

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: APRIL 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
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	Taxable Sales	Tax Due
Aurora County		
7011 Hotels & Motels	7,432.96	111.50
Other	N/A	N/A
Beadle County		
5999 Misc. Retail Stores, NEC	27,767.66	416.52
7011 Hotels & Motels	339,120.92	5,086.82
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	61,775.44	926.64
7011 Hotels & Motels	1,276,735.47	19,151.03
7999 Amusement and Recreation Services, NEC	90,873.63	1,363.11
Other	N/A	N/A
Brown County		
5947 Gift, Novelty, & Souvenir Shops	3,693.86	55.41
5999 Misc. Retail Stores, NEC	16,314.70	244.73
7011 Hotels & Motels	1,659,776.85	24,896.66
Other	N/A	N/A
Brule County		
7011 Hotels & Motels	610,353.87	9,155.32
7032 Sporting & Recreational Camps	268,179.33	4,022.70
Other	N/A	N/A
Butte County		
5999 Misc. Retail Stores, NEC	1,240.00	18.61
7011 Hotels & Motels	155,227.35	2,328.43
Other	N/A	N/A
Campbell County		
Other	N/A	N/A
Charles Mix County		
5999 Misc. Retail Stores, NEC	1,467.67	22.02
7011 Hotels & Motels	64,641.91	969.63
7032 Sporting & Recreational Camps	88,790.55	1,331.85
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
5999 Misc. Retail Stores, NEC	4,185.00	62.78
7011 Hotels & Motels	192,088.40	2,881.34
Other	N/A	N/A
Codington County		
5812 Eating Places	6,789.10	101.84
5999 Misc. Retail Stores, NEC	2,176.50	32.67
7011 Hotels & Motels	797,867.22	11,968.00
Other	N/A	N/A
Corson County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Custer County		
5999 Misc. Retail Stores, NEC	9,485.52	142.29
7011 Hotels & Motels	100,746.50	1,511.20
7033 Trailer Parks & Campsites	16,205.92	243.10
7999 Amusement and Recreation Services, NEC	175,943.70	2,639.15
Other	N/A	N/A
Davison County		
5999 Misc. Retail Stores, NEC	6,075.75	91.14
7011 Hotels & Motels	944,908.41	14,173.63
Other	N/A	N/A
Day County		
7011 Hotels & Motels	113,837.95	1,707.57
Other	N/A	N/A
Deuel County		
Other	N/A	N/A
Dewey County		
Other	N/A	N/A
Douglas County		
5999 Misc. Retail Stores, NEC	396.00	5.95
Other	N/A	N/A
Edmunds County		
5999 Misc. Retail Stores, NEC	1,448.00	21.72
Other	N/A	N/A
Fall River County		
5947 Gift, Novelty, & Souvenir Shops	1,458.06	21.88
5999 Misc. Retail Stores, NEC	2,577.45	38.67
7011 Hotels & Motels	156,152.52	2,342.29
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
5999 Misc. Retail Stores, NEC	2,887.95	43.33
7011 Hotels & Motels	218,613.02	3,279.20
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	17,874.42	268.12
7032 Sporting & Recreational Camps	851,677.35	12,775.17
Other	N/A	N/A
Haakon County		
Other	N/A	N/A
Hamlin County		
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	18,465.68	276.99
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
Other	N/A	N/A

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Hughes County		
5999 Misc. Retail Stores, NEC	1,785.15	26.78
7011 Hotels & Motels	840,726.43	12,610.90
7999 Amusement and Recreation Services, NEC	77,391.58	1,160.87
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	40,179.21	602.68
Other	N/A	N/A
Hyde County		
Other	N/A	N/A
Jackson County		
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	76,674.01	1,150.11
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	51,939.66	779.09
Other	N/A	N/A
Lake County		
5999 Misc. Retail Stores, NEC	2,237.75	33.58
7011 Hotels & Motels	161,871.31	2,428.07
Other	N/A	N/A
Lawrence County		
5812 Eating Places	45,851.10	687.77
5999 Misc. Retail Stores, NEC	7,279.67	109.23
6531 Real Estate Agents & Managers	202,770.21	3,041.56
7011 Hotels & Motels	3,887,532.70	58,312.98
7032 Sporting & Recreational Camps	69,667.47	1,045.02
7033 Trailer Parks & Campsites	81,265.28	1,218.97
7999 Amusement and Recreation Services, NEC	1,947,170.56	29,207.55
8412 Museums & Art Galleries	15,166.80	227.51
Other	N/A	N/A
Lincoln County		
5999 Misc. Retail Stores, NEC	4,441.79	66.64
7011 Hotels & Motels	440,687.06	6,610.30
7999 Amusement and Recreation Services, NEC	471,685.80	7,075.30
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	227,097.34	3,406.48
7999 Amusement and Recreation Services, NEC	83,853.03	1,257.80
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	30,532.62	457.99
Other	N/A	N/A
McCook County		
5999 Misc. Retail Stores, NEC	10,310.77	154.66
7011 Hotels & Motels	61,088.57	916.33
Other	N/A	N/A

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	Taxable Sales	Tax Due
McPherson County		
Other	N/A	N/A
Meade County		
5963 Direct Selling Establishments	19,226.86	288.41
5999 Misc. Retail Stores, NEC	31,076.52	466.15
7011 Hotels & Motels	242,463.90	3,636.97
7033 Trailer Parks & Campsites	1,583,254.61	23,748.83
7299 Misc. Personal Services, NEC	24,223.85	363.36
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
Other	N/A	N/A
Minnehaha County		
5611 Men's & Boys' Clothing Stores	4,291.74	64.38
5812 Eating Places	131,780.80	1,976.71
5941 Sporting Goods & Bicycle Shops	18,038.21	270.57
5945 Hobby, Toy, & Game Shops	9,597.42	143.96
5947 Gift, Novelty, & Souvenir Shops	4,854.99	72.82
5949 Sewing, Needlework, & Piece Goods	1,255.90	18.84
5999 Misc. Retail Stores, NEC	103,541.35	1,553.19
7011 Hotels & Motels	12,851,563.20	192,773.45
7033 Trailer Parks & Campsites	126,573.80	1,898.61
7514 Passenger Car Rental	303,661.72	4,554.92
7929 Entertainers & Entertainment Groups	16,335.41	245.03
7941 Sports Clubs, Managers, & Promoters	422,969.02	6,344.53
7991 Physical Fitness Facilities	100,423.30	1,506.35
7992 Public Golf Courses	26,761.31	401.42
7999 Amusement and Recreation Services, NEC	2,102,823.09	31,542.35
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Pennington County		
5812 Eating Places	21,526.32	322.90
5947 Gift, Novelty, & Souvenir Shops	500,223.44	7,503.35
5961 Catalog & Mail-Order Houses	3,511.33	52.68
5999 Misc. Retail Stores, NEC	39,385.10	590.84
7011 Hotels & Motels	6,263,969.88	93,959.58
7033 Trailer Parks & Campsites	195,893.78	2,938.39
7299 Misc. Personal Services, NEC	87,502.37	1,312.54
7514 Passenger Car Rental	219,135.42	3,287.03
7993 Coin-Operated Amusement Devices	174,512.09	2,617.68
7997 Membership Sports & Recreation Clubs	1,419.94	21.30
7999 Amusement and Recreation Services, NEC	2,120,400.34	31,806.02
Other	N/A	N/A
Perkins County		
Other	N/A	N/A
Potter County		
7011 Hotels & Motels	29,328.46	439.93
7999 Amusement and Recreation Services, NEC	15,588.44	233.83
Other	N/A	N/A

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Roberts County		
5999 Misc. Retail Stores, NEC	4,827.00	72.42
7011 Hotels & Motels	75,877.44	1,138.17
Other	N/A	N/A
Sanborn County		
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	90,918.86	1,363.79
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	379,544.61	5,693.16
Other	N/A	N/A
Sully County		
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	131,281.90	1,969.23
Other	N/A	N/A
Turner County		
Other	N/A	N/A
Union County		
7011 Hotels & Motels	580,835.27	8,712.54
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	92,089.94	1,381.36
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	5,912.89	88.69
7011 Hotels & Motels	643,029.09	9,645.43
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5961 Catalog & Mail-Order Houses	196,556.36	2,948.36
5999 Misc. Retail Stores, NEC	316,947.67	4,754.41
7011 Hotels & Motels	5,131,209.44	76,968.14
7514 Passenger Car Rental	3,033,706.67	45,505.61
7999 Amusement and Recreation Services, NEC	39,925.00	598.88
Other	N/A	N/A

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	Taxable Sales	Tax Due
Total for State	67,710,429.51	1,015,657.49

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