

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: CALENDAR YEAR 2023
(JANUARY - DECEMBER)

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.

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

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

	Taxable Sales	Tax Due
Aurora County		
5999 Misc. Retail Stores, NEC	4,500.70	67.52
7011 Hotels & Motels	313,031.68	4,695.51
7032 Sporting & Recreational Camps	1,900,973.17	28,514.61
7999 Amusement and Recreation Services, NEC	268,334.63	4,025.03
971 Hunting, Trapping, Game Propagation	554,249.82	8,313.76
Other	N/A	N/A
Beadle County		
5812 Eating Places	197,862.32	2,967.94
5947 Gift, Novelty, & Souvenir Shops	3,122.02	46.84
5999 Misc. Retail Stores, NEC	1,201,249.82	18,018.84
7011 Hotels & Motels	5,527,872.35	82,918.11
7032 Sporting & Recreational Camps	477,389.31	7,160.84
7999 Amusement and Recreation Services, NEC	1,569,732.20	23,546.00
Other	N/A	N/A
Bennett County		
5999 Misc. Retail Stores, NEC	4,149.75	62.26
7999 Amusement and Recreation Services, NEC	483.02	7.25
Other	N/A	N/A
Bon Homme County		
5999 Misc. Retail Stores, NEC	27,847.30	417.74
7011 Hotels & Motels	181,879.47	2,728.18
7033 Trailer Parks & Campsites	26,221.00	393.33
7999 Amusement and Recreation Services, NEC	101,872.13	1,528.09
Other	N/A	N/A
Brookings County		
5812 Eating Places	184,152.19	2,762.29
5941 Sporting Goods & Bicycle Shops	13,516.88	202.76
5944 Jewelry Stores	58,104.90	871.57
5945 Hobby, Toy, & Game Shops	12,088.00	181.33
5947 Gift, Novelty, & Souvenir Shops	53,338.70	800.07
5949 Sewing, Needlework, & Piece Goods	3,488.31	52.34
5999 Misc. Retail Stores, NEC	1,061,644.56	15,924.83
7011 Hotels & Motels	14,527,287.37	217,909.44
7999 Amusement and Recreation Services, NEC	520,756.02	7,811.38
8999 Services, NEC	23,673.55	355.11
Other	N/A	N/A
Brown County		
5511 New & Used Car Dealers	25,371.80	380.57
5632 Women's Accessory & Specialty Stores	5,280.28	79.20
5812 Eating Places	680,464.60	10,207.01
5813 Drinking Places	223,259.45	3,348.92
5947 Gift, Novelty, & Souvenir Shops	72,451.90	1,086.81
5999 Misc. Retail Stores, NEC	127,602.54	1,914.15
7011 Hotels & Motels	20,442,461.76	306,636.97
7032 Sporting & Recreational Camps	1,033,591.53	15,503.88
7999 Amusement and Recreation Services, NEC	2,468,826.25	37,032.40
971 Hunting, Trapping, Game Propagation	456,092.51	6,841.39
Other	N/A	N/A

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	Taxable Sales	Tax Due
Brule County		
5947 Gift, Novelty, & Souvenir Shops	319,349.98	4,790.25
5999 Misc. Retail Stores, NEC	13,771.83	206.58
7011 Hotels & Motels	9,173,961.64	137,609.59
7032 Sporting & Recreational Camps	4,342,054.43	65,130.91
7033 Trailer Parks & Campsites	257,002.85	3,855.07
7999 Amusement and Recreation Services, NEC	966,549.56	14,498.21
971 Hunting, Trapping, Game Propagation	825,820.15	12,387.31
Other	N/A	N/A
Buffalo County		
Other	N/A	N/A
Butte County		
5813 Drinking Places	2,048,897.39	30,733.46
5999 Misc. Retail Stores, NEC	40,116.59	601.82
7011 Hotels & Motels	3,148,262.17	47,224.04
7033 Trailer Parks & Campsites	182,806.22	2,742.09
7999 Amusement and Recreation Services, NEC	405,895.49	6,088.44
Other	N/A	N/A
Campbell County		
5812 Eating Places	39,221.50	588.33
5999 Misc. Retail Stores, NEC	4,585.73	68.80
7011 Hotels & Motels	86,135.61	1,292.08
Other	N/A	N/A
Charles Mix County		
5812 Eating Places	1,188,917.98	17,833.77
5999 Misc. Retail Stores, NEC	69,532.68	1,043.00
7011 Hotels & Motels	1,561,285.14	23,419.36
7032 Sporting & Recreational Camps	3,005,500.75	45,082.53
7041 Membership Basis Organization Hotels	185,669.06	2,785.04
7999 Amusement and Recreation Services, NEC	296,044.43	4,440.67
Other	N/A	N/A
Clark County		
5999 Misc. Retail Stores, NEC	6,335.83	95.07
7011 Hotels & Motels	155,982.13	2,339.75
7999 Amusement and Recreation Services, NEC	162,280.78	2,434.22
Other	N/A	N/A
Clay County		
5999 Misc. Retail Stores, NEC	21,729.26	325.98
7011 Hotels & Motels	3,125,397.96	46,881.05
8661 Religious Organizations	630,919.51	9,463.81
Other	N/A	N/A

South Dakota Sales and Use Tax Reporting System
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	Taxable Sales	Tax Due
Codington County		
5331 Variety Stores	7,560.72	113.44
5699 Misc. Apparel & Accessory Stores	16,883.81	253.26
5812 Eating Places	339,248.15	5,088.75
5932 Used Merchandise Stores	7,121.10	106.84
5945 Hobby, Toy, & Game Shops	732.81	10.99
5947 Gift, Novelty, & Souvenir Shops	1,311,595.02	19,673.93
5999 Misc. Retail Stores, NEC	58,107.63	871.71
7011 Hotels & Motels	10,878,628.03	163,179.41
7514 Passenger Car Rental	119,422.79	1,791.35
7999 Amusement and Recreation Services, NEC	239,480.87	3,592.22
971 Hunting, Trapping, Game Propagation	229,739.83	3,446.10
Other	N/A	N/A
Corson County		
Other	N/A	N/A
Custer County		
5699 Misc. Apparel & Accessory Stores	557,144.18	8,357.16
5812 Eating Places	41,920.37	628.80
5932 Used Merchandise Stores	323,496.11	4,852.46
5944 Jewelry Stores	326,860.00	4,902.92
5947 Gift, Novelty, & Souvenir Shops	3,749,413.39	56,241.19
5999 Misc. Retail Stores, NEC	341,795.03	5,127.06
7011 Hotels & Motels	28,215,616.63	423,234.45
7033 Trailer Parks & Campsites	6,099,187.35	91,487.93
7389 Business Services, NEC	13,003.93	195.05
7929 Entertainers & Entertainment Groups	20,189.34	302.85
7999 Amusement and Recreation Services, NEC	7,898,966.96	118,484.55
Other	N/A	N/A
Davison County		
5812 Eating Places	456,915.97	6,853.74
5945 Hobby, Toy, & Game Shops	27,165.40	407.49
5947 Gift, Novelty, & Souvenir Shops	1,302,568.01	19,538.53
5999 Misc. Retail Stores, NEC	89,415.28	1,341.29
7011 Hotels & Motels	17,786,907.95	266,803.71
7032 Sporting & Recreational Camps	828,507.32	12,427.62
7033 Trailer Parks & Campsites	245,172.28	3,677.58
7999 Amusement and Recreation Services, NEC	978,983.59	14,684.76
8412 Museums & Art Galleries	61,676.47	925.15
Other	N/A	N/A
Day County		
5999 Misc. Retail Stores, NEC	58,262.73	873.96
7011 Hotels & Motels	1,801,488.14	27,022.41
7021 Rooming & Boarding Houses	83,260.00	1,248.91
7033 Trailer Parks & Campsites	137,208.62	2,058.14
7999 Amusement and Recreation Services, NEC	770,860.49	11,562.93
Other	N/A	N/A
Deuel County		
5999 Misc. Retail Stores, NEC	17,481.01	262.21
7011 Hotels & Motels	572,172.81	8,582.62
7999 Amusement and Recreation Services, NEC	382,268.18	5,734.03
Other	N/A	N/A

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Dewey County		
5999 Misc. Retail Stores, NEC	1,973.53	29.62
Other	N/A	N/A
Douglas County		
5999 Misc. Retail Stores, NEC	22,190.27	332.89
7011 Hotels & Motels	81,230.30	1,218.45
7032 Sporting & Recreational Camps	55,060.57	825.91
Other	N/A	N/A
Edmunds County		
5999 Misc. Retail Stores, NEC	9,728.23	145.93
7011 Hotels & Motels	339,433.70	5,091.51
7032 Sporting & Recreational Camps	327,897.87	4,918.48
7999 Amusement and Recreation Services, NEC	82,899.19	1,243.49
971 Hunting, Trapping, Game Propagation	133,738.26	2,006.07
Other	N/A	N/A
Fall River County		
5812 Eating Places	228,775.80	3,431.66
5941 Sporting Goods & Bicycle Shops	29,394.22	440.92
5947 Gift, Novelty, & Souvenir Shops	99,358.60	1,490.39
5999 Misc. Retail Stores, NEC	96,324.33	1,444.95
7011 Hotels & Motels	4,266,826.79	64,002.55
7033 Trailer Parks & Campsites	810,420.07	12,156.32
7999 Amusement and Recreation Services, NEC	2,357,042.54	35,355.64
Other	N/A	N/A
Faulk County		
5999 Misc. Retail Stores, NEC	3,487.98	52.34
7011 Hotels & Motels	367,295.61	5,509.44
7021 Rooming & Boarding Houses	62,486.00	937.29
7032 Sporting & Recreational Camps	890,740.99	13,361.14
7999 Amusement and Recreation Services, NEC	79,698.67	1,195.48
971 Hunting, Trapping, Game Propagation	185,376.41	2,780.65
Other	N/A	N/A
Grant County		
5812 Eating Places	44,594.36	668.92
5999 Misc. Retail Stores, NEC	26,941.60	404.17
7011 Hotels & Motels	2,971,008.88	44,565.17
7999 Amusement and Recreation Services, NEC	197,711.07	2,965.67
Other	N/A	N/A
Gregory County		
5999 Misc. Retail Stores, NEC	9,432.15	141.48
7011 Hotels & Motels	1,043,642.95	15,654.70
7021 Rooming & Boarding Houses	26,188.10	392.83
7032 Sporting & Recreational Camps	9,444,281.29	141,664.27
7999 Amusement and Recreation Services, NEC	769,170.71	11,537.57
971 Hunting, Trapping, Game Propagation	252,756.49	3,791.35
Other	N/A	N/A
Haakon County		
5999 Misc. Retail Stores, NEC	2,366.33	35.50
7011 Hotels & Motels	576,782.15	8,651.74
Other	N/A	N/A

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Hamlin County		
5812 Eating Places	60,210.34	903.19
5999 Misc. Retail Stores, NEC	129,477.78	1,942.22
7999 Amusement and Recreation Services, NEC	791,263.62	11,868.96
Other	N/A	N/A
Hand County		
5999 Misc. Retail Stores, NEC	3,361.00	50.42
7011 Hotels & Motels	680,577.26	10,208.70
7032 Sporting & Recreational Camps	1,560,794.37	23,411.96
7999 Amusement and Recreation Services, NEC	13,075.00	196.13
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
7011 Hotels & Motels	19,402.10	291.03
7999 Amusement and Recreation Services, NEC	257,230.27	3,858.47
971 Hunting, Trapping, Game Propagation	82,910.50	1,243.67
Other	N/A	N/A
Hughes County		
5399 Misc. General Merchandise Stores	5,781.29	86.71
5812 Eating Places	877,520.22	13,162.81
5947 Gift, Novelty, & Souvenir Shops	99,342.35	1,490.12
5999 Misc. Retail Stores, NEC	63,182.98	947.88
7011 Hotels & Motels	14,396,764.16	215,951.56
7033 Trailer Parks & Campsites	12,313,945.19	184,709.18
7941 Sports Clubs, Managers, & Promoters	148,111.10	2,221.67
7999 Amusement and Recreation Services, NEC	2,540,098.54	38,101.49
971 Hunting, Trapping, Game Propagation	2,971,527.71	44,572.94
Other	N/A	N/A
Hutchinson County		
5999 Misc. Retail Stores, NEC	15,497.53	232.49
7011 Hotels & Motels	639,888.74	9,598.32
Other	N/A	N/A
Hyde County		
5999 Misc. Retail Stores, NEC	4,404.61	66.08
7011 Hotels & Motels	168,352.05	2,525.29
7999 Amusement and Recreation Services, NEC	435,023.72	6,525.36
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	5,355,007.28	80,325.13
7033 Trailer Parks & Campsites	257,541.68	3,863.13
7999 Amusement and Recreation Services, NEC	2,087,564.25	31,313.47
Other	N/A	N/A
Jerauld County		
5999 Misc. Retail Stores, NEC	66,041.82	990.63
7032 Sporting & Recreational Camps	501,039.41	7,515.61
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	3,329,014.81	49,935.23
7999 Amusement and Recreation Services, NEC	886,696.42	13,300.46
Other	N/A	N/A

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Kingsbury County		
5812 Eating Places	144,591.13	2,168.86
5999 Misc. Retail Stores, NEC	35,013.25	525.23
7011 Hotels & Motels	1,072,481.45	16,087.26
7033 Trailer Parks & Campsites	54,700.16	820.51
7999 Amusement and Recreation Services, NEC	312,308.58	4,684.68
Other	N/A	N/A
Lake County		
5999 Misc. Retail Stores, NEC	20,807.55	312.19
7011 Hotels & Motels	2,288,092.09	34,321.42
7999 Amusement and Recreation Services, NEC	80,986.39	1,214.81
Other	N/A	N/A
Lawrence County		
5699 Misc. Apparel & Accessory Stores	512,992.94	7,694.91
5812 Eating Places	1,257,082.08	18,856.31
5932 Used Merchandise Stores	94,188.06	1,412.81
5944 Jewelry Stores	1,174,255.79	17,613.86
5945 Hobby, Toy, & Game Shops	9,181.74	137.73
5947 Gift, Novelty, & Souvenir Shops	5,314,332.06	79,715.01
5949 Sewing, Needlework, & Piece Goods	6,251.06	93.77
5963 Direct Selling Establishments	45,099.41	676.49
5999 Misc. Retail Stores, NEC	431,331.38	6,470.24
6531 Real Estate Agents & Managers	4,125,733.03	61,886.03
7011 Hotels & Motels	74,186,511.95	1,112,798.13
7021 Rooming & Boarding Houses	456,487.95	6,847.33
7032 Sporting & Recreational Camps	1,270,078.97	19,051.21
7033 Trailer Parks & Campsites	6,269,592.38	94,043.91
7221 Photographic Studios, Portrait	3,796.46	56.95
7299 Misc. Personal Services, NEC	211,831.78	3,177.48
7519 Utility Trailer Rental	1,216,423.89	18,246.36
7699 Repair Services, NEC	181,261.91	2,718.93
7999 Amusement and Recreation Services, NEC	13,413,275.31	201,199.20
8412 Museums & Art Galleries	1,084,063.44	16,260.98
Other	N/A	N/A
Lincoln County		
5812 Eating Places	507,613.33	7,614.22
5945 Hobby, Toy, & Game Shops	11,340.25	170.10
5947 Gift, Novelty, & Souvenir Shops	48,997.43	734.97
5999 Misc. Retail Stores, NEC	117,582.23	1,763.85
7011 Hotels & Motels	7,040,417.80	105,606.27
7941 Sports Clubs, Managers, & Promoters	393,147.57	5,897.21
7999 Amusement and Recreation Services, NEC	4,302,382.80	64,535.78
Other	N/A	N/A
Lyman County		
5999 Misc. Retail Stores, NEC	2,552.00	38.28
7011 Hotels & Motels	8,173,533.52	122,603.06
7033 Trailer Parks & Campsites	519,875.86	7,798.13
7999 Amusement and Recreation Services, NEC	3,595,872.48	53,938.13
971 Hunting, Trapping, Game Propagation	1,189,242.20	17,838.64
Other	N/A	N/A

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Marshall County		
5999 Misc. Retail Stores, NEC	3,930.83	59.00
7011 Hotels & Motels	518,684.50	7,780.33
7999 Amusement and Recreation Services, NEC	233,289.54	3,499.36
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	64,158.33	962.44
7011 Hotels & Motels	704,287.45	10,564.39
7033 Trailer Parks & Campsites	99,120.53	1,486.83
Other	N/A	N/A
McPherson County		
5999 Misc. Retail Stores, NEC	15,063.25	225.97
7011 Hotels & Motels	154,077.56	2,311.17
7021 Rooming & Boarding Houses	18,600.14	279.00
Other	N/A	N/A
Meade County		
5399 Misc. General Merchandise Stores	21,321.79	319.82
5531 Auto & Home Supply Stores	1,686,865.06	25,302.98
5571 Motorcycle Dealers	2,884,276.19	43,264.16
5611 Men's & Boys' Clothing Stores	710,869.56	10,663.03
5621 Women's Clothing Stores	512,957.32	7,694.38
5651 Family Clothing Stores	107,518.66	1,612.78
5699 Misc. Apparel & Accessory Stores	4,986,317.66	74,794.81
5812 Eating Places	2,998,995.49	44,985.02
5813 Drinking Places	383,540.72	5,753.16
5944 Jewelry Stores	434,298.51	6,514.56
5947 Gift, Novelty, & Souvenir Shops	1,348,426.78	20,226.42
5961 Catalog & Mail-Order Houses	149,824.59	2,247.37
5963 Direct Selling Establishments	302,511.22	4,537.68
5999 Misc. Retail Stores, NEC	3,641,070.16	54,616.41
7011 Hotels & Motels	6,573,201.52	98,598.05
7032 Sporting & Recreational Camps	984,305.67	14,764.61
7033 Trailer Parks & Campsites	20,307,930.99	304,619.07
7299 Misc. Personal Services, NEC	874,473.52	13,117.22
7389 Business Services, NEC	66,457.29	996.86
7521 Automobile Parking	38,206.53	573.09
7532 Top & Body Repair & Paint Shops	115,100.54	1,726.53
7539 Automotive Repair Shops, NEC	321,827.09	4,827.41
7699 Repair Services, NEC	223,193.20	3,347.90
7999 Amusement and Recreation Services, NEC	1,457,389.21	21,860.86
8412 Museums & Art Galleries	282,195.40	4,232.95
8999 Services, NEC	9,616.75	144.27
971 Hunting, Trapping, Game Propagation	24,386.71	365.81
Other	N/A	N/A
Mellette County		
5999 Misc. Retail Stores, NEC	4,783.00	71.75
Other	N/A	N/A
Miner County		
5999 Misc. Retail Stores, NEC	12,223.93	183.36
7011 Hotels & Motels	618,502.58	9,277.55
Other	N/A	N/A

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Minnehaha County		
5331 Variety Stores	48,357.26	725.37
5399 Misc. General Merchandise Stores	305,368.40	4,580.54
5461 Retail Bakeries	38,038.67	570.59
5611 Men's & Boys' Clothing Stores	24,646.66	369.72
5632 Women's Accessory & Specialty Stores	3,577.00	53.66
5719 Misc. Homefurnishings Stores	3,456.50	51.86
5812 Eating Places	4,440,698.69	66,610.55
5813 Drinking Places	645,261.97	9,678.93
5932 Used Merchandise Stores	30,806.84	462.12
5941 Sporting Goods & Bicycle Shops	1,472,457.23	22,086.90
5942 Book Stores	4,171.62	62.58
5944 Jewelry Stores	19,869.92	298.06
5945 Hobby, Toy, & Game Shops	86,135.93	1,292.04
5947 Gift, Novelty, & Souvenir Shops	215,941.85	3,239.13
5949 Sewing, Needlework, & Piece Goods	7,781.33	116.74
5961 Catalog & Mail-Order Houses	10,519.16	157.78
5963 Direct Selling Establishments	155,629.99	2,334.48
5999 Misc. Retail Stores, NEC	1,535,814.56	23,037.79
6513 Apartment Building Operators	19,490.07	292.36
6531 Real Estate Agents & Managers	559,234.87	8,388.53
7011 Hotels & Motels	134,201,656.94	2,013,025.14
7033 Trailer Parks & Campsites	2,754,158.68	41,312.41
7221 Photographic Studios, Portrait	61,351.74	920.27
7299 Misc. Personal Services, NEC	1,700.03	25.50
7336 Commercial Art & Graphic Design	48,698.54	730.50
7349 Building Maintenance Services, NEC	2,414.72	36.22
7359 Equipment Rental & Leasing, NEC	230,420.27	3,456.31
7389 Business Services, NEC	29,441.60	441.62
7514 Passenger Car Rental	4,850,563.21	72,758.49
752 Animal Specialty Services	13,253.64	198.81
7922 Theatrical Producers & Services	888,165.67	13,322.51
7929 Entertainers & Entertainment Groups	166,817.74	2,502.28
7941 Sports Clubs, Managers, & Promoters	5,412,601.60	81,189.02
7991 Physical Fitness Facilities	743,223.61	11,148.38
7992 Public Golf Courses	474,278.45	7,114.20
7997 Membership Sports & Recreation Clubs	388,730.77	5,830.98
7999 Amusement and Recreation Services, NEC	19,154,646.30	287,319.68
8422 Botanical and Zoological Gardens	1,034,656.87	15,519.83
8999 Services, NEC	10,383.50	155.77
Other	N/A	N/A
Moody County		
5999 Misc. Retail Stores, NEC	32,587.81	488.86
Other	N/A	N/A
Oglala Lakota County		
5999 Misc. Retail Stores, NEC	3,235.02	48.52
Other	N/A	N/A

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	Taxable Sales	Tax Due
Pennington County		
4119 Local Passenger Transportation, NEC	954,164.48	14,312.48
4725 Tour Operators	608,966.79	9,134.52
5094 Jewelry & Precious Stones	188,853.56	2,832.80
5261 Retail Nurseries & Garden Stores	7,667.51	115.01
5311 Department Stores	624,001.68	9,360.01
5331 Variety Stores	11,705,269.46	175,579.06
5399 Misc. General Merchandise Stores	338,921.00	5,083.81
5441 Candy, Nut, & Confectionery Stores	1,370,376.94	20,555.65
5461 Retail Bakeries	7,272.41	109.10
5499 Misc. Food Stores	418,424.66	6,276.36
5531 Auto & Home Supply Stores	3,195,929.70	47,938.95
5611 Men's & Boys' Clothing Stores	261,577.29	3,923.67
5621 Women's Clothing Stores	171,582.82	2,573.75
5632 Women's Accessory & Specialty Stores	968,183.24	14,522.76
5699 Misc. Apparel & Accessory Stores	1,951,976.84	29,279.69
5812 Eating Places	5,102,123.41	76,531.96
5813 Drinking Places	1,463,266.40	21,949.03
5932 Used Merchandise Stores	587,665.32	8,815.00
5941 Sporting Goods & Bicycle Shops	116,262.88	1,743.98
5942 Book Stores	1,312,382.87	19,685.74
5944 Jewelry Stores	5,128,702.77	76,930.54
5945 Hobby, Toy, & Game Shops	6,446.41	96.70
5947 Gift, Novelty, & Souvenir Shops	29,468,010.68	442,020.26
5948 Luggage & Leather Goods Stores	256,050.91	3,840.77
5949 Sewing, Needlework, & Piece Goods	10,359.48	155.39
5961 Catalog & Mail-Order Houses	43,434.77	651.55
5963 Direct Selling Establishments	221,357.33	3,320.41
5999 Misc. Retail Stores, NEC	2,519,685.37	37,796.03
6531 Real Estate Agents & Managers	3,422,755.12	51,341.35
7011 Hotels & Motels	160,633,298.80	2,409,500.13
7032 Sporting & Recreational Camps	23,332.28	350.00
7033 Trailer Parks & Campsites	19,999,010.88	299,985.26
7231 Beauty Shops	28,044.11	420.68
7299 Misc. Personal Services, NEC	381,158.75	5,717.42
7336 Commercial Art & Graphic Design	74,997.00	1,124.96
7389 Business Services, NEC	196,095.08	2,941.46
7514 Passenger Car Rental	8,118,363.46	121,775.46
7911 Dance Studios, Schools, & Halls	50,449.02	756.76
7922 Theatrical Producers & Services	387,758.55	5,816.39
7929 Entertainers & Entertainment Groups	7,495.60	112.44
7993 Coin-Operated Amusement Devices	3,226,268.17	48,394.04
7996 Amusement Parks	5,845,820.93	87,687.32
7997 Membership Sports & Recreation Clubs	188,723.41	2,830.85
7999 Amusement and Recreation Services, NEC	41,772,505.76	626,587.70
8412 Museums & Art Galleries	857,180.23	12,857.70
8641 Civic & Social Associations	72,839.19	1,092.60
8999 Services, NEC	51,146.40	767.19
Other	N/A	N/A

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	Taxable Sales	Tax Due
Perkins County		
5947 Gift, Novelty, & Souvenir Shops	18,928.00	283.93
5999 Misc. Retail Stores, NEC	18,176.32	272.66
7011 Hotels & Motels	1,095,036.04	16,425.60
Other	N/A	N/A
Potter County		
5999 Misc. Retail Stores, NEC	5,526.13	82.90
7011 Hotels & Motels	890,041.12	13,350.64
7999 Amusement and Recreation Services, NEC	662,762.49	9,941.47
Other	N/A	N/A
Roberts County		
5947 Gift, Novelty, & Souvenir Shops	10,144.89	152.18
5999 Misc. Retail Stores, NEC	30,533.88	458.09
7011 Hotels & Motels	1,354,674.11	20,320.21
7033 Trailer Parks & Campsites	87,963.27	1,319.45
7999 Amusement and Recreation Services, NEC	37,148.76	557.25
Other	N/A	N/A
Sanborn County		
7032 Sporting & Recreational Camps	195,430.82	2,931.47
Other	N/A	N/A
Spink County		
5941 Sporting Goods & Bicycle Shops	41,310.80	619.67
5999 Misc. Retail Stores, NEC	53,930.02	808.98
7011 Hotels & Motels	1,560,724.91	23,410.98
7032 Sporting & Recreational Camps	775,287.13	11,629.33
7999 Amusement and Recreation Services, NEC	1,342,155.11	20,132.34
Other	N/A	N/A
Stanley County		
5947 Gift, Novelty, & Souvenir Shops	69,849.32	1,047.73
5999 Misc. Retail Stores, NEC	12,037.76	180.63
7011 Hotels & Motels	5,351,515.92	80,272.72
7999 Amusement and Recreation Services, NEC	599,899.73	8,998.52
Other	N/A	N/A
Sully County		
7011 Hotels & Motels	169,500.53	2,542.52
7999 Amusement and Recreation Services, NEC	823,907.16	12,358.65
Other	N/A	N/A
Todd County		
5999 Misc. Retail Stores, NEC	3,424.00	51.37
Other	N/A	N/A
Tripp County		
5947 Gift, Novelty, & Souvenir Shops	16,690.98	250.37
5999 Misc. Retail Stores, NEC	16,180.01	242.71
7011 Hotels & Motels	2,633,141.24	39,497.13
7999 Amusement and Recreation Services, NEC	1,000,755.99	15,011.37
971 Hunting, Trapping, Game Propagation	1,578,887.74	23,683.31
Other	N/A	N/A
Turner County		
5999 Misc. Retail Stores, NEC	30,281.50	454.28
7033 Trailer Parks & Campsites	12,838.49	192.58
Other	N/A	N/A

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	Taxable Sales	Tax Due
Union County		
5999 Misc. Retail Stores, NEC	108,673.79	1,630.14
7011 Hotels & Motels	7,921,872.89	118,828.13
Other	N/A	N/A
Walworth County		
5999 Misc. Retail Stores, NEC	11,378.62	170.73
7011 Hotels & Motels	3,462,603.82	51,939.15
7032 Sporting & Recreational Camps	552,206.45	8,283.10
7033 Trailer Parks & Campsites	97,572.88	1,463.61
7999 Amusement and Recreation Services, NEC	367,251.17	5,508.78
Other	N/A	N/A
Yankton County		
5461 Retail Bakeries	4,359.00	65.39
5812 Eating Places	572,268.74	8,584.04
5945 Hobby, Toy, & Game Shops	5,651.32	84.78
5947 Gift, Novelty, & Souvenir Shops	49,555.49	743.35
5999 Misc. Retail Stores, NEC	245,664.92	3,685.06
7011 Hotels & Motels	9,850,805.66	147,762.12
7033 Trailer Parks & Campsites	299,781.44	4,496.72
7999 Amusement and Recreation Services, NEC	399,582.91	5,993.75
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5399 Misc. General Merchandise Stores	462,226.38	6,933.40
5621 Women's Clothing Stores	16,343.14	245.16
5632 Women's Accessory & Specialty Stores	23,209.30	348.14
5651 Family Clothing Stores	813,904.02	12,208.56
5699 Misc. Apparel & Accessory Stores	59,133.45	887.00
5719 Misc. Homefurnishings Stores	34,576.00	518.66
5812 Eating Places	2,773,438.84	41,601.63
5921 Liquor Stores	1,707.53	25.62
5944 Jewelry Stores	29,921.75	448.83
5945 Hobby, Toy, & Game Shops	22,351.68	335.28
5947 Gift, Novelty, & Souvenir Shops	54,030.02	810.47
5961 Catalog & Mail-Order Houses	4,247,487.86	63,712.34
5963 Direct Selling Establishments	92,818.69	1,392.28
5999 Misc. Retail Stores, NEC	5,339,157.64	80,089.61
7011 Hotels & Motels	70,290,984.65	1,054,364.80
7032 Sporting & Recreational Camps	301,764.02	4,526.46
7299 Misc. Personal Services, NEC	31,598.00	473.97
7514 Passenger Car Rental	50,152,258.09	752,283.94
7929 Entertainers & Entertainment Groups	92,270.34	1,384.06
7999 Amusement and Recreation Services, NEC	4,438,626.78	66,579.43
8999 Services, NEC	121,956.86	1,829.38
971 Hunting, Trapping, Game Propagation	324,745.08	4,871.19
Other	N/A	N/A

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	Taxable Sales	Tax Due
Total for State	1,240,053,231.26	18,600,815.62

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.