

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: APRIL 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

South Dakota Sales and Use Tax Reporting System
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	Taxable Sales	Tax Due
Aurora County		
7011 Hotels & Motels	10,716.03	160.74
Other	N/A	N/A
Beadle County		
7011 Hotels & Motels	345,548.86	5,183.23
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	32,129.44	481.93
7011 Hotels & Motels	1,033,335.85	15,500.04
7999 Amusement & Recreation, NEC	108,498.97	1,627.49
Other	N/A	N/A
Brown County		
5813 Drinking Places	5,598.85	83.99
5999 Misc. Retail Stores, NEC	4,669.73	70.07
7011 Hotels & Motels	1,571,139.82	23,567.08
Other	N/A	N/A
Brule County		
7011 Hotels & Motels	603,718.81	9,055.79
7032 Sporting & Recreational Camps	456,273.52	6,844.11
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	4,185.33	62.78
7011 Hotels & Motels	147,036.95	2,205.56
Other	N/A	N/A
Campbell County		
Other	N/A	N/A
Charles Mix County		
7011 Hotels & Motels	51,014.86	765.22
7032 Sporting & Recreational Camps	63,613.25	954.20
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	176,310.22	2,644.66
Other	N/A	N/A
Codington County		
5999 Misc. Retail Stores, NEC	4,212.77	63.22
7011 Hotels & Motels	698,467.86	10,477.01
Other	N/A	N/A
Corson County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Custer County		
5999 Misc. Retail Stores, NEC	4,798.00	71.97
7011 Hotels & Motels	128,359.45	1,925.40
7033 Trailer Parks & Campsites	13,941.79	209.13
7999 Amusement & Recreation, NEC	205,632.47	3,084.50
Other	N/A	N/A
Davison County		
5999 Misc. Retail Stores, NEC	4,429.00	66.44
7011 Hotels & Motels	1,026,254.15	15,393.79
Other	N/A	N/A
Day County		
7011 Hotels & Motels	115,437.46	1,731.56
Other	N/A	N/A
Deuel County		
7011 Hotels & Motels	31,642.15	474.64
Douglas County		
Other	N/A	N/A
Edmunds County		
Other	N/A	N/A
Fall River County		
5999 Misc. Retail Stores, NEC	694.00	10.42
7011 Hotels & Motels	111,510.77	1,672.66
7999 Amusement & Recreation, NEC	76,645.56	1,149.69
Other	N/A	N/A
Faulk County		
7011 Hotels & Motels	29,714.28	445.72
Other	N/A	N/A
Grant County		
5999 Misc. Retail Stores, NEC	4,218.60	63.28
7011 Hotels & Motels	189,039.21	2,835.60
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	42,909.53	643.65
7032 Sporting & Recreational Camps	278,937.28	4,184.06
Other	N/A	N/A
Haakon County		
7011 Hotels & Motels	22,437.50	336.57
Other	N/A	N/A
Hamlin County		
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	29,035.71	435.54
7032 Sporting & Recreational Camps	40,872.45	613.09
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Hughes County		
5999 Misc. Retail Stores, NEC	3,097.34	46.47
7011 Hotels & Motels	985,920.90	14,788.82
7514 Passenger Car Rental	26,320.35	394.80
7999 Amusement & Recreation, NEC	40,466.00	607.00
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	31,654.89	474.83
Other	N/A	N/A
Hyde County		
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	43,619.35	654.29
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	118,252.54	1,773.78
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	74,016.63	1,110.24
Other	N/A	N/A
Lake County		
Other	N/A	N/A
Lawrence County		
5812 Eating Places	42,667.69	640.02
5999 Misc. Retail Stores, NEC	3,867.37	58.04
6531 Real Estate Agents & Managers	229,445.39	3,441.69
7011 Hotels & Motels	3,609,433.34	54,141.52
7032 Sporting & Recreational Camps	46,769.87	701.55
7033 Trailer Parks & Campsites	63,128.69	946.93
7999 Amusement & Recreation, NEC	1,381,689.21	20,725.35
8412 Museums & Art Galleries	16,327.34	244.91
Other	N/A	N/A
Lincoln County		
5999 Misc. Retail Stores, NEC	3,785.82	56.79
7011 Hotels & Motels	461,966.04	6,929.49
7999 Amusement & Recreation, NEC	446,665.00	6,699.98
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	258,395.09	3,875.94
7999 Amusement & Recreation, NEC	34,865.84	522.99
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	30,413.56	456.21
Other	N/A	N/A
McCook County		
7011 Hotels & Motels	100,317.18	1,504.76
Other	N/A	N/A

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McPherson County		
7011 Hotels & Motels	4,489.09	67.34
Other	N/A	N/A
Meade County		
5999 Misc. Retail Stores, NEC	21,567.48	323.52
7011 Hotels & Motels	163,231.41	2,448.48
7033 Trailer Parks & Campsites	757,792.89	11,366.91
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
Other	N/A	N/A
Minnehaha County		
5941 Sporting Goods & Bicycle Shops	33,389.53	500.84
5947 Gift, Novelty, & Souvenir Shops	5,272.98	79.09
5999 Misc. Retail Stores, NEC	92,127.68	1,381.95
7011 Hotels & Motels	10,136,553.70	152,048.32
7929 Entertainers & Entertainment Groups	2,827.64	42.41
7941 Sports Clubs, Managers, & Promoters	518,214.39	7,773.23
7991 Physical Fitness Facilities	106,553.57	1,598.31
7992 Public Golf Courses	25,130.24	376.96
7997 Membership Sports & Recreation Clubs	155,474.67	2,332.13
7999 Amusement & Recreation, NEC	1,830,126.53	27,451.89
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Pennington County		
5812 Eating Places	33,522.73	502.84
5941 Sporting Goods & Bicycle Shops	24,414.28	366.21
5944 Jewelry Stores	3,881.45	58.22
5947 Gift, Novelty, & Souvenir Shops	722,613.61	10,839.21
5999 Misc. Retail Stores, NEC	41,602.02	624.08
7011 Hotels & Motels	6,644,908.05	99,673.66
7033 Trailer Parks & Campsites	92,392.59	1,385.89
7514 Passenger Car Rental	284,859.28	4,272.89
7993 Coin-Operated Amusement Devices	163,958.98	2,459.38
7997 Membership Sports & Recreation Clubs	13,742.08	206.14
7999 Amusement & Recreation, NEC	2,440,548.24	36,608.23
Other	N/A	N/A
Perkins County		
7011 Hotels & Motels	57,581.50	863.72
Potter County		
7011 Hotels & Motels	19,568.22	293.52
7999 Amusement & Recreation, NEC	32,077.54	481.17
Other	N/A	N/A
Roberts County		
7011 Hotels & Motels	41,259.00	618.89
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A

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Spink County		
7011 Hotels & Motels	59,768.61	896.53
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	349,078.32	5,236.18
Other	N/A	N/A
Sully County		
Other	N/A	N/A
Todd County		
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	153,489.14	2,302.33
Other	N/A	N/A
Turner County		
Other	N/A	N/A
Union County		
7011 Hotels & Motels	541,298.69	8,119.50
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	124,367.00	1,865.51
Other	N/A	N/A
Yankton County		
7011 Hotels & Motels	541,026.24	8,115.41
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5961 Catalog & Mail-Order Houses	1,174,708.48	17,620.62
5999 Misc. Retail Stores, NEC	129,876.83	1,948.29
7011 Hotels & Motels	4,414,405.87	66,216.10
7514 Passenger Car Rental	2,381,628.45	35,724.43
7999 Amusement & Recreation, NEC	675,012.44	10,125.19
Other	N/A	N/A
Total for State	64,084,726.83	961,271.97

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