

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: SEPTEMBER 2024

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

ITEMS OF NOTE:

1. This report is a comparison between state taxable receipts for September 2024 and September 2023. It is not a cumulative total.
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 September 2024 and 2023

Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2024	2023	%	Division	2024	2023	%
Misc. Retail	453,007,786	489,053,863	-7.4	Agriculture, Forestry, & Fishing	48,133,271	49,450,090	-2.7
General Merchandise Stores	294,215,619	284,660,361	3.4	Mining	8,439,677	12,524,611	-32.6
Eating & Drinking Places	208,258,677	201,402,883	3.4	Construction	3,370,305	2,937,639	14.7
Wholesale Trade - Durable Goods	204,994,005	214,729,737	-4.5	Manufacturing	171,333,534	165,963,659	3.2
Building Materials & Garden Supplies	200,173,362	213,569,671	-6.3	Transportation & Public Utilities	254,333,680	253,416,043	0.4
Food Stores	165,985,531	166,434,921	-0.3	Wholesale Trade	271,118,193	276,330,309	-1.9
Electric, Gas, & Sanitary Services	156,640,862	158,360,587	-1.1	Retail Trade	1,583,392,037	1,616,583,666	-2.1
Automotive Dealers & Service Stations	148,047,039	146,124,396	1.3	Finance, Insurance, & Real Estate	55,593,218	60,824,026	-8.6
Business Services	138,140,631	136,631,878	1.1	Services	586,705,852	572,837,262	2.4
Hotels & Other Lodging Places	129,931,523	122,443,320	6.1	Public Administration	26,280,132	315,054	8241.5
Major Group	2024	2023	%	Major Group	2024	2023	%
Agricultural Production - Crops	896,622	1,214,027	-26.1	Wholesale Trade - Durable Goods	204,994,005	214,729,737	-4.5
Agricultural Production - Livestock	2,713,874	3,252,155	-16.6	Wholesale Trade - Nondurable Goods	66,124,188	61,600,571	7.3
Agricultural Services	43,227,961	43,718,838	-1.1	Building Materials & Garden Supplies	200,173,362	213,569,671	-6.3
Forestry	190,286	211,540	-10.0	General Merchandise Stores	294,215,619	284,660,361	3.4
Fishing, Hunting, & Trapping	1,104,528	1,053,529	4.8	Food Stores	165,985,531	166,434,921	-0.3
Metal Mining	2,279,397	1,180,865	93.0	Automotive Dealers & Service Stations	148,047,039	146,124,396	1.3
Coal Mining	0	7,114	-100.0	Apparel & Accessory Stores	47,876,649	48,609,693	-1.5
Oil & Gas Extraction	1,948,617	2,331,372	-16.4	Furniture & Homefurnishings Stores	65,827,373	66,727,878	-1.3
Nonmetallic Minerals, Except Fuels	4,211,663	9,005,259	-53.2	Eating & Drinking Places	208,258,677	201,402,883	3.4
General Building Contractors	-	-	-	Misc. Retail	453,007,786	489,053,863	-7.4
Heavy Construction, except Building	-	-	-	Depository Institutions	3,814,393	3,456,374	10.4
Special Trade Contractors	3,370,305	2,937,639	14.7	Nondepository Institutions	5,457,180	8,078,104	-32.4
Food & Kindred Products	13,114,884	15,087,884	-13.1	Security & Commodity Brokers	699,083	1,015,545	-31.2
Tobacco Products	331,712	205,970	61.0	Insurance Carriers	1,877,296	1,410,189	33.1
Textile Mill Products	173,518	251,431	-31.0	Insurance Agents, Brokers, & Service	2,073,913	4,138,927	-49.9
Apparel & Other Textile Products	1,469,948	1,536,090	-4.3	Real Estate	38,749,874	39,362,244	-1.6
Lumber & Wood Products	5,882,584	9,166,768	-35.8	Holding & Other Investment Offices	2,921,479	3,362,642	-13.1
Furniture & Fixtures	496,635	1,634,051	-69.6	Hotels & Other Lodging Places	129,931,523	122,443,320	6.1
Paper & Allied Products	1,018,714	1,600,118	-36.3	Personal Services	35,168,930	34,234,777	2.7
Printing & Publishing	7,257,764	7,229,079	0.4	Business Services	138,140,631	136,631,878	1.1
Chemicals & Allied Products	13,644,353	11,820,085	15.4	Auto Repair, Services, & Parking	81,486,138	84,742,662	-3.8
Petroleum & Coal Products	3,876,351	6,390,876	-39.3	Misc. Repair Services	27,951,285	27,894,757	0.2
Rubber & Misc. Plastics Products	3,436,367	3,749,986	-8.4	Motion Pictures	4,009,549	3,793,259	5.7
Leather & Leather Products	34,169	35,768	-4.5	Amusement & Recreation Services	49,019,812	46,151,282	6.2
Stone, Clay, & Glass Products	54,857,233	58,248,996	-5.8	Health Services	14,467,259	12,652,640	14.3
Primary Metal Industries	1,318,416	1,421,633	-7.3	Legal Services	24,674,327	22,335,089	10.5
Fabricated Metal Products	20,968,885	9,242,635	126.9	Educational Services	6,479,925	6,538,797	-0.9
Industrial Machinery & Equipment	19,512,401	21,710,785	-10.1	Social Services	271,782	596,501	-54.4
Electronic & Other Electrical Equipment	9,735,588	3,091,499	214.9	Museums, Botanical, Zoological Gardens	674,160	809,046	-16.7
Transportation Equipment	4,105,800	3,654,633	12.3	Membership Organizations	1,557,507	1,261,098	23.5
Instruments & Related Products	2,130,832	2,512,661	-15.2	Engineering & Management Services	61,358,727	63,405,586	-3.2
Misc. Manufacturing Industries	7,967,381	7,372,711	8.1	Private Households	162,717	123,451	31.8
Railroad Transportation	2,591,529	1,114,333	132.6	Services, NEC	11,351,580	9,223,121	23.1
Local & Interurban Passenger Transportati	1,481,321	1,340,273	10.5	Executive, Legislative, & General	411,608	179,702	129.1
Trucking & Warehousing	20,520,909	17,375,353	18.1	Justice, Public Order, & Safety	11,026	36,459	-69.8
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	814,184	732,158	11.2	Administration of Human Resources	25,691,773	29,543	86862.7
Transportation by Air	2,471,081	2,125,592	16.3	Environmental Quality & Housing	54,532	21,661	151.8
Pipelines, Except Natural Gas	1,175,245	1,011,942	16.1	Administration of Economic Programs	572	2,316	-75.3
Transportation Services	2,750,416	1,752,085	57.0	National Security & Intl. Affairs	110,621	45,373	143.8
Communications	65,888,135	69,603,718	-5.3	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	156,640,862	158,360,587	-1.1				

STATE TOTAL: \$3,008,699,900 (2024) - \$3,011,182,359 (2023) = -.08% decrease

Figures compiled by SD Dept of Revenue

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