

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: MAY 2025

STATE Statistics  
by Standard Industrial Classification (SIC), Major Group, and Division

## 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.**

Figures compiled by  
The South Dakota  
Department of Revenue  
Pierre, SD

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division  
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	Gross Sales	Use Taxable	Taxable Sales
<b>DIVISION: A    Agriculture, Forestry, &amp; Fishing</b>			
MAJOR GROUP:     1    Agricultural Production - Crops			
115 Corn	10,398,580.34	345,603.83	666,579.68
119 Cash Grains, NEC	35,552.40	2,210.64	10,377.84
139 Field Crops, Except Cash Grains, NEC	19,164,562.26	156.67	154,060.13
161 Vegetables & Melons	8,247.65	0.00	4,626.15
181 Ornamental Nursery Products	214,480.18	482.50	167,511.54
182 Food Crops Grown Under Cover	446,768.59	4,922.00	32,430.98
Other	N/A	N/A	N/A
Total for MAJOR GROUP 1	30,268,248.43	353,375.64	1,035,643.33
MAJOR GROUP:     2    Agricultural Production - Livestock			
211 Beef Cattle Feedlots	263,031.18	74,872.78	94,676.45
212 Beef Cattle, Except Feedlots	4,605.62	0.00	2,217.00
213 Hogs	2,841,026.09	622,028.38	917,541.34
219 General Livestock, NEC	1,747,161.20	15,268.54	43,934.71
241 Dairy Farms	9,700,988.96	1,835,371.59	2,113,196.25
252 Chicken Eggs	9,515,062.07	169,443.21	234,033.61
259 Poultry & Eggs, NEC	487,250.29	1,781.91	99,860.93
272 Horses & Other Equines	96,056.66	0.00	80,940.54
279 Animal Specialties, NEC	343,873.84	1,056.32	324,987.16
291 General Farms, Primarily Animal	206,786.72	16,890.39	138,771.97
Other	351,227.38	0.00	41,852.29
Total for MAJOR GROUP 2	25,557,070.01	2,736,713.12	4,092,012.25
MAJOR GROUP:     7    Agricultural Services			
711 Soil Preparation Services	66,312,855.60	11,180.91	275,748.70
721 Crop Planting & Protecting	1,957,440.73	347.17	1,051,121.07
723 Crop Preparation Services for Market	5,722,859.92	51,021.17	94,804.88
741 Veterinary Services for Livestock	16,595,389.79	89,238.65	14,040,029.09
742 Veterinary Services, Specialties	10,855,515.95	34,000.74	10,419,973.59
751 Livestock Services, Except Veterinary	4,344,821.73	34,518.58	1,557,589.12
752 Animal Specialty Services	4,666,231.56	56,840.09	3,768,157.41
762 Farm Management Services	1,229,092.46	0.00	648,192.25
781 Landscape Counseling & Planning	1,553,533.42	127,322.07	914,943.32
782 Lawn & Garden Services	12,949,204.15	327,962.77	9,849,138.65
783 Ornamental Shrub & Tree Services	3,171,636.28	350.00	2,073,972.55
Other	N/A	N/A	N/A
Total for MAJOR GROUP 7	129,392,997.35	726,161.27	44,702,752.25
MAJOR GROUP:     8    Forestry			
811 Timber tracts	429,090.13	406.74	5,469.78
831 Forest Products	93,872.21	0.00	70,747.79
851 Forestry Services	93,539.13	0.00	67,069.13
Total for MAJOR GROUP 8	616,501.47	406.74	143,286.70
MAJOR GROUP:     9    Fishing, Hunting, & Trapping			
919 Misc. Marine Products	350,290.09	0.00	131,965.88
971 Hunting, Trapping, Game Propagation	899,312.92	13,615.36	830,515.28
Other	N/A	N/A	N/A
Total for MAJOR GROUP 9	1,257,204.04	13,615.36	970,082.19
Total for DIVISION A	187,092,021.30	3,830,272.13	50,943,776.72
<b>DIVISION: B    Mining</b>			
MAJOR GROUP:    10    Metal Mining			
1041 Gold Ores	684,991.99	0.00	684,991.99
1081 Metal Mining Services	1,285,227.31	297,394.08	1,582,621.39
Other	N/A	N/A	N/A
Total for MAJOR GROUP 10	1,970,219.30	297,394.08	2,267,613.38

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	Gross Sales	Use Taxable	Taxable Sales
MAJOR GROUP: 12 Coal Mining			
Other	N/A	N/A	N/A
Total for MAJOR GROUP 12	N/A	N/A	N/A
MAJOR GROUP: 13 Oil & Gas Extraction			
1321 Natural Gas Liquids	16,358,090.13	1,240,972.72	1,240,972.72
1381 Drilling Oil & Gas Wells	326,580.45	0.00	326,580.45
1382 Oil & Gas Exploration Services	76,209.75	0.00	73,617.37
1389 Oil & Gas Field Services, NEC	589,335.89	125,508.80	586,464.47
Other	N/A	N/A	N/A
Total for MAJOR GROUP 13	17,373,298.66	1,379,360.89	2,263,596.82
MAJOR GROUP: 14 Nonmetallic Minerals, Except Fuels			
1422 Crushed & Broken Limestone	80,325.83	0.00	42,306.33
1442 Construction Sand & Gravel	1,444,330.28	181,341.67	932,586.73
Other	3,279,706.98	76,752.72	1,292,910.09
Total for MAJOR GROUP 14	4,804,363.09	258,094.39	2,267,803.15
Total for DIVISION B	24,147,881.05	1,934,849.36	6,799,013.35
<b>DIVISION: C Construction</b>			
MAJOR GROUP: 17 Special Trade Contractors			
1752 Floor Laying & Floor Work, NEC	3,646,710.97	5,184.99	2,944,020.27
Total for MAJOR GROUP 17	3,646,710.97	5,184.99	2,944,020.27
Total for DIVISION C	3,646,710.97	5,184.99	2,944,020.27
<b>DIVISION: D Manufacturing</b>			
MAJOR GROUP: 20 Food & Kindred Products			
2011 Meat Packing Plants	94,010,484.89	1,695,961.94	1,972,598.69
2013 Sausages & Other Prepared Meats	616,287.99	363,900.42	772,445.55
2015 Poultry Slaughtering & Processing	29,887,798.54	1,125,375.71	1,125,586.91
2022 Cheese, Natural & Processed	57,623,179.28	841,723.09	866,308.11
2023 Dry, Condensed, Evaporated Products	48,409.40	0.00	48,794.50
2024 Ice Cream & Frozen Desserts	41,098.39	0.00	41,098.14
2033 Canned Fruits & Vegetables	4,880.09	0.00	1,452.50
2043 Cereal Breakfast Foods	37,787.67	0.00	25,800.16
2047 Dog & Cat Food	4,206,790.21	168,690.63	281,862.80
2048 Prepared Feeds, NEC	24,766,971.87	278,178.22	702,305.56
2051 Bread, Cake, & Related Products	411,473.51	151.75	397,568.33
2052 Cookies & Crackers	45,213.49	7,757.00	10,191.40
2064 Candy & Other Confectionery Products	63,273.67	0.00	2,986.76
2066 Chocolate & Cocoa Products	31,997.85	0.00	6,573.49
2068 Salted & Roasted Nuts & Seeds	2,661,945.54	97,843.37	102,855.36
2075 Soybean Oil Mills	42,751,243.60	1,331,621.11	1,431,621.11
2082 Malt Beverages	763,227.90	2,216.94	610,311.67
2084 Wines, Brandy, & Brandy Spirits	363,653.07	40.46	64,573.78
2085 Distilled & Blended Liquors	84,654.91	63.00	59,305.37
2086 Bottled & Canned Soft Drinks	23,380,329.36	267,257.20	1,224,248.22
2095 Roasted Coffee	67,139.03	75.08	56,714.02
2097 Manufactured Ice	437,191.70	0.00	108.48
2099 Food Preparations, NEC	1,560,962.66	47,430.60	1,088,562.63
Other	20,656,369.49	254,105.88	420,468.05
Total for MAJOR GROUP 20	304,522,364.11	6,482,392.40	11,314,341.59
MAJOR GROUP: 21 Tobacco Products			
2131 Chewing & Smoking Tobacco	226,347.31	0.00	226,347.31
Total for MAJOR GROUP 21	226,347.31	0.00	226,347.31
MAJOR GROUP: 22 Textile Mill Products			
2269 Finishing Plants, NEC	85.00	0.00	0.00

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2273 Carpets & Rugs	132,088.17	0.00	32,739.52
2298 Cordage & Twine	33,708.60	0.00	19,680.00
2299 Textile Goods, NEC	150,685.99	0.00	34,019.56
Other	127,143.01	0.00	108,643.80
Total for MAJOR GROUP 22	443,710.77	0.00	195,082.88
MAJOR GROUP: 23 Apparel & Other Textile Products			
2311 Men's & Boys' Suits & Coats	140,784.90	0.00	79,175.90
2326 Men's & Boys' Work Clothing	7,656.40	0.00	5,722.09
2329 Men's & Boys' Clothing, NEC	134,262.52	0.00	105,337.77
2389 Apparel & Accessories, NEC	284,892.16	48.00	261,449.25
2392 Housefurnishings, NEC	2,789.74	0.00	2,760.49
2394 Canvas & Related Products	2,306,708.53	426,696.19	656,334.73
2396 Automotive & Apparel Trimmings	99,615.77	0.00	61,211.27
2399 Fabricated Textile Products, NEC	11,975.77	0.00	3,145.83
Other	277,421.38	471.18	92,858.61
Total for MAJOR GROUP 23	3,266,107.17	427,215.37	1,267,995.94
MAJOR GROUP: 24 Lumber & Wood Products			
2421 Sawmills & Planing Mills, General	4,807,772.52	55,524.16	230,952.89
2426 Hardwood Dimension & Flooring Mills	6,923.57	0.00	2,654.24
2431 Millwork	1,543,164.84	0.00	111,898.16
2434 Wood Kitchen Cabinets	15,201,088.65	216,487.80	2,031,459.02
2439 Structural Wood Members, NEC	4,617,487.34	80,951.14	3,763,867.95
2452 Prefabricated Wood Buildings	5,534,665.70	684,146.73	2,059,859.92
2499 Wood Products, NEC	1,730,973.01	44,540.13	345,818.37
Other	1,391,426.71	1,466.48	76,735.60
Total for MAJOR GROUP 24	34,833,502.34	1,083,116.44	8,623,246.15
MAJOR GROUP: 25 Furniture & Fixtures			
2511 Wood Household Furniture	610,886.84	225.00	12,927.42
2514 Metal Household Furniture	3,517.34	0.00	206.95
2515 Mattresses & Bedspings	1,621,111.07	0.00	91,930.40
2521 Wood Office Furniture	337,216.39	0.00	0.00
2522 Office Furniture, Except Wood	81,419.32	0.00	14,115.71
2531 Public Building & Related Furniture	186,270.03	185,034.29	262,802.67
2541 Wood Partitions & Fixtures	4,725,931.16	34,722.01	652,874.63
2542 Partitions & Fixtures, Except Wood	2,017.41	0.00	2,017.41
2599 Furniture & Fixtures, NEC	68,018.86	0.00	39,527.71
Other	420,255.81	735.85	4,979.82
Total for MAJOR GROUP 25	8,056,644.23	220,717.15	1,081,382.72
MAJOR GROUP: 26 Paper & Allied Products			
2653 Corrugated & Solid Fiber Boxes	1,089,753.59	10,784.69	92,972.71
2671 Paper Coated & Laminated, Packaging	71,973,773.35	297,152.10	443,038.70
2672 Paper Coated & Laminated, NEC	21,582.60	0.00	290.47
2675 Die-Cut Paper & Board	100,312.69	0.00	9,736.12
2679 Converted Paper Products, NEC	2,305,781.69	31,320.52	57,229.22
Other	4,785,529.74	754,665.95	940,057.76
Total for MAJOR GROUP 26	80,276,733.66	1,093,923.26	1,543,324.98
MAJOR GROUP: 27 Printing & Publishing			
2711 Newspapers	4,413,040.67	104,435.69	1,354,978.56
2721 Periodicals	789,063.81	7,976.84	352,158.80
2731 Book Publishing	1,132,654.16	7,166.43	244,972.56
2732 Book Printing	75,492.79	0.00	35,263.65
2741 Misc. Publishing	4,646,701.05	99,244.95	558,448.25
2752 Commercial Printing, Lithographic	3,949,762.36	181,637.72	1,241,041.00
2754 Commercial Printing, Gravure	12,962,092.05	0.00	941,646.61
2759 Commercial Printing, NEC	20,741,655.41	499,987.38	2,296,211.59

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2771 Greeting Cards	251,174.63	0.00	130,845.48
Other	257,290.84	0.00	122,752.84
Total for MAJOR GROUP 27	49,218,927.77	900,449.01	7,278,319.34
MAJOR GROUP: 28 Chemicals & Allied Products			
2813 Industrial Gases	3,949,389.33	1,855.71	2,860,659.72
2819 Industrial Inorganic Chemicals, NEC	1,984,407.10	1,829.29	631,659.33
2821 Plastics Materials & Resins	440,624.79	0.00	29,688.40
2833 Medicinals & Botanicals	163,654.57	0.00	98,533.31
2834 Pharmaceutical Preparations	12,165,800.47	17,311.62	678,153.36
2835 Diagnostic Substances	1,644,932.93	0.00	51,550.07
2836 Biological Products, Except Diagnostic	170,404.00	0.00	-159,642.73
2841 Soap & Other Detergents	371,527.80	2,325.20	135,952.45
2842 Polishes & Sanitation Goods	103,964.29	0.00	3,373.17
2844 Toilet Preparations	185,616.28	0.00	73,994.72
2851 Paints & Allied Products	300,644.77	91.91	41,205.95
2869 Industrial Organic Chemicals, NEC	134,976,058.29	4,670,983.52	5,154,172.72
2875 Fertilizers, Mixing Only	4,351,638.40	13,579.95	13,579.95
2879 Agricultural Chemicals, NEC	22,255,275.02	0.00	171,252.55
2891 Adhesives & Sealants	92,524.71	14,975.24	25,336.18
2892 Explosives	127,486.19	0.00	127,486.19
2899 Chemical Preparations, NEC	1,447,016.06	0.00	609,545.67
Other	1,647,390.61	361.67	1,589,978.33
Total for MAJOR GROUP 28	186,378,355.61	4,723,314.11	12,136,479.34
MAJOR GROUP: 29 Petroleum & Coal Products			
2911 Petroleum Refining	2,424,645.58	45,049.16	195,637.98
2951 Asphalt Paving Mixtures & Blocks	1,106,221.61	94,182.16	1,196,268.24
2992 Lubricating Oils & Greases	571,099.68	19,170.54	63,036.73
Other	N/A	N/A	N/A
Total for MAJOR GROUP 29	4,116,360.92	158,401.86	1,469,337.00
MAJOR GROUP: 30 Rubber & Misc. Plastics Products			
3052 Rubber & Plastics Hose & Belting	103,714.75	0.00	17,570.93
3069 Fabricated Rubber Products, NEC	753,178.58	0.00	139,549.06
3084 Plastics Pipe	5,334,846.97	11,580.00	1,521,949.47
3085 Plastics Bottles	4,280,105.01	96,956.08	98,270.19
3086 Plastics Foam Products	505,080.73	20,611.94	281,204.68
3088 Plastics Plumbing Fixtures	665,346.18	0.00	127,212.56
3089 Plastics Products, NEC	9,004,159.42	1,335,486.18	1,504,363.89
Other	12,596,328.29	68,988.17	411,270.08
Total for MAJOR GROUP 30	33,242,759.93	1,533,622.37	4,101,390.86
MAJOR GROUP: 31 Leather & Leather Products			
3131 Footwear Cut Stock	7,464.00	0.00	5,790.00
3149 Footwear, Except Rubber, NEC	12,090.89	0.00	10,923.46
3199 Leather Goods, NEC	73,087.61	0.00	26,798.86
Other	0.00	0.00	0.00
Total for MAJOR GROUP 31	92,642.50	0.00	43,512.32
MAJOR GROUP: 32 Stone, Clay, & Glass Products			
3231 Products of Purchased Glass	8,092.30	0.00	3,384.55
3241 Cement, Hydraulic	8,815,387.64	265,820.81	887,018.93
3271 Concrete Block & Brick	233,578.97	0.00	100,832.85
3272 Concrete Products, NEC	3,929,285.36	200,794.87	2,624,405.66
3273 Ready-Mixed Concrete	27,555,120.27	1,022,114.74	24,449,445.14
3281 Cut Stone & Stone Products	870,890.22	6,838.01	480,609.27
3291 Abrasive Products	1,601,046.86	611.67	147,443.89
3295 Minerals, Ground or Treated	0.00	0.00	0.00
Other	7,238,960.83	65,350.24	318,074.12

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Total for MAJOR GROUP 32	50,252,362.45	1,561,530.34	29,011,214.41
MAJOR GROUP: 33 Primary Metal Industries			
3312 Blast Furnaces & Steel Mills	3,629,925.40	19,929.40	71,636.10
3315 Steel Wire & Related Products	3,464.61	0.00	1,792.97
3317 Steel Pipe & Tubes	1,930,872.00	25,627.54	39,198.54
3357 Nonferrous Wiredrawing & Insulating	46,169.78	0.00	43,876.03
3363 Aluminum Die-Castings	834,800.95	87,218.87	215,360.54
3399 Primary Metal Products, NEC	229,594.71	0.00	229,594.71
Other	8,724,562.16	852,082.07	939,487.61
Total for MAJOR GROUP 33	15,399,389.61	984,857.88	1,540,946.50
MAJOR GROUP: 34 Fabricated Metal Products			
3412 Metal Barrels, Drums, & Pails	54,135.77	0.00	10,663.02
3423 Hand & Edge Tools, NEC	4,415,329.84	47,151.51	105,870.70
3429 Hardware, NEC	3,598,784.97	52,296.12	368,173.57
3432 Plumbing Fixture Fittings & Trim	761,850.60	0.00	258,035.00
3433 Heating Equipment, Except Electric	232,980.76	0.00	11,072.92
3441 Fabricated Structural Metal	3,815,892.76	41,667.28	1,327,119.17
3442 Metal Doors, Sash, & Trim	6,336,074.39	214,225.81	500,689.25
3443 Fabricated Plate Work (Boiler Shops)	21,966,831.43	85,391.92	2,811,373.99
3444 Sheet Metal Work	6,268,390.56	222,078.72	641,863.55
3446 Architectural Metal Work	683,997.30	0.00	419,769.60
3448 Prefabricated Metal Buildings	853,961.17	0.00	420,116.47
3449 Misc. Metal Work	1,978,533.94	52,538.68	414,598.61
3451 Screw Machine Products	4,301.05	0.00	695.95
3462 Iron & Steel Forgings	1,240.00	0.00	0.00
3479 Metal Coating & Allied Services	1,358,538.76	10,383.98	151,154.24
3482 Small Arms Ammunition	5,284,714.86	229,802.02	243,683.63
3484 Small Arms	791,417.41	12,363.46	202,713.96
3491 Industrial Valves	673,631.83	0.00	23,443.35
3492 Fluid Power Valves & Hose Fittings	295,201.91	0.00	17,322.51
3494 Valves & Pipe Fittings, NEC	6,544,362.05	24,694.52	56,028.85
3496 Misc. Fabricated Wire Products	5,060,035.13	198,557.50	203,641.89
3497 Metal Foil & Leaf	132,515.70	0.00	84,453.80
3498 Fabricated Pipe & Pipe Fittings	230,587.23	0.00	229,602.17
3499 Fabricated Metal Products, NEC	6,378,370.27	188,747.82	1,298,938.03
Other	1,235,490.68	270,933.56	453,639.92
Total for MAJOR GROUP 34	78,957,170.37	1,650,832.90	10,254,664.15
MAJOR GROUP: 35 Industrial Machinery & Equipment			
3511 Turbines, & Turbine Generator Sets	7,923,102.67	415,032.03	994,939.12
3519 Internal Combustion Engines, NEC	1,956,675.68	2,236.91	335,207.41
3523 Farm Machinery & Equipment	28,177,587.67	444,232.40	3,386,214.69
3524 Lawn & Garden Equipment	301,776.76	76,404.52	166,061.53
3531 Construction Machinery	13,670,354.16	1,801,423.28	3,856,264.42
3532 Mining Machinery	4,771,947.44	85,125.41	144,015.15
3535 Conveyors & Conveying Equipment	3,155,815.23	3,993.85	177,639.86
3536 Hoists, Cranes, & Monorails	2,641,027.96	450,585.32	450,585.32
3537 Industrial Trucks & Tractors	247,768.14	0.00	3,203.98
3541 Machine Tools, Metal Cutting Types	429,405.09	89.40	15,835.64
3542 Machine Tools, Metal Forming Types	849,054.71	23,157.47	276,465.97
3544 Special Dies, Tools, Jigs & Fixtures	3,573.94	0.00	2,598.33
3545 Machine Tool Accessories	127,205.76	14,900.16	101,095.25
3546 Power-Driven Handtools	2,204,791.31	23,005.79	31,263.69
3548 Welding Apparatus	563,252.05	0.00	108,817.02
3549 Metalworking Machinery, NEC	3,504,821.52	68,060.00	99,951.25
3553 Woodworking Machinery	1,700,440.75	905.16	8,595.54
3555 Printing Trades Machinery	346,019.82	0.00	110,567.28

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3556 Food Products Machinery	1,007,380.10	4,980.55	450,631.28
3559 Special Industry Machinery, NEC	2,555,327.00	22,303.05	735,212.67
3561 Pumps & Pumping Equipment	1,544,926.85	0.00	936,248.73
3563 Air & Gas Compressors	1,228,423.20	0.00	1,035,584.88
3564 Blowers & Fans	16,565,690.15	109,031.88	116,131.22
3565 Packaging Machinery	673,390.50	0.00	44,977.19
3569 General Industrial Machinery, NEC	2,712,224.25	9,706.05	-24,392,932.30
3571 Electronic Computers	8,938.43	0.00	8,938.43
3572 Computer Storage Devices	145,983.23	34,366.20	69,644.62
3577 Computer Peripheral Equipment, NEC	197,335.98	0.00	26,131.55
3578 Calculating & Accounting Equipment	577,477.71	5,344.54	525,797.90
3579 Office Machines, NEC	33,542.28	0.00	22,840.24
3581 Automatic Vending Machines	34,823.53	0.00	34,823.53
3585 Refrigeration & Heating Equipment	1,017,728.04	0.00	103,095.10
3589 Service Industry Machinery, NEC	5,691,080.94	37,710.94	244,832.12
3593 Fluid Power Cylinders & Actuators	30,235.10	24,726.69	24,726.69
3599 Industrial Machinery, NEC	9,905,904.22	552,570.58	1,604,754.53
Other	469,985.26	0.00	388,381.41
Total for MAJOR GROUP 35	116,975,017.43	4,209,892.18	-7,750,858.76
MAJOR GROUP: 36 Electronic & Other Electrical Equipment			
3612 Transformers, Except Electronic	5,962,208.56	591.32	137,340.24
3613 Switchgear & Switchboard Apparatus	91,140.85	0.00	68,720.85
3621 Motors & Generators	1,390,009.97	1,437.29	23,174.03
3625 Relays & Industrial Controls	39,114.59	0.00	1,881.00
3629 Electrical Industrial Apparatus, NEC	549,198.37	220,215.16	258,084.35
3634 Electric Housewares & Fans	1,295,370.21	8,304.64	124,641.09
3639 Household Appliances, NEC	751,167.07	0.00	20,708.15
3641 Electric Lamps	341,792.21	0.00	20,553.73
3643 Current-Carrying Wiring Devices	135,453.50	0.00	999.07
3645 Residential Lighting Fixtures	676,778.22	45,721.20	69,153.43
3646 Commercial Lighting Fixtures	242,156.54	0.00	21,526.99
3648 Lighting Equipment, NEC	541,746.91	0.00	10,956.73
3651 Household Audio & Video Equipment	748,251.41	0.00	720,376.43
3661 Telephone & Telegraph Apparatus	1,577,320.33	0.00	1,434,842.08
3663 Radio & TV Communications Equipment	1,841,999.77	0.00	870,142.85
3669 Communications Equipment, NEC	295,098.85	340.00	42,456.39
3674 Semiconductors & Related Devices	8,102,759.54	342,616.06	354,391.06
3677 Electronic Coils & Transformers	1,315,904.85	15,445.06	34,351.25
3679 Electronic Components, NEC	13,499,447.19	274,078.23	1,000,851.63
3691 Storage Batteries	8,959,772.03	0.00	8,728,574.87
3699 Electrical Equipment & Supplies, NEC	131,440.30	2,212.73	8,974.14
Other	4,519,159.68	28,164.19	34,907.41
Total for MAJOR GROUP 36	53,007,290.95	939,125.88	13,987,607.77
MAJOR GROUP: 37 Transportation Equipment			
3711 Motor Vehicles & Car Bodies	41,339,951.12	0.00	744,931.65
3713 Truck & Bus Bodies	188,133.31	1,729.03	29,266.85
3714 Motor Vehicle Parts & Accessories	9,480,774.52	131,285.14	654,178.66
3715 Truck Trailers	4,734,630.38	166,985.00	544,893.48
3721 Aircraft	3,918,396.08	628,827.90	686,262.65
3728 Aircraft Parts & Equipment, NEC	2,439,503.17	126,370.89	188,636.24
3732 Boat Building & Repairing	16,671.28	0.00	16,482.61
3743 Railroad Equipment	25,656.38	0.00	7,374.51
3751 Motorcycles, Bicycles, & Parts	1,578,073.88	6,707.43	145,644.14
3792 Travel Trailers & Campers	244,683.88	0.00	0.00
3795 Tanks & Tank Components	23,214.79	0.00	17,935.71
3799 Transportation Equipment, NEC	906,473.55	1,895.28	435,254.21

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division  
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	Gross Sales	Use Taxable	Taxable Sales
Other	N/A	N/A	N/A
Total for MAJOR GROUP 37	67,997,928.34	1,081,228.40	3,492,213.44
MAJOR GROUP: 38 Instruments & Related Products			
3812 Search & Navigation Equipment	2,388,067.24	10,050.34	481,004.40
3821 Laboratory Apparatus & Furniture	1,353,941.58	58.48	134,878.33
3822 Environmental Controls	281,456.08	89,974.91	135,151.29
3823 Process Control Instruments	1,194,483.26	13,714.46	311,063.34
3825 Instruments to Measure Electricity	4,342,969.09	2,413.23	810,333.31
3826 Analytical Instruments	36,780.69	104.81	25,817.50
3827 Optical Instruments & Lenses	113,440.47	0.00	54,617.87
3829 Measuring & Controlling Devices, NEC	1,213,311.87	0.00	237,535.18
3841 Surgical & Medical Instruments	4,026,103.20	17,449.86	104,523.66
3842 Surgical Appliances & Supplies	1,046,460.74	223,954.91	241,403.05
3843 Dental Equipment & Supplies	798,412.57	13,206.67	279,657.30
3845 Electromedical Equipment	916,610.89	16,623.39	23,176.39
3851 Ophthalmic Goods	14,074.70	0.00	4,345.07
3861 Photographic Equipment & Supplies	35,084.38	133,048.87	154,060.94
Other	555,226.93	0.00	67,187.32
Total for MAJOR GROUP 38	18,316,423.69	520,599.93	3,064,754.95
MAJOR GROUP: 39 Misc. Manufacturing Industries			
3911 Jewelry, Precious Metal	293,084.24	750.77	23,725.16
3914 Silverware & Plated Ware	301,913.26	0.00	116,363.56
3931 Musical Instruments	8,496.97	0.00	2,720.87
3942 Dolls & Stuffed Toys	26,756.84	0.00	21,222.82
3944 Games, Toys, & Children's Vehicles	50,704.11	0.00	15,115.41
3949 Sporting & Athletic Goods, NEC	1,513,760.58	72,919.38	413,108.34
3952 Lead Pencils & Art Goods	166,356.38	0.00	113,201.40
3993 Signs & Advertising Specialties	2,086,794.51	2,951,878.33	4,036,989.02
3999 Manufacturing Industries, NEC	10,717,546.78	203,770.53	3,060,677.44
Other	262,682.49	0.00	4,631.26
Total for MAJOR GROUP 39	15,428,096.16	3,229,319.01	7,807,755.28
Total for DIVISION D	1,121,008,135.32	30,800,538.49	110,689,058.17
<b>DIVISION: E Transportation &amp; Public Utilities</b>			
MAJOR GROUP: 40 Railroad Transportation			
4011 Railroads, Line-Haul Operating	860,886.46	1,205,742.07	1,205,742.07
4013 Switching & Terminal Services	245,194.66	43,639.76	266,296.05
Total for MAJOR GROUP 40	1,106,081.12	1,249,381.83	1,472,038.12
MAJOR GROUP: 41 Local & Interurban Passenger Transportation			
4111 Local & Suburban Transit	369,836.99	1,883.24	107,242.46
4119 Local Passenger Transportation, NEC	450,248.14	4,411.65	362,120.82
4121 Taxicabs	373,288.81	0.00	289,105.35
4142 Bus Charter Service, Except Local	1,449,276.14	3,161.27	42,679.61
4173 Bus Terminal & Service Facilities	24,624.55	483.93	25,108.48
Other	40,765.00	2,805.19	20,711.19
Total for MAJOR GROUP 41	2,708,039.63	12,745.28	846,967.91
MAJOR GROUP: 42 Trucking & Warehousing			
4212 Local Trucking Without Storage	29,662,535.46	143,336.30	13,485,284.45
4213 Trucking, Except Local	1,357,367.19	127,481.25	245,773.64
4214 Local Trucking With Storage	2,834,180.45	0.00	335,258.94
4215 Courier Services, Except by Air	462,924.12	286,402.15	724,016.43
4221 Farm Product Warehousing & Storage	7,816,474.07	38.18	10,677.83
4222 Refrigerated Warehousing & Storage	1,846,066.97	3,542.26	1,437,699.75
4225 General Warehousing & Storage	1,889,416.62	-1,441,559.78	-117,094.67
4226 Special Warehousing & Storage, NEC	1,807,465.74	19,684.29	929,917.20

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division  
Returns Filed: May 2025

	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 42	47,676,430.62	-861,075.35	17,051,533.57
MAJOR GROUP: 44 Water Transportation			
4493 Marinas	376,802.68	0.00	359,510.11
4499 Water Transportation Services, NEC	1,824,351.67	0.00	771,552.65
Other	N/A	N/A	N/A
Total for MAJOR GROUP 44	2,246,827.48	0.00	1,171,044.46
MAJOR GROUP: 45 Transportation by Air			
4512 Air Transportation, Scheduled	0.00	147,469.68	147,469.68
4522 Air Transportation, Nonscheduled	8,822,844.34	177,729.51	697,498.60
4581 Airports, Flying Fields, & Services	1,594,434.08	60,980.00	1,138,382.53
Other	N/A	N/A	N/A
Total for MAJOR GROUP 45	10,466,501.77	410,917.82	2,045,214.60
MAJOR GROUP: 46 Pipelines, Except Natural Gas			
4613 Refined Petroleum Pipelines	0.00	140,272.57	140,272.57
4619 Pipelines, NEC	0.00	173,908.86	173,908.86
Other	N/A	N/A	N/A
Total for MAJOR GROUP 46	0.00	408,563.57	408,563.57
MAJOR GROUP: 47 Transportation Services			
4724 Travel Agencies	67,961.04	4,616.43	7,577.47
4725 Tour Operators	78,108.81	0.00	59,428.74
4729 Passenger Transportation Arrangement, NEC	35,063.93	0.00	0.00
4731 Freight Transportation Arrangement	1,000,511.66	1,203.28	818,579.97
4785 Inspection & Fixed Facilities	296,187.63	0.00	138,991.28
4789 Transportation Services, NEC	4,908,969.59	17,948.93	1,026,682.39
Other	N/A	N/A	N/A
Total for MAJOR GROUP 47	6,427,622.23	23,768.64	2,054,406.53
MAJOR GROUP: 48 Communications			
4812 Radiotelephone Communications	24,074,085.19	592,016.22	23,654,574.45
4813 Telephone Communications, Except Radio	27,737,423.64	2,554,066.98	16,936,932.62
4832 Radio Broadcasting Stations	886,457.53	25,939.68	61,533.98
4833 Television Broadcasting Stations	1,161,352.33	73,674.88	93,296.34
4841 Cable & Other Pay TV Services	24,142,921.04	2,446,099.19	25,909,239.11
4899 Communications Services, NEC	4,140,914.59	11,036.59	2,237,885.98
Other	N/A	N/A	N/A
Total for MAJOR GROUP 48	82,145,458.13	5,702,833.54	68,895,766.29
MAJOR GROUP: 49 Electric, Gas, & Sanitary Services			
4911 Electric Services	87,105,749.38	4,063,502.43	58,908,102.98
4922 Natural Gas Transmission	1,212,007.28	182,599.85	182,599.85
4923 Gas Transmission & Distribution	1,211,343.52	71,011.71	190,919.03
4924 Natural Gas Distribution	3,946,216.40	0.00	2,681,583.17
4925 Gas Production &/or Distribution	2,413,053.92	117,546.65	917,998.07
4931 Electric & Other Services Combined	42,462,969.49	8,066,006.10	45,150,026.40
4932 Gas & Other Services Combined	19,092,582.00	105,540.10	16,948,847.74
4939 Combination Utilities, NEC	9,141,397.10	6,670.06	7,800,774.20
4941 Water Supply	1,079,357.53	28,502.47	519,051.97
4952 Sewerage Systems	84,910.78	0.00	69,723.82
4953 Refuse Systems	3,891,863.38	52,601.77	2,024,380.41
4959 Sanitary Services, NEC	1,598,317.05	14,557.38	1,143,822.45
4961 Steam & Air-Conditioning Supply	0.00	16,428.00	16,428.00
4971 Irrigation Systems	973,086.83	0.00	624,485.57
Total for MAJOR GROUP 49	174,212,854.66	12,724,966.52	137,178,743.66
Total for DIVISION E	326,989,815.64	19,672,101.85	231,124,278.71

**DIVISION: F Wholesale Trade**

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division  
Returns Filed: May 2025

	Gross Sales	Use Taxable	Taxable Sales
MAJOR GROUP: 50 Wholesale Trade - Durable Goods			
5012 Automobiles & Other Motor Vehicles	43,131,644.29	18,550.65	2,290,374.41
5013 Motor Vehicle Supplies & New Parts	49,285,477.21	38,287.02	2,646,725.91
5014 Tires & Tubes	6,834,695.36	12,360.16	1,446,180.94
5015 Motor Vehicle Parts, Used	4,309,908.39	4,852.78	617,096.37
5021 Furniture	7,169,016.72	1,032.58	2,028,600.88
5023 Homefurnishings	3,502,087.06	7,930.98	632,579.15
5031 Lumber, Plywood, & Millwork	29,682,543.58	65,693.16	3,779,408.64
5032 Brick, Stone, & Related Materials	15,105,199.13	507,476.79	9,964,379.21
5033 Roofing, Siding, & Insulation	8,169,496.31	10,777.20	3,067,109.40
5039 Construction Materials, NEC	10,169,652.08	29,765.24	4,657,722.83
5043 Photographic Equipment & Supplies	528,648.82	0.00	180,339.13
5044 Office Supplies	5,740,391.28	26,681.99	2,800,227.34
5045 Computers, Peripherals & Software	173,162,762.32	244,563.43	6,802,735.08
5046 Commercial Equipment, NEC	9,720,220.96	13,565.38	4,670,729.32
5047 Medical & Hospital Equipment	69,253,718.68	435,844.71	8,988,712.05
5048 Ophthalmic Goods	399,274.94	0.00	67,608.98
5049 Professional Equipment, NEC	3,778,622.65	110.46	738,726.41
5051 Metals Service Centers & Offices	36,645,149.24	56,362.26	4,201,177.65
5063 Electrical Apparatus & Equipment	68,901,401.80	195,768.55	27,765,283.05
5064 Electrical Appliances, TV & Radios	4,753,853.95	7,664.52	371,314.39
5065 Electronic Parts & Equipment, NEC	16,271,539.77	4,998.90	9,028,398.49
5072 Hardware	11,344,880.59	74,654.79	1,391,977.24
5074 Plumbing & Hydronic Heating Supplies	54,116,233.72	237,515.33	40,610,386.60
5075 Warm Air Heating & Air-Conditioning	25,254,329.71	181,412.81	9,250,592.22
5078 Refrigeration Equipment & Supplies	3,795,550.38	1,632.16	748,491.70
5082 Construction & Mining Machinery	20,548,303.13	51,764.99	14,192,384.22
5083 Farm & Garden Machinery	31,260,143.50	6,256.71	10,214,179.61
5084 Industrial Machinery & Equipment	65,057,620.87	431,109.20	15,379,306.68
5085 Industrial Supplies	14,114,764.48	136,569.42	5,409,262.44
5087 Service Establishment Equipment	9,380,686.12	0.00	1,910,875.18
5088 Transportation Equipment & Supplies	22,546.75	0.00	21,104.30
5091 Sporting & Recreational Goods	5,611,584.63	48,340.00	2,148,204.91
5092 Toys & Hobby Goods & Supplies	2,078,589.54	0.00	1,668,443.00
5093 Scrap & Waste Materials	8,913,485.04	76,479.18	996,780.10
5094 Jewelry & Precious Stones	5,902,573.64	20,233.18	354,928.79
5099 Durable Goods, NEC	8,188,662.99	133,795.32	3,668,297.27
Other	N/A	N/A	N/A
Total for MAJOR GROUP 50	832,109,734.58	3,082,049.85	204,715,118.84
MAJOR GROUP: 51 Wholesale Trade - Nondurable Goods			
5111 Printing & Writing Paper	435,017.21	3,198.37	76,781.13
5112 Stationery & Office Supplies	1,826,735.87	69.05	245,927.78
5113 Industrial & Personal Service Paper	3,875,067.54	8,652.11	1,070,094.43
5122 Drugs, Proprietarys, & Sundries	141,682,748.94	56,057.36	3,150,913.42
5131 Piece Goods & Notions	746,821.22	0.00	126,538.05
5136 Men's & Boys' Clothing	1,104,438.13	0.00	606,861.03
5137 Women's & Children's Clothing	1,532,110.76	1,072.85	1,251,998.72
5139 Footwear	704,168.93	0.00	506,870.37
5141 Groceries, General Line	89,892,263.03	234,411.55	6,633,577.76
5142 Packaged Frozen Foods	4,069,943.77	1,970.26	1,385,431.60
5143 Dairy Products, Except Dried or Canned	887,950.53	14,909.26	20,140.32
5144 Poultry & Poultry Products	41,970,039.35	192.00	840,800.82
5145 Confectionery	11,291,824.07	5,112.40	340,761.97
5147 Meats & Meat Products	11,789,051.96	117,037.40	718,257.09
5148 Fresh Fruits & Vegetables	128,143.46	0.00	128,143.46
5149 Groceries & Related Products, NEC	8,928,213.31	2,634.47	1,017,355.26
5153 Grain & Field Beans	165,519,520.26	165,382.62	1,677,975.51

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division  
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	Gross Sales	Use Taxable	Taxable Sales
5159 Farm-Product Raw Materials, NEC	1,728,293.68	33,818.49	91,427.39
5162 Plastics Materials & Basic Shapes	5,901,721.47	25,512.14	397,009.68
5169 Chemicals & Allied Products, NEC	26,252,895.81	127,834.15	2,496,688.34
5171 Petroleum Bulk Stations & Terminals	12,038,290.01	4,595.38	1,029,220.26
5172 Petroleum Products, NEC	38,874,374.00	24,403.26	6,041,555.79
5181 Beer & Ale	22,952,190.73	56,144.58	166,623.83
5182 Wine & Distilled Beverages	15,833,945.22	73,789.57	246,635.32
5191 Farm Supplies	774,364,349.01	1,683,589.33	13,478,155.26
5192 Books, Periodicals, & Newspapers	863,050.77	8,155.72	44,189.39
5193 Flowers & Florists' Supplies	5,574,225.37	16,420.28	99,824.38
5194 Tobacco & Tobacco Products	805,232.21	14,438.14	791,495.68
5198 Paints, Varnishes, & Supplies	230,732.15	0.00	44,311.31
5199 Nondurable Goods, NEC	23,530,391.24	1,996,958.00	5,007,057.26
Other	59,302.81	0.00	27,618.37
<b>Total for MAJOR GROUP 51</b>	<b>1,415,393,052.82</b>	<b>4,676,358.74</b>	<b>49,760,240.98</b>
<b>Total for DIVISION F</b>	<b>2,247,502,787.40</b>	<b>7,758,408.59</b>	<b>254,475,359.82</b>
<b>DIVISION: G Retail Trade</b>			
MAJOR GROUP: 52 Building Materials & Garden Supplies			
5211 Lumber & Other Building Materials	213,367,673.82	3,855,996.35	146,733,850.43
5231 Paint, Glass, & Wallpaper Stores	11,348,144.09	334,965.40	6,770,171.58
5251 Hardware Stores	35,355,338.42	257,583.82	23,841,367.96
5261 Retail Nurseries & Garden Stores	19,733,813.52	34,724.25	3,891,751.82
5271 Mobile Home Dealers	4,621,380.99	6,967.36	95,408.20
<b>Total for MAJOR GROUP 52</b>	<b>284,426,350.84</b>	<b>4,490,237.18</b>	<b>181,332,549.99</b>
MAJOR GROUP: 53 General Merchandise Stores			
5311 Department Stores	271,592,809.43	1,417,687.65	221,562,819.45
5331 Variety Stores	25,180,164.14	149,626.80	21,213,844.21
5399 Misc. General Merchandise Stores	72,037,410.90	177,078.56	32,272,921.76
<b>Total for MAJOR GROUP 53</b>	<b>368,810,384.47</b>	<b>1,744,393.01</b>	<b>275,049,585.42</b>
MAJOR GROUP: 54 Food Stores			
5411 Grocery Stores	226,326,614.57	568,339.86	131,499,005.12
5421 Meat & Fish Markets	4,104,144.37	18,878.13	3,572,090.45
5431 Fruit & Vegetable Markets	1,817,337.24	302,125.45	643,773.73
5441 Candy, Nut, & Confectionery Stores	376,509.84	2,023.40	298,819.34
5451 Dairy Products Stores	2,512,161.35	7,510.30	258,288.77
5461 Retail Bakeries	2,932,873.08	9,804.49	2,523,570.93
5499 Misc. Food Stores	17,368,586.07	344,255.54	6,919,400.88
<b>Total for MAJOR GROUP 54</b>	<b>255,438,226.52</b>	<b>1,252,937.17</b>	<b>145,714,949.22</b>
MAJOR GROUP: 55 Automotive Dealers & Service Stations			
5511 New & Used Car Dealers	361,108,095.81	618,961.11	26,246,699.63
5521 Used Car Dealers	31,596,270.65	27,371.24	2,292,077.11
5531 Auto & Home Supply Stores	86,649,679.47	258,805.01	33,734,929.06
5541 Gasoline Service Stations	238,903,447.16	768,583.78	51,344,422.69
5551 Boat Dealers	10,237,410.39	7,884.38	2,437,479.89
5561 Recreational Vehicle Dealers	13,784,631.53	23,169.63	1,468,937.04
5571 Motorcycle Dealers	22,825,810.10	65,371.21	2,684,264.15
5599 Automotive Dealers, NEC	22,345,367.56	20,631.85	5,828,522.47
<b>Total for MAJOR GROUP 55</b>	<b>787,450,712.67</b>	<b>1,790,778.21</b>	<b>126,037,332.04</b>
MAJOR GROUP: 56 Apparel & Accessory Stores			
5611 Men's & Boys' Clothing Stores	1,974,540.96	26,413.94	1,940,796.19
5621 Women's Clothing Stores	5,981,463.29	10,286.66	5,625,527.47
5632 Women's Accessory & Specialty Stores	3,591,605.18	24,297.66	3,508,057.86
5641 Children's & Infants' Wear Stores	656,548.66	226.38	641,840.11
5651 Family Clothing Stores	16,917,737.00	61,140.59	16,608,876.75

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division  
Returns Filed: May 2025

	Gross Sales	Use Taxable	Taxable Sales
5661 Shoe Stores	6,420,864.84	23,875.09	5,712,477.28
5699 Misc. Apparel & Accessory Stores	3,776,221.47	20,762.83	2,692,318.49
Total for MAJOR GROUP 56	39,318,981.40	167,003.15	36,729,894.15
MAJOR GROUP: 57 Furniture & Homefurnishings Stores			
5712 Furniture Stores	29,548,159.17	151,612.32	20,247,381.86
5713 Floor Covering Stores	17,582,197.66	12,973.31	8,881,684.93
5714 Drapery & Upholstery Stores	1,666,098.04	275.54	1,317,210.07
5719 Misc. Homefurnishings Stores	8,029,865.32	156,212.09	5,532,515.90
5722 Household Appliance Stores	16,448,279.99	35,757.67	9,918,757.65
5731 Radio, TV, & Electronic Stores	14,586,061.53	173,876.85	8,819,648.45
5734 Computer & Software Stores	46,311,755.50	217,358.34	9,324,458.08
5735 Record & Prerecorded Tape Stores	112,937.19	0.00	108,206.68
5736 Musical Instrument Stores	2,010,450.20	11,456.17	1,288,554.70
Total for MAJOR GROUP 57	136,295,804.60	759,522.29	65,438,418.32
MAJOR GROUP: 58 Eating & Drinking Places			
5812 Eating Places	160,572,659.63	1,305,266.76	149,193,855.28
5813 Drinking Places	32,779,959.27	257,481.01	21,771,734.55
Total for MAJOR GROUP 58	193,352,618.90	1,562,747.77	170,965,589.83
MAJOR GROUP: 59 Misc. Retail			
5912 Drug Stores & Proprietary Stores	80,263,632.82	102,603.06	5,733,700.26
5921 Liquor Stores	10,417,519.64	16,585.82	8,851,249.55
5932 Used Merchandise Stores	6,801,697.24	54,007.79	6,045,769.99
5941 Sporting Goods & Bicycle Shops	32,619,434.95	378,358.88	27,819,337.65
5942 Book Stores	3,059,008.05	24,349.52	2,096,513.49
5943 Stationery Stores	15,916,981.86	31,534.79	3,567,146.24
5944 Jewelry Stores	7,305,792.46	138,396.68	3,351,018.30
5945 Hobby, Toy, & Game Shops	6,041,058.16	84,664.10	5,072,598.24
5946 Camera & Photographic Supply Stores	31,638.60	0.00	30,980.51
5947 Gift, Novelty, & Souvenir Shops	6,140,021.88	79,816.69	3,588,305.41
5948 Luggage & Leather Goods Stores	102,185.07	0.00	77,160.44
5949 Sewing, Needlework, & Piece Goods	1,022,014.74	848.22	878,607.71
5961 Catalog & Mail-Order Houses	338,717,674.54	1,376,672.46	182,783,743.61
5962 Merchandising Machine Operators	5,962,649.95	25,394.53	2,487,582.50
5963 Direct Selling Establishments	8,517,132.68	18,653.72	6,605,514.76
5983 Fuel Oil Dealers	17,246,000.16	34,004.76	1,739,906.59
5984 Liquefied Petroleum Gas Dealers	5,571,386.42	26,737.02	2,485,544.55
5989 Fuel Dealers, NEC	11,224,672.96	2,900.00	1,677,873.50
5992 Florists	1,785,966.13	605.38	1,619,968.65
5993 Tobacco Stores & Stands	5,641,761.87	3,452.60	5,598,619.92
5995 Optical Goods Stores	1,373,710.20	1,954.48	97,381.98
5999 Misc. Retail Stores, NEC	607,195,367.06	6,140,395.21	169,019,369.87
Other	N/A	N/A	N/A
Total for MAJOR GROUP 59	1,172,961,477.20	8,541,935.71	441,232,063.48
Total for DIVISION G	3,238,054,556.60	20,309,554.49	1,442,500,382.45
<b>DIVISION: H Finance, Insurance, &amp; Real Estate</b>			
MAJOR GROUP: 60 Depository Institutions			
6011 Federal Reserve Banks	127,340.30	748,412.23	875,752.53
6021 National Commercial Banks	419,429.43	147,150.64	430,105.64
6022 State Commercial Banks	48,425.11	289,441.73	337,866.84
6029 Commercial Banks, NEC	9,908.37	600.00	10,354.37
6035 Federal Savings Institutions	4,720.01	52,268.94	52,268.94
6081 Foreign Bank & Branches & Agencies	14,093.57	268,779.17	282,872.74
6099 Functions Related to Deposit Banking	378,490.38	147.11	300,184.73
Total for MAJOR GROUP 60	1,002,407.17	1,506,799.82	2,289,405.79

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	Gross Sales	Use Taxable	Taxable Sales
<b>MAJOR GROUP: 61 Nondepository Institutions</b>			
6111 Federal & Fed.-Sponsored Credit	20,150.00	0.00	20,150.00
6141 Personal Credit Institutions	406,329.60	6,796.19	394,760.10
6153 Short-Term Business Credit	7,988,804.26	3,187,974.80	3,206,620.23
6159 Misc. Business Credit Institutions	6,670,043.59	327,932.83	5,929,874.40
Other	N/A	N/A	N/A
Total for MAJOR GROUP 61	15,085,327.45	3,522,703.82	9,551,404.73
<b>MAJOR GROUP: 62 Security &amp; Commodity Brokers</b>			
6211 Security Brokers & Dealers	27,986.30	45,481.10	45,481.10
6282 Investment Advice	3,561,552.96	54,874.26	2,623,759.78
Other	1,080,700.62	35.87	365,580.12
Total for MAJOR GROUP 62	4,670,239.88	100,391.23	3,034,821.00
<b>MAJOR GROUP: 63 Insurance Carriers</b>			
6311 Life Insurance	0.00	197,592.94	197,592.94
6321 Accident & Health Insurance	71,746.40	54,655.46	126,401.86
6331 Fire, Marine, & Casualty Insurance	256,638.65	127,097.32	337,004.28
6351 Surety Insurance	123,752.88	191,328.15	315,081.03
6371 Pension, Health, & Welfare Funds	82,252.78	166,069.63	248,322.41
6399 Insurance Carriers, NEC	419,927.27	0.00	419,877.22
Other	297,589.57	0.00	135,305.98
Total for MAJOR GROUP 63	1,251,907.55	736,743.50	1,779,585.72
<b>MAJOR GROUP: 64 Insurance Agents, Brokers, &amp; Service</b>			
6411 Insurance Agents, Brokers, & Service	2,164,991.94	1,184,462.96	2,376,057.63
Total for MAJOR GROUP 64	2,164,991.94	1,184,462.96	2,376,057.63
<b>MAJOR GROUP: 65 Real Estate</b>			
6512 Nonresidential Building Operators	458,670.05	7,733.60	362,734.00
6513 Apartment Building Operators	525,292.23	75,925.96	459,898.08
6514 Dwelling Operators, Except Apartments	7,251.24	0.00	4,893.00
6519 Real Property Lessors, NEC	1,305,441.99	15,695.20	104,109.10
6531 Real Estate Agents & Managers	38,501,283.04	112,734.01	28,825,319.33
6541 Title Abstract Offices	3,514,297.55	3,327.67	1,732,398.02
6552 Subdividers & Developers, NEC	75,287.87	0.00	75,287.87
6553 Cemetery Subdividers & Developers	252,029.62	0.00	167,078.30
Other	N/A	N/A	N/A
Total for MAJOR GROUP 65	44,639,553.59	231,827.99	31,748,129.25
<b>MAJOR GROUP: 67 Holding &amp; Other Investment Offices</b>			
6719 Holding Companies, NEC	420,989.28	21,609.00	419,595.26
6732 Educational, Religious, etc. Trusts	191,830.98	95,921.91	253,585.34
6733 Trusts, NEC	109,433.70	66,666.68	139,773.07
6794 Patent Owners & Lessors	2,980,977.83	478,980.33	1,345,965.93
Other	116,523.12	213,451.12	329,974.24
Total for MAJOR GROUP 67	3,819,754.91	876,629.04	2,488,893.84
Total for DIVISION H	72,634,182.49	8,159,558.36	53,268,297.96
<b>DIVISION: I Services</b>			
<b>MAJOR GROUP: 70 Hotels &amp; Other Lodging Places</b>			
7011 Hotels & Motels	56,279,551.20	691,748.29	45,953,512.23
7021 Rooming & Boarding Houses	75,984.94	0.00	52,632.82
7032 Sporting & Recreational Camps	1,257,058.79	455.00	1,217,390.16
7033 Trailer Parks & Campsites	4,533,169.44	24,614.12	4,060,213.92
Total for MAJOR GROUP 70	62,145,764.37	716,817.41	51,283,749.13
<b>MAJOR GROUP: 72 Personal Services</b>			
7211 Power Laundries, Family & Commercial	455,700.04	0.00	380,189.01
7213 Linen Supply	1,012,026.11	0.00	543,148.02

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	Gross Sales	Use Taxable	Taxable Sales
7215 Coin-Operated Laundries & Cleaning	437,230.81	3,362.20	227,025.56
7216 Dry-cleaning Plants, Except Rug	252,590.59	0.00	215,430.38
7217 Carpet & Upholstery Cleaning	1,564,006.33	5,026.83	1,207,563.05
7218 Industrial Launderers	522,675.91	0.00	467,150.77
7219 Laundry & Garment Services, NEC	221,412.75	0.00	213,436.34
7221 Photographic Studios, Portrait	1,394,754.31	2,750.74	1,051,198.00
7231 Beauty Shops	14,287,258.23	177,799.69	14,125,500.77
7241 Barber Shops	728,944.93	452.16	718,640.71
7251 Shoe Repair & Shoeshine Parlors	203,924.90	50.00	190,657.70
7261 Funeral Service & Crematories	5,793,737.79	12,909.40	4,748,861.99
7291 Tax Return Preparation Services	2,836,457.45	196.37	2,825,089.73
7299 Misc. Personal Services, NEC	9,805,217.75	191,809.06	8,297,575.96
Other	N/A	N/A	N/A
Total for MAJOR GROUP 72	39,521,449.70	394,356.45	35,216,979.79
MAJOR GROUP: 73 Business Services			
7311 Advertising Agencies	12,953,490.22	138,602.43	1,939,499.62
7312 Outdoor Advertising Services	184,856.31	24,920.81	48,028.86
7313 Radio, TV, Publisher Representatives	107,672.30	0.00	9,694.71
7319 Advertising, NEC	242,395.23	3,274.39	135,757.59
7322 Adjustment & Collection Services	2,969,169.37	29,024.66	972,839.38
7323 Credit Reporting Services	1,962,734.90	938.58	887,253.82
7331 Direct Mail Advertising Services	3,127,666.41	69,641.68	792,007.97
7334 Photocopying & Duplicating Services	1,117,643.80	4,546.44	719,705.58
7335 Commercial Photography	253,960.00	252.00	226,484.83
7336 Commercial Art & Graphic Design	1,639,952.52	22,983.32	631,773.55
7338 Secretarial & Court Reporting	176,464.20	0.00	106,938.94
7342 Disinfecting & Pest Control Services	4,529,208.32	100,431.31	3,928,201.08
7349 Building Maintenance Services, NEC	13,532,931.87	50,696.49	9,911,461.99
7352 Medical Equipment Rental	5,112,699.43	16,366.22	459,742.01
7353 Heavy Construction Equipment Rental	4,236,692.31	267,496.78	3,524,691.47
7359 Equipment Rental & Leasing, NEC	34,101,945.92	691,051.23	24,064,916.40
7361 Employment Agencies	6,698,926.91	34,852.66	1,218,653.38
7363 Help Supply Services	4,359,414.32	38,733.51	3,660,793.20
7371 Computer Programming Services	11,817,957.87	16,954.93	8,587,742.73
7372 Prepackaged Software	46,997,819.78	28,716.33	28,299,212.83
7373 Computer Integrated Systems Design	5,751,390.61	51,044.06	2,843,347.45
7374 Data Processing & Preparation	13,359,113.36	38,064.64	11,903,252.77
7375 Information Retrieval Services	1,430,780.51	5,646.80	602,228.34
7376 Computer Facilities Management	1,396,417.02	14,258.03	353,927.50
7377 Computer Rental & Leasing	9,856,178.74	2,039.00	2,379,339.36
7378 Computer Maintenance & Repair	830,499.58	3,071.17	643,126.34
7379 Computer Related Services, NEC	21,420,521.37	119,772.66	11,862,866.33
7381 Detective & Armored Car Services	2,714,676.03	8,099.57	2,215,360.38
7382 Security Systems Services	4,643,333.07	207,228.64	2,647,809.60
7383 News Syndicates	47,084.87	0.00	12,333.96
7384 Photofinishing Laboratories	587,979.23	7,401.15	576,632.86
7389 Business Services, NEC	109,976,609.64	972,139.68	25,550,389.34
Total for MAJOR GROUP 73	328,138,186.02	2,968,249.17	151,716,014.17
MAJOR GROUP: 75 Auto Repair, Services, & Parking			
7513 Truck Rental & Leasing, No Drivers	1,523,411.18	127,620.03	737,826.11
7514 Passenger Car Rental	4,206,020.24	93,483.84	4,136,880.89
7515 Passenger Car Leasing	888,287.91	0.00	159,081.95
7519 Utility Trailer Rental	2,873,323.92	55,365.53	1,629,118.77
7521 Automobile Parking	174,584.01	40.00	68,964.88
7532 Top & Body Repair & Paint Shops	17,959,564.00	48,839.52	11,186,062.41
7533 Auto Exhaust System Repair Shops	457,938.51	78.82	198,000.34

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	Gross Sales	Use Taxable	Taxable Sales
7534 Tire Retreading & Repair Shops	5,091,014.18	7,597.91	4,110,366.77
7536 Automotive Glass Replacement Shops	4,034,953.53	12,435.72	2,014,135.95
7537 Automotive Transmission Repair Shops	1,540,153.61	533.70	1,230,864.93
7538 General Automotive Repair Shops	57,252,831.63	827,793.99	27,609,530.30
7539 Automotive Repair Shops, NEC	7,304,316.96	25,283.56	5,517,676.34
7542 Carwashes	6,017,457.30	302,540.63	5,387,698.41
7549 Automotive Services, NEC	6,242,285.59	21,164.60	5,541,369.49
Total for MAJOR GROUP 75	115,566,142.57	1,522,777.85	69,527,577.54
MAJOR GROUP: 76 Misc. Repair Services			
7622 Radio & Television Repair	617,640.59	17,128.97	426,688.22
7623 Refrigeration Service & Repair	1,477,036.15	2,442,974.03	2,339,582.78
7629 Electrical Repair Shops, NEC	1,084,933.37	9,500.23	620,757.73
7631 Watch, Clock, & Jewelry Repair	4,030.09	0.00	2,808.99
7641 Reupholstery & Furniture Repair	158,562.42	0.00	70,102.28
7692 Welding Repair	8,902,938.52	144,540.29	3,054,505.82
7694 Armature Rewinding Shops	3,833,019.20	50,389.57	1,224,764.30
7699 Repair Services, NEC	26,966,248.96	1,163,738.25	14,603,187.19
Total for MAJOR GROUP 76	43,044,409.30	3,828,271.34	22,342,397.31
MAJOR GROUP: 78 Motion Pictures			
7812 Motion Picture & Video Production	376,858.45	2,991.57	85,735.99
7819 Services Allied to Motion Pictures	508,454.86	375,446.19	692,255.49
7822 Motion Picture & Tape Distribution	209,034.50	0.00	101,658.06
7829 Motion Picture Distribution Services	3,333.88	0.00	3,333.88
7832 Motion Picture Theaters, Except Drive-In	3,018,391.50	56,307.65	3,056,597.74
Other	N/A	N/A	N/A
Total for MAJOR GROUP 78	4,119,273.19	434,745.41	3,942,781.16
MAJOR GROUP: 79 Amusement & Recreation Services			
7911 Dance Studios, Schools, & Halls	788,974.54	13,588.00	787,363.96
7922 Theatrical Producers & Services	2,044,498.93	3,360.98	808,565.67
7929 Entertainers & Entertainment Groups	317,422.78	18,242.00	279,905.87
7933 Bowling Centers	1,305,022.72	16,132.27	1,248,799.49
7941 Sports Clubs, Managers, & Promoters	1,331,026.65	85,059.93	1,051,761.48
7948 Racing, Including Track Operation	95,228.88	1,800.00	48,335.34
7991 Physical Fitness Facilities	5,563,527.73	77,366.75	4,110,051.15
7992 Public Golf Courses	5,188,212.80	69,082.65	4,629,839.08
7993 Coin-Operated Amusement Devices	17,534,557.53	149,610.22	2,435,932.71
7996 Amusement Parks	601,929.17	47,040.61	622,382.50
7997 Membership Sports & Recreation Clubs	8,704,816.20	115,623.65	8,630,553.64
7999 Amusement & Recreation, NEC	18,807,472.79	269,199.31	10,410,962.91
Total for MAJOR GROUP 79	62,282,690.72	866,106.37	35,064,453.80
MAJOR GROUP: 80 Health Services			
8011 Offices & Clinics of Medical Doctors	-160,454,273.57	1,510,231.95	2,724,193.56
8021 Offices & Clinics of Dentists	5,635,720.63	108,005.37	129,713.03
8031 Offices & Clinics of Osteopathic Physicians	1,553,114.05	35,141.17	73,773.85
8041 Offices & Clinics of Chiropractors	2,220,416.36	32,319.97	509,720.89
8042 Offices & Clinics of Optometrists	31,483,227.89	74,714.71	548,114.22
8049 Offices of Health Practitioners, NEC	1,875,702.03	17,115.98	197,068.17
8051 Skilled Nursing Care Facilities	1,158,313.24	1,052,138.51	1,352,748.94
8052 Intermediate Care Facilities	1,683,499.70	39,435.53	111,405.64
8059 Nursing & Personal Care, NEC	67,340.31	143,964.23	211,304.54
8062 General Medical & Surgical Hospitals	495,608,380.39	2,324,743.29	4,736,139.41
8069 Specialty Hospitals, Except Psychiatric	5,011,175.96	351,484.73	408,596.40
8071 Medical Laboratories	2,251,458.27	522,890.55	527,853.85
8082 Home Health Care Services	4,248,417.73	59,605.28	149,905.90
8092 Kidney Dialysis Centers	1,031,818.11	76,263.08	76,263.08

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8093 Specialty Outpatient Facilities, NEC	1,778,999.18	70,881.40	124,542.82
8099 Health & Allied Services, NEC	2,133,278.35	70,566.05	371,588.57
Other	33,167.83	0.00	5,507.68
Total for MAJOR GROUP 80	397,319,756.46	6,489,501.80	12,258,440.55
MAJOR GROUP: 81 Legal Services			
8111 Legal Services	34,045,698.69	296,690.67	29,792,237.46
Total for MAJOR GROUP 81	34,045,698.69	296,690.67	29,792,237.46
MAJOR GROUP: 82 Educational Services			
8211 Elementary & Secondary Schools	301,775.37	4,130.95	292,681.32
8221 Colleges & Universities	623,595.54	1,023.48	451,624.23
8243 Data Processing Schools	3,224.16	0.00	3,224.16
8249 Vocational Schools, NEC	247,491.67	519.91	150,547.46
8299 Schools & Educational Services, NEC	1,662,178.21	21,272.48	1,080,595.73
Other	N/A	N/A	N/A
Total for MAJOR GROUP 82	2,874,425.96	26,946.82	2,011,412.08
MAJOR GROUP: 83 Social Services			
8322 Individual & Family Services	429,950.47	12,245.78	352,635.32
8351 Child Day Care Services	0.00	1,618.39	1,618.39
8361 Residential Care	8,784,993.41	26,293.22	46,100.42
8399 Social Services, NEC	66,956.50	0.00	15,949.00
Total for MAJOR GROUP 83	9,281,900.38	40,157.39	416,303.13
MAJOR GROUP: 84 Museums, Botanical, Zoological Gardens			
8412 Museums & Art Galleries	215,228.76	5,336.96	161,960.97
8422 Botanical and Zoological Gardens	27,627.62	12,849.59	29,799.21
Total for MAJOR GROUP 84	242,856.38	18,186.55	191,760.18
MAJOR GROUP: 86 Membership Organizations			
8611 Business Associations	603,729.50	36,754.56	119,868.13
8621 Professional Organizations	216,644.12	22,034.00	102,640.10
8631 Labor Organizations	4,036.61	39,463.00	43,499.61
8641 Civic & Social Associations	355,097.12	31,995.39	174,255.93
8661 Religious Organizations	125,301.11	65,515.88	186,644.74
8699 Membership Organizations, NEC	820,290.99	9,464.33	115,790.33
Other	N/A	N/A	N/A
Total for MAJOR GROUP 86	2,125,099.45	205,477.16	742,948.84
MAJOR GROUP: 87 Engineering & Management Services			
8711 Engineering Services	60,297,603.80	909,105.21	12,032,542.41
8712 Architectural Services	9,565,460.14	30,829.86	1,830,277.07
8713 Surveying Services	-1,669,795.37	13.47	-1,855,300.58
8721 Accounting, Auditing, & Bookkeeping	49,550,442.20	3,458,471.24	43,518,276.28
8731 Commercial Physical Research	244,933.03	186,767.51	233,887.21
8732 Commercial Nonphysical Research	364,132.85	31,081.94	89,790.17
8733 Noncommercial Research Organizations	5,611.71	115,428.86	116,067.70
8734 Testing Laboratories	7,695,251.24	259,220.54	4,039,126.36
8741 Management Services	14,649,157.91	1,831,916.69	5,429,650.09
8742 Management Consulting Services	210,088,647.34	3,428,487.94	11,592,873.96
8743 Public Relations Services	43,566.66	0.00	43,566.66
8744 Facilities Support Services	3,512,017.46	5,764.94	2,888,244.15
8748 Business Consulting, NEC	18,339,487.56	813,100.41	5,824,233.73
Total for MAJOR GROUP 87	372,686,516.53	11,070,188.61	85,783,235.21
MAJOR GROUP: 88 Private Households			
8811 Private Households	161,407.69	0.00	160,957.69
Total for MAJOR GROUP 88	161,407.69	0.00	160,957.69
MAJOR GROUP: 89 Services, NEC			

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8999 Services, NEC		19,683,923.16	187,785.60	11,787,998.66
Total for MAJOR GROUP 89		19,683,923.16	187,785.60	11,787,998.66
Total for DIVISION I		1,493,239,500.57	29,066,258.60	512,239,246.70
<b>DIVISION: J Public Administration</b>				
MAJOR GROUP: 91	Executive, Legislative, & General			
9111	Executive Offices	329,179.34	0.00	208,088.31
	Other	N/A	N/A	N/A
Total for MAJOR GROUP 91		346,024.46	0.00	224,933.43
MAJOR GROUP: 92	Justice, Public Order, & Safety			
9222	Legal Counsel & Prosecution	82,027.47	0.00	80,967.49
9224	Fire Protection	34,484.63	0.00	27,095.13
Total for MAJOR GROUP 92		116,512.10	0.00	108,062.62
MAJOR GROUP: 94	Administration of Human Resources			
	Other	N/A	N/A	N/A
Total for MAJOR GROUP 94		N/A	N/A	N/A
MAJOR GROUP: 95	Environmental Quality & Housing			
9511	Air, Water & Solid Waste Management	41,927.50	0.00	41,927.20
	Other	N/A	N/A	N/A
Total for MAJOR GROUP 95		126,924.33	0.00	51,180.70
MAJOR GROUP: 96	Administration of Economic Programs			
	Other	N/A	N/A	N/A
Total for MAJOR GROUP 96		N/A	N/A	N/A
MAJOR GROUP: 97	National Security & Intl. Affairs			
	Other	N/A	N/A	N/A
Total for MAJOR GROUP 97		N/A	N/A	N/A
Total for DIVISION J		651,854.87	1,115.50	428,232.73

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division  
Returns Filed: May 2025

	Gross Sales	Use Taxable	Taxable Sales
STATE-WIDE TOTALS:	8,714,967,446.21	121,537,842.36	2,665,411,666.88
***** STATE-WIDE RECAP *****			
A Agriculture, Forestry, & Fishing	187,092,021.30	3,830,272.13	50,943,776.72
B Mining	24,147,881.05	1,934,849.36	6,799,013.35
C Construction	3,646,710.97	5,184.99	2,944,020.27
D Manufacturing	1,121,008,135.32	30,800,538.49	110,689,058.17
E Transportation & Public Utilities	326,989,815.64	19,672,101.85	231,124,278.71
F Wholesale Trade	2,247,502,787.40	7,758,408.59	254,475,359.82
G Retail Trade	3,238,054,556.60	20,309,554.49	1,442,500,382.45
H Finance, Insurance, & Real Estate	72,634,182.49	8,159,558.36	53,268,297.96
I Services	1,493,239,500.57	29,066,258.60	512,239,246.70
J Public Administration	651,854.87	1,115.50	428,232.73
STATE-WIDE TOTALS:	8,714,967,446.21	121,537,842.36	2,665,411,666.88
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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.