

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: CALENDAR YEARS 2022 AND 2023

Taxable Sales Filed for previous Year Comparison of Industry Divisions and Major Groups

ITEMS OF NOTE:

1. This report is a comparison between state taxable receipts for Calendar Year 2023 and Calendar Year 2022.
2. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.
3. 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!
4. No Contractors Excise taxes are included.
5. The dollar amounts in this report are a result of the gross sales plus use taxable items less the deductions that are allowed on the SD sales and use tax return.
6. Some large differences can be explained by amended returns in future months and late filers. Late filers can include more than one return in the same month.

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

Taxable Sales for Returns Filed in Calendar Year 2023 and 2022

Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	CY23	CY22	%	Division	CY23	CY22	%
Misc. Retail	5,466,032,849	5,089,806,141	7.4	Agriculture, Forestry, & Fishing	594,324,232	556,957,016	6.7
General Merchandise Stores	3,258,401,197	3,062,677,942	6.4	Mining	114,700,062	100,134,351	14.5
Wholesale Trade - Durable Goods	2,333,904,684	2,211,725,153	5.5	Construction	42,146,271	42,855,599	-1.7
Building Materials & Garden Supplies	2,262,581,378	2,313,696,303	-2.2	Manufacturing	1,995,998,479	1,743,592,397	14.5
Eating & Drinking Places	2,025,994,216	1,935,528,021	4.7	Transportation & Public Utilities	2,998,025,973	3,067,062,119	-2.3
Food Stores	1,918,499,389	1,873,493,707	2.4	Wholesale Trade	3,039,273,149	2,859,883,162	6.3
Electric, Gas, & Sanitary Services	1,831,627,308	1,913,353,214	-4.3	Retail Trade	17,713,870,691	17,016,584,668	4.1
Business Services	1,592,213,131	1,511,881,400	5.3	Finance, Insurance, & Real Estate	611,955,251	693,323,621	-11.7
Automotive Dealers & Service Stations	1,472,815,757	1,396,125,481	5.5	Services	5,934,105,103	5,512,624,546	7.6
Hotels & Other Lodging Places	873,143,381	816,012,837	7.0	Public Administration	3,531,625	5,274,538	-33.0
Major Group	CY23	CY22	%	Major Group	CY23	CY22	%
Agricultural Production - Crops	15,170,705	13,744,511	10.4	Wholesale Trade - Durable Goods	2,333,904,684	2,211,725,153	5.5
Agricultural Production - Livestock	39,441,094	54,061,872	-27.0	Wholesale Trade - Nondurable Goods	705,368,465	648,158,009	8.8
Agricultural Services	513,372,941	464,687,357	10.5	Building Materials & Garden Supplies	2,262,581,378	2,313,696,303	-2.2
Forestry	1,945,068	2,381,587	-18.3	General Merchandise Stores	3,258,401,197	3,062,677,942	6.4
Fishing, Hunting, & Trapping	24,394,424	22,081,690	10.5	Food Stores	1,918,499,389	1,873,493,707	2.4
Metal Mining	18,986,145	17,458,514	8.8	Automotive Dealers & Service Stations	1,472,815,757	1,396,125,481	5.5
Coal Mining	52,860	110,597	-52.2	Apparel & Accessory Stores	498,063,539	504,484,336	-1.3
Oil & Gas Extraction	28,662,597	27,415,605	4.5	Furniture & Homefurnishings Stores	811,482,367	840,772,738	-3.5
Nonmetallic Minerals, Except Fuels	66,998,460	55,149,635	21.5	Eating & Drinking Places	2,025,994,216	1,935,528,021	4.7
General Building Contractors	4,145,826	1,736,472	138.7	Misc. Retail	5,466,032,849	5,089,806,141	7.4
Heavy Construction, except Building	5,713	-	-	Depository Institutions	51,931,852	61,898,674	-16.1
Special Trade Contractors	37,994,732	41,119,127	-7.6	Nondepository Institutions	95,907,352	89,877,821	6.7
Food & Kindred Products	183,881,370	153,183,550	20.0	Security & Commodity Brokers	15,118,840	15,014,215	0.7
Tobacco Products	3,120,937	2,736,567	14.0	Insurance Carriers	17,262,782	19,397,419	-11.0
Textile Mill Products	2,567,825	2,652,568	-3.2	Insurance Agents, Brokers, & Service	21,549,028	35,006,788	-38.4
Apparel & Other Textile Products	15,057,534	18,780,548	-19.8	Real Estate	376,854,107	440,698,472	-14.5
Lumber & Wood Products	132,744,015	144,424,391	-8.1	Holding & Other Investment Offices	33,331,291	31,430,232	6.0
Furniture & Fixtures	10,479,399	7,027,527	49.1	Hotels & Other Lodging Places	873,143,381	816,012,837	7.0
Paper & Allied Products	16,399,966	16,081,067	2.0	Personal Services	404,533,999	383,475,136	5.5
Printing & Publishing	87,386,913	89,193,709	-2.0	Business Services	1,592,213,131	1,511,881,400	5.3
Chemicals & Allied Products	143,925,069	146,452,751	-1.7	Auto Repair, Services, & Parking	837,757,604	766,613,496	9.3
Petroleum & Coal Products	43,901,755	32,276,319	36.0	Misc. Repair Services	270,483,310	249,528,447	8.4
Rubber & Misc. Plastics Products	43,348,395	49,053,206	-11.6	Motion Pictures	37,934,857	34,730,686	9.2
Leather & Leather Products	306,601	210,505	45.6	Amusement & Recreation Services	459,137,127	425,496,744	7.9
Stone, Clay, & Glass Products	403,662,544	347,798,873	16.1	Health Services	144,960,086	143,316,707	1.1
Primary Metal Industries	23,711,691	22,749,893	4.2	Legal Services	315,324,462	282,110,561	11.8
Fabricated Metal Products	152,576,023	115,304,896	32.3	Educational Services	31,080,739	30,947,857	0.4
Industrial Machinery & Equipment	401,536,543	339,577,996	18.2	Social Services	4,713,068	3,900,946	20.8
Electronic & Other Electrical Equipment	86,122,207	80,611,477	6.8	Museums, Botanical, Zoological Gardens	5,718,815	5,912,746	-3.3
Transportation Equipment	49,549,982	39,537,048	25.3	Membership Organizations	16,140,201	15,296,154	5.5
Instruments & Related Products	52,089,141	49,166,808	5.9	Engineering & Management Services	829,940,327	745,143,928	11.4
Misc. Manufacturing Industries	143,630,569	86,772,696	65.5	Private Households	2,080,404	1,713,772	21.4
Railroad Transportation	17,626,455	27,713,617	-36.4	Services, NEC	108,943,592	96,543,129	12.8
Local & Interurban Passenger Transportation	13,781,933	13,472,711	2.3	Executive, Legislative, & General	2,131,315	3,485,336	-38.8
Trucking & Warehousing	210,083,195	195,504,581	7.5	Justice, Public Order, & Safety	241,425	346,122	-30.2
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	8,971,577	8,277,678	8.4	Administration of Human Resources	80,633	85,856	-6.1
Transportation by Air	20,942,898	16,357,289	28.0	Environmental Quality & Housing	401,950	380,156	5.7
Pipelines, Except Natural Gas	11,200,175	9,912,225	13.0	Administration of Economic Programs	218,502	473,500	-53.9
Transportation Services	22,902,598	16,848,562	35.9	National Security & Intl. Affairs	457,801	503,568	-9.1
Communications	860,889,834	865,622,243	-0.5	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	1,831,627,308	1,913,353,214	-4.3				

STATE TOTAL: \$33,047,930,835 (CY23) - \$31,598,292,018 (CY22) = 4.59% increase

Figures compiled by SD Dept of Revenue

The dollar amounts in this report are a result of the gross sales plus use taxable items less the deductions that are allowed on the SD sales and use tax return.