

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: JUNE 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: June 2023

	Taxable Sales	Tax Due
Aurora County		
Other	N/A	N/A
Beadle County		
7011 Hotels & Motels	502,490.12	7,537.36
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	108,682.77	1,630.25
7011 Hotels & Motels	1,240,468.84	18,607.04
Other	N/A	N/A
Brown County		
5812 Eating Places	17,249.59	258.75
5813 Drinking Places	4,826.35	72.40
5999 Misc. Retail Stores, NEC	1,215.77	18.24
7011 Hotels & Motels	1,713,953.35	25,709.29
7999 Amusement and Recreation Services, NEC	158,803.53	2,382.05
Other	N/A	N/A
Brule County		
7011 Hotels & Motels	418,025.09	6,270.37
7032 Sporting & Recreational Camps	154,789.24	2,321.84
Other	N/A	N/A
Butte County		
7011 Hotels & Motels	307,364.37	4,610.48
Other	N/A	N/A
Campbell County		
Other	N/A	N/A
Charles Mix County		
5812 Eating Places	303,345.34	4,550.17
7011 Hotels & Motels	197,619.29	2,964.30
7032 Sporting & Recreational Camps	530,990.28	7,964.85
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	279,745.45	4,196.18
Other	N/A	N/A
Codington County		
5812 Eating Places	18,762.61	281.44
7011 Hotels & Motels	1,016,687.94	15,250.31
Other	N/A	N/A

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	Taxable Sales	Tax Due
Custer County		
5932 Used Merchandise Stores	40,086.54	601.30
5947 Gift, Novelty, & Souvenir Shops	155,219.98	2,328.30
5999 Misc. Retail Stores, NEC	545.00	8.18
7011 Hotels & Motels	2,322,003.27	34,830.07
7033 Trailer Parks & Campsites	633,554.55	9,503.34
7999 Amusement and Recreation Services, NEC	798,928.14	11,983.92
Other	N/A	N/A
Davison County		
7011 Hotels & Motels	1,401,221.98	21,018.35
7033 Trailer Parks & Campsites	18,890.14	283.35
Other	N/A	N/A
Day County		
7011 Hotels & Motels	143,813.83	2,157.22
Other	N/A	N/A
Deuel County		
Other	N/A	N/A
Dewey County		
Other	N/A	N/A
Douglas County		
Other	N/A	N/A
Edmunds County		
Other	N/A	N/A
Fall River County		
5999 Misc. Retail Stores, NEC	9,339.02	140.09
7011 Hotels & Motels	306,346.04	4,595.21
7033 Trailer Parks & Campsites	94,468.37	1,417.03
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	276,680.26	4,150.21
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	43,717.67	655.77
7032 Sporting & Recreational Camps	27,024.05	405.36
971 Hunting, Trapping, Game Propagation	21,303.23	319.55
Other	N/A	N/A
Haakon County		
7011 Hotels & Motels	42,330.15	634.95
Other	N/A	N/A
Hamlin County		
5999 Misc. Retail Stores, NEC	566.11	8.50
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	55,709.93	835.64
7032 Sporting & Recreational Camps	63,479.73	952.20
Other	N/A	N/A

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Hanson County		
Other	N/A	N/A
Harding County		
Other	N/A	N/A
Hughes County		
7011 Hotels & Motels	985,994.34	14,789.93
7999 Amusement and Recreation Services, NEC	28,640.96	429.61
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	62,410.61	936.16
Other	N/A	N/A
Hyde County		
5999 Misc. Retail Stores, NEC	558.19	8.37
7011 Hotels & Motels	20,656.73	309.86
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	493,565.07	7,403.48
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	269,247.81	4,038.72
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	69,176.00	1,037.64
Other	N/A	N/A
Lake County		
Other	N/A	N/A
Lawrence County		
5812 Eating Places	44,391.26	665.88
5999 Misc. Retail Stores, NEC	10,117.75	151.78
6531 Real Estate Agents & Managers	271,221.65	4,068.33
7011 Hotels & Motels	4,656,857.84	69,852.91
7032 Sporting & Recreational Camps	96,981.59	1,454.73
7033 Trailer Parks & Campsites	515,570.12	7,733.55
7999 Amusement and Recreation Services, NEC	272,481.80	4,087.23
8412 Museums & Art Galleries	98,180.37	1,472.70
Other	N/A	N/A
Lincoln County		
5999 Misc. Retail Stores, NEC	1,807.00	27.11
7011 Hotels & Motels	785,427.64	11,781.42
7999 Amusement and Recreation Services, NEC	266,703.74	4,000.55
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	743,943.93	11,159.15
7033 Trailer Parks & Campsites	63,587.31	953.81
7999 Amusement and Recreation Services, NEC	58,159.43	872.39
Other	N/A	N/A

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	Taxable Sales	Tax Due
Marshall County		
7011 Hotels & Motels	51,036.58	765.55
Other	N/A	N/A
McCook County		
7011 Hotels & Motels	26,005.85	390.09
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County		
5999 Misc. Retail Stores, NEC	17,792.45	266.91
7011 Hotels & Motels	387,764.06	5,816.45
7033 Trailer Parks & Campsites	934,114.42	14,011.73
7999 Amusement and Recreation Services, NEC	72,219.32	1,083.29
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
Other	N/A	N/A
Minnehaha County		
5812 Eating Places	697,927.35	10,468.92
5813 Drinking Places	60,220.25	903.30
5941 Sporting Goods & Bicycle Shops	49,579.82	743.70
5999 Misc. Retail Stores, NEC	169,692.89	2,545.42
7011 Hotels & Motels	12,341,691.05	185,125.37
7033 Trailer Parks & Campsites	339,208.97	5,088.14
7514 Passenger Car Rental	328,901.69	4,933.53
7941 Sports Clubs, Managers, & Promoters	354,930.61	5,323.96
7991 Physical Fitness Facilities	64,900.87	973.51
7992 Public Golf Courses	101,683.28	1,525.26
7999 Amusement and Recreation Services, NEC	1,174,299.41	17,614.48
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Oglala Lakota County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Pennington County		
4119 Local Passenger Transportation, NEC	116,230.27	1,743.46
4725 Tour Operators	55,945.60	839.18
5311 Department Stores	52,782.92	791.74
5331 Variety Stores	77,934.51	1,169.02
5812 Eating Places	303,861.39	4,557.93
5947 Gift, Novelty, & Souvenir Shops	1,705,685.37	25,585.28
5999 Misc. Retail Stores, NEC	94,220.80	1,413.37
7011 Hotels & Motels	12,721,084.39	190,816.37
7033 Trailer Parks & Campsites	2,351,214.00	35,268.20
7514 Passenger Car Rental	547,163.30	8,207.45
7993 Coin-Operated Amusement Devices	294,316.54	4,414.74
7996 Amusement Parks	644,316.08	9,664.74
7997 Membership Sports & Recreation Clubs	19,957.15	299.35
7999 Amusement and Recreation Services, NEC	3,410,052.71	51,150.80
8412 Museums & Art Galleries	102,447.12	1,536.71
Other	N/A	N/A
Perkins County		
7011 Hotels & Motels	83,624.23	1,254.37
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	33,930.00	508.95
Other	N/A	N/A
Roberts County		
7011 Hotels & Motels	104,917.15	1,573.77
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	46,309.29	694.65
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	415,177.74	6,227.66
7999 Amusement and Recreation Services, NEC	46,489.00	697.33
Other	N/A	N/A
Sully County		
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	235,265.22	3,528.98
Other	N/A	N/A
Turner County		
Other	N/A	N/A
Union County		
7011 Hotels & Motels	791,507.11	11,872.62
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	251,915.63	3,778.73
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	11,375.10	170.62
7011 Hotels & Motels	856,275.46	12,844.13
Other	N/A	N/A

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	Taxable Sales	Tax Due
Out of State County		
5812 Eating Places	62,628.34	939.43
5961 Catalog & Mail-Order Houses	323,558.84	4,853.38
5999 Misc. Retail Stores, NEC	92,509.43	1,387.78
7011 Hotels & Motels	5,792,394.23	86,885.92
7514 Passenger Car Rental	4,284,947.77	64,274.22
Other	N/A	N/A
Total for State	88,329,544.60	1,324,944.11

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