

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: MAY 2023

STATE Statistics
by Standard Industrial Classification (SIC), Major Group, and Division

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.**

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

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2023

	Gross Sales	Use Taxable	Taxable Sales
DIVISION: A Agriculture, Forestry, & Fishing			
MAJOR GROUP: 1 Agricultural Production - Crops			
115 Corn	8,241,252.95	93,509.04	196,030.58
139 Field Crops, Except Cash Grains, NEC	7,563,851.97	5,896.12	143,150.70
161 Vegetables & Melons	22,916.30	187.75	10,719.55
181 Ornamental Nursery Products	114,317.17	604.03	108,145.91
182 Food Crops Grown Under Cover	508,224.81	14,042.21	51,553.51
Other	1,554.00	2,856.97	4,410.97
Total for MAJOR GROUP 1	16,452,117.20	117,096.12	514,011.22
MAJOR GROUP: 2 Agricultural Production - Livestock			
211 Beef Cattle Feedlots	365,636.17	36,812.83	49,487.91
212 Beef Cattle, Except Feedlots	20,180.16	0.00	0.00
213 Hogs	1,377,146.73	395,723.87	617,552.90
219 General Livestock, NEC	1,591,059.18	21,480.00	66,379.91
241 Dairy Farms	4,618,517.26	814,668.83	1,075,698.90
252 Chicken Eggs	1,491,510.36	212,571.57	221,422.09
254 Poultry Hatcheries	290,680.64	0.00	122,188.35
259 Poultry & Eggs, NEC	660,338.00	815.37	40,218.36
272 Horses & Other Equines	96,525.02	0.00	70,147.35
279 Animal Specialties, NEC	333,023.79	42,491.57	163,918.66
291 General Farms, Primarily Animal	171,574.15	60,820.97	155,031.05
Other	25,092.84	0.00	25,092.84
Total for MAJOR GROUP 2	11,041,284.30	1,585,385.01	2,607,138.32
MAJOR GROUP: 7 Agricultural Services			
711 Soil Preparation Services	25,747,275.64	19,130.95	200,144.49
721 Crop Planting & Protecting	1,980,708.51	9,338.71	677,138.49
723 Crop Preparation Services for Market	4,352,168.66	18,723.75	112,345.45
741 Veterinary Services for Livestock	13,994,204.64	74,961.23	12,186,863.01
742 Veterinary Services, Specialties	8,539,194.34	18,965.20	8,247,749.00
751 Livestock Services, Except Veterinary	3,072,019.81	46,435.60	1,093,786.58
752 Animal Specialty Services	3,732,402.80	24,499.08	3,023,703.13
762 Farm Management Services	1,367,463.01	0.00	980,718.50
781 Landscape Counseling & Planning	1,291,456.25	20,026.14	530,559.60
782 Lawn & Garden Services	11,197,093.95	323,652.07	9,218,736.73
783 Ornamental Shrub & Tree Services	2,572,338.73	409.08	1,836,303.74
Other	N/A	N/A	N/A
Total for MAJOR GROUP 7	79,216,306.95	556,732.23	38,109,229.56
MAJOR GROUP: 8 Forestry			
811 Timber tracts	228,921.75	254.56	281.31
831 Forest Products	123.00	0.00	24.35
851 Forestry Services	17,948.03	0.00	17,948.03
Total for MAJOR GROUP 8	246,992.78	254.56	18,253.69
MAJOR GROUP: 9 Fishing, Hunting, & Trapping			
919 Misc. Marine Products	382,603.14	0.00	298,080.04
971 Hunting, Trapping, Game Propagation	844,240.14	12,036.41	787,925.11
Other	1,976.00	0.00	1,976.00
Total for MAJOR GROUP 9	1,228,819.28	12,036.41	1,087,981.15
Total for DIVISION A	108,185,520.51	2,271,504.33	42,336,613.94
DIVISION: B Mining			
MAJOR GROUP: 10 Metal Mining			
1081 Metal Mining Services	1,276,153.82	138,954.10	1,415,107.92
Other	197,008.58	0.00	197,008.58
Total for MAJOR GROUP 10	1,473,162.40	138,954.10	1,612,116.50
MAJOR GROUP: 12 Coal Mining			

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	Gross Sales	Use Taxable	Taxable Sales
Other	N/A	N/A	N/A
Total for MAJOR GROUP 12	N/A	N/A	N/A
MAJOR GROUP: 13 Oil & Gas Extraction			
1321 Natural Gas Liquids	19,363,976.95	419,346.06	419,346.06
1381 Drilling Oil & Gas Wells	52,264.07	5,231.00	57,495.07
1382 Oil & Gas Exploration Services	64,619.60	0.00	63,027.67
1389 Oil & Gas Field Services, NEC	1,359,559.35	362,736.56	1,337,199.35
Other	N/A	N/A	N/A
Total for MAJOR GROUP 13	20,935,556.00	787,313.62	1,972,204.18
MAJOR GROUP: 14 Nonmetallic Minerals, Except Fuels			
1422 Crushed & Broken Limestone	82,515.03	0.00	64,876.28
1442 Construction Sand & Gravel	1,460,572.25	129,008.00	1,089,330.55
Other	2,137,581.15	306,905.15	749,911.03
Total for MAJOR GROUP 14	3,680,668.43	435,913.15	1,904,117.86
Total for DIVISION B	26,091,942.74	1,362,180.87	5,490,920.20
DIVISION: C Construction			
MAJOR GROUP: 17 Special Trade Contractors			
1752 Floor Laying & Floor Work, NEC	3,913,588.79	19,924.80	2,879,454.87
Other	N/A	N/A	N/A
Total for MAJOR GROUP 17	3,918,797.66	19,924.80	2,884,663.74
Total for DIVISION C	3,918,797.66	19,924.80	2,884,663.74
DIVISION: D Manufacturing			
MAJOR GROUP: 20 Food & Kindred Products			
2011 Meat Packing Plants	72,749,136.54	1,148,301.71	1,546,567.75
2013 Sausages & Other Prepared Meats	642,051.54	325,726.49	799,109.28
2015 Poultry Slaughtering & Processing	21,679,247.99	749,771.33	749,801.33
2022 Cheese, Natural & Processed	43,418,993.35	1,503,289.03	1,572,616.13
2033 Canned Fruits & Vegetables	126.90	0.00	0.00
2043 Cereal Breakfast Foods	22,757.17	0.00	21,317.40
2047 Dog & Cat Food	3,934,190.32	3,486,430.41	3,518,079.88
2048 Prepared Feeds, NEC	26,848,224.84	394,301.46	653,582.56
2051 Bread, Cake, & Related Products	34,676.94	0.00	32,820.57
2052 Cookies & Crackers	35,401.96	4,757.00	9,857.06
2064 Candy & Other Confectionery Products	13,843.91	0.00	2,847.68
2082 Malt Beverages	573,398.86	2,158.46	477,137.11
2084 Wines, Brandy, & Brandy Spirits	116,967.88	30,448.89	88,182.82
2085 Distilled & Blended Liquors	52,802.47	8.00	48,662.60
2086 Bottled & Canned Soft Drinks	20,068,496.32	180,899.67	1,272,971.42
2087 Flavoring Extracts & Syrups, NEC	160,361.30	0.00	25,610.57
2097 Manufactured Ice	369,535.70	0.00	911.67
2099 Food Preparations, NEC	1,663,397.47	42,676.69	1,224,336.88
Other	75,840,857.87	1,011,741.88	1,125,625.51
Total for MAJOR GROUP 20	268,224,469.33	8,880,511.02	13,170,038.22
MAJOR GROUP: 21 Tobacco Products			
Other	N/A	N/A	N/A
Total for MAJOR GROUP 21	N/A	N/A	N/A
MAJOR GROUP: 22 Textile Mill Products			
2273 Carpets & Rugs	178,318.54	0.00	608.58
2299 Textile Goods, NEC	69,565.57	0.00	34,990.63
Other	89,587.36	265.00	49,952.04
Total for MAJOR GROUP 22	337,471.47	265.00	85,551.25
MAJOR GROUP: 23 Apparel & Other Textile Products			
2311 Men's & Boys' Suits & Coats	91,302.27	0.00	37,695.61

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2326 Men's & Boys' Work Clothing	5,377.21	0.00	4,816.58
2329 Men's & Boys' Clothing, NEC	72,630.11	0.00	57,827.06
2389 Apparel & Accessories, NEC	309,325.84	117.70	297,266.20
2392 Housefurnishings, NEC	8,862.95	0.00	7,346.69
2394 Canvas & Related Products	2,108,778.46	289,384.49	532,493.73
2396 Automotive & Apparel Trimmings	132,183.81	64.00	78,728.63
Other	351,093.01	2,671.52	134,718.85
Total for MAJOR GROUP 23	3,079,553.66	292,237.71	1,150,893.35
MAJOR GROUP: 24 Lumber & Wood Products			
2421 Sawmills & Planing Mills, General	5,661,107.06	126,471.81	264,532.82
2426 Hardwood Dimension & Flooring Mills	8,538.31	0.00	1,218.14
2431 Millwork	1,371,716.13	41,854.94	168,281.13
2434 Wood Kitchen Cabinets	13,287,415.80	70,101.98	1,419,682.88
2439 Structural Wood Members, NEC	7,716,081.40	145,264.95	4,246,369.13
2448 Wood Pallets & Skids	16,536.44	0.00	16,536.44
2452 Prefabricated Wood Buildings	6,403,940.90	90,929.59	1,080,971.06
2499 Wood Products, NEC	1,471,610.92	32,347.36	433,480.93
Other	1,490,860.38	-730.42	69,183.30
Total for MAJOR GROUP 24	37,427,807.34	506,240.21	7,700,255.83
MAJOR GROUP: 25 Furniture & Fixtures			
2511 Wood Household Furniture	1,080,880.25	14,752.99	125,571.30
2512 Upholstered Household Furniture	20,638.10	0.00	20,638.10
2514 Metal Household Furniture	15,022.61	0.00	0.00
2515 Mattresses & Bedspings	1,664,732.46	0.00	64,483.69
2521 Wood Office Furniture	45,860.25	0.00	1,492.61
2522 Office Furniture, Except Wood	138,968.41	0.00	73,515.27
2531 Public Building & Related Furniture	175,055.64	0.00	45,829.27
2541 Wood Partitions & Fixtures	2,930,455.56	19,628.72	243,285.15
2542 Partitions & Fixtures, Except Wood	7,076.38	0.00	7,076.38
2599 Furniture & Fixtures, NEC	32,387.83	0.00	27,659.83
Other	290,048.81	952.31	18,934.83
Total for MAJOR GROUP 25	6,401,126.30	35,334.02	628,486.43
MAJOR GROUP: 26 Paper & Allied Products			
2653 Corrugated & Solid Fiber Boxes	876,017.50	3,090.70	33,280.67
2671 Paper Coated & Laminated, Packaging	12,875,222.79	648,301.23	648,301.23
2675 Die-Cut Paper & Board	21,141.55	0.00	11,173.42
2679 Converted Paper Products, NEC	500,174.25	24,311.17	62,420.06
Other	4,082,868.53	389,894.45	441,648.02
Total for MAJOR GROUP 26	18,355,424.62	1,065,597.55	1,196,823.40
MAJOR GROUP: 27 Printing & Publishing			
2711 Newspapers	4,673,897.35	70,146.69	1,418,573.90
2721 Periodicals	724,395.77	17,858.59	296,568.71
2731 Book Publishing	603,858.59	14,953.14	168,332.74
2732 Book Printing	31,307.49	0.00	18,630.47
2741 Misc. Publishing	702,188.84	16,069.00	387,819.06
2752 Commercial Printing, Lithographic	4,033,795.49	142,628.01	891,382.03
2754 Commercial Printing, Gravure	13,441,378.00	0.00	628,914.84
2759 Commercial Printing, NEC	19,026,837.68	339,792.29	2,089,788.89
2771 Greeting Cards	2,491,811.23	37,648.74	121,326.17
Other	266,286.47	0.00	140,140.86
Total for MAJOR GROUP 27	45,995,756.91	639,096.46	6,161,477.67
MAJOR GROUP: 28 Chemicals & Allied Products			
2813 Industrial Gases	3,567,606.56	1,049.34	2,351,210.14
2819 Industrial Inorganic Chemicals, NEC	1,113,371.54	19,336.00	840,942.60
2821 Plastics Materials & Resins	277,053.47	0.00	6,957.57

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2833 Medicinals & Botanicals	137,509.80	0.00	103,726.76
2834 Pharmaceutical Preparations	10,017,879.57	69,861.58	463,814.61
2835 Diagnostic Substances	1,048,947.92	0.00	32,844.71
2836 Biological Products, Except Diagnostic	101,158.39	0.00	5,935.34
2841 Soap & Other Detergents	376,694.37	135.00	157,237.64
2842 Polishes & Sanitation Goods	177,359.26	0.00	6,193.80
2844 Toilet Preparations	76,403.16	0.00	40,746.62
2851 Paints & Allied Products	198,392.59	0.00	41,321.82
2869 Industrial Organic Chemicals, NEC	187,685,150.23	4,420,147.39	4,870,600.12
2875 Fertilizers, Mixing Only	10,856,385.37	27,944.20	27,994.10
2879 Agricultural Chemicals, NEC	8,276,474.14	6,077.33	11,339.60
2891 Adhesives & Sealants	91,752.85	424.01	26,152.65
2899 Chemical Preparations, NEC	1,376,301.40	0.00	176,663.12
Other	1,276,442.09	0.00	1,243,266.21
Total for MAJOR GROUP 28	226,654,882.71	4,544,974.85	10,406,947.41
MAJOR GROUP: 29 Petroleum & Coal Products			
2951 Asphalt Paving Mixtures & Blocks	1,673,791.04	22,565.21	1,641,020.14
Other	470,162.69	39,029.92	104,767.20
Total for MAJOR GROUP 29	2,143,953.73	61,595.13	1,745,787.34
MAJOR GROUP: 30 Rubber & Misc. Plastics Products			
3069 Fabricated Rubber Products, NEC	198,203.66	0.00	36,105.36
3084 Plastics Pipe	3,197,129.83	14,250.00	1,243,246.52
3085 Plastics Bottles	2,108,921.77	140,665.22	142,767.62
3086 Plastics Foam Products	332,914.30	28,287.38	230,918.30
3088 Plastics Plumbing Fixtures	511,440.58	0.00	50,313.12
3089 Plastics Products, NEC	8,044,383.79	931,919.12	1,290,018.47
Other	1,626,073.75	26,849.82	371,918.86
Total for MAJOR GROUP 30	16,019,067.68	1,141,971.54	3,365,288.25
MAJOR GROUP: 31 Leather & Leather Products			
3131 Footwear Cut Stock	111,698.27	0.00	3,922.00
3199 Leather Goods, NEC	76,488.72	0.00	5,880.54
Other	0.00	0.00	0.00
Total for MAJOR GROUP 31	188,186.99	0.00	9,802.54
MAJOR GROUP: 32 Stone, Clay, & Glass Products			
3231 Products of Purchased Glass	12,424.59	0.00	1,736.92
3241 Cement, Hydraulic	5,301,017.92	58,584.94	276,972.11
3271 Concrete Block & Brick	217,897.27	0.00	124,066.22
3272 Concrete Products, NEC	2,880,605.25	86,898.20	1,018,813.48
3273 Ready-Mixed Concrete	18,814,730.54	710,764.26	15,257,193.26
3281 Cut Stone & Stone Products	607,299.81	1,190.85	276,051.33
3291 Abrasive Products	2,049,823.55	0.00	216,597.25
Other	5,008,024.27	24,982.00	1,163,747.35
Total for MAJOR GROUP 32	34,891,823.20	882,420.25	18,335,177.92
MAJOR GROUP: 33 Primary Metal Industries			
3312 Blast Furnaces & Steel Mills	3,867,779.57	0.00	81,191.19
3317 Steel Pipe & Tubes	2,215,273.00	47,366.43	50,441.43
3363 Aluminum Die-Castings	710,873.88	28,469.69	110,217.47
3399 Primary Metal Products, NEC	132,680.44	0.00	101,562.44
Other	10,421,224.93	1,791,578.58	1,794,852.87
Total for MAJOR GROUP 33	17,347,831.82	1,867,414.70	2,138,265.40
MAJOR GROUP: 34 Fabricated Metal Products			
3423 Hand & Edge Tools, NEC	940,931.70	1,732.46	368,664.18
3429 Hardware, NEC	5,452,926.30	5,093.69	455,619.69
3432 Plumbing Fixture Fittings & Trim	266,145.49	0.00	238,939.49

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3433 Heating Equipment, Except Electric	254,590.63	0.00	73,016.90
3441 Fabricated Structural Metal	4,599,384.68	29,796.98	2,884,201.13
3442 Metal Doors, Sash, & Trim	11,003,415.76	1,947,832.24	2,034,226.98
3443 Fabricated Plate Work (Boiler Shops)	21,472,932.56	486,567.06	2,771,343.85
3444 Sheet Metal Work	3,889,938.30	38,204.29	423,740.86
3446 Architectural Metal Work	432,028.70	311.79	278,263.73
3448 Prefabricated Metal Buildings	808,874.02	0.00	611,863.49
3449 Misc. Metal Work	2,896,511.79	54,806.46	791,465.32
3451 Screw Machine Products	187,628.37	1,299.14	10,573.25
3462 Iron & Steel Forgings	10,075.00	0.00	5,075.00
3479 Metal Coating & Allied Services	1,290,433.07	9,492.72	77,281.59
3482 Small Arms Ammunition	2,193,545.03	95,211.56	111,491.88
3483 Ammunition, Except for Small Arms	62,824.90	88,810.44	89,049.23
3484 Small Arms	670,147.12	6,049.72	196,717.75
3491 Industrial Valves	238,336.01	0.00	70,991.18
3492 Fluid Power Valves & Hose Fittings	405,436.91	0.00	87,638.27
3494 Valves & Pipe Fittings, NEC	8,789,616.68	28,475.50	61,245.06
3496 Misc. Fabricated Wire Products	5,534,663.83	253,932.62	254,549.40
3498 Fabricated Pipe & Pipe Fittings	41,987.02	0.00	25,955.34
3499 Fabricated Metal Products, NEC	5,666,563.04	26,057.20	697,839.56
Other	542,861.19	20.22	312,531.22
Total for MAJOR GROUP 34	77,651,798.10	3,073,694.09	12,932,284.35
MAJOR GROUP: 35 Industrial Machinery & Equipment			
3511 Turbines, & Turbine Generator Sets	12,805,192.71	384,114.77	534,038.09
3519 Internal Combustion Engines, NEC	1,725,861.07	222.67	405,086.65
3523 Farm Machinery & Equipment	40,706,790.58	265,137.44	6,161,940.47
3524 Lawn & Garden Equipment	387,723.12	97,156.57	314,040.67
3531 Construction Machinery	13,271,668.81	14,007.50	2,220,952.79
3532 Mining Machinery	4,798,753.09	32,980.11	99,841.94
3535 Conveyors & Conveying Equipment	2,125,631.40	3,767.97	392,473.02
3536 Hoists, Cranes, & Monorails	56,806.43	2,395,216.65	2,395,216.65
3537 Industrial Trucks & Tractors	289,166.13	0.00	4,474.51
3541 Machine Tools, Metal Cutting Types	747,024.77	80,764.35	90,554.48
3542 Machine Tools, Metal Forming Types	690,501.75	33,767.63	92,522.03
3544 Special Dies, Tools, Jigs & Fixtures	80,729.33	0.00	45,570.81
3545 Machine Tool Accessories	709,446.83	23,356.49	95,897.84
3548 Welding Apparatus	229,766.00	0.00	0.00
3549 Metalworking Machinery, NEC	937,190.85	17,835.17	329,187.16
3553 Woodworking Machinery	4,230,218.39	4,340.00	217,828.90
3555 Printing Trades Machinery	367,329.60	0.00	139,174.00
3556 Food Products Machinery	512,663.17	1,738.16	177,700.84
3559 Special Industry Machinery, NEC	2,423,274.17	11,020.82	255,190.02
3561 Pumps & Pumping Equipment	816,940.30	0.00	307,174.48
3563 Air & Gas Compressors	684,160.40	0.00	153,348.80
3564 Blowers & Fans	19,602,442.93	118,882.15	-429,101.34
3565 Packaging Machinery	779,022.88	0.00	681,439.46
3569 General Industrial Machinery, NEC	2,172,202.81	15,116.73	319,221.92
3571 Electronic Computers	209,622.50	0.00	2,682.63
3572 Computer Storage Devices	180,916.31	0.00	2,251.44
3577 Computer Peripheral Equipment, NEC	279,662.39	0.00	117,955.95
3578 Calculating & Accounting Equipment	491,775.29	0.00	348,101.37
3581 Automatic Vending Machines	19,749.90	0.00	19,749.90
3585 Refrigeration & Heating Equipment	881,980.18	13.95	36,157.57
3589 Service Industry Machinery, NEC	5,188,386.49	13,394.34	94,304.61
3599 Industrial Machinery, NEC	8,518,813.61	150,617.40	1,255,237.84
Other	2,039,864.52	38,761.90	204,833.49

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MAJOR GROUP: 36 Electronic & Other Electrical Equipment			
3612 Transformers, Except Electronic	2,658,876.86	0.00	130,035.56
3613 Switchgear & Switchboard Apparatus	171,724.00	0.00	51,494.00
3621 Motors & Generators	317,030.92	457.73	110,029.96
3625 Relays & Industrial Controls	23,233.25	0.00	16,308.93
3629 Electrical Industrial Apparatus, NEC	255,197.23	1,350,167.85	1,381,400.87
3634 Electric Housewares & Fans	1,071,688.28	15,584.52	94,875.65
3639 Household Appliances, NEC	1,434,713.99	1,146.92	60,037.85
3641 Electric Lamps	297,276.33	0.00	-50,742.00
3643 Current-Carrying Wiring Devices	108,649.46	0.00	1,535.25
3645 Residential Lighting Fixtures	730,046.26	10,785.89	22,963.46
3646 Commercial Lighting Fixtures	435,447.94	0.00	5,329.82
3648 Lighting Equipment, NEC	328,512.98	0.00	64,616.93
3651 Household Audio & Video Equipment	625,327.60	0.00	602,642.57
3661 Telephone & Telegraph Apparatus	1,872,338.45	0.00	1,818,869.14
3663 Radio & TV Communications Equipment	1,109,685.04	0.00	52,671.91
3669 Communications Equipment, NEC	249,749.74	150.00	31,110.98
3674 Semiconductors & Related Devices	25,506,366.37	472,454.66	484,292.38
3677 Electronic Coils & Transformers	2,406,209.49	201,785.76	1,831,090.82
3679 Electronic Components, NEC	17,209,700.12	389,324.06	626,371.62
3699 Electrical Equipment & Supplies, NEC	137,571.05	1,286.21	34,852.33
Other	6,646,315.96	82,588.00	90,933.27
Total for MAJOR GROUP 36	63,595,661.32	2,525,731.60	7,460,721.30
MAJOR GROUP: 37 Transportation Equipment			
3711 Motor Vehicles & Car Bodies	60,948,635.79	0.00	615,216.23
3713 Truck & Bus Bodies	600,862.00	359.45	137,700.76
3714 Motor Vehicle Parts & Accessories	9,693,599.84	838,470.32	1,297,250.01
3715 Truck Trailers	6,319,519.52	131,197.16	667,907.74
3728 Aircraft Parts & Equipment, NEC	8,905,723.81	187,878.77	239,808.27
3732 Boat Building & Repairing	35,347.53	0.00	25,922.45
3743 Railroad Equipment	39,362.18	0.00	14,480.12
3751 Motorcycles, Bicycles, & Parts	1,959,868.22	956.11	168,745.70
3799 Transportation Equipment, NEC	553,080.62	1,042.57	322,177.10
Other	3,285,087.52	1,359,163.65	1,411,637.81
Total for MAJOR GROUP 37	92,341,087.03	2,519,068.03	4,900,846.19
MAJOR GROUP: 38 Instruments & Related Products			
3812 Search & Navigation Equipment	1,282,687.82	1,010.47	368,926.38
3821 Laboratory Apparatus & Furniture	1,375,469.22	0.00	1,287.77
3822 Environmental Controls	236,186.98	18,544.95	64,661.64
3823 Process Control Instruments	1,188,005.41	1,898.87	228,280.32
3825 Instruments to Measure Electricity	4,037,515.25	77,881.38	491,466.80
3826 Analytical Instruments	37,009.19	0.00	29,060.52
3827 Optical Instruments & Lenses	79,575.84	0.00	12,694.39
3829 Measuring & Controlling Devices, NEC	240,045.69	0.00	92,455.48
3841 Surgical & Medical Instruments	3,854,223.42	49,416.44	5,488.07
3842 Surgical Appliances & Supplies	802,649.76	3,785,717.26	4,005,761.32
3843 Dental Equipment & Supplies	698,716.10	5,022.00	143,409.51
3845 Electromedical Equipment	1,441,711.06	34,768.62	38,745.48
3851 Ophthalmic Goods	26,193.19	0.00	1,477.10
3861 Photographic Equipment & Supplies	142,274.64	0.00	84,961.25
Other	N/A	N/A	N/A
Total for MAJOR GROUP 38	15,540,293.12	3,974,259.99	5,635,560.40
MAJOR GROUP: 39 Misc. Manufacturing Industries			
3911 Jewelry, Precious Metal	114,052.39	1,451.06	20,521.29

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2023

	Gross Sales	Use Taxable	Taxable Sales
3914 Silverware & Plated Ware	432,014.60	0.00	203,663.83
3931 Musical Instruments	6,557.94	0.00	2,768.65
3942 Dolls & Stuffed Toys	19,324.61	0.00	18,396.47
3944 Games, Toys, & Children's Vehicles	30,069.49	0.00	6,742.09
3949 Sporting & Athletic Goods, NEC	1,255,102.00	34,799.20	309,367.74
3952 Lead Pencils & Art Goods	50,621.67	0.00	50,322.21
3961 Costume Jewelry	10,108.87	0.00	9,308.87
3993 Signs & Advertising Specialties	1,807,913.98	2,857,708.98	3,786,901.82
3999 Manufacturing Industries, NEC	25,168,438.00	140,045.75	16,835,779.77
Other	N/A	N/A	N/A
Total for MAJOR GROUP 39	28,972,521.05	3,034,234.99	21,244,002.74
Total for DIVISION D	1,084,361,072.98	38,746,859.91	135,584,336.87
DIVISION: E Transportation & Public Utilities			
MAJOR GROUP: 40 Railroad Transportation			
4011 Railroads, Line-Haul Operating	902,092.47	639,377.61	639,377.61
4013 Switching & Terminal Services	84,786.52	114,782.91	133,446.71
Total for MAJOR GROUP 40	986,878.99	754,160.52	772,824.32
MAJOR GROUP: 41 Local & Interurban Passenger Transportation			
4111 Local & Suburban Transit	566,660.27	1,877.94	82,188.89
4119 Local Passenger Transportation, NEC	363,075.32	0.00	318,899.38
4121 Taxicabs	364,606.73	0.00	296,297.80
4142 Bus Charter Service, Except Local	1,223,395.65	4,019.96	25,242.94
Other	35,231.22	1,676.91	36,908.13
Total for MAJOR GROUP 41	2,552,969.19	7,574.81	759,537.14
MAJOR GROUP: 42 Trucking & Warehousing			
4212 Local Trucking Without Storage	23,896,686.18	158,468.22	11,285,341.14
4213 Trucking, Except Local	2,753,330.76	38,840.98	220,506.52
4214 Local Trucking With Storage	554,022.84	757.43	113,100.09
4215 Courier Services, Except by Air	272,954.07	22,067.34	241,036.80
4221 Farm Product Warehousing & Storage	6,204,803.69	46,927.78	59,729.78
4222 Refrigerated Warehousing & Storage	2,111,836.61	10,482.12	2,101,592.13
4225 General Warehousing & Storage	2,506,127.26	166,326.50	1,406,514.17
4226 Special Warehousing & Storage, NEC	1,563,562.89	20,224.95	798,451.90
Total for MAJOR GROUP 42	39,863,324.30	464,095.32	16,226,272.53
MAJOR GROUP: 44 Water Transportation			
4499 Water Transportation Services, NEC	901,371.05	0.00	425,822.25
Other	514,335.26	0.00	503,951.61
Total for MAJOR GROUP 44	1,415,706.31	0.00	929,773.86
MAJOR GROUP: 45 Transportation by Air			
4512 Air Transportation, Scheduled	0.00	27,586.42	27,586.42
4522 Air Transportation, Nonscheduled	8,760,757.90	156,147.48	472,642.66
4581 Airports, Flying Fields, & Services	1,357,104.70	4,836.59	728,785.35
Other	N/A	N/A	N/A
Total for MAJOR GROUP 45	10,128,997.10	220,183.25	1,271,761.69
MAJOR GROUP: 46 Pipelines, Except Natural Gas			
4613 Refined Petroleum Pipelines	0.00	278,214.04	278,214.04
4619 Pipelines, NEC	0.00	387,392.23	387,392.23
Other	N/A	N/A	N/A
Total for MAJOR GROUP 46	2,590,074.98	712,208.55	712,208.55
MAJOR GROUP: 47 Transportation Services			
4725 Tour Operators	191,345.98	2,998.67	127,413.65
4729 Passenger Transportation Arrangement, NEC	32,040.34	2,599.96	3,204.41
4731 Freight Transportation Arrangement	677,580.14	303.86	642,469.66

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2023

	Gross Sales	Use Taxable	Taxable Sales
4785 Inspection & Fixed Facilities	282,537.30	0.00	169,904.19
4789 Transportation Services, NEC	2,928,825.72	15,452.90	751,452.20
Other	38,939.12	26,262.67	32,740.73
Total for MAJOR GROUP 47	4,151,268.60	47,618.06	1,727,184.84
MAJOR GROUP: 48 Communications			
4812 Radiotelephone Communications	23,630,770.67	653,539.59	23,050,387.70
4813 Telephone Communications, Except Radio	34,783,806.67	2,414,310.18	24,819,399.45
4832 Radio Broadcasting Stations	939,314.15	25,443.70	58,141.80
4833 Television Broadcasting Stations	2,678,934.08	245,888.17	267,086.46
4841 Cable & Other Pay TV Services	24,884,207.60	2,527,493.38	27,053,779.64
4899 Communications Services, NEC	4,793,425.12	99,758.82	2,969,412.03
Total for MAJOR GROUP 48	91,710,458.29	5,966,433.84	78,218,207.08
MAJOR GROUP: 49 Electric, Gas, & Sanitary Services			
4911 Electric Services	65,555,370.94	2,148,423.25	42,936,761.67
4922 Natural Gas Transmission	754,130.12	1,629,455.46	1,629,455.46
4923 Gas Transmission & Distribution	512,835.66	275,103.64	370,424.69
4924 Natural Gas Distribution	4,437,116.12	0.00	2,481,024.51
4925 Gas Production &/or Distribution	2,741,788.23	107,739.75	1,320,808.37
4931 Electric & Other Services Combined	44,612,223.71	5,676,393.14	44,501,966.74
4932 Gas & Other Services Combined	17,931,232.03	329,564.40	16,024,466.47
4939 Combination Utilities, NEC	32,431,282.72	942,155.57	28,781,483.22
4941 Water Supply	667,835.26	37,753.23	461,009.05
4952 Sewerage Systems	71,085.53	0.00	70,485.53
4953 Refuse Systems	3,673,160.45	44,601.17	2,074,654.81
4959 Sanitary Services, NEC	1,691,509.86	2,499.43	1,068,268.77
4971 Irrigation Systems	646,392.37	0.00	394,114.00
Total for MAJOR GROUP 49	175,725,963.00	11,193,689.04	142,114,923.29
Total for DIVISION E	329,125,640.76	19,365,963.39	242,732,693.30
DIVISION: F Wholesale Trade			
MAJOR GROUP: 50 Wholesale Trade - Durable Goods			
5012 Automobiles & Other Motor Vehicles	27,063,369.57	20,000.11	2,317,477.12
5013 Motor Vehicle Supplies & New Parts	48,460,667.55	83,458.18	4,532,179.53
5014 Tires & Tubes	6,589,462.96	7,024.46	1,393,542.80
5015 Motor Vehicle Parts, Used	4,099,673.83	8,402.90	651,926.14
5021 Furniture	1,794,375.54	181.54	431,260.91
5023 Homefurnishings	2,862,175.97	16,076.74	266,077.58
5031 Lumber, Plywood, & Millwork	26,846,498.75	135,264.70	4,239,063.75
5032 Brick, Stone, & Related Materials	14,443,627.16	295,539.68	10,228,899.22
5033 Roofing, Siding, & Insulation	6,891,412.78	11,131.58	3,161,712.17
5039 Construction Materials, NEC	10,151,285.80	108,410.11	5,043,431.16
5043 Photographic Equipment & Supplies	633,189.70	0.00	141,231.79
5044 Office Supplies	6,490,656.05	74,284.62	3,070,081.08
5045 Computers, Peripherals & Software	154,593,928.16	172,440.97	4,122,492.06
5046 Commercial Equipment, NEC	8,562,632.65	126.92	3,532,307.05
5047 Medical & Hospital Equipment	49,885,453.44	90,381.41	5,738,712.16
5048 Ophthalmic Goods	161,654.82	0.00	36,126.67
5049 Professional Equipment, NEC	3,337,496.34	100.21	700,472.39
5051 Metals Service Centers & Offices	35,523,873.26	16,227.70	8,196,689.35
5063 Electrical Apparatus & Equipment	58,783,527.89	183,083.38	25,724,282.67
5064 Electrical Appliances, TV & Radios	3,730,201.70	1,511.66	284,231.71
5065 Electronic Parts & Equipment, NEC	14,824,810.35	319.15	8,800,399.98
5072 Hardware	14,454,056.74	173,621.14	1,356,316.36
5074 Plumbing & Hydronic Heating Supplies	41,154,987.84	84,797.11	30,413,906.03
5075 Warm Air Heating & Air-Conditioning	18,348,950.48	29,885.48	9,193,516.90
5078 Refrigeration Equipment & Supplies	5,476,224.30	620.06	598,092.15

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2023

	Gross Sales	Use Taxable	Taxable Sales
5082 Construction & Mining Machinery	17,431,490.80	43,898.98	11,264,023.93
5083 Farm & Garden Machinery	35,325,276.48	60,395.67	9,233,824.04
5084 Industrial Machinery & Equipment	60,936,961.01	582,759.11	10,667,691.67
5085 Industrial Supplies	19,704,503.71	175,458.35	5,090,371.59
5087 Service Establishment Equipment	19,562,970.93	46.53	1,495,854.15
5088 Transportation Equipment & Supplies	15,275.00	0.00	9,792.42
5091 Sporting & Recreational Goods	8,513,495.22	10,835.40	1,897,789.31
5092 Toys & Hobby Goods & Supplies	700,739.08	0.00	484,662.44
5093 Scrap & Waste Materials	10,463,654.69	138,458.84	974,665.57
5094 Jewelry & Precious Stones	4,758,210.70	6,970.92	219,180.78
5099 Durable Goods, NEC	14,323,977.15	74,811.15	3,655,027.24
Other	N/A	N/A	N/A
Total for MAJOR GROUP 50	756,900,748.40	2,606,524.76	179,167,311.87
MAJOR GROUP: 51 Wholesale Trade - Nondurable Goods			
5111 Printing & Writing Paper	469,415.99	40.00	180,900.90
5112 Stationery & Office Supplies	2,296,239.58	57.11	436,887.44
5113 Industrial & Personal Service Paper	13,973,450.75	139,473.78	953,959.33
5122 Drugs, Proprietarys, & Sundries	97,732,387.30	38,004.67	2,653,858.14
5131 Piece Goods & Notions	1,318,033.87	0.00	127,808.29
5136 Men's & Boys' Clothing	1,191,579.73	32.00	675,154.70
5137 Women's & Children's Clothing	1,473,868.14	4,474.16	1,259,033.48
5139 Footwear	702,263.58	4,307.08	551,387.94
5141 Groceries, General Line	88,048,957.02	73,267.16	5,796,996.42
5142 Packaged Frozen Foods	2,067,512.05	0.00	1,081,420.20
5143 Dairy Products, Except Dried or Canned	715,139.34	13,079.69	18,365.18
5144 Poultry & Poultry Products	34,126,108.09	2,119.00	1,110,510.78
5145 Confectionery	12,189,786.64	1,598,874.35	1,887,836.47
5147 Meats & Meat Products	9,961,413.36	75,795.74	513,116.51
5148 Fresh Fruits & Vegetables	4,873.39	93,901.98	98,775.37
5149 Groceries & Related Products, NEC	7,811,870.84	2,101.00	548,376.65
5153 Grain & Field Beans	115,843,435.84	455,984.70	1,978,004.41
5154 Livestock	6,201.38	0.00	6,201.38
5159 Farm-Product Raw Materials, NEC	2,492,733.73	18,167.11	50,675.28
5162 Plastics Materials & Basic Shapes	4,704,912.26	19,936.69	266,346.13
5169 Chemicals & Allied Products, NEC	19,897,946.31	25,640.06	1,663,448.10
5171 Petroleum Bulk Stations & Terminals	16,897,042.62	10,003.55	1,174,990.60
5172 Petroleum Products, NEC	29,101,061.53	16,080.79	8,584,659.67
5181 Beer & Ale	21,055,965.75	119,259.21	285,653.80
5182 Wine & Distilled Beverages	16,032,776.44	144,957.92	284,360.16
5191 Farm Supplies	537,806,107.26	1,719,621.47	12,328,078.17
5192 Books, Periodicals, & Newspapers	217,294.85	793.33	23,311.29
5193 Flowers & Florists' Supplies	4,466,912.69	126,630.17	178,228.41
5194 Tobacco & Tobacco Products	779,640.48	9,177.22	310,162.08
5198 Paints, Varnishes, & Supplies	1,066,197.84	24,399.55	130,944.82
5199 Nondurable Goods, NEC	16,910,306.78	1,515,273.86	4,128,223.46
Other	N/A	N/A	N/A
Total for MAJOR GROUP 51	1,061,375,172.16	6,251,453.35	49,301,412.29
Total for DIVISION F	1,818,275,920.56	8,857,978.11	228,468,724.16
DIVISION: G Retail Trade			
MAJOR GROUP: 52 Building Materials & Garden Supplies			
5211 Lumber & Other Building Materials	209,006,762.94	3,571,106.89	142,669,230.94
5231 Paint, Glass, & Wallpaper Stores	9,997,790.33	846,295.71	5,761,875.83
5251 Hardware Stores	29,825,588.33	138,299.92	20,140,824.88
5261 Retail Nurseries & Garden Stores	18,005,821.93	76,827.52	4,248,489.66
5271 Mobile Home Dealers	2,336,858.29	16,466.80	88,623.77

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	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 52	269,172,821.82	4,648,996.84	172,909,045.08
MAJOR GROUP: 53 General Merchandise Stores			
5311 Department Stores	242,208,843.90	1,538,410.94	204,759,489.63
5331 Variety Stores	22,439,345.28	101,203.60	19,182,489.52
5399 Misc. General Merchandise Stores	54,859,037.70	423,941.43	32,064,689.15
Total for MAJOR GROUP 53	319,507,226.88	2,063,555.97	256,006,668.30
MAJOR GROUP: 54 Food Stores			
5411 Grocery Stores	222,996,627.85	942,543.32	129,173,190.72
5421 Meat & Fish Markets	3,897,665.93	18,606.27	3,258,293.76
5431 Fruit & Vegetable Markets	1,123,564.03	88,970.46	399,060.25
5441 Candy, Nut, & Confectionery Stores	4,644,926.66	953.77	379,170.18
5451 Dairy Products Stores	2,987,746.02	26,483.05	223,538.52
5461 Retail Bakeries	2,491,819.22	13,395.72	2,181,986.64
5499 Misc. Food Stores	16,362,973.34	436,785.05	6,457,443.66
Total for MAJOR GROUP 54	254,505,323.05	1,527,737.64	142,072,683.73
MAJOR GROUP: 55 Automotive Dealers & Service Stations			
5511 New & Used Car Dealers	352,003,699.04	1,077,627.46	25,630,021.92
5521 Used Car Dealers	26,263,014.47	17,089.60	1,172,522.42
5531 Auto & Home Supply Stores	80,790,565.83	302,236.77	27,160,244.21
5541 Gasoline Service Stations	215,224,870.00	857,196.60	46,808,941.37
5551 Boat Dealers	10,251,755.27	7,976.76	1,935,268.14
5561 Recreational Vehicle Dealers	14,383,265.05	37,371.20	1,834,615.52
5571 Motorcycle Dealers	26,942,221.93	53,414.72	3,062,217.62
5599 Automotive Dealers, NEC	17,644,828.64	42,932.93	5,241,243.91
Total for MAJOR GROUP 55	743,504,220.23	2,395,846.04	112,845,075.11
MAJOR GROUP: 56 Apparel & Accessory Stores			
5611 Men's & Boys' Clothing Stores	2,148,603.63	34,747.49	2,011,131.21
5621 Women's Clothing Stores	5,994,958.72	80,521.86	5,674,442.72
5632 Women's Accessory & Specialty Stores	3,499,898.04	9,631.18	3,413,134.39
5641 Children's & Infants' Wear Stores	589,137.64	352.73	576,695.11
5651 Family Clothing Stores	16,144,301.14	55,943.30	15,844,771.38
5661 Shoe Stores	6,187,339.46	33,152.64	5,676,440.14
5699 Misc. Apparel & Accessory Stores	5,092,763.87	22,390.94	4,031,289.84
Total for MAJOR GROUP 56	39,657,002.50	236,740.14	37,227,904.79
MAJOR GROUP: 57 Furniture & Homefurnishings Stores			
5712 Furniture Stores	47,208,845.79	101,175.95	19,936,358.90
5713 Floor Covering Stores	13,429,922.28	5,937.97	8,172,116.19
5714 Drapery & Upholstery Stores	1,259,152.59	631.04	1,062,926.94
5719 Misc. Homefurnishings Stores	8,115,928.90	3,852.84	5,211,998.08
5722 Household Appliance Stores	15,313,426.89	25,716.37	9,758,413.62
5731 Radio, TV, & Electronic Stores	15,755,245.82	209,266.61	8,789,951.09
5734 Computer & Software Stores	17,190,984.17	270,389.40	7,839,508.14
5735 Record & Prerecorded Tape Stores	164,278.02	0.00	159,350.75
5736 Musical Instrument Stores	1,475,835.09	954.84	1,130,755.38
Total for MAJOR GROUP 57	119,913,619.55	617,925.02	62,061,379.09
MAJOR GROUP: 58 Eating & Drinking Places			
5812 Eating Places	141,542,092.66	1,425,589.76	133,230,409.15
5813 Drinking Places	33,211,777.22	278,701.43	22,668,100.11
Total for MAJOR GROUP 58	174,753,869.88	1,704,291.19	155,898,509.26
MAJOR GROUP: 59 Misc. Retail			
5912 Drug Stores & Proprietary Stores	69,490,208.76	106,653.78	5,905,817.27
5921 Liquor Stores	9,773,436.54	12,334.26	8,213,458.19
5932 Used Merchandise Stores	7,028,692.04	16,104.39	6,002,103.89
5941 Sporting Goods & Bicycle Shops	31,853,569.11	313,598.46	27,414,111.14

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	Gross Sales	Use Taxable	Taxable Sales
5942 Book Stores	2,469,066.32	28,601.80	1,991,317.74
5943 Stationery Stores	13,169,078.82	18,916.31	3,749,776.56
5944 Jewelry Stores	6,903,138.52	72,578.94	4,985,640.29
5945 Hobby, Toy, & Game Shops	6,390,626.77	77,168.19	4,841,340.60
5946 Camera & Photographic Supply Stores	18,486.25	0.00	18,185.25
5947 Gift, Novelty, & Souvenir Shops	6,370,921.17	132,846.26	3,991,933.53
5948 Luggage & Leather Goods Stores	129,773.62	0.00	115,836.58
5949 Sewing, Needlework, & Piece Goods	1,081,359.12	1,217.70	861,541.76
5961 Catalog & Mail-Order Houses	277,844,168.70	783,393.65	143,410,191.91
5962 Merchandising Machine Operators	4,443,607.45	71,060.26	2,106,598.07
5963 Direct Selling Establishments	8,838,509.90	79,730.53	6,935,321.02
5983 Fuel Oil Dealers	17,532,807.00	15,029.36	2,018,650.33
5984 Liquefied Petroleum Gas Dealers	5,657,840.16	4,651.14	2,849,387.02
5989 Fuel Dealers, NEC	26,639,884.47	0.00	1,811,859.74
5992 Florists	1,522,429.29	6,060.11	1,437,066.67
5993 Tobacco Stores & Stands	4,573,024.84	17,824.38	4,521,300.81
5994 News Dealers & Newsstands	9,743.40	0.00	3,191.83
5995 Optical Goods Stores	1,276,898.28	3,198.12	106,838.07
5999 Misc. Retail Stores, NEC	576,891,961.91	3,074,148.58	181,776,535.53
Total for MAJOR GROUP 59	1,079,909,232.44	4,835,116.22	415,068,003.80
Total for DIVISION G	3,000,923,316.35	18,030,209.06	1,354,089,269.16
DIVISION: H Finance, Insurance, & Real Estate			
MAJOR GROUP: 60 Depository Institutions			
6011 Federal Reserve Banks	124,591.76	284,875.08	409,466.84
6021 National Commercial Banks	286,256.86	231,897.43	469,984.48
6022 State Commercial Banks	103,038.95	588,323.75	691,328.53
6029 Commercial Banks, NEC	10,662.87	442.00	11,023.87
6035 Federal Savings Institutions	17,307.49	123,899.40	135,334.37
6081 Foreign Bank & Branches & Agencies	57.75	3,068,938.48	3,068,996.23
6099 Functions Related to Deposit Banking	374,307.37	175.43	321,041.98
Total for MAJOR GROUP 60	916,223.05	4,298,551.57	5,107,176.30
MAJOR GROUP: 61 Nondepository Institutions			
6111 Federal & Fed.-Sponsored Credit	30,134.18	0.00	30,134.18
6141 Personal Credit Institutions	435,099.34	9,654.00	376,698.42
6153 Short-Term Business Credit	5,968,882.03	3,139,676.62	3,154,273.42
6159 Misc. Business Credit Institutions	3,643,402.70	252,207.70	2,992,228.83
Other	N/A	N/A	N/A
Total for MAJOR GROUP 61	10,077,518.25	3,401,538.32	6,553,334.85
MAJOR GROUP: 62 Security & Commodity Brokers			
6211 Security Brokers & Dealers	348,872.45	43,026.98	43,026.98
6221 Commodity Contracts Brokers & Dealers	771,720.33	0.00	2,550.00
6282 Investment Advice	1,775,122.44	16,273.10	1,713,367.60
Other	15,931.52	0.00	15,931.52
Total for MAJOR GROUP 62	2,911,646.74	59,300.08	1,774,876.10
MAJOR GROUP: 63 Insurance Carriers			
6321 Accident & Health Insurance	69,178.88	76,834.94	146,013.82
6331 Fire, Marine, & Casualty Insurance	59,069.62	65,764.47	90,731.59
6351 Surety Insurance	128,785.09	107,102.66	235,887.75
6371 Pension, Health, & Welfare Funds	5,402.22	123,097.48	128,499.70
6399 Insurance Carriers, NEC	405,003.36	0.00	381,669.72
Other	133,464.59	236,609.01	308,563.18
Total for MAJOR GROUP 63	800,903.76	609,408.56	1,291,365.76
MAJOR GROUP: 64 Insurance Agents, Brokers, & Service			
6411 Insurance Agents, Brokers, & Service	3,430,605.20	788,587.18	2,925,364.17

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2023

	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 64	3,430,605.20	788,587.18	2,925,364.17
MAJOR GROUP: 65 Real Estate			
6512 Nonresidential Building Operators	672,933.40	3,392.36	580,051.35
6513 Apartment Building Operators	484,039.99	30,348.43	382,074.90
6514 Dwelling Operators, Except Apartments	13,557.07	0.00	6,051.20
6519 Real Property Lessors, NEC	673,533.47	4,000.00	55,063.49
6531 Real Estate Agents & Managers	31,483,274.41	133,466.01	22,076,997.93
6541 Title Abstract Offices	2,122,660.98	56,135.09	1,377,661.03
6552 Subdividers & Developers, NEC	98,737.73	2,000.00	100,737.73
6553 Cemetery Subdividers & Developers	205,656.04	0.00	145,563.93
Other	N/A	N/A	N/A
Total for MAJOR GROUP 65	35,754,393.09	250,349.00	24,745,208.67
MAJOR GROUP: 67 Holding & Other Investment Offices			
6719 Holding Companies, NEC	513,521.47	231,658.46	711,269.49
6732 Educational, Religious, etc. Trusts	255,867.85	58,900.48	299,521.17
6733 Trusts, NEC	561,941.98	66,666.68	132,681.52
6794 Patent Owners & Lessors	4,236,593.33	33,761.83	951,892.95
Other	52,508.23	7,264.94	58,775.62
Total for MAJOR GROUP 67	5,620,432.86	398,252.39	2,154,140.75
Total for DIVISION H	59,511,722.95	9,805,987.10	44,551,466.60
DIVISION: I Services			
MAJOR GROUP: 70 Hotels & Other Lodging Places			
7011 Hotels & Motels	46,579,774.67	720,757.91	38,855,062.16
7021 Rooming & Boarding Houses	121,873.24	0.00	64,628.69
7032 Sporting & Recreational Camps	700,087.94	4,231.26	674,897.95
7033 Trailer Parks & Campsites	4,501,074.63	37,172.77	3,997,783.80
7041 Membership Basis Organization Hotels	201,502.92	1,615.91	172,893.28
Total for MAJOR GROUP 70	52,104,313.40	763,777.85	43,765,265.88
MAJOR GROUP: 72 Personal Services			
7211 Power Laundries, Family & Commercial	400,818.03	0.00	309,230.17
7213 Linen Supply	994,433.72	0.00	490,695.94
7215 Coin-Operated Laundries & Cleaning	337,871.19	2,535.03	178,023.93
7216 Dry-cleaning Plants, Except Rug	240,835.45	0.00	204,998.72
7217 Carpet & Upholstery Cleaning	1,769,460.13	1,139.88	1,469,042.25
7218 Industrial Launderers	598,659.14	0.00	521,922.82
7219 Laundry & Garment Services, NEC	225,737.20	0.00	213,626.32
7221 Photographic Studios, Portrait	1,231,533.16	8,174.07	1,103,082.96
7231 Beauty Shops	12,797,696.28	185,321.69	12,648,416.42
7241 Barber Shops	681,899.83	50.00	624,563.00
7251 Shoe Repair & Shoeshine Parlors	129,992.94	50.00	124,200.42
7261 Funeral Service & Crematories	5,885,663.12	8,045.23	4,825,100.23
7291 Tax Return Preparation Services	2,510,105.47	0.00	2,490,785.92
7299 Misc. Personal Services, NEC	8,891,770.11	54,714.84	7,089,459.16
Other	N/A	N/A	N/A
Total for MAJOR GROUP 72	36,703,117.97	260,030.74	32,299,790.46
MAJOR GROUP: 73 Business Services			
7311 Advertising Agencies	9,812,220.28	182,272.97	1,810,202.83
7312 Outdoor Advertising Services	256,587.07	33,719.08	133,947.63
7319 Advertising, NEC	116,706.58	206.00	64,865.96
7322 Adjustment & Collection Services	4,162,692.76	38,342.14	718,329.22
7323 Credit Reporting Services	1,862,787.87	1,182.94	906,311.37
7331 Direct Mail Advertising Services	3,526,162.74	37,722.92	932,248.70
7334 Photocopying & Duplicating Services	1,353,827.62	1,943.53	540,486.95
7335 Commercial Photography	182,815.00	900.11	168,808.46

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2023

	Gross Sales	Use Taxable	Taxable Sales
7336 Commercial Art & Graphic Design	1,516,529.13	31,959.34	621,862.01
7338 Secretarial & Court Reporting	429,485.77	1,495,172.10	1,865,600.05
7342 Disinfecting & Pest Control Services	3,201,040.15	68,967.26	2,771,079.45
7349 Building Maintenance Services, NEC	11,504,680.45	59,136.07	9,197,239.37
7352 Medical Equipment Rental	4,033,402.26	33,574.23	454,356.90
7353 Heavy Construction Equipment Rental	3,076,328.40	136,359.64	2,697,741.04
7359 Equipment Rental & Leasing, NEC	28,135,553.10	153,825.15	17,281,027.40
7361 Employment Agencies	9,707,707.67	92,337.59	1,754,489.78
7363 Help Supply Services	5,681,817.43	24,271.48	4,142,363.95
7371 Computer Programming Services	6,952,986.85	13,546.44	5,234,222.19
7372 Prepackaged Software	46,783,440.35	5,506.68	21,402,836.72
7373 Computer Integrated Systems Design	2,694,493.59	18,580.53	1,573,924.83
7374 Data Processing & Preparation	13,232,602.61	33,780.42	11,293,394.73
7375 Information Retrieval Services	280,035.36	332.91	165,106.66
7376 Computer Facilities Management	2,386,948.16	14,876.54	313,253.85
7377 Computer Rental & Leasing	6,256,599.42	4,690.00	2,712,536.74
7378 Computer Maintenance & Repair	1,051,573.02	320.91	836,341.54
7379 Computer Related Services, NEC	27,054,319.04	153,632.57	8,935,929.03
7381 Detective & Armored Car Services	2,076,511.21	4,523.99	1,729,224.22
7382 Security Systems Services	3,055,330.78	115,719.85	1,689,988.34
7383 News Syndicates	24,127.56	0.00	17,983.56
7384 Photofinishing Laboratories	648,754.70	228.40	638,978.68
7389 Business Services, NEC	91,587,204.30	1,436,143.39	21,084,463.96
Other	N/A	N/A	N/A
Total for MAJOR GROUP 73	292,700,754.48	4,193,775.18	123,693,337.03
MAJOR GROUP: 75 Auto Repair, Services, & Parking			
7513 Truck Rental & Leasing, No Drivers	2,010,737.13	240,266.36	835,634.26
7514 Passenger Car Rental	3,685,029.92	56,191.99	3,638,790.15
7515 Passenger Car Leasing	896,064.05	0.00	126,682.84
7519 Utility Trailer Rental	2,569,671.71	15,991.74	1,617,461.87
7521 Automobile Parking	170,273.31	106.00	17,791.02
7532 Top & Body Repair & Paint Shops	17,667,157.64	42,821.24	12,660,585.84
7533 Auto Exhaust System Repair Shops	476,966.62	128.56	210,264.54
7534 Tire Retreading & Repair Shops	4,317,383.98	8,492.61	3,451,376.86
7536 Automotive Glass Replacement Shops	3,668,418.46	4,840.55	1,516,225.87
7537 Automotive Transmission Repair Shops	1,719,379.00	1,894.16	1,216,226.42
7538 General Automotive Repair Shops	64,634,170.71	543,119.98	24,463,581.76
7539 Automotive Repair Shops, NEC	5,597,251.99	56,340.32	4,357,564.77
7542 Carwashes	5,031,502.40	33,685.73	4,459,245.07
7549 Automotive Services, NEC	5,824,747.02	26,635.35	4,616,908.90
Total for MAJOR GROUP 75	118,268,753.94	1,030,514.59	63,188,340.17
MAJOR GROUP: 76 Misc. Repair Services			
7622 Radio & Television Repair	440,645.18	13,800.89	374,331.45
7623 Refrigeration Service & Repair	1,413,506.26	143,201.01	1,228,174.99
7629 Electrical Repair Shops, NEC	1,453,128.98	363.13	768,335.84
7631 Watch, Clock, & Jewelry Repair	5,674.20	0.00	5,208.85
7641 Reupholstery & Furniture Repair	279,419.94	0.00	136,245.56
7692 Welding Repair	8,460,194.89	169,582.60	2,905,464.01
7694 Armature Rewinding Shops	3,606,981.27	27,226.47	1,223,543.54
7699 Repair Services, NEC	25,145,035.86	1,053,575.61	12,421,080.32
Total for MAJOR GROUP 76	40,804,586.58	1,407,749.71	19,062,384.56
MAJOR GROUP: 78 Motion Pictures			
7812 Motion Picture & Video Production	723,397.71	3,090.42	174,085.04
7819 Services Allied to Motion Pictures	253,766.80	140,449.33	319,005.36
7822 Motion Picture & Tape Distribution	279,541.52	491.50	152,258.44
7829 Motion Picture Distribution Services	13,054.82	0.00	13,054.82

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2023

	Gross Sales	Use Taxable	Taxable Sales
7832 Motion Picture Theaters, Except Drive-In	2,976,051.34	9,160.47	2,964,574.60
Other	N/A	N/A	N/A
Total for MAJOR GROUP 78	4,245,812.19	153,191.72	3,622,978.26
MAJOR GROUP: 79 Amusement & Recreation Services			
7911 Dance Studios, Schools, & Halls	663,165.60	6,043.33	661,480.58
7922 Theatrical Producers & Services	2,978,952.69	646.00	1,199,199.21
7929 Entertainers & Entertainment Groups	387,071.96	2,747.91	271,208.63
7933 Bowling Centers	1,522,026.80	5,637.36	1,439,083.54
7941 Sports Clubs, Managers, & Promoters	959,554.74	12,837.25	649,804.11
7948 Racing, Including Track Operation	52,294.39	0.00	27,550.87
7991 Physical Fitness Facilities	5,098,588.67	125,264.29	3,654,020.60
7992 Public Golf Courses	3,932,782.02	73,231.99	3,744,251.66
7993 Coin-Operated Amusement Devices	15,552,489.55	117,264.64	2,499,847.35
7996 Amusement Parks	476,370.21	31,730.23	494,927.44
7997 Membership Sports & Recreation Clubs	7,811,386.25	83,699.52	7,716,782.09
7999 Amusement & Recreation, NEC	19,205,244.17	192,961.32	10,977,811.40
Total for MAJOR GROUP 79	58,639,927.05	652,063.84	33,335,967.48
MAJOR GROUP: 80 Health Services			
8011 Offices & Clinics of Medical Doctors	49,408,601.67	1,138,531.47	2,695,925.89
8021 Offices & Clinics of Dentists	5,447,534.69	143,582.91	164,754.01
8031 Offices & Clinics of Osteopathic Physicians	1,212,908.92	34,998.81	79,481.79
8041 Offices & Clinics of Chiropractors	2,010,109.68	44,296.28	373,587.75
8042 Offices & Clinics of Optometrists	21,625,512.92	40,641.33	525,621.17
8049 Offices of Health Practitioners, NEC	2,107,835.75	16,807.53	258,358.52
8051 Skilled Nursing Care Facilities	792,943.56	2,394,390.60	2,477,687.90
8052 Intermediate Care Facilities	408,987.27	25,119.25	32,528.24
8059 Nursing & Personal Care, NEC	134,494.45	94,478.58	126,888.41
8062 General Medical & Surgical Hospitals	337,372,031.91	2,015,163.55	4,226,670.56
8069 Specialty Hospitals, Except Psychiatric	3,905,254.54	136,447.85	193,910.27
8071 Medical Laboratories	1,483,840.53	329,638.65	350,685.05
8072 Dental Laboratories	34,579.36	0.00	5,491.11
8082 Home Health Care Services	4,254,315.72	12,281.77	38,991.74
8092 Kidney Dialysis Centers	1,222,105.35	66,410.48	66,410.48
8093 Specialty Outpatient Facilities, NEC	1,059,570.93	30,712.92	59,814.04
8099 Health & Allied Services, NEC	1,422,565.78	31,497.45	101,407.13
Other	N/A	N/A	N/A
Total for MAJOR GROUP 80	433,907,336.03	6,554,999.43	11,782,357.06
MAJOR GROUP: 81 Legal Services			
8111 Legal Services	32,369,867.12	343,661.93	27,765,177.71
Total for MAJOR GROUP 81	32,369,867.12	343,661.93	27,765,177.71
MAJOR GROUP: 82 Educational Services			
8211 Elementary & Secondary Schools	157,237.20	10,648.00	157,535.20
8221 Colleges & Universities	401,218.81	1,051.64	241,624.97
8243 Data Processing Schools	16,900.92	365.00	15,906.92
8249 Vocational Schools, NEC	225,151.24	348.00	137,176.85
8299 Schools & Educational Services, NEC	1,522,146.74	26,666.94	1,036,196.76
Other	N/A	N/A	N/A
Total for MAJOR GROUP 82	2,342,842.04	39,079.58	1,607,822.67
MAJOR GROUP: 83 Social Services			
8322 Individual & Family Services	684,724.76	11,449.45	199,579.36
8351 Child Day Care Services	0.00	1,310.33	1,310.33
8361 Residential Care	7,355,730.75	27,502.15	40,899.29
8399 Social Services, NEC	62,659.14	0.00	5,809.14
Other	N/A	N/A	N/A

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2023

	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 83	8,211,155.48	40,261.93	247,598.12
MAJOR GROUP: 84 Museums, Botanical, Zoological Gardens			
8412 Museums & Art Galleries	235,240.38	3,503.40	188,914.77
8422 Botanical and Zoological Gardens	104,087.64	67,351.93	167,783.57
Total for MAJOR GROUP 84	339,328.02	70,855.33	356,698.34
MAJOR GROUP: 86 Membership Organizations			
8611 Business Associations	1,335,814.76	13,225.64	61,253.86
8621 Professional Organizations	126,036.16	21,919.49	43,907.93
8641 Civic & Social Associations	975,744.81	755,773.22	878,821.23
8661 Religious Organizations	133,302.63	67,658.40	195,861.42
8699 Membership Organizations, NEC	741,903.31	4,402.29	126,885.22
Other	3,758.97	1,000.00	4,758.97
Total for MAJOR GROUP 86	3,316,560.64	863,979.04	1,311,488.63
MAJOR GROUP: 87 Engineering & Management Services			
8711 Engineering Services	63,818,675.18	862,159.37	12,673,528.16
8712 Architectural Services	8,337,969.71	27,159.71	2,363,948.15
8713 Surveying Services	805,488.36	915.98	733,554.23
8721 Accounting, Auditing, & Bookkeeping	41,574,909.84	198,189.62	34,948,860.96
8731 Commercial Physical Research	428,772.62	198,064.26	250,947.80
8732 Commercial Nonphysical Research	281,685.53	28,896.00	96,662.09
8733 Noncommercial Research Organizations	137,625.58	720,786.43	728,332.30
8734 Testing Laboratories	6,382,176.41	256,418.07	3,055,428.58
8741 Management Services	6,207,393.78	3,786,720.14	6,086,460.64
8742 Management Consulting Services	223,345,094.73	1,981,400.71	9,516,418.79
8743 Public Relations Services	2,927,534.66	20,940.00	55,106.66
8744 Facilities Support Services	3,716,405.29	9,627.51	3,306,381.37
8748 Business Consulting, NEC	11,443,739.66	472,399.90	4,368,217.67
Total for MAJOR GROUP 87	369,407,471.35	8,563,677.70	78,183,847.40
MAJOR GROUP: 88 Private Households			
8811 Private Households	189,169.44	0.00	170,797.37
Total for MAJOR GROUP 88	189,169.44	0.00	170,797.37
MAJOR GROUP: 89 Services, NEC			
8999 Services, NEC	14,808,694.97	11,924.97	7,977,990.94
Total for MAJOR GROUP 89	14,808,694.97	11,924.97	7,977,990.94
Total for DIVISION I	1,468,359,690.70	24,949,543.54	448,371,842.08
DIVISION: J Public Administration			
MAJOR GROUP: 91 Executive, Legislative, & General			
9111 Executive Offices	491,341.45	0.00	392,998.33
Other	N/A	N/A	N/A
Total for MAJOR GROUP 91	507,034.16	0.00	408,691.04
MAJOR GROUP: 92 Justice, Public Order, & Safety			
9222 Legal Counsel & Prosecution	1,820.77	0.00	1,820.77
Other	N/A	N/A	N/A
Total for MAJOR GROUP 92	21,371.15	0.00	15,911.65
MAJOR GROUP: 94 Administration of Human Resources			
Other	N/A	N/A	N/A
Total for MAJOR GROUP 94	N/A	N/A	N/A
MAJOR GROUP: 95 Environmental Quality & Housing			
Other	85,947.64	0.00	16,590.05
Total for MAJOR GROUP 95	85,947.64	0.00	16,590.05
MAJOR GROUP: 96 Administration of Economic Programs			
Other	N/A	N/A	N/A

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division
Returns Filed: May 2023

		Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 96		N/A	N/A	N/A
MAJOR GROUP:	97 National Security & Intl. Affairs			
Other		N/A	N/A	N/A
Total for MAJOR GROUP 97		N/A	N/A	N/A
Total for DIVISION J		660,982.83	12,256.00	482,955.62
STATE-WIDE TOTALS:		7,899,414,608.04	123,422,407.11	2,504,993,485.67

***** STATE-WIDE RECAP *****

A	Agriculture, Forestry, & Fishing	108,185,520.51	2,271,504.33	42,336,613.94
B	Mining	26,091,942.74	1,362,180.87	5,490,920.20
C	Construction	3,918,797.66	19,924.80	2,884,663.74
D	Manufacturing	1,084,361,072.98	38,746,859.91	135,584,336.87
E	Transportation & Public Utilities	329,125,640.76	19,365,963.39	242,732,693.30
F	Wholesale Trade	1,818,275,920.56	8,857,978.11	228,468,724.16
G	Retail Trade	3,000,923,316.35	18,030,209.06	1,354,089,269.16
H	Finance, Insurance, & Real Estate	59,511,722.95	9,805,987.10	44,551,466.60
I	Services	1,468,359,690.70	24,949,543.54	448,371,842.08
J	Public Administration	660,982.83	12,256.00	482,955.62
STATE-WIDE TOTALS:		7,899,414,608.04	123,422,407.11	2,504,993,485.67

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.