85
971 Hunting, Trapping, Game Propagation	1,018,416.00	15,276.25
Other	N/A	N/A
Buffalo County		
Other	N/A	N/A
Butte County		
5813 Drinking Places	2,063,763.70	30,956.46
5999 Misc. Retail Stores, NEC	44,701.34	670.59
7011 Hotels & Motels	3,088,532.39	46,328.06
7033 Trailer Parks & Campsites	211,495.76	3,172.43
7999 Amusement and Recreation Services, NEC	404,585.54	6,068.80
Other	N/A	N/A
Campbell County		
5999 Misc. Retail Stores, NEC	3,959.74	59.39
7011 Hotels & Motels	92,019.05	1,380.33
Other	N/A	N/A
Charles Mix County		
5812 Eating Places	1,135,086.12	17,026.31
5999 Misc. Retail Stores, NEC	67,912.02	1,018.70
7011 Hotels & Motels	1,548,482.04	23,227.30
7032 Sporting & Recreational Camps	2,726,403.22	40,896.07
7041 Membership Basis Organization Hotels	159,114.75	2,386.73
7999 Amusement and Recreation Services, NEC	314,733.50	4,721.01
Other	N/A	N/A
Clark County		
5812 Eating Places	11,655.24	174.82
5999 Misc. Retail Stores, NEC	4,552.83	68.32
7011 Hotels & Motels	140,962.39	2,114.47
7999 Amusement and Recreation Services, NEC	119,891.02	1,798.36
Other	N/A	N/A
Clay County	54 500 40	770.07
5947 Gift, Novelty, & Souvenir Shops	51,536.40	773.07
5999 Misc. Retail Stores, NEC	24,464.13	367.02
7011 Hotels & Motels	3,225,402.27	48,381.10
Other	N/A	N/A
Codington County	250 642 40	E 050 67
5812 Eating Places	350,643.18	5,259.67
5945 Hobby, Toy, & Game Shops	2,373.97	35.61
5947 Gift, Novelty, & Souvenir Shops	1,392,878.53	20,893.20
5999 Misc. Retail Stores, NEC	63,048.31	945.89
7011 Hotels & Motels	11,423,283.10	171,349.23
7514 Passenger Car Rental	197,048.86	2,955.75
7999 Amusement and Recreation Services, NEC	202,250.37	3,033.75
Other	N/A	N/A

	Taxable Sales	Tax Due
Corson County		
Other	N/A	N/A
Custor County		
Custer County 5699 Misc. Apparel & Accessory Stores	610,668.18	9,160.02
5812 Eating Places	15,746.32	236.19
5932 Used Merchandise Stores	331,138.22	4,967.08
5944 Jewelry Stores	308,201.31	4,623.06
5947 Gift, Novelty, & Souvenir Shops	3,810,681.61	57,160.21
5999 Misc. Retail Stores, NEC	401,852.45	6,027.94
7011 Hotels & Motels	29,114,044.85	436,710.95
7033 Trailer Parks & Campsites	5,904,137.13	88,562.17
7389 Business Services, NEC	19,713.62	295.71
7929 Entertainers & Entertainment Groups	18,639.34	279.60
7999 Amusement and Recreation Services, NEC	7,803,509.64	117,052.70
Other	N/A	N/A
Davison County		
5812 Eating Places	706,403.65	10,596.06
5945 Hobby, Toy, & Game Shops	27,270.78	409.07
5947 Gift, Novelty, & Souvenir Shops	1,345,152.44	20,177.30
5999 Misc. Retail Stores, NEC	166,576.45	2,498.69
7011 Hotels & Motels	18,281,165.14	274,217.52
7032 Sporting & Recreational Camps	880,145.04	13,202.21
7033 Trailer Parks & Campsites	271,804.18	4,077.05
7999 Amusement and Recreation Services, NEC	1,065,064.02	15,975.97
8412 Museums & Art Galleries	56,169.74	842.57
Other	N/A	N/A
Day County		
5999 Misc. Retail Stores, NEC	52,995.39	794.95
7011 Hotels & Motels	1,880,872.47	28,213.19
7021 Rooming & Boarding Houses	60,747.11	911.22
7033 Trailer Parks & Campsites	162,148.40	2,432.25
7999 Amusement and Recreation Services, NEC	856,363.07	12,845.47
Other	N/A	N/A
Deuel County		
7011 Hotels & Motels	404,125.35	6,061.91
7999 Amusement and Recreation Services, NEC	381,483.18	5,722.25
Other	N/A	N/A
Dewey County		
5999 Misc. Retail Stores, NEC	2,932.08	44.00
Other	N/A	N/A
Douglas County		
5999 Misc. Retail Stores, NEC	20,248.50	303.75
7032 Sporting & Recreational Camps	56,116.05	841.75
Other	N/A	N/A
Edmunds County		
5999 Misc. Retail Stores, NEC	4,056.00	60.86
7011 Hotels & Motels	364,343.53	5,465.16
7032 Sporting & Recreational Camps	478,662.60	7,179.94
7999 Amusement and Recreation Services, NEC	68,935.82	1,034.04
971 Hunting, Trapping, Game Propagation	184,023.33	2,760.35
Other	N/A	N/A

	Taxable Sales	Tax Due
Fall River County		
5812 Eating Places	226,744.68	3,401.20
5947 Gift, Novelty, & Souvenir Shops	103,878.01	1,558.17
5999 Misc. Retail Stores, NEC	91,775.11	1,376.67
7011 Hotels & Motels	4,252,953.77	63,794.40
7033 Trailer Parks & Campsites	820,580.39	12,308.72
7999 Amusement and Recreation Services, NEC	2,725,734.07	40,886.01
Other	N/A	N/A
Faulk County		
5999 Misc. Retail Stores, NEC	6,295.93	94.47
7011 Hotels & Motels	356,777.54	5,351.67
7021 Rooming & Boarding Houses	45,820.00	687.30
7032 Sporting & Recreational Camps	1,057,939.69	15,869.10
7999 Amusement and Recreation Services, NEC	65,612.00	984.18
971 Hunting, Trapping, Game Propagation	133,353.57	2,000.30
Other	N/A	N/A
Grant County 5812 Eating Places	22,847.81	342.72
5999 Misc. Retail Stores, NEC	26,552.15	398.31
7011 Hotels & Motels	2,978,739.88	44,681.11
7999 Amusement and Recreation Services, NEC	2,976,739.66 189,948.59	2,849.24
Other	N/A	2,049.24 N/A
	19/73	IN/A
Gregory County	16 940 46	252.61
5999 Misc. Retail Stores, NEC	16,840.46	252.61
7011 Hotels & Motels	1,007,542.93 31,571.74	15,113.20 473.58
7021 Rooming & Boarding Houses 7032 Sporting & Recreational Camps	9,561,806.78	143,427.15
7033 Trailer Parks & Campsites	3,905.00	58.58
7999 Amusement and Recreation Services, NEC	738,519.62	11,077.80
971 Hunting, Trapping, Game Propagation	396,385.41	5,945.79
Other	N/A	N/A
Haakon County		
5999 Misc. Retail Stores, NEC	2,124.33	31.87
7011 Hotels & Motels	578,514.67	8,677.73
Other	N/A	N/A
Hamlin County		
5999 Misc. Retail Stores, NEC	125,072.68	1,876.15
7011 Hotels & Motels	6,996.03	104.97
7999 Amusement and Recreation Services, NEC	772,931.66	11,593.98
Other	N/A	N/A
Hand County		
5999 Misc. Retail Stores, NEC	3,201.00	48.02
7011 Hotels & Motels	603,421.33	9,051.36
7032 Sporting & Recreational Camps	1,766,445.26	26,496.70
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County	0.000.000	4 000 00
7999 Amusement and Recreation Services, NEC	313,214.33	4,698.23
Other	N/A	N/A

	Taxable Sales	Tax Due
Hughes County		
5399 Misc. General Merchandise Stores	10,578.41	158.68
5812 Eating Places	1,760,634.18	26,409.53
5947 Gift, Novelty, & Souvenir Shops	107,200.63	1,607.99
5999 Misc. Retail Stores, NEC	55,992.41	840.00
7011 Hotels & Motels	15,705,986.18	235,589.85
7514 Passenger Car Rental	333,955.70	5,009.34
7999 Amusement and Recreation Services, NEC	2,376,751.16	35,651.28
971 Hunting, Trapping, Game Propagation	3,695,578.69	55,433.69
Other	N/A	N/A
Hutchinson County		
5999 Misc. Retail Stores, NEC	16,871.99	253.11
7011 Hotels & Motels	635,782.15	9,536.72
Other	N/A	N/A
Hyde County		
5999 Misc. Retail Stores, NEC	7,065.76	105.99
7011 Hotels & Motels	183,113.34	2,746.71
7999 Amusement and Recreation Services, NEC	444,702.26	6,670.53
Other	N/A	N/A
Jackson County		
5651 Family Clothing Stores	9,918.85	148.79
7011 Hotels & Motels	5,327,464.09	79,911.99
7033 Trailer Parks & Campsites	362,682.68	5,440.27
7999 Amusement and Recreation Services, NEC	2,161,956.73	32,429.35
Other	N/A	N/A
Jerauld County		
5999 Misc. Retail Stores, NEC	66,416.32	996.25
7032 Sporting & Recreational Camps	634,212.10	9,513.19
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	3,680,530.76	55,207.98
7999 Amusement and Recreation Services, NEC	885,453.86	13,281.81
Other	N/A	N/A
Kingsbury County		
5812 Eating Places	147,441.71	2,211.62
5999 Misc. Retail Stores, NEC	35,458.46	531.91
7011 Hotels & Motels	975,763.90	14,636.50
7033 Trailer Parks & Campsites	55,015.75	825.25
7999 Amusement and Recreation Services, NEC	268,111.35	4,021.71
Other	N/A	N/A
Lake County		
5999 Misc. Retail Stores, NEC	18,218.85	273.34
7011 Hotels & Motels	2,694,698.93	40,420.53
7999 Amusement and Recreation Services, NEC	55,887.17	838.33
Other	N/A	N/A

	Taxable Sales	Tax Due
Lawrence County		
5699 Misc. Apparel & Accessory Stores	488,316.94	7,324.77
5812 Eating Places	1,246,289.14	18,694.42
5932 Used Merchandise Stores	112,857.52	1,692.86
5941 Sporting Goods & Bicycle Shops	45,535.00	683.03
5944 Jewelry Stores	1,295,517.19	19,432.79
5947 Gift, Novelty, & Souvenir Shops	5,155,579.71	77,333.71
5949 Sewing, Needlework, & Piece Goods	5,030.06	75.46
5963 Direct Selling Establishments	46,168.25	692.53
5999 Misc. Retail Stores, NEC	451,406.27	6,771.33
6531 Real Estate Agents & Managers	4,065,608.85	60,984.18
7011 Hotels & Motels	73,735,311.80	1,106,030.07
7021 Rooming & Boarding Houses	466,219.99	6,993.31
7032 Sporting & Recreational Camps	1,286,678.75	19,300.21
7033 Trailer Parks & Campsites	6,045,009.62	90,675.16
7299 Misc. Personal Services, NEC	226,951.56	3,404.28
7519 Utility Trailer Rental	918,049.77	13,770.74
7699 Repair Services, NEC	126,480.90	1,897.22
7999 Amusement and Recreation Services, NEC	11,120,551.95	166,808.38
8412 Museums & Art Galleries	1,124,393.11	16,865.90
Other	N/A	N/A
Lincoln County 5399 Misc. General Merchandise Stores	9 657 00	129.87
5461 Retail Bakeries	8,657.09 1,914.00	28.71
	464,162.49	6,962.48
5812 Eating Places	11,483.24	172.26
5945 Hobby, Toy, & Game Shops	48,211.34	723.19
5947 Gift, Novelty, & Souvenir Shops 5999 Misc. Retail Stores, NEC	114,231.42	1,713.61
7011 Hotels & Motels	6,239,158.11	93,587.39
7941 Sports Clubs, Managers, & Promoters	359,382.34	5,390.74
7999 Amusement and Recreation Services, NEC	2,964,986.48	44,474.84
Other	2,904,900.40 N/A	N/A
	IN/A	IN/A
Lyman County		
5999 Misc. Retail Stores, NEC	3,522.00	52.83
7011 Hotels & Motels	8,192,609.26	122,889.20
7033 Trailer Parks & Campsites	496,373.90	7,445.60
7999 Amusement and Recreation Services, NEC	3,281,061.50	49,215.95
971 Hunting, Trapping, Game Propagation	1,211,110.40	18,166.66
Other	N/A	N/A
Marshall County		
5999 Misc. Retail Stores, NEC	2,314.33	34.74
7011 Hotels & Motels	491,329.21	7,370.01
7999 Amusement and Recreation Services, NEC	89,006.54	1,335.11
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	209,483.93	3,142.32
7011 Hotels & Motels	659,346.36	9,890.25
7033 Trailer Parks & Campsites	73,944.16	1,109.18
Other	N/A	N/A

	Taxable Sales	Tax Due
McPherson County		
5999 Misc. Retail Stores, NEC	18,389.44	275.87
7011 Hotels & Motels	108,675.75	1,630.13
7021 Rooming & Boarding Houses	18,845.00	282.68
Other	N/A	N/A
Meade County		
5399 Misc. General Merchandise Stores	21,327.69	319.91
5531 Auto & Home Supply Stores	1,701,865.06	25,527.98
5571 Motorcycle Dealers	2,884,276.19	43,264.16
5611 Men's & Boys' Clothing Stores	710,869.56	10,663.03
5621 Women's Clothing Stores	1,009,415.67	15,141.25
5651 Family Clothing Stores	107,518.66	1,612.78
5699 Misc. Apparel & Accessory Stores	4,914,363.88	73,715.52
5812 Eating Places	3,085,092.23	46,276.48
5813 Drinking Places	367,027.90	5,505.46
5944 Jewelry Stores	434,317.64	6,514.84
5947 Gift, Novelty, & Souvenir Shops	1,340,475.62	20,107.17
5961 Catalog & Mail-Order Houses	149,824.59	2,247.37
5963 Direct Selling Establishments	334,280.66	5,014.19
5999 Misc. Retail Stores, NEC	3,696,988.02	55,455.23
7011 Hotels & Motels	6,499,349.29	97,490.32
7032 Sporting & Recreational Camps	1,003,977.59	15,059.68
7033 Trailer Parks & Campsites	21,167,602.37	317,514.12
7221 Photographic Studios, Portrait	26,363.74	395.46
7299 Misc. Personal Services, NEC	849,739.67	12,746.21
7389 Business Services, NEC	83,324.01	1,249.86
7521 Automobile Parking	38,206.53	573.09
7532 Top & Body Repair & Paint Shops	115,100.54	1,726.53
7539 Automotive Repair Shops, NEC	321,827.09	4,827.41
7699 Repair Services, NEC	228,229.37	3,423.44
7999 Amusement and Recreation Services, NEC	1,464,390.01	21,965.87
8412 Museums & Art Galleries	290,133.45	4,352.02
8999 Services, NEC	9,478.40	142.20
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
5999 Misc. Retail Stores, NEC	15,207.47	228.11
7011 Hotels & Motels	628,863.75	9,432.97
Other	N/A	N/A

	Taxable Sales	Tax Due
Minnehaha County		
2099 Food Preparations, NEC	8,346.49	125.19
5261 Retail Nurseries & Garden Stores	3,543.52	53.16
5331 Variety Stores	49,222.37	738.35
5399 Misc. General Merchandise Stores	322,985.87	4,844.81
5461 Retail Bakeries	47,372.78	710.60
5611 Men's & Boys' Clothing Stores	15,828.28	237.43
5632 Women's Accessory & Specialty Stores	392.00	5.88
5719 Misc. Homefurnishings Stores	1,906.34	28.60
5812 Eating Places	5,327,648.14	79,914.75
5813 Drinking Places	826,190.03	12,392.87
5932 Used Merchandise Stores	26,661.91	399.94
5941 Sporting Goods & Bicycle Shops	1,671,569.05	25,073.55
5942 Book Stores	27,310.53	409.66
5944 Jewelry Stores	80,224.51	1,203.38
5945 Hobby, Toy, & Game Shops	73,015.03	1,095.24
5947 Gift, Novelty, & Souvenir Shops	220,610.96	3,309.16
5949 Sewing, Needlework, & Piece Goods	4,705.04	70.59
5961 Catalog & Mail-Order Houses	13,523.76	202.85
5963 Direct Selling Establishments	166,247.91	2,493.76
5999 Misc. Retail Stores, NEC	1,395,444.03	20,932.28
S513 Apartment Building Operators	17,970.31	269.60
S531 Real Estate Agents & Managers	830,947.71	12,464.22
7011 Hotels & Motels	135,978,678.03	2,039,680.61
7033 Trailer Parks & Campsites	2,764,599.20	41,469.01
7221 Photographic Studios, Portrait	21,143.76	317.16
7299 Misc. Personal Services, NEC	1,758.03	26.37
7336 Commercial Art & Graphic Design	58,584.37	878.77
7349 Building Maintenance Services, NEC	2,706.54	40.59
7359 Equipment Rental & Leasing, NEC	236,306.06	3,544.59
7389 Business Services, NEC	14,166.07	212.50
7514 Passenger Car Rental	5,208,242.82	78,123.68
752 Animal Specialty Services	10,756.40	161.35
7922 Theatrical Producers & Services	972,266.93	14,584.02
7929 Entertainers & Entertainment Groups	167,763.69	2,516.45
7941 Sports Clubs, Managers, & Promoters	5,756,251.53	86,343.79
7991 Physical Fitness Facilities	820,165.03	12,302.52
7992 Public Golf Courses	472,292.74	7,084.39
7997 Membership Sports & Recreation Clubs	448,092.85	6,721.42
7999 Amusement and Recreation Services, NEC	20,766,705.60	311,500.60
Other	N/A	N/A
Moody County		
5999 Misc. Retail Stores, NEC	29,451.45	441.79
Other	N/A	N/A
Oglala Lakota County		
5999 Misc. Retail Stores, NEC	3,112.80	46.69
Other	N/A	N/A

	Taxable Sales	Tax Due
Pennington County		
4119 Local Passenger Transportation, NEC	987,579.55	14,813.71
4725 Tour Operators	637,753.31	9,566.31
5094 Jewelry & Precious Stones	188,272.03	2,824.08
5261 Retail Nurseries & Garden Stores	7,464.87	111.97
5311 Department Stores	621,662.43	9,324.92
5331 Variety Stores	11,674,069.76	175,111.05
5399 Misc. General Merchandise Stores	330,581.75	4,958.73
5441 Candy, Nut, & Confectionery Stores	1,366,514.37	20,497.71
5461 Retail Bakeries	10,504.38	157.57
5499 Misc. Food Stores	416,771.35	6,251.57
5531 Auto & Home Supply Stores	3,266,739.18	49,001.10
5611 Men's & Boys' Clothing Stores	82,706.95	1,240.64
5621 Women's Clothing Stores	173,344.75	2,600.18
5632 Women's Accessory & Specialty Stores	971,597.85	14,573.97
5699 Misc. Apparel & Accessory Stores	1,859,411.84	27,891.22
5812 Eating Places	5,121,237.33	76,818.67
5813 Drinking Places	1,568,039.13	23,520.62
5932 Used Merchandise Stores	661,788.39	9,926.84
5941 Sporting Goods & Bicycle Shops	112,988.39	1,694.86
5942 Book Stores	1,369,033.96	20,535.52
5944 Jewelry Stores	5,022,028.18	75,330.39
5945 Hobby, Toy, & Game Shops	10,487.28	157.31
5947 Gift, Novelty, & Souvenir Shops	29,720,759.04	445,811.51
5948 Luggage & Leather Goods Stores	250,326.02	3,754.90
5949 Sewing, Needlework, & Piece Goods	15,133.24	226.98
5961 Catalog & Mail-Order Houses	56,960.65	854.43
5963 Direct Selling Establishments	225,251.56	3,378.82
5999 Misc. Retail Stores, NEC	2,567,037.27	38,506.26
6531 Real Estate Agents & Managers	3,414,829.47	51,222.45
7011 Hotels & Motels	163,778,087.34	2,456,671.83
7011 Floters & Moters 7032 Sporting & Recreational Camps	48,058.64	720.90
, -	·	299,483.99
7033 Trailer Parks & Campsites 7221 Photographic Studios, Portrait	19,965,591.10 32,619.12	489.29
	•	
7231 Beauty Shops	28,580.19	428.73
7299 Misc. Personal Services, NEC	287,206.40	4,308.13
7336 Commercial Art & Graphic Design	75,384.51	1,130.77
7389 Business Services, NEC	828,580.23	12,428.72
7514 Passenger Car Rental	8,377,248.26	125,658.73
7911 Dance Studios, Schools, & Halls	34,349.81	515.27
7922 Theatrical Producers & Services	500,660.80	7,509.91
7929 Entertainers & Entertainment Groups	10,971.00	164.57
7993 Coin-Operated Amusement Devices	3,366,928.83	50,503.93
7996 Amusement Parks	6,020,913.22	90,313.72
7997 Membership Sports & Recreation Clubs	213,595.32	3,203.94
7999 Amusement and Recreation Services, NEC	44,494,414.11	667,416.29
8412 Museums & Art Galleries	905,353.92	13,580.30
8641 Civic & Social Associations	69,785.78	1,046.80
8999 Services, NEC	54,898.87	823.49
Other	N/A	N/A

	Taxable Sales	Tax Due
Perkins County		
5947 Gift, Novelty, & Souvenir Shops	48,808.00	732.13
5999 Misc. Retail Stores, NEC	23,021.05	345.34
7011 Hotels & Motels	1,024,811.60	15,372.23
Other	N/A	N/A
Potter County		
5999 Misc. Retail Stores, NEC	5,489.13	82.34
7011 Hotels & Motels	961,905.77	14,428.64
7999 Amusement and Recreation Services, NEC	799,417.85	11,991.29
Other	N/A	N/A
Roberts County		
5999 Misc. Retail Stores, NEC	33,070.92	496.16
7011 Hotels & Motels	1,268,473.91	19,027.20
7033 Trailer Parks & Campsites	92,107.49	1,381.61
7999 Amusement and Recreation Services, NEC	28,547.69	428.23
Other	N/A	N/A
Sanborn County		
7032 Sporting & Recreational Camps	158,769.95	2,381.55
Other	N/A	N/A
Spink County		
5941 Sporting Goods & Bicycle Shops	44,147.39	662.21
5999 Misc. Retail Stores, NEC	46,080.69	691.26
7011 Hotels & Motels	1,589,873.79	23,848.19
7032 Sporting & Recreational Camps	712,010.76	10,680.16
7999 Amusement and Recreation Services, NEC	1,367,609.10	20,514.14
Other	N/A	N/A
Stanley County		
5947 Gift, Novelty, & Souvenir Shops	65,523.78	982.85
5999 Misc. Retail Stores, NEC	127,005.13	1,905.11
7011 Hotels & Motels	5,470,087.87	82,051.31
7999 Amusement and Recreation Services, NEC	612,963.18	9,194.46
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	187,438.62	2,811.61
7999 Amusement and Recreation Services, NEC	845,140.70	12,677.14
Other	N/A	N/A
Todd County		
5999 Misc. Retail Stores, NEC	4,289.00	64.35
Tripp County		
5947 Gift, Novelty, & Souvenir Shops	19,976.19	299.66
5999 Misc. Retail Stores, NEC	15,408.82	231.14
7011 Hotels & Motels	2,498,220.22	37,473.35
7999 Amusement and Recreation Services, NEC	1,251,606.17	18,774.11
971 Hunting, Trapping, Game Propagation	1,634,786.95	24,521.81
Other	N/A	N/A
Turner County		
5999 Misc. Retail Stores, NEC	29,766.80	446.57
7033 Trailer Parks & Campsites	12,019.93	180.30
Other	N/A	N/A

	Taxable Sales	Tax Due
Union County		
5947 Gift, Novelty, & Souvenir Shops	1,378.00	20.68
5999 Misc. Retail Stores, NEC	93,625.02	1,404.41
7011 Hotels & Motels	7,744,211.12	116,163.23
Other	N/A	N/A
Walworth County		
5999 Misc. Retail Stores, NEC	11,887.46	178.36
7011 Hotels & Motels	3,670,595.37	55,059.01
7032 Sporting & Recreational Camps	756,385.09	11,345.80
7033 Trailer Parks & Campsites	103,030.60	1,545.47
7999 Amusement and Recreation Services, NEC	377,602.91	5,664.06
Other	N/A	N/A
Yankton County		
5812 Eating Places	1,334,113.47	20,011.71
5945 Hobby, Toy, & Game Shops	7,193.73	107.91
5947 Gift, Novelty, & Souvenir Shops	52,691.38	790.38
5999 Misc. Retail Stores, NEC	263,315.94	3,949.84
7011 Hotels & Motels	9,986,792.26	149,802.02
7033 Trailer Parks & Campsites	334,863.73	5,022.96
7999 Amusement and Recreation Services, NEC	424,237.17	6,363.56
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5399 Misc. General Merchandise Stores	841,707.18	12,625.61
5621 Women's Clothing Stores	18,431.20	276.47
5651 Family Clothing Stores	817,137.02	12,257.06
5719 Misc. Homefurnishings Stores	27,890.84	418.38
5812 Eating Places	3,252,453.04	48,786.85
5945 Hobby, Toy, & Game Shops	26,531.74	397.98
5947 Gift, Novelty, & Souvenir Shops	64,745.25	971.21
5961 Catalog & Mail-Order Houses	4,160,775.91	62,411.65
5963 Direct Selling Establishments	76,963.14	1,154.45
5999 Misc. Retail Stores, NEC	5,450,176.25	81,754.96
7011 Hotels & Motels	76,877,469.85	1,153,162.05
7032 Sporting & Recreational Camps	261,202.52	3,918.05
7299 Misc. Personal Services, NEC	31,598.00	473.97
7514 Passenger Car Rental	49,852,930.08	747,793.99
7922 Theatrical Producers & Services	5,254,306.45	78,814.61
7999 Amusement and Recreation Services, NEC	3,876,329.06	58,144.98
8999 Services, NEC	93,807.57	1,407.14
971 Hunting, Trapping, Game Propagation	426,930.29	6,403.97
	,	0,100.01

	l axable Sales	Tax Due	
			-
Total for State	1,266,357,756.35	18,995,383.37	

#### 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.