

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: FEBRUARY 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: February 2023

	Taxable Sales	Tax Due
Aurora County		
7032 Sporting & Recreational Camps	125,122.35	1,876.84
Other	N/A	N/A
Beadle County		
5999 Misc. Retail Stores, NEC	109,214.98	1,638.23
7011 Hotels & Motels	351,263.35	5,268.95
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	46,146.23	692.19
7011 Hotels & Motels	861,472.49	12,922.09
Other	N/A	N/A
Brown County		
5999 Misc. Retail Stores, NEC	1,928.90	28.94
7011 Hotels & Motels	1,070,269.34	16,054.04
7999 Amusement and Recreation Services, NEC	116,628.36	1,749.42
Other	N/A	N/A
Brule County		
7011 Hotels & Motels	357,948.21	5,369.24
7032 Sporting & Recreational Camps	367,117.64	5,506.78
Other	N/A	N/A
Butte County		
7011 Hotels & Motels	134,932.13	2,023.98
Other	N/A	N/A
Campbell County		
Other	N/A	N/A
Charles Mix County		
5999 Misc. Retail Stores, NEC	5,809.58	87.14
7011 Hotels & Motels	46,085.68	691.29
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	184,797.34	2,771.97
Other	N/A	N/A
Codington County		
5812 Eating Places	10,190.10	152.85
7011 Hotels & Motels	491,637.69	7,374.58
Other	N/A	N/A
Custer County		
5999 Misc. Retail Stores, NEC	642.55	9.64
7011 Hotels & Motels	79,900.85	1,198.50
7033 Trailer Parks & Campsites	79,917.65	1,198.77
Other	N/A	N/A

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

	Taxable Sales	Tax Due
Davison County		
5999 Misc. Retail Stores, NEC	5,835.00	87.53
7011 Hotels & Motels	755,586.45	11,333.81
7032 Sporting & Recreational Camps	75,968.10	1,139.52
Other	N/A	N/A
Day County		
7011 Hotels & Motels	159,022.65	2,385.34
7999 Amusement and Recreation Services, NEC	68,340.09	1,025.10
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		
5999 Misc. Retail Stores, NEC	1,397.87	20.97
Other	N/A	N/A
Fall River County		
5999 Misc. Retail Stores, NEC	17,401.77	261.03
7011 Hotels & Motels	96,472.25	1,447.10
7999 Amusement and Recreation Services, NEC	39,318.96	589.79
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	149,785.36	2,246.77
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	99,542.00	1,493.14
7032 Sporting & Recreational Camps	353,758.56	5,306.39
Other	N/A	N/A
Haakon County		
7011 Hotels & Motels	35,005.05	525.08
Other	N/A	N/A
Hamlin County		
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	26,497.35	397.46
7032 Sporting & Recreational Camps	331,689.97	4,975.35
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
Other	N/A	N/A
Hughes County		
7011 Hotels & Motels	698,431.65	10,476.49
7999 Amusement and Recreation Services, NEC	56,895.23	853.43
Other	N/A	N/A

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

	Taxable Sales	Tax Due
Hutchinson County		
7011 Hotels & Motels	23,910.71	358.66
Other	N/A	N/A
Hyde County		
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	121,210.42	1,818.16
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	58,827.55	882.41
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	77,874.51	1,168.13
7999 Amusement and Recreation Services, NEC	68,202.38	1,023.04
Other	N/A	N/A
Lake County		
7011 Hotels & Motels	102,006.50	1,530.10
Other	N/A	N/A
Lawrence County		
5947 Gift, Novelty, & Souvenir Shops	158,528.23	2,377.93
5999 Misc. Retail Stores, NEC	6,178.78	92.70
6531 Real Estate Agents & Managers	232,678.12	3,490.17
7011 Hotels & Motels	3,145,220.95	47,178.34
7032 Sporting & Recreational Camps	65,366.97	980.50
7033 Trailer Parks & Campsites	268,979.30	4,034.70
7999 Amusement and Recreation Services, NEC	1,774,709.13	26,620.65
8412 Museums & Art Galleries	7,918.54	118.79
Other	N/A	N/A
Lincoln County		
5999 Misc. Retail Stores, NEC	1,022.00	15.33
7011 Hotels & Motels	330,308.55	4,954.63
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	161,191.93	2,417.88
7999 Amusement and Recreation Services, NEC	222,208.85	3,333.14
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	29,543.60	443.15
Other	N/A	N/A
McCook County		
7011 Hotels & Motels	48,957.88	734.39
Other	N/A	N/A
McPherson County		
Other	N/A	N/A

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

	Taxable Sales	Tax Due
Meade County		
5999 Misc. Retail Stores, NEC	15,275.29	229.13
7011 Hotels & Motels	152,537.98	2,288.07
7033 Trailer Parks & Campsites	696,398.50	10,445.98
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
7011 Hotels & Motels	15,976.00	239.64
Minnehaha County		
5941 Sporting Goods & Bicycle Shops	34,817.63	522.27
5947 Gift, Novelty, & Souvenir Shops	55,930.34	838.96
5999 Misc. Retail Stores, NEC	59,522.18	892.85
7011 Hotels & Motels	6,805,162.14	102,077.46
7033 Trailer Parks & Campsites	99,289.86	1,489.35
7514 Passenger Car Rental	240,467.90	3,607.02
7941 Sports Clubs, Managers, & Promoters	298,896.73	4,483.45
7991 Physical Fitness Facilities	81,535.34	1,223.04
7992 Public Golf Courses	4,150.50	62.26
7999 Amusement and Recreation Services, NEC	1,791,878.91	26,878.18
8422 Botanical and Zoological Gardens	44,411.78	666.17
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Pennington County		
5699 Misc. Apparel & Accessory Stores	7,411.28	111.18
5812 Eating Places	20,257.55	303.87
5947 Gift, Novelty, & Souvenir Shops	167,060.03	2,505.90
5999 Misc. Retail Stores, NEC	25,339.65	380.11
7011 Hotels & Motels	4,417,382.68	66,260.78
7033 Trailer Parks & Campsites	119,605.28	1,794.10
7514 Passenger Car Rental	222,723.43	3,340.85
7993 Coin-Operated Amusement Devices	149,051.89	2,235.79
7997 Membership Sports & Recreation Clubs	1,661.96	24.93
7999 Amusement and Recreation Services, NEC	853,611.85	12,804.21
Other	N/A	N/A
Perkins County		
Other	N/A	N/A
Potter County		
Other	N/A	N/A
Roberts County		
7011 Hotels & Motels	116,772.06	1,751.59
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	107,634.84	1,614.54
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	387,974.29	5,819.61
Other	N/A	N/A

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

	Taxable Sales	Tax Due
Sully County		
7011 Hotels & Motels	4,220.00	63.30
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	134,807.84	2,022.11
Other	N/A	N/A
Turner County		
Other	N/A	N/A
Union County		
7011 Hotels & Motels	404,533.99	6,068.01
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	142,494.07	2,137.43
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	9,214.30	138.22
7011 Hotels & Motels	437,836.98	6,567.56
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5961 Catalog & Mail-Order Houses	131,111.47	1,966.67
5999 Misc. Retail Stores, NEC	375,223.43	5,628.43
7011 Hotels & Motels	5,171,329.79	77,569.94
7514 Passenger Car Rental	2,625,000.52	39,375.01
Other	N/A	N/A
Total for State	48,749,393.59	731,241.81

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.
- 10. The name of Shannon County, South Dakota, was changed to Oglala Lakota County, South Dakota, effective May 1, 2015.**