

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: OCTOBER 2023

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: October 2023

|                                             | Taxable Sales | Tax Due   |
|---------------------------------------------|---------------|-----------|
| <b>Aurora County</b>                        |               |           |
| 7011 Hotels & Motels                        | 19,477.25     | 292.16    |
| Other                                       | N/A           | N/A       |
| <b>Beadle County</b>                        |               |           |
| 5999 Misc. Retail Stores, NEC               | 477,413.97    | 7,161.22  |
| 7011 Hotels & Motels                        | 750,413.83    | 11,256.21 |
| 7999 Amusement and Recreation Services, NEC | 108,882.83    | 1,633.25  |
| Other                                       | N/A           | N/A       |
| <b>Bennett County</b>                       |               |           |
| Other                                       | N/A           | N/A       |
| <b>Bon Homme County</b>                     |               |           |
| 5999 Misc. Retail Stores, NEC               | 13,715.65     | 205.74    |
| Other                                       | N/A           | N/A       |
| <b>Brookings County</b>                     |               |           |
| 5947 Gift, Novelty, & Souvenir Shops        | 11,280.39     | 169.20    |
| 5999 Misc. Retail Stores, NEC               | 47,556.21     | 713.35    |
| 7011 Hotels & Motels                        | 1,431,438.29  | 21,471.60 |
| 7999 Amusement and Recreation Services, NEC | 44,628.70     | 669.43    |
| Other                                       | N/A           | N/A       |
| <b>Brown County</b>                         |               |           |
| 5812 Eating Places                          | 14,296.18     | 214.46    |
| 5813 Drinking Places                        | 132,264.97    | 1,983.97  |
| 5999 Misc. Retail Stores, NEC               | 25,209.80     | 378.16    |
| 7011 Hotels & Motels                        | 1,920,407.26  | 28,806.12 |
| 7999 Amusement and Recreation Services, NEC | 242,488.46    | 3,637.33  |
| Other                                       | N/A           | N/A       |
| <b>Brule County</b>                         |               |           |
| 5947 Gift, Novelty, & Souvenir Shops        | 64,191.02     | 962.87    |
| 7011 Hotels & Motels                        | 1,021,998.60  | 15,329.99 |
| 7032 Sporting & Recreational Camps          | 171,935.11    | 2,579.03  |
| 7033 Trailer Parks & Campsites              | 43,299.52     | 649.49    |
| 7999 Amusement and Recreation Services, NEC | 26,793.02     | 401.90    |
| Other                                       | N/A           | N/A       |
| <b>Butte County</b>                         |               |           |
| 5813 Drinking Places                        | 298,547.58    | 4,478.21  |
| 5999 Misc. Retail Stores, NEC               | 11,804.03     | 177.08    |
| 7011 Hotels & Motels                        | 344,955.06    | 5,174.34  |
| Other                                       | N/A           | N/A       |
| <b>Campbell County</b>                      |               |           |
| Other                                       | N/A           | N/A       |
| <b>Charles Mix County</b>                   |               |           |
| 7011 Hotels & Motels                        | 105,638.54    | 1,584.58  |
| 7032 Sporting & Recreational Camps          | 396,555.29    | 5,948.33  |
| Other                                       | N/A           | N/A       |
| <b>Clark County</b>                         |               |           |
| Other                                       | N/A           | N/A       |
| <b>Clay County</b>                          |               |           |
| 5999 Misc. Retail Stores, NEC               | 6,060.21      | 90.92     |
| 7011 Hotels & Motels                        | 336,889.63    | 5,053.34  |
| Other                                       | N/A           | N/A       |

South Dakota Sales and Use Tax Reporting System  
Returns Filed: October 2023

|                                             | Taxable Sales | Tax Due   |
|---------------------------------------------|---------------|-----------|
| <b>Codington County</b>                     |               |           |
| 5812 Eating Places                          | 49,188.98     | 737.84    |
| 5999 Misc. Retail Stores, NEC               | 1,743.00      | 26.15     |
| 7011 Hotels & Motels                        | 993,210.47    | 14,898.15 |
| Other                                       | N/A           | N/A       |
| <b>Custer County</b>                        |               |           |
| 5947 Gift, Novelty, & Souvenir Shops        | 778,204.22    | 11,673.06 |
| 5999 Misc. Retail Stores, NEC               | 52,858.10     | 792.89    |
| 7011 Hotels & Motels                        | 5,033,976.07  | 75,509.68 |
| 7033 Trailer Parks & Campsites              | 1,289,715.10  | 19,345.75 |
| 7999 Amusement and Recreation Services, NEC | 1,188,080.54  | 17,821.22 |
| Other                                       | N/A           | N/A       |
| <b>Davison County</b>                       |               |           |
| 5999 Misc. Retail Stores, NEC               | 7,726.90      | 115.91    |
| 7011 Hotels & Motels                        | 2,032,033.61  | 30,480.51 |
| 7033 Trailer Parks & Campsites              | 54,765.65     | 821.49    |
| Other                                       | N/A           | N/A       |
| <b>Day County</b>                           |               |           |
| 5999 Misc. Retail Stores, NEC               | 8,974.87      | 134.62    |
| 7011 Hotels & Motels                        | 178,484.87    | 2,677.29  |
| 7033 Trailer Parks & Campsites              | 2,527.68      | 37.92     |
| 7999 Amusement and Recreation Services, NEC | 64,309.15     | 964.64    |
| Other                                       | N/A           | N/A       |
| <b>Deuel County</b>                         |               |           |
| Other                                       | N/A           | N/A       |
| <b>Dewey County</b>                         |               |           |
| 5999 Misc. Retail Stores, NEC               | 755.00        | 11.33     |
| Other                                       | N/A           | N/A       |
| <b>Douglas County</b>                       |               |           |
| Other                                       | N/A           | N/A       |
| <b>Edmunds County</b>                       |               |           |
| Other                                       | N/A           | N/A       |
| <b>Fall River County</b>                    |               |           |
| 5947 Gift, Novelty, & Souvenir Shops        | 16,765.36     | 251.48    |
| 5999 Misc. Retail Stores, NEC               | 5,810.16      | 87.17     |
| 7011 Hotels & Motels                        | 565,692.48    | 8,485.41  |
| 7033 Trailer Parks & Campsites              | 161,009.54    | 2,415.14  |
| 7999 Amusement and Recreation Services, NEC | 219,263.98    | 3,288.97  |
| Other                                       | N/A           | N/A       |
| <b>Faulk County</b>                         |               |           |
| 7011 Hotels & Motels                        | 35,640.19     | 534.60    |
| 7032 Sporting & Recreational Camps          | 18,306.37     | 274.60    |
| Other                                       | N/A           | N/A       |
| <b>Grant County</b>                         |               |           |
| 7011 Hotels & Motels                        | 315,314.50    | 4,729.73  |
| Other                                       | N/A           | N/A       |

South Dakota Sales and Use Tax Reporting System  
Returns Filed: October 2023

|                                             | Taxable Sales | Tax Due   |
|---------------------------------------------|---------------|-----------|
| <b>Gregory County</b>                       |               |           |
| 7011 Hotels & Motels                        | 57,052.97     | 855.80    |
| 7032 Sporting & Recreational Camps          | 865,090.04    | 12,976.34 |
| 7999 Amusement and Recreation Services, NEC | 157,448.62    | 2,361.73  |
| Other                                       | N/A           | N/A       |
| <b>Haakon County</b>                        |               |           |
| 7011 Hotels & Motels                        | 52,870.18     | 793.05    |
| Other                                       | N/A           | N/A       |
| <b>Hamlin County</b>                        |               |           |
| Other                                       | N/A           | N/A       |
| <b>Hand County</b>                          |               |           |
| 7011 Hotels & Motels                        | 72,648.67     | 1,089.73  |
| 7032 Sporting & Recreational Camps          | 27,562.68     | 413.45    |
| Other                                       | N/A           | N/A       |
| <b>Hanson County</b>                        |               |           |
| Other                                       | N/A           | N/A       |
| <b>Harding County</b>                       |               |           |
| 7999 Amusement and Recreation Services, NEC | 107,478.37    | 1,612.18  |
| Other                                       | N/A           | N/A       |
| <b>Hughes County</b>                        |               |           |
| 5999 Misc. Retail Stores, NEC               | 17,234.45     | 258.53    |
| 7011 Hotels & Motels                        | 1,472,171.44  | 22,082.58 |
| 7999 Amusement and Recreation Services, NEC | 81,152.83     | 1,217.30  |
| 971 Hunting, Trapping, Game Propagation     | 354,076.24    | 5,311.15  |
| Other                                       | N/A           | N/A       |
| <b>Hutchinson County</b>                    |               |           |
| 5999 Misc. Retail Stores, NEC               | 1,726.50      | 25.90     |
| 7011 Hotels & Motels                        | 92,354.79     | 1,385.32  |
| Other                                       | N/A           | N/A       |
| <b>Hyde County</b>                          |               |           |
| 7011 Hotels & Motels                        | 22,310.90     | 334.66    |
| Other                                       | N/A           | N/A       |
| <b>Jackson County</b>                       |               |           |
| 7011 Hotels & Motels                        | 926,714.60    | 13,900.71 |
| Other                                       | N/A           | N/A       |
| <b>Jerauld County</b>                       |               |           |
| Other                                       | N/A           | N/A       |
| <b>Jones County</b>                         |               |           |
| 7011 Hotels & Motels                        | 430,885.86    | 6,463.29  |
| Other                                       | N/A           | N/A       |
| <b>Kingsbury County</b>                     |               |           |
| 5999 Misc. Retail Stores, NEC               | 14,987.47     | 224.82    |
| 7011 Hotels & Motels                        | 117,392.36    | 1,760.89  |
| Other                                       | N/A           | N/A       |
| <b>Lake County</b>                          |               |           |
| 5999 Misc. Retail Stores, NEC               | 4,422.00      | 66.35     |
| 7011 Hotels & Motels                        | 254,802.70    | 3,822.05  |
| Other                                       | N/A           | N/A       |

South Dakota Sales and Use Tax Reporting System  
Returns Filed: October 2023

|                                             | Taxable Sales | Tax Due    |
|---------------------------------------------|---------------|------------|
| <b>Lawrence County</b>                      |               |            |
| 5812 Eating Places                          | 190,971.31    | 2,864.58   |
| 5947 Gift, Novelty, & Souvenir Shops        | 830,941.64    | 12,464.15  |
| 5999 Misc. Retail Stores, NEC               | 47,791.52     | 716.88     |
| 6531 Real Estate Agents & Managers          | 334,948.37    | 5,024.22   |
| 7011 Hotels & Motels                        | 9,138,806.61  | 137,082.14 |
| 7021 Rooming & Boarding Houses              | 44,672.50     | 670.09     |
| 7032 Sporting & Recreational Camps          | 143,191.24    | 2,147.86   |
| 7033 Trailer Parks & Campsites              | 823,233.85    | 12,348.52  |
| 7299 Misc. Personal Services, NEC           | 18,816.12     | 282.25     |
| 7999 Amusement and Recreation Services, NEC | 419,466.15    | 6,292.02   |
| 8412 Museums & Art Galleries                | 190,390.15    | 2,855.85   |
| Other                                       | N/A           | N/A        |
| <b>Lincoln County</b>                       |               |            |
| 5812 Eating Places                          | 96,754.80     | 1,451.31   |
| 5999 Misc. Retail Stores, NEC               | 25,522.80     | 382.87     |
| 7011 Hotels & Motels                        | 604,668.88    | 9,070.02   |
| 7999 Amusement and Recreation Services, NEC | 269,829.82    | 4,047.44   |
| Other                                       | N/A           | N/A        |
| <b>Lyman County</b>                         |               |            |
| 7011 Hotels & Motels                        | 924,658.01    | 13,869.88  |
| 7033 Trailer Parks & Campsites              | 72,322.14     | 1,084.83   |
| 7999 Amusement and Recreation Services, NEC | 123,669.14    | 1,855.03   |
| Other                                       | N/A           | N/A        |
| <b>Marshall County</b>                      |               |            |
| 7011 Hotels & Motels                        | 49,877.94     | 748.18     |
| Other                                       | N/A           | N/A        |
| <b>McCook County</b>                        |               |            |
| 5999 Misc. Retail Stores, NEC               | 15,383.66     | 230.77     |
| 7011 Hotels & Motels                        | 10,681.89     | 160.24     |
| Other                                       | N/A           | N/A        |
| <b>McPherson County</b>                     |               |            |
| Other                                       | N/A           | N/A        |
| <b>Meade County</b>                         |               |            |
| 5699 Misc. Apparel & Accessory Stores       | 70,418.93     | 1,056.28   |
| 5812 Eating Places                          | 124,463.28    | 1,866.95   |
| 5813 Drinking Places                        | 160,872.91    | 2,413.10   |
| 5947 Gift, Novelty, & Souvenir Shops        | 105,914.43    | 1,588.72   |
| 5963 Direct Selling Establishments          | 16,875.12     | 253.13     |
| 5999 Misc. Retail Stores, NEC               | 33,455.33     | 501.85     |
| 7011 Hotels & Motels                        | 711,060.97    | 10,665.91  |
| 7033 Trailer Parks & Campsites              | 1,507,558.16  | 22,613.38  |
| 7999 Amusement and Recreation Services, NEC | 160,618.55    | 2,409.28   |
| 8412 Museums & Art Galleries                | 55,686.13     | 835.30     |
| Other                                       | N/A           | N/A        |
| <b>Mellette County</b>                      |               |            |
| Other                                       | N/A           | N/A        |
| <b>Miner County</b>                         |               |            |
| 7011 Hotels & Motels                        | 38,571.80     | 578.58     |
| Other                                       | N/A           | N/A        |

South Dakota Sales and Use Tax Reporting System  
Returns Filed: October 2023

|                                             | Taxable Sales | Tax Due    |
|---------------------------------------------|---------------|------------|
| <b>Minnehaha County</b>                     |               |            |
| 5461 Retail Bakeries                        | 13,776.99     | 206.66     |
| 5812 Eating Places                          | 355,079.97    | 5,326.20   |
| 5813 Drinking Places                        | 89,708.18     | 1,345.62   |
| 5941 Sporting Goods & Bicycle Shops         | 102,761.67    | 1,541.43   |
| 5945 Hobby, Toy, & Game Shops               | 15,767.83     | 236.52     |
| 5947 Gift, Novelty, & Souvenir Shops        | 13,965.88     | 209.49     |
| 5963 Direct Selling Establishments          | 19,792.95     | 296.89     |
| 5999 Misc. Retail Stores, NEC               | 88,526.19     | 1,327.96   |
| 7011 Hotels & Motels                        | 13,259,862.60 | 198,897.96 |
| 7033 Trailer Parks & Campsites              | 295,577.00    | 4,433.66   |
| 7514 Passenger Car Rental                   | 526,435.63    | 7,896.54   |
| 7941 Sports Clubs, Managers, & Promoters    | 282,215.00    | 4,233.22   |
| 7991 Physical Fitness Facilities            | 45,515.99     | 682.75     |
| 7992 Public Golf Courses                    | 30,721.17     | 460.83     |
| 7999 Amusement and Recreation Services, NEC | 1,121,280.28  | 16,819.19  |
| Other                                       | N/A           | N/A        |
| <b>Moody County</b>                         |               |            |
| Other                                       | N/A           | N/A        |
| <b>Oglala Lakota County</b>                 |               |            |
| Other                                       | N/A           | N/A        |
| <b>Pennington County</b>                    |               |            |
| 4119 Local Passenger Transportation, NEC    | 167,456.50    | 2,511.85   |
| 4725 Tour Operators                         | 91,711.33     | 1,375.68   |
| 5311 Department Stores                      | 70,519.64     | 1,057.79   |
| 5399 Misc. General Merchandise Stores       | 80,078.88     | 1,201.18   |
| 5441 Candy, Nut, & Confectionery Stores     | 199,919.03    | 2,998.78   |
| 5461 Retail Bakeries                        | 6,864.68      | 102.98     |
| 5812 Eating Places                          | 690,509.00    | 10,357.64  |
| 5813 Drinking Places                        | 119,939.15    | 1,799.09   |
| 5932 Used Merchandise Stores                | 92,308.56     | 1,384.63   |
| 5944 Jewelry Stores                         | 978,212.21    | 14,673.18  |
| 5947 Gift, Novelty, & Souvenir Shops        | 1,574,264.25  | 23,613.97  |
| 5963 Direct Selling Establishments          | 51,265.73     | 768.99     |
| 5999 Misc. Retail Stores, NEC               | 173,389.60    | 2,600.87   |
| 7011 Hotels & Motels                        | 21,320,652.95 | 319,809.82 |
| 7033 Trailer Parks & Campsites              | 2,192,941.46  | 32,894.15  |
| 7231 Beauty Shops                           | 1,832.00      | 27.48      |
| 7514 Passenger Car Rental                   | 1,229,125.28  | 18,436.89  |
| 7993 Coin-Operated Amusement Devices        | 275,719.78    | 4,135.80   |
| 7996 Amusement Parks                        | 470,765.06    | 7,061.49   |
| 7997 Membership Sports & Recreation Clubs   | 16,988.72     | 254.83     |
| 7999 Amusement and Recreation Services, NEC | 4,139,163.97  | 62,087.47  |
| 8412 Museums & Art Galleries                | 101,047.78    | 1,515.71   |
| Other                                       | N/A           | N/A        |
| <b>Perkins County</b>                       |               |            |
| Other                                       | N/A           | N/A        |
| <b>Potter County</b>                        |               |            |
| 7011 Hotels & Motels                        | 95,387.81     | 1,430.82   |
| 7999 Amusement and Recreation Services, NEC | 19,474.44     | 292.12     |
| Other                                       | N/A           | N/A        |

South Dakota Sales and Use Tax Reporting System  
Returns Filed: October 2023

|                                             | Taxable Sales | Tax Due   |
|---------------------------------------------|---------------|-----------|
| <b>Roberts County</b>                       |               |           |
| 7011 Hotels & Motels                        | 169,860.69    | 2,547.92  |
| Other                                       | N/A           | N/A       |
| <b>Sanborn County</b>                       |               |           |
| Other                                       | N/A           | N/A       |
| <b>Spink County</b>                         |               |           |
| 5999 Misc. Retail Stores, NEC               | 4,447.45      | 66.72     |
| 7011 Hotels & Motels                        | 90,530.18     | 1,357.95  |
| Other                                       | N/A           | N/A       |
| <b>Stanley County</b>                       |               |           |
| 7011 Hotels & Motels                        | 531,164.37    | 7,967.46  |
| 7999 Amusement and Recreation Services, NEC | 36,651.91     | 549.78    |
| Other                                       | N/A           | N/A       |
| <b>Sully County</b>                         |               |           |
| 7011 Hotels & Motels                        | 11,323.13     | 169.85    |
| 7999 Amusement and Recreation Services, NEC | 44,904.67     | 673.57    |
| Other                                       | N/A           | N/A       |
| <b>Tripp County</b>                         |               |           |
| 7011 Hotels & Motels                        | 190,486.77    | 2,857.30  |
| Other                                       | N/A           | N/A       |
| <b>Turner County</b>                        |               |           |
| 5999 Misc. Retail Stores, NEC               | 10,331.00     | 154.98    |
| Other                                       | N/A           | N/A       |
| <b>Union County</b>                         |               |           |
| 5999 Misc. Retail Stores, NEC               | 561.63        | 8.43      |
| 7011 Hotels & Motels                        | 726,771.02    | 10,901.57 |
| Other                                       | N/A           | N/A       |
| <b>Walworth County</b>                      |               |           |
| 7011 Hotels & Motels                        | 268,236.70    | 4,023.54  |
| 7999 Amusement and Recreation Services, NEC | 15,105.67     | 226.59    |
| Other                                       | N/A           | N/A       |
| <b>Yankton County</b>                       |               |           |
| 5812 Eating Places                          | 137,089.76    | 2,056.35  |
| 5999 Misc. Retail Stores, NEC               | 3,480.05      | 52.22     |
| 7011 Hotels & Motels                        | 1,000,867.05  | 15,013.02 |
| Other                                       | N/A           | N/A       |
| <b>Ziebach County</b>                       |               |           |
| Other                                       | N/A           | N/A       |
| <b>Out of State County</b>                  |               |           |
| 5812 Eating Places                          | 880,653.06    | 13,209.80 |
| 5961 Catalog & Mail-Order Houses            | 500,596.73    | 7,508.96  |
| 5999 Misc. Retail Stores, NEC               | 500,371.87    | 7,505.88  |
| 7011 Hotels & Motels                        | 5,927,754.69  | 88,916.32 |
| 7514 Passenger Car Rental                   | 5,810,271.59  | 87,154.08 |
| 8999 Services, NEC                          | 9,548.86      | 143.24    |
| Other                                       | N/A           | N/A       |

South Dakota Sales and Use Tax Reporting System  
Returns Filed: October 2023

|                        | Taxable Sales         | Tax Due             |
|------------------------|-----------------------|---------------------|
| <b>Total for State</b> | <b>130,815,361.12</b> | <b>1,962,232.17</b> |

ITEMS OF NOTE:

- 1. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.**
- GROSS SALES: This is the amount reported on Line 1 of the South Dakota Sales and Use Tax Return.
- USE TAXABLE: This is the amount reported on Line 2 of the South Dakota Sales and Use Tax Return.
- 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!**
- Some cities may fall into more than one county.
- Whenever there are less than 3 licenses in any one classification, the information is combined into an 'Other' category.
- State Totals include 'Other' categories.
- 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.**