

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: JUNE 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.**
- GROSS SALES: This is the amount reported on Line 1 of the South Dakota Sales and Use Tax Return.
- USE TAXABLE: This is the amount reported on Line 2 of the South Dakota Sales and Use Tax Return.
- 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!**
- Some cities may fall into more than one county.
- Whenever there are less than 3 licenses in any one classification, the information is combined into an 'Other' category.
- State Totals include 'Other' categories.
- 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: June 2023

	Gross Sales	Use Taxable	Taxable Sales
DIVISION: A Agriculture, Forestry, & Fishing			
MAJOR GROUP: 1 Agricultural Production - Crops			
115 Corn	3,580,909.22	129,368.28	198,893.84
139 Field Crops, Except Cash Grains, NEC	27,568,431.03	0.00	177,794.63
161 Vegetables & Melons	5,042.24	0.00	5,042.24
181 Ornamental Nursery Products	402,738.87	1,769.52	380,868.96
182 Food Crops Grown Under Cover	479,038.06	3,952.94	73,096.26
Other	1,357.00	0.00	1,357.00
Total for MAJOR GROUP 1	32,037,516.42	135,090.74	837,052.93
MAJOR GROUP: 2 Agricultural Production - Livestock			
211 Beef Cattle Feedlots	332,787.52	42,005.50	72,591.86
213 Hogs	1,499,436.82	276,600.31	534,938.20
219 General Livestock, NEC	3,138,731.75	13,315.00	78,342.80
241 Dairy Farms	4,093,572.64	297,589.82	318,051.05
252 Chicken Eggs	968,105.18	270,645.51	277,888.93
259 Poultry & Eggs, NEC	402,224.13	8,533.77	99,842.96
272 Horses & Other Equines	110,411.82	0.00	90,137.55
279 Animal Specialties, NEC	555,931.81	3,110.40	306,695.07
291 General Farms, Primarily Animal	260,359.90	0.00	149,938.53
Other	243,217.82	0.00	79,414.06
Total for MAJOR GROUP 2	11,604,779.39	911,800.31	2,007,841.01
MAJOR GROUP: 7 Agricultural Services			
711 Soil Preparation Services	77,265,764.83	25,566.33	247,474.64
721 Crop Planting & Protecting	671,223.49	0.00	72,295.29
723 Crop Preparation Services for Market	7,414,205.13	30,148.03	184,933.07
741 Veterinary Services for Livestock	19,293,723.62	76,919.65	16,669,457.99
742 Veterinary Services, Specialties	10,294,565.23	27,518.02	9,911,650.15
751 Livestock Services, Except Veterinary	4,207,768.44	59,604.07	2,089,035.51
752 Animal Specialty Services	4,052,850.67	27,631.17	2,609,776.34
762 Farm Management Services	1,115,864.21	0.00	588,136.29
781 Landscape Counseling & Planning	1,491,887.81	51,998.94	1,000,280.02
782 Lawn & Garden Services	19,047,536.20	317,498.89	15,147,509.69
783 Ornamental Shrub & Tree Services	2,790,757.04	-17,274.75	2,103,079.36
Other	N/A	N/A	N/A
Total for MAJOR GROUP 7	147,646,146.67	599,610.35	50,623,628.35
MAJOR GROUP: 8 Forestry			
811 Timber tracts	29,809.28	0.00	27,078.28
831 Forest Products	153.00	0.00	81.00
851 Forestry Services	46,973.02	0.00	34,259.02
Total for MAJOR GROUP 8	76,935.30	0.00	61,418.30
MAJOR GROUP: 9 Fishing, Hunting, & Trapping			
919 Misc. Marine Products	679,821.89	0.00	93,914.94
971 Hunting, Trapping, Game Propagation	417,733.29	6,548.48	359,042.27
Other	15,813.08	12,803.17	25,900.34
Total for MAJOR GROUP 9	1,113,368.26	19,351.65	478,857.55
Total for DIVISION A	192,478,746.04	1,665,853.05	54,008,798.14
DIVISION: B Mining			
MAJOR GROUP: 10 Metal Mining			
1041 Gold Ores	168,134.64	16,631.00	184,765.64
1081 Metal Mining Services	1,330,488.14	106,123.53	1,436,611.67
Other	N/A	N/A	N/A
Total for MAJOR GROUP 10	1,498,622.78	122,754.53	1,621,377.31
MAJOR GROUP: 12 Coal Mining			
Other	N/A	N/A	N/A

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

	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 12	N/A	N/A	N/A
MAJOR GROUP: 13 Oil & Gas Extraction			
1311 Crude Petroleum & Natural Gas	47,596.74	403.80	48,000.54
1321 Natural Gas Liquids	24,974,268.50	1,026,755.17	1,026,755.17
1381 Drilling Oil & Gas Wells	114,090.52	4,818.00	118,908.52
1382 Oil & Gas Exploration Services	58,088.70	0.00	57,540.91
1389 Oil & Gas Field Services, NEC	621,189.60	548,075.14	906,142.91
Total for MAJOR GROUP 13	25,815,234.06	1,580,052.11	2,157,348.05
MAJOR GROUP: 14 Nonmetallic Minerals, Except Fuels			
1442 Construction Sand & Gravel	3,672,734.58	90,558.96	1,854,511.36
Other	3,618,230.79	369,996.61	1,621,978.78
Total for MAJOR GROUP 14	7,290,965.37	460,555.57	3,476,490.14
Total for DIVISION B	34,608,295.86	2,163,362.21	7,257,889.26
DIVISION: C Construction			
MAJOR GROUP: 17 Special Trade Contractors			
1752 Floor Laying & Floor Work, NEC	3,447,204.21	173,222.98	2,826,726.87
Total for MAJOR GROUP 17	3,447,204.21	173,222.98	2,826,726.87
Total for DIVISION C	3,447,204.21	173,222.98	2,826,726.87
DIVISION: D Manufacturing			
MAJOR GROUP: 20 Food & Kindred Products			
2011 Meat Packing Plants	77,378,659.30	1,374,891.11	1,895,334.42
2013 Sausages & Other Prepared Meats	611,951.32	362,547.95	748,655.68
2015 Poultry Slaughtering & Processing	23,128,040.65	1,141,085.11	1,141,185.11
2022 Cheese, Natural & Processed	44,784,417.90	2,413,184.92	2,438,164.51
2043 Cereal Breakfast Foods	42,644.04	0.00	32,542.54
2047 Dog & Cat Food	4,262,000.85	1,970,955.58	2,014,146.60
2048 Prepared Feeds, NEC	24,676,788.39	570,275.06	883,616.11
2051 Bread, Cake, & Related Products	37,922.19	0.00	23,101.19
2064 Candy & Other Confectionery Products	12,124.64	0.00	2,649.01
2082 Malt Beverages	902,377.69	896.39	729,019.95
2084 Wines, Brandy, & Brandy Spirits	1,178,260.21	41,960.06	623,162.24
2085 Distilled & Blended Liquors	136,956.19	40.00	103,165.38
2086 Bottled & Canned Soft Drinks	24,016,670.82	327,238.90	1,270,055.90
2099 Food Preparations, NEC	1,255,481.75	42,034.60	888,584.11
Other	79,093,902.94	496,583.46	1,108,298.88
Total for MAJOR GROUP 20	281,518,198.88	8,741,693.14	13,901,681.63
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	93,890.48	0.00	0.00
2299 Textile Goods, NEC	60,506.14	0.00	31,613.08
Other	253,707.13	0.00	51,897.81
Total for MAJOR GROUP 22	408,103.75	0.00	83,510.89
MAJOR GROUP: 23 Apparel & Other Textile Products			
2311 Men's & Boys' Suits & Coats	72,217.31	0.00	32,419.63
2326 Men's & Boys' Work Clothing	6,199.82	0.00	6,199.82
2329 Men's & Boys' Clothing, NEC	36,290.94	0.00	4,879.43
2389 Apparel & Accessories, NEC	212,600.21	79.85	183,506.84
2392 Housefurnishings, NEC	154.00	0.00	154.00
2394 Canvas & Related Products	2,955,172.28	174,468.00	471,825.13
2396 Automotive & Apparel Trimmings	176,171.10	128.00	112,902.94
Other	181,712.16	111.56	69,096.58

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

	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 23	3,640,517.82	174,787.41	880,984.37
MAJOR GROUP: 24 Lumber & Wood Products			
2421 Sawmills & Planing Mills, General	7,190,644.91	236,664.54	364,220.45
2426 Hardwood Dimension & Flooring Mills	16,573.83	0.00	12,264.77
2431 Millwork	1,589,449.73	192,768.72	277,444.84
2434 Wood Kitchen Cabinets	13,838,263.55	72,225.16	1,597,294.28
2439 Structural Wood Members, NEC	12,437,849.66	221,842.01	8,464,081.64
2452 Prefabricated Wood Buildings	5,610,302.69	58,720.80	998,900.78
2499 Wood Products, NEC	1,150,218.66	60,796.08	232,159.36
Other	1,373,170.62	27,134.74	158,573.97
Total for MAJOR GROUP 24	43,206,473.65	870,152.05	12,104,940.09
MAJOR GROUP: 25 Furniture & Fixtures			
2511 Wood Household Furniture	1,492,866.17	20,925.37	50,909.68
2512 Upholstered Household Furniture	18,722.10	0.00	18,722.10
2514 Metal Household Furniture	17,503.97	0.00	275.33
2515 Mattresses & Bedspings	2,043,540.38	0.00	83,623.03
2521 Wood Office Furniture	130,007.36	0.00	27,836.91
2522 Office Furniture, Except Wood	521,340.93	0.00	49,772.42
2531 Public Building & Related Furniture	119,601.85	0.00	27,690.07
2541 Wood Partitions & Fixtures	3,983,078.63	38,366.16	323,359.12
2542 Partitions & Fixtures, Except Wood	30,296.27	0.00	1,893.85
2599 Furniture & Fixtures, NEC	95,930.59	0.00	0.00
Other	N/A	N/A	N/A
Total for MAJOR GROUP 25	8,806,918.93	71,462.15	603,883.32
MAJOR GROUP: 26 Paper & Allied Products			
2653 Corrugated & Solid Fiber Boxes	1,034,485.99	10,671.56	84,396.90
2671 Paper Coated & Laminated, Packaging	9,974,561.15	491,635.54	877,288.00
2675 Die-Cut Paper & Board	28,544.33	0.00	4,418.61
2679 Converted Paper Products, NEC	1,718,300.72	14,734.16	57,129.43
Other	3,491,549.78	497,842.66	505,692.57
Total for MAJOR GROUP 26	16,247,441.97	1,014,883.92	1,528,925.51
MAJOR GROUP: 27 Printing & Publishing			
2711 Newspapers	4,180,267.46	41,941.46	1,244,802.12
2721 Periodicals	767,176.98	680.60	286,490.32
2731 Book Publishing	2,062,069.89	5,729.37	318,239.05
2732 Book Printing	40,444.94	0.00	19,522.27
2741 Misc. Publishing	543,640.36	99,801.54	412,528.04
2752 Commercial Printing, Lithographic	4,526,039.21	66,976.16	791,236.53
2754 Commercial Printing, Gravure	13,175,793.21	0.00	293,421.06
2759 Commercial Printing, NEC	19,179,779.10	323,481.96	2,063,306.69
2771 Greeting Cards	2,239,599.87	60,070.50	160,200.47
Other	202,934.01	0.00	126,162.12
Total for MAJOR GROUP 27	46,917,745.03	598,681.59	5,715,908.67
MAJOR GROUP: 28 Chemicals & Allied Products			
2813 Industrial Gases	4,331,821.91	22,611.11	3,071,468.03
2819 Industrial Inorganic Chemicals, NEC	1,323,269.83	657.11	698,690.21
2821 Plastics Materials & Resins	356,797.46	0.00	5,577.81
2833 Medicinals & Botanicals	151,846.85	0.00	84,499.87
2834 Pharmaceutical Preparations	9,700,854.88	139,389.56	558,277.92
2835 Diagnostic Substances	684,264.42	0.00	19,000.20
2836 Biological Products, Except Diagnostic	222,005.76	0.00	9,847.34
2841 Soap & Other Detergents	383,707.88	129.19	173,372.34
2842 Polishes & Sanitation Goods	3,610.19	0.00	3,610.19
2844 Toilet Preparations	61,953.12	0.00	34,442.45
2851 Paints & Allied Products	216,235.59	6,337.90	67,542.62

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

	Gross Sales	Use Taxable	Taxable Sales
2869 Industrial Organic Chemicals, NEC	196,402,080.87	5,363,721.28	5,961,612.42
2875 Fertilizers, Mixing Only	10,225,959.21	12,679.02	12,787.35
2879 Agricultural Chemicals, NEC	13,028.88	22,821.33	34,830.73
2891 Adhesives & Sealants	148,151.55	27,123.78	27,123.78
2899 Chemical Preparations, NEC	1,701,533.38	0.00	145,718.85
Other	1,387,129.18	0.00	1,376,675.51
Total for MAJOR GROUP 28	227,314,250.96	5,595,470.28	12,285,077.62
MAJOR GROUP: 29 Petroleum & Coal Products			
2951 Asphalt Paving Mixtures & Blocks	3,709,966.41	63,149.53	3,470,369.41
2992 Lubricating Oils & Greases	298,134.77	0.00	155,811.78
Other	1,349,696.69	222,802.25	1,126,271.96
Total for MAJOR GROUP 29	5,357,797.87	285,951.78	4,752,453.15
MAJOR GROUP: 30 Rubber & Misc. Plastics Products			
3069 Fabricated Rubber Products, NEC	570,549.67	0.00	140,074.97
3084 Plastics Pipe	3,716,687.21	104,902.00	1,471,248.65
3085 Plastics Bottles	2,923,766.21	257,593.74	258,427.76
3086 Plastics Foam Products	4,543,340.22	158,120.77	456,498.30
3088 Plastics Plumbing Fixtures	584,096.88	0.00	48,860.97
3089 Plastics Products, NEC	10,750,902.34	349,956.62	592,215.13
Other	1,776,769.41	30,796.02	413,809.21
Total for MAJOR GROUP 30	24,866,111.94	901,369.15	3,381,134.99
MAJOR GROUP: 31 Leather & Leather Products			
3131 Footwear Cut Stock	10,807.33	0.00	8,980.33
3199 Leather Goods, NEC	64,900.48	0.00	7,277.90
Other	0.00	0.00	0.00
Total for MAJOR GROUP 31	75,707.81	0.00	16,258.23
MAJOR GROUP: 32 Stone, Clay, & Glass Products			
3231 Products of Purchased Glass	2,559.68	0.00	976.87
3241 Cement, Hydraulic	12,264,339.96	221,568.85	1,572,645.48
3271 Concrete Block & Brick	210,288.80	0.00	165,024.17
3272 Concrete Products, NEC	2,999,121.34	177,416.84	2,412,704.96
3273 Ready-Mixed Concrete	44,544,524.67	344,693.54	36,558,397.82
3281 Cut Stone & Stone Products	2,191,530.19	10,179.16	1,141,506.42
3291 Abrasive Products	2,672,897.26	36.00	200,387.89
Other	6,658,333.45	16,889.11	1,484,949.28
Total for MAJOR GROUP 32	71,543,595.35	770,783.50	43,536,592.89
MAJOR GROUP: 33 Primary Metal Industries			
3312 Blast Furnaces & Steel Mills	3,670,811.83	0.00	207,426.86
3317 Steel Pipe & Tubes	2,367,504.00	99,395.83	106,090.83
3363 Aluminum Die-Castings	792,605.08	45,780.62	143,976.18
3399 Primary Metal Products, NEC	33,863.33	0.00	2,745.33
Other	9,556,962.50	1,639,095.89	1,685,024.07
Total for MAJOR GROUP 33	16,421,746.74	1,784,272.34	2,145,263.27
MAJOR GROUP: 34 Fabricated Metal Products			
3421 Cutlery	46,445.10	0.00	46,445.10
3423 Hand & Edge Tools, NEC	4,510,530.72	17,759.32	124,434.76
3429 Hardware, NEC	3,573,085.41	11,150.25	293,570.54
3432 Plumbing Fixture Fittings & Trim	125,054.00	0.00	111,002.00
3433 Heating Equipment, Except Electric	123,327.81	0.00	8,735.92
3441 Fabricated Structural Metal	3,962,119.43	19,623.59	1,490,055.92
3442 Metal Doors, Sash, & Trim	12,993,668.83	45,271.43	475,299.30
3443 Fabricated Plate Work (Boiler Shops)	22,712,428.34	65,334.50	1,351,980.69
3444 Sheet Metal Work	4,175,388.58	117,289.92	531,246.22
3446 Architectural Metal Work	794,262.49	2,906.66	506,054.81

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

	Gross Sales	Use Taxable	Taxable Sales
3448 Prefabricated Metal Buildings	2,219,129.02	0.00	1,222,483.07
3449 Misc. Metal Work	3,292,746.01	12,607.08	1,138,810.27
3451 Screw Machine Products	8,025.47	207.00	7,656.33
3462 Iron & Steel Forgings	4,598.49	0.00	3,566.14
3479 Metal Coating & Allied Services	562,323.13	4,782.10	159,598.20
3482 Small Arms Ammunition	1,365,108.99	69,903.63	87,754.50
3484 Small Arms	542,615.04	10,489.53	116,696.01
3491 Industrial Valves	253,890.53	0.00	19,592.92
3492 Fluid Power Valves & Hose Fittings	541,039.42	0.00	17,810.45
3494 Valves & Pipe Fittings, NEC	8,717,072.18	28,403.36	60,585.14
3496 Misc. Fabricated Wire Products	5,693,182.37	293,553.38	451,203.96
3498 Fabricated Pipe & Pipe Fittings	1,435,415.88	0.00	1,165,033.31
3499 Fabricated Metal Products, NEC	4,202,756.46	238,381.81	919,658.73
Other	2,906,242.79	65,832.88	154,007.09
Total for MAJOR GROUP 34	84,760,456.49	1,003,496.44	10,463,281.38
MAJOR GROUP: 35 Industrial Machinery & Equipment			
3511 Turbines, & Turbine Generator Sets	17,157,815.27	188,145.38	2,540,812.27
3519 Internal Combustion Engines, NEC	2,430,835.71	1,828.67	394,070.70
3523 Farm Machinery & Equipment	30,649,588.88	230,206.80	2,702,622.50
3524 Lawn & Garden Equipment	393,520.54	162,957.35	381,400.11
3531 Construction Machinery	14,229,527.09	306,731.05	1,936,813.76
3532 Mining Machinery	6,306,722.88	125,710.39	156,280.71
3535 Conveyors & Conveying Equipment	8,720,854.25	8,778.23	50,248.39
3536 Hoists, Cranes, & Monorails	848,569.97	0.00	13,652.45
3537 Industrial Trucks & Tractors	411,474.36	0.00	3,866.67
3541 Machine Tools, Metal Cutting Types	623,335.00	55,682.57	62,752.18
3542 Machine Tools, Metal Forming Types	1,138,089.32	7,847.94	68,112.00
3544 Special Dies, Tools, Jigs & Fixtures	17,074.77	0.00	8,970.37
3545 Machine Tool Accessories	734,560.05	24,974.07	86,256.14
3549 Metalworking Machinery, NEC	1,397,314.26	28,581.88	335,888.64
3553 Woodworking Machinery	2,552,655.06	0.00	6,071.65
3555 Printing Trades Machinery	867,524.42	0.00	692,165.96
3556 Food Products Machinery	601,922.68	4,022.90	196,701.94
3559 Special Industry Machinery, NEC	2,854,555.14	22,751.72	564,065.60
3561 Pumps & Pumping Equipment	926,641.18	0.00	386,047.97
3563 Air & Gas Compressors	540,217.74	0.00	145,965.44
3564 Blowers & Fans	20,023,381.44	58,021.54	61,426.83
3565 Packaging Machinery	334,019.96	0.00	317,488.33
3569 General Industrial Machinery, NEC	2,343,430.58	21,892.45	557,481.36
3571 Electronic Computers	11,796.91	0.00	488.16
3572 Computer Storage Devices	139,796.72	0.00	2,733.97
3577 Computer Peripheral Equipment, NEC	95,354.27	0.00	38,883.34
3578 Calculating & Accounting Equipment	173,441.23	0.00	131,815.44
3581 Automatic Vending Machines	28,982.47	0.00	28,982.47
3585 Refrigeration & Heating Equipment	1,374,382.79	42.50	235,781.85
3589 Service Industry Machinery, NEC	4,461,671.04	12,362.10	78,230.20
3599 Industrial Machinery, NEC	10,221,146.99	335,190.32	994,467.51
Other	1,135,110.26	20,307.39	295,709.34
Total for MAJOR GROUP 35	133,745,313.23	1,616,035.25	13,476,254.25
MAJOR GROUP: 36 Electronic & Other Electrical Equipment			
3612 Transformers, Except Electronic	1,914,154.02	0.00	-615,462.45
3613 Switchgear & Switchboard Apparatus	213,903.00	0.00	18,665.00
3621 Motors & Generators	248,295.37	434.50	43,795.06
3625 Relays & Industrial Controls	51,260.60	0.00	5,110.86
3629 Electrical Industrial Apparatus, NEC	192,641.79	1,150,521.08	1,165,388.61
3634 Electric Housewares & Fans	842,246.96	11,170.30	80,931.39

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

	Gross Sales	Use Taxable	Taxable Sales
3639 Household Appliances, NEC	1,140,988.38	2,240.77	29,517.02
3641 Electric Lamps	202,270.27	0.00	8,446.17
3643 Current-Carrying Wiring Devices	123,135.48	0.00	2,915.82
3645 Residential Lighting Fixtures	733,191.99	26,871.78	51,067.83
3646 Commercial Lighting Fixtures	271,075.80	0.00	27,682.30
3648 Lighting Equipment, NEC	285,071.46	0.00	2,727.23
3651 Household Audio & Video Equipment	638,649.66	0.00	567,502.52
3661 Telephone & Telegraph Apparatus	557,113.71	268.33	505,896.25
3663 Radio & TV Communications Equipment	436,068.87	-175,917.52	-316,662.92
3669 Communications Equipment, NEC	549,620.87	200.00	59,316.84
3674 Semiconductors & Related Devices	21,976,667.10	313,441.06	316,008.14
3677 Electronic Coils & Transformers	2,321,430.50	8,869.37	1,150,592.37
3679 Electronic Components, NEC	15,341,669.47	187,180.93	354,615.27
3699 Electrical Equipment & Supplies, NEC	291,500.19	0.00	187,925.72
Other	7,396,632.85	65,927.23	81,516.29
Total for MAJOR GROUP 36	55,727,588.34	1,591,207.83	3,727,495.32
MAJOR GROUP: 37 Transportation Equipment			
3711 Motor Vehicles & Car Bodies	65,976,443.09	0.00	477,600.41
3713 Truck & Bus Bodies	238,627.85	168.91	48,950.60
3714 Motor Vehicle Parts & Accessories	10,800,002.64	486,900.28	923,204.58
3715 Truck Trailers	8,656,004.98	259,166.01	898,966.28
3721 Aircraft	92,664.32	323,502.62	323,757.73
3728 Aircraft Parts & Equipment, NEC	9,911,796.27	349,851.78	416,048.57
3732 Boat Building & Repairing	41,044.06	0.00	40,952.57
3751 Motorcycles, Bicycles, & Parts	1,999,706.92	12,762.17	194,616.63
3799 Transportation Equipment, NEC	1,586,628.89	0.00	450,864.51
Other	1,873,433.08	40,724.99	101,343.66
Total for MAJOR GROUP 37	101,176,352.10	1,473,076.76	3,876,305.54
MAJOR GROUP: 38 Instruments & Related Products			
3812 Search & Navigation Equipment	1,243,352.72	7,691.63	107,794.51
3821 Laboratory Apparatus & Furniture	1,425,572.37	0.00	0.00
3822 Environmental Controls	340,995.26	20,445.84	66,103.44
3823 Process Control Instruments	784,560.83	724.91	190,725.39
3825 Instruments to Measure Electricity	4,861,744.95	6,815.57	185,099.05
3826 Analytical Instruments	10,921.47	0.00	7,245.79
3827 Optical Instruments & Lenses	76,192.33	0.00	19,932.40
3829 Measuring & Controlling Devices, NEC	562,761.88	0.00	99,862.31
3841 Surgical & Medical Instruments	4,475,726.07	53,980.55	171,350.25
3842 Surgical Appliances & Supplies	983,055.05	4,498,620.90	4,850,365.76
3843 Dental Equipment & Supplies	697,161.26	2,096.21	232,248.62
3845 Electromedical Equipment	1,250,414.77	11,834.42	21,119.41
3851 Ophthalmic Goods	20,291.11	0.00	9,800.38
3861 Photographic Equipment & Supplies	70,055.99	0.00	36,489.16
Other	N/A	N/A	N/A
Total for MAJOR GROUP 38	17,054,100.49	4,602,210.03	6,240,319.12
MAJOR GROUP: 39 Misc. Manufacturing Industries			
3911 Jewelry, Precious Metal	201,264.02	1,528.52	20,811.55
3914 Silverware & Plated Ware	525,102.01	0.00	202,900.02
3931 Musical Instruments	36,486.74	0.00	2,241.81
3942 Dolls & Stuffed Toys	24,015.81	0.00	23,995.18
3944 Games, Toys, & Children's Vehicles	53,564.87	0.00	7,306.77
3949 Sporting & Athletic Goods, NEC	1,347,803.89	22,337.84	249,273.48
3952 Lead Pencils & Art Goods	61,128.28	0.00	60,643.60
3993 Signs & Advertising Specialties	1,622,564.82	2,443,998.77	3,463,435.45
3999 Manufacturing Industries, NEC	24,131,081.06	138,941.79	13,367,654.52
Other	61,842.50	313,356.64	321,268.53

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

	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 39	28,064,854.00	2,920,163.56	17,719,530.91
Total for DIVISION D	1,167,050,512.43	34,015,697.18	156,637,038.23
DIVISION: E Transportation & Public Utilities			
MAJOR GROUP: 40 Railroad Transportation			
4011 Railroads, Line-Haul Operating	1,376,022.87	1,075,626.73	1,117,509.17
4013 Switching & Terminal Services	284,686.72	72,429.85	72,429.85
Total for MAJOR GROUP 40	1,660,709.59	1,148,056.58	1,189,939.02
MAJOR GROUP: 41 Local & Interurban Passenger Transportation			
4111 Local & Suburban Transit	299,149.43	1,877.94	187,758.40
4119 Local Passenger Transportation, NEC	738,718.67	0.00	609,909.62
4121 Taxicabs	399,610.70	0.00	320,367.95
4142 Bus Charter Service, Except Local	1,614,763.07	10,162.79	45,553.17
Other	77,382.70	1,874.22	33,340.92
Total for MAJOR GROUP 41	3,129,624.57	13,914.95	1,196,930.06
MAJOR GROUP: 42 Trucking & Warehousing			
4212 Local Trucking Without Storage	19,113,662.47	122,169.18	12,078,902.43
4213 Trucking, Except Local	2,221,695.16	32,927.70	203,904.43
4214 Local Trucking With Storage	628,724.29	470.11	115,056.07
4215 Courier Services, Except by Air	269,813.17	17,735.11	232,885.91
4221 Farm Product Warehousing & Storage	8,986,593.74	35,930.04	51,322.44
4222 Refrigerated Warehousing & Storage	2,084,769.36	20,250.28	2,085,489.84
4225 General Warehousing & Storage	1,892,383.59	458,089.58	1,509,607.25
4226 Special Warehousing & Storage, NEC	1,657,168.98	18,476.56	917,568.56
Total for MAJOR GROUP 42	36,854,810.76	706,048.56	17,194,736.93
MAJOR GROUP: 44 Water Transportation			
4499 Water Transportation Services, NEC	827,666.52	0.00	808,430.54
Other	243,427.24	0.00	225,759.63
Total for MAJOR GROUP 44	1,071,093.76	0.00	1,034,190.17
MAJOR GROUP: 45 Transportation by Air			
4512 Air Transportation, Scheduled	0.00	27,198.00	27,198.00
4522 Air Transportation, Nonscheduled	9,803,352.11	185,557.23	581,380.58
4581 Airports, Flying Fields, & Services	955,039.94	42,254.92	632,837.91
Other	N/A	N/A	N/A
Total for MAJOR GROUP 45	10,792,790.05	321,213.31	1,342,017.65
MAJOR GROUP: 46 Pipelines, Except Natural Gas			
4613 Refined Petroleum Pipelines	0.00	370,972.53	370,972.53
4619 Pipelines, NEC	175,088.92	28,233.00	203,321.92
Other	N/A	N/A	N/A
Total for MAJOR GROUP 46	3,234,052.53	534,882.90	709,971.82
MAJOR GROUP: 47 Transportation Services			
4725 Tour Operators	181,414.00	1,728.36	62,813.88
4729 Passenger Transportation Arrangement, NEC	27,663.87	2,550.68	3,393.12
4731 Freight Transportation Arrangement	615,283.93	2,250.00	550,347.73
4785 Inspection & Fixed Facilities	314,196.05	0.00	122,653.43
4789 Transportation Services, NEC	2,943,262.08	13,419.80	508,524.71
Other	45,418.42	41,425.33	46,971.83
Total for MAJOR GROUP 47	4,127,238.35	61,374.17	1,294,704.70
MAJOR GROUP: 48 Communications			
4812 Radiotelephone Communications	21,683,074.58	434,283.34	20,952,631.76
4813 Telephone Communications, Except Radio	30,373,038.37	1,869,069.53	18,695,555.99
4832 Radio Broadcasting Stations	993,341.74	24,432.03	49,700.86
4833 Television Broadcasting Stations	1,023,188.01	168,996.13	190,120.33
4841 Cable & Other Pay TV Services	24,607,927.61	2,501,367.58	26,730,145.27

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

	Gross Sales	Use Taxable	Taxable Sales
4899 Communications Services, NEC	4,973,080.78	62,956.78	2,335,290.95
Total for MAJOR GROUP 48	83,653,651.09	5,061,105.39	68,953,445.16
MAJOR GROUP: 49 Electric, Gas, & Sanitary Services			
4911 Electric Services	63,169,983.97	4,313,678.66	42,329,621.67
4922 Natural Gas Transmission	685,805.68	820,427.06	820,427.06
4923 Gas Transmission & Distribution	372,785.07	143,820.52	213,522.16
4924 Natural Gas Distribution	3,096,376.63	0.00	1,549,432.53
4925 Gas Production &/or Distribution	3,110,923.50	225,450.84	647,131.90
4931 Electric & Other Services Combined	43,016,248.38	8,689,045.87	45,684,873.24
4932 Gas & Other Services Combined	10,882,030.83	526,189.50	8,556,267.40
4939 Combination Utilities, NEC	25,424,556.90	1,554,693.54	23,062,034.30
4941 Water Supply	1,479,649.53	11,184.61	1,068,855.53
4952 Sewerage Systems	92,992.36	0.00	92,542.36
4953 Refuse Systems	5,122,439.39	29,732.20	2,518,235.72
4959 Sanitary Services, NEC	1,273,941.81	16,105.47	1,077,888.04
4971 Irrigation Systems	744,794.05	0.00	633,680.76
Total for MAJOR GROUP 49	158,472,528.10	16,330,328.27	128,254,512.67
Total for DIVISION E	302,996,498.80	24,176,924.13	221,170,448.18
DIVISION: F Wholesale Trade			
MAJOR GROUP: 50 Wholesale Trade - Durable Goods			
5012 Automobiles & Other Motor Vehicles	17,941,784.79	22,503.25	2,450,531.96
5013 Motor Vehicle Supplies & New Parts	42,900,432.62	65,204.91	4,646,150.56
5014 Tires & Tubes	7,409,028.46	12,822.92	1,453,799.90
5015 Motor Vehicle Parts, Used	3,248,097.88	9,261.56	549,464.77
5021 Furniture	1,814,985.43	972.00	713,976.29
5023 Homefurnishings	2,297,257.92	14,156.91	346,655.36
5031 Lumber, Plywood, & Millwork	25,083,432.75	298,827.18	5,353,578.57
5032 Brick, Stone, & Related Materials	20,560,401.24	391,927.08	14,880,096.15
5033 Roofing, Siding, & Insulation	13,786,091.79	63,851.18	5,005,485.46
5039 Construction Materials, NEC	9,589,724.39	170,520.57	7,860,875.03
5043 Photographic Equipment & Supplies	877,380.44	0.00	144,073.92
5044 Office Supplies	7,300,751.03	19,464.81	3,171,122.32
5045 Computers, Peripherals & Software	39,719,448.12	32,445.49	3,955,889.00
5046 Commercial Equipment, NEC	8,415,946.34	68,823.62	4,796,939.80
5047 Medical & Hospital Equipment	50,044,159.96	97,850.84	6,599,093.36
5048 Ophthalmic Goods	148,530.56	0.00	25,493.37
5049 Professional Equipment, NEC	2,817,201.32	450.04	561,415.51
5051 Metals Service Centers & Offices	25,545,881.61	8,701.17	4,487,662.29
5063 Electrical Apparatus & Equipment	74,049,195.34	173,556.21	36,296,846.81
5064 Electrical Appliances, TV & Radios	5,545,597.71	136.44	307,520.11
5065 Electronic Parts & Equipment, NEC	23,314,634.55	1,138.77	15,396,011.59
5072 Hardware	17,692,153.84	81,574.18	1,507,359.37
5074 Plumbing & Hydronic Heating Supplies	45,538,270.84	146,371.33	34,998,216.77
5075 Warm Air Heating & Air-Conditioning	22,632,560.00	395,440.65	12,969,627.95
5078 Refrigeration Equipment & Supplies	4,370,987.67	1,535.81	714,391.86
5082 Construction & Mining Machinery	19,449,699.79	51,509.76	12,690,359.23
5083 Farm & Garden Machinery	38,899,416.75	37,594.33	10,866,240.37
5084 Industrial Machinery & Equipment	73,475,263.21	532,221.78	11,470,946.41
5085 Industrial Supplies	16,255,164.37	209,904.14	6,329,551.68
5087 Service Establishment Equipment	27,730,000.00	0.11	1,941,650.01
5088 Transportation Equipment & Supplies	14,863.57	0.00	13,171.93
5091 Sporting & Recreational Goods	5,755,685.25	61,910.94	2,004,209.64
5092 Toys & Hobby Goods & Supplies	601,253.79	0.00	458,156.47
5093 Scrap & Waste Materials	8,560,024.41	86,958.29	1,366,090.79
5094 Jewelry & Precious Stones	3,781,452.09	4,092.60	338,054.62
5099 Durable Goods, NEC	6,949,564.99	75,305.65	3,033,238.27

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

	Gross Sales	Use Taxable	Taxable Sales
Other	N/A	N/A	N/A
Total for MAJOR GROUP 50	674,116,324.82	3,137,034.52	219,703,947.50
MAJOR GROUP: 51 Wholesale Trade - Nondurable Goods			
5111 Printing & Writing Paper	782,123.08	35.00	446,953.88
5112 Stationery & Office Supplies	2,301,505.30	31.11	316,239.17
5113 Industrial & Personal Service Paper	13,161,731.83	231,476.29	1,009,931.38
5122 Drugs, Proprietarys, & Sundries	107,920,505.82	36,354.90	2,802,306.91
5131 Piece Goods & Notions	1,563,348.79	0.00	302,346.60
5136 Men's & Boys' Clothing	1,255,104.15	0.00	693,061.40
5137 Women's & Children's Clothing	4,647,477.12	946.67	1,337,438.43
5139 Footwear	771,256.68	54.94	557,250.13
5141 Groceries, General Line	92,487,963.66	69,865.79	6,728,263.86
5142 Packaged Frozen Foods	1,566,085.64	0.00	1,001,510.16
5143 Dairy Products, Except Dried or Canned	1,072,714.47	14,443.38	20,795.83
5144 Poultry & Poultry Products	43,194,475.49	9,830.60	1,281,705.47
5145 Confectionery	12,500,114.25	3,548.74	321,338.88
5147 Meats & Meat Products	10,238,860.75	88,956.45	575,961.93
5148 Fresh Fruits & Vegetables	3,683.13	30,587.75	34,270.88
5149 Groceries & Related Products, NEC	8,633,178.16	11,862.25	642,122.48
5153 Grain & Field Beans	129,644,910.78	144,225.96	1,970,806.21
5154 Livestock	7,458.82	539.00	7,723.27
5159 Farm-Product Raw Materials, NEC	1,679,358.37	42,485.56	120,008.35
5162 Plastics Materials & Basic Shapes	5,603,813.53	18,408.78	308,289.26
5169 Chemicals & Allied Products, NEC	20,623,798.94	151,994.76	2,236,693.65
5171 Petroleum Bulk Stations & Terminals	21,170,098.85	5,790.35	1,510,505.86
5172 Petroleum Products, NEC	27,573,954.76	66,597.44	9,415,056.96
5181 Beer & Ale	19,392,700.09	117,519.70	253,063.15
5182 Wine & Distilled Beverages	17,133,993.53	61,116.77	243,482.78
5191 Farm Supplies	942,140,012.66	2,015,468.26	14,347,778.07
5192 Books, Periodicals, & Newspapers	293,652.69	409.70	40,211.42
5193 Flowers & Florists' Supplies	13,707,350.78	124,487.50	231,082.14
5194 Tobacco & Tobacco Products	464,280.26	4,455.97	367,063.39
5198 Paints, Varnishes, & Supplies	262,200.78	0.00	66,544.12
5199 Nondurable Goods, NEC	25,676,270.85	1,410,444.76	3,595,426.33
Other	N/A	N/A	N/A
Total for MAJOR GROUP 51	1,527,496,715.48	4,661,938.38	52,807,963.82
Total for DIVISION F	2,201,613,040.30	7,798,972.90	272,511,911.32
DIVISION: G Retail Trade			
MAJOR GROUP: 52 Building Materials & Garden Supplies			
5211 Lumber & Other Building Materials	269,193,243.05	3,290,979.71	190,822,273.15
5231 Paint, Glass, & Wallpaper Stores	11,944,819.73	126,527.60	6,055,764.92
5251 Hardware Stores	37,337,021.72	59,705.19	26,935,318.92
5261 Retail Nurseries & Garden Stores	30,980,745.75	127,859.51	14,430,517.98
5271 Mobile Home Dealers	6,173,008.22	7,569.33	146,933.98
Total for MAJOR GROUP 52	355,628,838.47	3,612,641.34	238,390,808.95
MAJOR GROUP: 53 General Merchandise Stores			
5311 Department Stores	266,577,570.80	2,039,762.61	226,761,586.26
5331 Variety Stores	26,829,403.77	82,480.26	23,100,363.17
5399 Misc. General Merchandise Stores	95,671,185.26	213,196.74	43,817,089.67
Total for MAJOR GROUP 53	389,078,159.83	2,335,439.61	293,679,039.10
MAJOR GROUP: 54 Food Stores			
5411 Grocery Stores	258,543,569.69	597,371.18	147,346,176.05
5421 Meat & Fish Markets	4,367,550.43	43,869.76	3,610,633.19
5431 Fruit & Vegetable Markets	1,376,941.58	117,571.69	564,115.58
5441 Candy, Nut, & Confectionery Stores	527,715.59	1,247.49	412,521.14

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

	Gross Sales	Use Taxable	Taxable Sales
5451 Dairy Products Stores	2,716,204.98	78,244.12	285,909.45
5461 Retail Bakeries	2,878,264.90	21,677.45	2,465,829.55
5499 Misc. Food Stores	15,472,510.39	222,467.50	7,007,305.81
Total for MAJOR GROUP 54	285,882,757.56	1,082,449.19	161,692,490.77
MAJOR GROUP: 55 Automotive Dealers & Service Stations			
5511 New & Used Car Dealers	340,278,107.07	1,155,533.76	27,145,450.45
5521 Used Car Dealers	23,009,977.41	17,080.85	1,284,159.04
5531 Auto & Home Supply Stores	84,408,975.94	266,556.31	29,374,653.18
5541 Gasoline Service Stations	282,500,167.64	467,124.39	53,566,485.41
5551 Boat Dealers	13,782,976.70	9,725.45	2,749,359.79
5561 Recreational Vehicle Dealers	18,232,632.51	90,160.16	1,629,784.83
5571 Motorcycle Dealers	34,168,183.64	51,828.99	4,159,851.81
5599 Automotive Dealers, NEC	18,273,495.50	50,803.17	4,781,522.66
Total for MAJOR GROUP 55	814,654,516.41	2,108,813.08	124,691,267.17
MAJOR GROUP: 56 Apparel & Accessory Stores			
5611 Men's & Boys' Clothing Stores	1,924,473.34	19,242.01	1,819,399.66
5621 Women's Clothing Stores	6,039,092.69	9,360.15	5,700,191.77
5632 Women's Accessory & Specialty Stores	3,897,888.82	7,396.59	3,572,643.96
5641 Children's & Infants' Wear Stores	510,799.23	324.23	497,897.73
5651 Family Clothing Stores	15,957,906.60	20,799.99	15,655,929.78
5661 Shoe Stores	6,430,794.01	27,384.92	5,777,128.99
5699 Misc. Apparel & Accessory Stores	5,936,733.80	25,966.48	4,519,396.33
Total for MAJOR GROUP 56	40,697,688.49	110,474.37	37,542,588.22
MAJOR GROUP: 57 Furniture & Homefurnishings Stores			
5712 Furniture Stores	25,542,097.57	133,794.77	19,822,347.43
5713 Floor Covering Stores	15,665,469.78	6,384.03	9,828,513.33
5714 Drapery & Upholstery Stores	1,650,733.33	4,464.99	1,291,009.12
5719 Misc. Homefurnishings Stores	9,810,542.34	9,149.71	6,723,623.22
5722 Household Appliance Stores	15,525,356.61	184,513.57	10,986,174.70
5731 Radio, TV, & Electronic Stores	16,507,332.06	209,169.60	9,432,409.85
5734 Computer & Software Stores	21,363,513.10	109,112.37	8,043,079.56
5735 Record & Prerecorded Tape Stores	194,343.29	0.00	185,631.97
5736 Musical Instrument Stores	1,373,427.55	1,171.06	1,103,864.12
Total for MAJOR GROUP 57	107,632,815.63	657,760.10	67,416,653.30
MAJOR GROUP: 58 Eating & Drinking Places			
5812 Eating Places	159,855,184.82	1,521,150.35	150,235,547.27
5813 Drinking Places	33,066,696.43	347,371.31	24,193,818.21
Total for MAJOR GROUP 58	192,921,881.25	1,868,521.66	174,429,365.48
MAJOR GROUP: 59 Misc. Retail			
5912 Drug Stores & Proprietary Stores	48,956,425.72	97,874.69	6,691,275.27
5921 Liquor Stores	11,247,622.39	13,642.30	9,807,569.12
5932 Used Merchandise Stores	6,795,708.05	20,836.90	5,868,110.24
5941 Sporting Goods & Bicycle Shops	35,209,982.41	394,575.52	30,231,541.80
5942 Book Stores	2,819,094.49	48,707.70	2,174,819.42
5943 Stationery Stores	13,066,446.32	14,644.21	3,982,971.32
5944 Jewelry Stores	8,088,822.91	91,266.47	6,062,456.02
5945 Hobby, Toy, & Game Shops	5,524,236.31	56,144.63	4,539,208.00
5946 Camera & Photographic Supply Stores	44,006.23	0.00	41,410.01
5947 Gift, Novelty, & Souvenir Shops	8,600,490.22	95,604.87	5,765,459.51
5948 Luggage & Leather Goods Stores	140,798.67	0.00	108,581.12
5949 Sewing, Needlework, & Piece Goods	958,258.34	8,299.28	711,773.75
5961 Catalog & Mail-Order Houses	299,694,948.73	1,014,523.90	145,184,375.72
5962 Merchandising Machine Operators	4,741,477.98	39,358.39	2,109,788.58
5963 Direct Selling Establishments	7,889,790.53	314,941.93	6,375,293.90
5983 Fuel Oil Dealers	29,473,006.22	24,295.55	3,144,842.51

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

	Gross Sales	Use Taxable	Taxable Sales
5984 Liquefied Petroleum Gas Dealers	6,996,832.69	654.82	2,617,049.22
5989 Fuel Dealers, NEC	24,516,651.11	0.00	1,571,050.99
5992 Florists	2,890,742.36	1,367.90	2,681,610.16
5993 Tobacco Stores & Stands	5,040,798.42	9,404.29	4,993,066.68
5994 News Dealers & Newsstands	14,301.53	0.00	4,510.73
5995 Optical Goods Stores	1,194,539.03	1,168.25	104,110.84
5999 Misc. Retail Stores, NEC	663,212,120.74	3,217,810.30	184,334,911.97
Total for MAJOR GROUP 59	1,187,117,101.40	5,465,121.90	429,105,786.88
Total for DIVISION G	3,373,613,759.04	17,241,221.25	1,526,947,999.87
DIVISION: H Finance, Insurance, & Real Estate			
MAJOR GROUP: 60 Depository Institutions			
6011 Federal Reserve Banks	99,906.55	321,352.12	421,258.67
6021 National Commercial Banks	370,510.16	67,725.13	373,699.10
6022 State Commercial Banks	32,836.80	487,512.19	520,314.82
6029 Commercial Banks, NEC	8,981.37	229.67	9,146.04
6081 Foreign Bank & Branches & Agencies	25.00	1,894,301.17	1,894,326.17
6099 Functions Related to Deposit Banking	334,586.57	3,346.55	318,463.78
Other	6,935.29	20,015.84	21,396.09
Total for MAJOR GROUP 60	853,781.74	2,794,482.67	3,558,604.67
MAJOR GROUP: 61 Nondepository Institutions			
6111 Federal & Fed.-Sponsored Credit	787,417.00	0.00	16,947.00
6141 Personal Credit Institutions	383,442.17	6,373.32	363,337.18
6153 Short-Term Business Credit	7,630,124.72	3,054,553.22	3,070,173.10
6159 Misc. Business Credit Institutions	3,886,851.46	252,684.75	3,387,661.50
Other	N/A	N/A	N/A
Total for MAJOR GROUP 61	12,687,835.35	3,313,611.29	6,838,118.78
MAJOR GROUP: 62 Security & Commodity Brokers			
6211 Security Brokers & Dealers	0.00	136.31	136.31
6282 Investment Advice	606,599.79	4,803.78	600,302.57
Other	1,363,013.56	0.00	675,307.05
Total for MAJOR GROUP 62	1,969,613.35	4,940.09	1,275,745.93
MAJOR GROUP: 63 Insurance Carriers			
6321 Accident & Health Insurance	69,483.46	39,052.73	108,536.19
6331 Fire, Marine, & Casualty Insurance	51,766.91	46,440.30	49,404.77
6351 Surety Insurance	122,844.92	241,550.02	364,394.94
6371 Pension, Health, & Welfare Funds	3,124.98	106,931.21	110,056.19
6399 Insurance Carriers, NEC	376,995.16	0.00	362,130.71
Other	126,113.13	113,687.46	181,031.59
Total for MAJOR GROUP 63	750,328.56	547,661.72	1,175,554.39
MAJOR GROUP: 64 Insurance Agents, Brokers, & Service			
6411 Insurance Agents, Brokers, & Service	2,635,656.66	-12,051,732.40	-10,587,211.41
Total for MAJOR GROUP 64	2,635,656.66	-12,051,732.40	-10,587,211.41
MAJOR GROUP: 65 Real Estate			
6512 Nonresidential Building Operators	809,108.86	19,733.19	736,158.04
6513 Apartment Building Operators	594,035.57	28,132.78	396,482.52
6514 Dwelling Operators, Except Apartments	7,285.00	0.00	5,385.00
6519 Real Property Lessors, NEC	638,662.90	10,790.22	55,766.59
6531 Real Estate Agents & Managers	33,773,085.96	178,076.01	28,106,599.21
6541 Title Abstract Offices	3,270,646.11	4,736.79	1,627,371.59
6552 Subdividers & Developers, NEC	86,664.71	0.00	86,664.71
6553 Cemetery Subdividers & Developers	311,073.86	0.00	164,929.92
Other	N/A	N/A	N/A
Total for MAJOR GROUP 65	39,490,562.97	263,840.24	31,201,728.83

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

	Gross Sales	Use Taxable	Taxable Sales
MAJOR GROUP: 67 Holding & Other Investment Offices			
6719 Holding Companies, NEC	416,657.77	37,726.34	421,407.73
6732 Educational, Religious, etc. Trusts	27,249.01	115,723.66	125,172.83
6733 Trusts, NEC	66,019.31	66,666.68	101,097.23
6794 Patent Owners & Lessors	4,141,890.03	247,574.60	1,161,839.91
Other	95,010.33	79.78	81,545.43
Total for MAJOR GROUP 67	4,746,826.45	467,771.06	1,891,063.13
Total for DIVISION H	63,134,605.08	-4,659,425.33	35,353,604.32
DIVISION: I Services			
MAJOR GROUP: 70 Hotels & Other Lodging Places			
7011 Hotels & Motels	70,474,437.19	1,233,336.46	60,931,169.87
7021 Rooming & Boarding Houses	199,941.46	0.00	77,359.43
7032 Sporting & Recreational Camps	1,141,967.56	328.34	1,061,335.31
7033 Trailer Parks & Campsites	7,970,758.11	254,192.68	7,764,675.89
7041 Membership Basis Organization Hotels	369,865.48	1,277.85	324,278.88
Total for MAJOR GROUP 70	80,156,969.80	1,489,135.33	70,158,819.38
MAJOR GROUP: 72 Personal Services			
7213 Linen Supply	974,187.06	0.00	500,083.27
7215 Coin-Operated Laundries & Cleaning	424,661.81	5,598.29	232,801.40
7216 Dry-cleaning Plants, Except Rug	317,824.11	0.00	278,147.89
7217 Carpet & Upholstery Cleaning	2,167,686.95	814.41	1,767,877.55
7218 Industrial Launderers	639,080.65	0.00	570,041.75
7219 Laundry & Garment Services, NEC	247,646.99	0.00	229,691.22
7221 Photographic Studios, Portrait	1,250,220.78	726.14	963,250.95
7231 Beauty Shops	13,660,185.25	123,524.33	13,435,131.07
7241 Barber Shops	549,443.83	158.23	548,716.86
7251 Shoe Repair & Shoeshine Parlors	223,662.91	150.00	214,436.50
7261 Funeral Service & Crematories	5,832,701.52	9,704.73	4,589,662.21
7291 Tax Return Preparation Services	1,292,156.04	0.00	1,278,052.58
7299 Misc. Personal Services, NEC	8,454,083.28	27,071.61	6,424,427.05
Other	376,833.43	0.00	332,977.70
Total for MAJOR GROUP 72	36,410,374.61	167,747.74	31,365,298.00
MAJOR GROUP: 73 Business Services			
7311 Advertising Agencies	9,531,165.32	131,271.80	1,427,716.06
7312 Outdoor Advertising Services	185,342.12	59,306.46	99,509.71
7319 Advertising, NEC	155,863.38	30.00	120,640.47
7322 Adjustment & Collection Services	4,736,613.91	64,962.51	804,481.52
7323 Credit Reporting Services	1,669,303.66	1,733.18	742,824.81
7331 Direct Mail Advertising Services	3,507,764.09	83,091.46	1,058,611.84
7334 Photocopying & Duplicating Services	1,197,814.56	-359.51	867,884.66
7335 Commercial Photography	280,386.63	0.00	259,296.91
7336 Commercial Art & Graphic Design	769,472.37	14,781.69	433,389.70
7338 Secretarial & Court Reporting	528,504.20	1,403,168.82	1,886,905.61
7342 Disinfecting & Pest Control Services	4,218,970.28	97,766.62	3,822,079.35
7349 Building Maintenance Services, NEC	10,211,632.36	171,695.08	7,764,930.03
7352 Medical Equipment Rental	5,202,204.75	28,603.00	643,166.76
7353 Heavy Construction Equipment Rental	4,004,812.51	125,522.24	3,121,787.90
7359 Equipment Rental & Leasing, NEC	27,491,235.66	190,556.90	18,999,264.72
7361 Employment Agencies	10,110,685.81	36,052.62	1,666,225.15
7363 Help Supply Services	5,772,124.55	27,749.89	4,010,042.34
7371 Computer Programming Services	8,692,551.14	18,708.93	6,220,942.09
7372 Prepackaged Software	27,385,679.52	46,782.28	15,201,678.79
7373 Computer Integrated Systems Design	4,832,827.40	17,168.09	1,854,573.18
7374 Data Processing & Preparation	11,045,920.20	25,274.20	8,417,588.95
7375 Information Retrieval Services	168,579.20	89.00	165,618.34

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

	Gross Sales	Use Taxable	Taxable Sales
7376 Computer Facilities Management	932,343.95	10,840.72	286,482.31
7377 Computer Rental & Leasing	5,748,385.38	2,254.00	1,136,278.39
7378 Computer Maintenance & Repair	814,768.02	261.53	708,674.74
7379 Computer Related Services, NEC	15,638,778.23	31,576.03	7,816,597.99
7381 Detective & Armored Car Services	2,060,647.55	14,193.19	1,765,592.08
7382 Security Systems Services	2,828,125.96	171,455.06	2,082,957.59
7383 News Syndicates	27,741.66	0.00	17,844.16
7384 Photofinishing Laboratories	482,948.45	0.00	471,524.31
7389 Business Services, NEC	102,164,429.19	1,754,083.21	20,894,377.47
Other	N/A	N/A	N/A
Total for MAJOR GROUP 73	272,463,062.40	4,528,619.00	114,782,637.28
MAJOR GROUP: 75 Auto Repair, Services, & Parking			
7513 Truck Rental & Leasing, No Drivers	2,325,785.44	133,997.63	943,445.84
7514 Passenger Car Rental	5,397,532.31	232,641.45	5,515,292.62
7515 Passenger Car Leasing	971,168.65	0.00	112,001.45
7519 Utility Trailer Rental	3,802,914.84	11,778.66	1,993,556.26
7521 Automobile Parking	173,670.90	106.00	15,487.89
7532 Top & Body Repair & Paint Shops	18,630,851.15	64,463.45	12,824,824.34
7533 Auto Exhaust System Repair Shops	455,862.07	0.00	196,321.85
7534 Tire Retreading & Repair Shops	3,879,212.94	6,495.78	3,346,188.45
7536 Automotive Glass Replacement Shops	4,004,870.18	2,777.09	1,554,481.32
7537 Automotive Transmission Repair Shops	1,904,263.96	14,059.14	1,276,687.18
7538 General Automotive Repair Shops	55,974,649.08	503,094.73	26,010,827.36
7539 Automotive Repair Shops, NEC	7,189,589.44	9,528.24	5,589,709.56
7542 Carwashes	5,441,626.76	106,902.54	4,508,499.57
7549 Automotive Services, NEC	4,884,311.25	25,626.35	4,163,425.24
Total for MAJOR GROUP 75	115,036,308.97	1,111,471.06	68,050,748.93
MAJOR GROUP: 76 Misc. Repair Services			
7622 Radio & Television Repair	602,231.43	34,592.45	406,939.63
7623 Refrigeration Service & Repair	1,578,767.91	235,598.53	1,313,366.17
7629 Electrical Repair Shops, NEC	1,463,650.02	6,396.15	765,223.01
7631 Watch, Clock, & Jewelry Repair	2,465.95	0.00	1,936.70
7641 Reupholstery & Furniture Repair	196,306.54	0.00	93,514.87
7692 Welding Repair	7,936,891.59	111,425.86	2,339,961.88
7694 Armature Rewinding Shops	4,839,231.66	34,323.07	1,705,975.64
7699 Repair Services, NEC	24,805,673.35	798,097.34	13,888,228.40
Total for MAJOR GROUP 76	41,425,218.45	1,220,433.40	20,515,146.30
MAJOR GROUP: 78 Motion Pictures			
7812 Motion Picture & Video Production	961,190.46	4,380.94	518,676.04
7819 Services Allied to Motion Pictures	162,567.05	160,153.21	220,014.64
7822 Motion Picture & Tape Distribution	280,931.99	179.90	167,232.90
7829 Motion Picture Distribution Services	13,910.86	0.00	13,910.86
7832 Motion Picture Theaters, Except Drive-In	2,614,243.43	17,609.35	2,602,680.07
7833 Drive-In Motion Picture Theaters	18,819.55	0.00	18,819.55
Other	N/A	N/A	N/A
Total for MAJOR GROUP 78	4,054,163.34	182,323.40	3,543,834.06
MAJOR GROUP: 79 Amusement & Recreation Services			
7911 Dance Studios, Schools, & Halls	552,350.38	8,301.37	511,525.40
7922 Theatrical Producers & Services	3,848,385.52	2,580.74	970,785.00
7929 Entertainers & Entertainment Groups	371,877.19	2,855.05	301,276.78
7933 Bowling Centers	1,061,218.46	8,565.33	1,019,500.02
7941 Sports Clubs, Managers, & Promoters	816,007.92	36,498.62	589,493.60
7948 Racing, Including Track Operation	561,249.19	31,758.04	247,628.03
7991 Physical Fitness Facilities	5,187,742.59	119,168.07	3,186,639.01
7992 Public Golf Courses	7,190,037.21	27,350.43	6,888,469.64

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

	Gross Sales	Use Taxable	Taxable Sales
7993 Coin-Operated Amusement Devices	14,875,104.56	80,862.80	2,242,071.52
7996 Amusement Parks	1,248,197.75	51,547.61	1,259,148.26
7997 Membership Sports & Recreation Clubs	9,295,813.94	101,693.31	9,010,450.25
7999 Amusement & Recreation, NEC	23,754,532.64	451,047.53	15,032,330.06
Total for MAJOR GROUP 79	68,762,517.35	922,228.90	41,259,317.57
MAJOR GROUP: 80 Health Services			
8011 Offices & Clinics of Medical Doctors	57,202,830.63	1,621,020.42	3,461,835.52
8021 Offices & Clinics of Dentists	2,649,349.50	96,408.96	107,728.65
8031 Offices & Clinics of Osteopathic Physicians	836,555.01	23,177.56	61,615.66
8041 Offices & Clinics of Chiropractors	983,299.14	40,089.13	261,035.31
8042 Offices & Clinics of Optometrists	20,588,051.48	95,348.35	478,396.94
8049 Offices of Health Practitioners, NEC	859,749.69	13,751.59	221,103.38
8051 Skilled Nursing Care Facilities	1,229,807.04	582,535.05	678,127.90
8052 Intermediate Care Facilities	701,761.73	70,817.51	75,881.41
8059 Nursing & Personal Care, NEC	142,378.69	69,651.08	122,928.86
8062 General Medical & Surgical Hospitals	430,644,957.87	2,146,738.59	4,754,799.10
8069 Specialty Hospitals, Except Psychiatric	3,937,846.63	363,240.99	432,649.53
8071 Medical Laboratories	1,602,230.95	363,052.60	460,234.64
8082 Home Health Care Services	4,667,523.38	26,974.19	61,696.04
8092 Kidney Dialysis Centers	1,468,371.34	57,121.24	57,121.24
8093 Specialty Outpatient Facilities, NEC	661,524.61	32,045.97	59,634.53
8099 Health & Allied Services, NEC	1,717,875.64	37,324.77	152,695.55
Other	908,597.17	739.52	18,097.48
Total for MAJOR GROUP 80	530,802,710.50	5,640,037.52	11,465,581.74
MAJOR GROUP: 81 Legal Services			
8111 Legal Services	27,171,020.27	384,053.16	23,520,908.39
Total for MAJOR GROUP 81	27,171,020.27	384,053.16	23,520,908.39
MAJOR GROUP: 82 Educational Services			
8211 Elementary & Secondary Schools	188,870.54	2,583.90	175,148.10
8221 Colleges & Universities	481,217.20	1,018.56	314,074.06
8243 Data Processing Schools	23,529.39	365.00	22,088.39
8249 Vocational Schools, NEC	145,695.79	0.00	122,418.79
8299 Schools & Educational Services, NEC	1,035,453.88	11,247.27	640,691.87
Other	N/A	N/A	N/A
Total for MAJOR GROUP 82	1,884,725.99	15,214.73	1,282,409.23
MAJOR GROUP: 83 Social Services			
8322 Individual & Family Services	665,511.44	5,672.11	154,474.30
8351 Child Day Care Services	0.00	658.45	658.45
8361 Residential Care	7,428,841.61	25,982.32	37,447.37
8399 Social Services, NEC	126,585.56	0.00	66,305.56
Other	N/A	N/A	N/A
Total for MAJOR GROUP 83	8,247,608.61	32,312.88	285,555.68
MAJOR GROUP: 84 Museums, Botanical, Zoological Gardens			
8412 Museums & Art Galleries	462,258.61	2,195.40	397,605.09
8422 Botanical and Zoological Gardens	153,565.51	16,035.12	160,341.63
Total for MAJOR GROUP 84	615,824.12	18,230.52	557,946.72
MAJOR GROUP: 86 Membership Organizations			
8611 Business Associations	469,091.60	40,991.94	83,690.48
8621 Professional Organizations	24,330.05	3,763.07	9,932.25
8641 Civic & Social Associations	163,548.17	28,279.14	97,874.28
8651 Political Organizations	46,998.35	59,661.79	106,660.14
8661 Religious Organizations	169,596.25	92,870.08	258,733.36
8699 Membership Organizations, NEC	1,932,446.50	61,098.88	340,036.71
Other	N/A	N/A	N/A

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

	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 86	2,809,799.89	286,664.90	900,716.19
MAJOR GROUP: 87 Engineering & Management Services			
8711 Engineering Services	65,615,765.67	941,370.96	10,919,671.34
8712 Architectural Services	8,417,032.60	16,247.89	1,845,892.70
8713 Surveying Services	1,153,037.88	14,533.48	1,085,278.68
8721 Accounting, Auditing, & Bookkeeping	27,250,461.02	277,808.28	20,850,140.36
8731 Commercial Physical Research	308,693.73	168,195.51	242,125.87
8732 Commercial Nonphysical Research	58,505.56	28,896.00	81,367.49
8733 Noncommercial Research Organizations	22,864.30	347,937.05	347,937.05
8734 Testing Laboratories	5,635,526.45	160,871.18	3,040,639.39
8741 Management Services	23,351,407.84	1,577,731.10	4,195,201.17
8742 Management Consulting Services	233,639,280.15	2,205,370.21	8,467,532.32
8743 Public Relations Services	5,912,283.00	21,023.00	21,023.00
8744 Facilities Support Services	2,561,139.50	8,230.18	2,090,310.02
8748 Business Consulting, NEC	9,355,329.73	1,681,815.41	4,751,584.12
Total for MAJOR GROUP 87	383,281,327.43	7,450,030.25	57,938,703.51
MAJOR GROUP: 88 Private Households			
8811 Private Households	150,532.56	0.00	131,056.84
Total for MAJOR GROUP 88	150,532.56	0.00	131,056.84
MAJOR GROUP: 89 Services, NEC			
8999 Services, NEC	17,207,598.21	97,313.30	9,289,491.71
Total for MAJOR GROUP 89	17,207,598.21	97,313.30	9,289,491.71
Total for DIVISION I	1,590,479,762.50	23,545,816.09	455,048,171.53
DIVISION: J Public Administration			
MAJOR GROUP: 91 Executive, Legislative, & General			
9111 Executive Offices	349,775.37	0.00	224,133.64
Other	N/A	N/A	N/A
Total for MAJOR GROUP 91	349,775.37	0.00	224,133.64
MAJOR GROUP: 92 Justice, Public Order, & Safety			
9222 Legal Counsel & Prosecution	0.00	3,224.00	3,224.00
9224 Fire Protection	26,916.77	0.00	10,834.44
Total for MAJOR GROUP 92	26,916.77	3,224.00	14,058.44
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	9,933.65	0.00	6,927.16
Total for MAJOR GROUP 95	9,933.65	0.00	6,927.16
MAJOR GROUP: 96 Administration of Economic Programs			
Other	N/A	N/A	N/A
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	481,942.41	6,275.00	336,356.86

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

	Gross Sales	Use Taxable	Taxable Sales
STATE-WIDE TOTALS:	8,929,904,366.67	106,127,919.46	2,732,098,944.58
***** STATE-WIDE RECAP *****			
A Agriculture, Forestry, & Fishing	192,478,746.04	1,665,853.05	54,008,798.14
B Mining	34,608,295.86	2,163,362.21	7,257,889.26
C Construction	3,447,204.21	173,222.98	2,826,726.87
D Manufacturing	1,167,050,512.43	34,015,697.18	156,637,038.23
E Transportation & Public Utilities	302,996,498.80	24,176,924.13	221,170,448.18
F Wholesale Trade	2,201,613,040.30	7,798,972.90	272,511,911.32
G Retail Trade	3,373,613,759.04	17,241,221.25	1,526,947,999.87
H Finance, Insurance, & Real Estate	63,134,605.08	-4,659,425.33	35,353,604.32
I Services	1,590,479,762.50	23,545,816.09	455,048,171.53
J Public Administration	481,942.41	6,275.00	336,356.86
STATE-WIDE TOTALS:	8,929,904,366.67	106,127,919.46	2,732,098,944.58

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.