

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: NOVEMBER 2024

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: November 2024

	Taxable Sales	Tax Due
Aurora County		
Other	N/A	N/A
Beadle County		
5999 Misc. Retail Stores, NEC	33,802.09	507.04
7011 Hotels & Motels	594,326.42	8,914.91
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	19,529.25	292.97
7011 Hotels & Motels	1,505,243.50	22,578.67
7999 Amusement and Recreation Services, NEC	43,147.00	647.20
Other	N/A	N/A
Brown County		
5812 Eating Places	20,292.57	304.39
5947 Gift, Novelty, & Souvenir Shops	4,401.28	66.02
5999 Misc. Retail Stores, NEC	1,713.83	25.72
7011 Hotels & Motels	2,682,370.29	40,235.57
7999 Amusement and Recreation Services, NEC	62,943.17	944.16
Other	N/A	N/A
Brule County		
7011 Hotels & Motels	1,881,398.34	28,220.99
7032 Sporting & Recreational Camps	376,799.18	5,652.00
7033 Trailer Parks & Campsites	24,537.25	368.06
7999 Amusement and Recreation Services, NEC	192,901.15	2,893.52
Other	N/A	N/A
Butte County		
7011 Hotels & Motels	273,659.64	4,104.91
Other	N/A	N/A
Campbell County		
7011 Hotels & Motels	19,911.36	298.68
Other	N/A	N/A
Charles Mix County		
5999 Misc. Retail Stores, NEC	816.00	12.24
7011 Hotels & Motels	305,645.48	4,584.70
7032 Sporting & Recreational Camps	204,220.59	3,063.31
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
5947 Gift, Novelty, & Souvenir Shops	5,438.42	81.57
5999 Misc. Retail Stores, NEC	568.00	8.53
7011 Hotels & Motels	396,147.69	5,942.22
Other	N/A	N/A

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	Taxable Sales	Tax Due
Codington County		
5812 Eating Places	47,781.27	716.72
5947 Gift, Novelty, & Souvenir Shops	125,837.43	1,887.56
5999 Misc. Retail Stores, NEC	9,448.37	141.75
7011 Hotels & Motels	1,281,131.86	19,216.99
Other	N/A	N/A
Corson County		
Other	N/A	N/A
Custer County		
5947 Gift, Novelty, & Souvenir Shops	87,833.61	1,317.51
5999 Misc. Retail Stores, NEC	37,407.80	561.13
7011 Hotels & Motels	1,819,484.64	27,292.28
7033 Trailer Parks & Campsites	189,673.57	2,845.14
7999 Amusement and Recreation Services, NEC	509,535.60	7,643.04
Other	N/A	N/A
Davison County		
5999 Misc. Retail Stores, NEC	29,751.72	446.28
7011 Hotels & Motels	2,032,905.30	30,493.58
7033 Trailer Parks & Campsites	22,862.99	342.94
Other	N/A	N/A
Day County		
7011 Hotels & Motels	359,098.70	5,386.48
7999 Amusement and Recreation Services, NEC	48,189.77	722.84
Other	N/A	N/A
Deuel County		
7011 Hotels & Motels	107,445.79	1,611.69
Other	N/A	N/A
Dewey County		
Other	N/A	N/A
Douglas County		
Other	N/A	N/A
Edmunds County		
7011 Hotels & Motels	91,773.06	1,376.60
Other	N/A	N/A
Fall River County		
5999 Misc. Retail Stores, NEC	6,244.21	93.69
7011 Hotels & Motels	220,776.15	3,311.64
7033 Trailer Parks & Campsites	43,828.95	657.42
Other	N/A	N/A
Faulk County		
7032 Sporting & Recreational Camps	121,496.22	1,822.44
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	302,381.74	4,535.73
Other	N/A	N/A
Gregory County		
5999 Misc. Retail Stores, NEC	11,521.41	172.82
7011 Hotels & Motels	157,032.46	2,355.48
7032 Sporting & Recreational Camps	2,140,705.11	32,110.59
Other	N/A	N/A

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	Taxable Sales	Tax Due
Haakon County		
7011 Hotels & Motels	192,887.53	2,893.31
Other	N/A	N/A
Hamlin County		
5999 Misc. Retail Stores, NEC	49,076.31	736.14
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	101,498.71	1,522.48
7032 Sporting & Recreational Camps	474,621.32	7,119.33
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
Other	N/A	N/A
Hughes County		
7011 Hotels & Motels	1,849,653.14	27,744.81
7514 Passenger Car Rental	132,168.16	1,982.53
7999 Amusement and Recreation Services, NEC	184,858.96	2,772.88
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	59,975.56	899.64
Other	N/A	N/A
Hyde County		
7011 Hotels & Motels	20,660.78	309.91
Other	N/A	N/A
Jackson County		
7011 Hotels & Motels	648,980.63	9,734.70
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	294,262.67	4,413.94
7999 Amusement and Recreation Services, NEC	202,026.30	3,030.39
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	93,552.45	1,403.28
7033 Trailer Parks & Campsites	14,331.58	214.97
7999 Amusement and Recreation Services, NEC	16,266.54	244.00
Other	N/A	N/A
Lake County		
5999 Misc. Retail Stores, NEC	2,574.00	38.62
7011 Hotels & Motels	316,346.85	4,745.21
Other	N/A	N/A

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	Taxable Sales	Tax Due
Lawrence County		
5812 Eating Places	77,437.43	1,161.56
5947 Gift, Novelty, & Souvenir Shops	209,825.98	3,147.39
5999 Misc. Retail Stores, NEC	22,766.29	341.50
6531 Real Estate Agents & Managers	295,781.63	4,436.73
7011 Hotels & Motels	6,070,055.44	91,050.78
7032 Sporting & Recreational Camps	65,138.40	977.08
7033 Trailer Parks & Campsites	192,206.84	2,883.10
7519 Utility Trailer Rental	82,085.35	1,231.28
7999 Amusement and Recreation Services, NEC	2,255,899.98	33,838.51
8412 Museums & Art Galleries	76,995.53	1,154.93
Other	N/A	N/A
Lincoln County		
7011 Hotels & Motels	564,211.72	8,463.18
7999 Amusement and Recreation Services, NEC	437,494.82	6,562.43
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	918,033.83	13,770.51
7033 Trailer Parks & Campsites	32,746.01	491.19
7999 Amusement and Recreation Services, NEC	514,349.06	7,715.25
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	80,592.86	1,208.89
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	1,692.80	25.40
7011 Hotels & Motels	73,607.58	1,104.11
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County		
5963 Direct Selling Establishments	19,629.13	294.45
5999 Misc. Retail Stores, NEC	41,528.00	622.96
7011 Hotels & Motels	554,065.49	8,310.98
7033 Trailer Parks & Campsites	755,683.23	11,335.24
7999 Amusement and Recreation Services, NEC	77,301.94	1,159.54
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
7011 Hotels & Motels	196,565.33	2,948.48
Other	N/A	N/A

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	Taxable Sales	Tax Due
Minnehaha County		
5399 Misc. General Merchandise Stores	22,736.05	341.05
5499 Misc. Food Stores	10,934.27	164.01
5812 Eating Places	353,019.46	5,295.32
5941 Sporting Goods & Bicycle Shops	263,567.67	3,953.53
5947 Gift, Novelty, & Souvenir Shops	8,003.68	120.06
5999 Misc. Retail Stores, NEC	38,827.29	582.47
6531 Real Estate Agents & Managers	53,824.03	807.36
7011 Hotels & Motels	12,697,430.24	190,461.47
7514 Passenger Car Rental	642,610.86	9,639.17
7922 Theatrical Producers & Services	116,329.95	1,744.95
7941 Sports Clubs, Managers, & Promoters	330,345.68	4,955.20
7991 Physical Fitness Facilities	56,442.17	846.63
7992 Public Golf Courses	15,713.29	235.70
7999 Amusement and Recreation Services, NEC	1,233,729.39	18,505.95
Other	N/A	N/A
Moody County		
971 Hunting, Trapping, Game Propagation	129,447.25	1,941.71
Other	N/A	N/A
Pennington County		
4119 Local Passenger Transportation, NEC	76,359.84	1,145.41
4725 Tour Operators	40,445.24	606.68
5632 Women's Accessory & Specialty Stores	420,831.57	6,312.46
5699 Misc. Apparel & Accessory Stores	43,437.41	651.56
5812 Eating Places	202,122.56	3,031.84
5813 Drinking Places	73,977.04	1,109.66
5947 Gift, Novelty, & Souvenir Shops	1,579,600.86	23,694.02
5963 Direct Selling Establishments	21,927.43	328.91
5999 Misc. Retail Stores, NEC	58,323.45	874.97
6531 Real Estate Agents & Managers	161,954.16	2,429.32
7011 Hotels & Motels	13,266,070.06	198,991.11
7033 Trailer Parks & Campsites	325,905.69	4,888.61
7299 Misc. Personal Services, NEC	6,614.85	99.22
7514 Passenger Car Rental	869,286.51	13,039.30
7922 Theatrical Producers & Services	-110,027.72	-1,650.40
7993 Coin-Operated Amusement Devices	177,349.82	2,660.26
7996 Amusement Parks	310,362.20	4,655.43
7997 Membership Sports & Recreation Clubs	8,586.12	128.79
7999 Amusement and Recreation Services, NEC	2,230,292.01	33,454.38
8412 Museums & Art Galleries	54,173.68	812.61
Other	N/A	N/A
Perkins County		
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	153,209.15	2,298.14
7999 Amusement and Recreation Services, NEC	157,071.97	2,356.08
Other	N/A	N/A
Roberts County		
5999 Misc. Retail Stores, NEC	3,457.00	51.86
7011 Hotels & Motels	127,152.25	1,907.29
7033 Trailer Parks & Campsites	7,560.57	113.41
Other	N/A	N/A

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Sanborn County		
Other	N/A	N/A
Spink County		
5999 Misc. Retail Stores, NEC	13,365.50	200.49
7011 Hotels & Motels	256,091.67	3,841.38
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	630,656.83	9,459.85
7999 Amusement and Recreation Services, NEC	68,292.50	1,024.39
Other	N/A	N/A
Sully County		
Other	N/A	N/A
Tripp County		
5999 Misc. Retail Stores, NEC	2,645.21	39.68
7011 Hotels & Motels	381,332.47	5,719.99
7999 Amusement and Recreation Services, NEC	75,008.00	1,125.13
Other	N/A	N/A
Turner County		
5999 Misc. Retail Stores, NEC	5,025.00	75.39
Other	N/A	N/A
Union County		
7011 Hotels & Motels	726,086.87	10,891.30
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	534,008.99	8,010.14
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	4,162.09	62.45
7011 Hotels & Motels	941,474.19	14,122.13
Other	N/A	N/A
Out of State County		
5812 Eating Places	909,426.74	13,641.40
5961 Catalog & Mail-Order Houses	284,234.26	4,263.51
5999 Misc. Retail Stores, NEC	71,775.77	1,076.87
7514 Passenger Car Rental	5,712,675.27	85,690.13
Other	N/A	N/A

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	Taxable Sales	Tax Due
Total for State	104,995,327.05	1,574,931.40

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