

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: MARCH 2024

TOURISM TAX by COUNTY

ITEMS OF NOTE:

1. Report is NOT based on City tax collections or remittances. Report shows state tourism taxable sales by zip code for each county.
2. GROSS SALES: This is the amount reported on Line 1 of the South Dakota Sales and Use Tax Return.
3. USE TAXABLE: This is the amount reported on Line 2 of the South Dakota Sales and Use Tax Return.
4. TAXABLE SALES: This is the amount of sales and use taxable sales subject to state tax or reservation tax.
5. All figures are compiled by location zip code within a county. Some businesses may not be within City limits. These are State taxable figures only!
6. Some cities may fall into more than one county.
7. Whenever there are less than 3 licenses in any one classification, the information is combined into an 'Other' category.
8. State Totals include 'Other' categories.
9. No Contractors Excise taxes are included.
10. No Audit figures are included.
11. The name of Shannon County, South Dakota, was changed to Oglala Lakota County, South Dakota, effective May 1, 2015.

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

South Dakota Sales and Use Tax Reporting System
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	Taxable Sales	Tax Due
Aurora County		
7011 Hotels & Motels	5,237.84	78.57
Other	N/A	N/A
Beadle County		
7011 Hotels & Motels	205,893.99	3,088.47
Other	N/A	N/A
Bennett County		
Other	N/A	N/A
Bon Homme County		
Other	N/A	N/A
Brookings County		
5999 Misc. Retail Stores, NEC	10,888.58	163.33
7011 Hotels & Motels	1,064,942.89	15,974.16
Other	N/A	N/A
Brown County		
5999 Misc. Retail Stores, NEC	3,876.50	58.16
7011 Hotels & Motels	1,141,258.98	17,118.90
Other	N/A	N/A
Brule County		
5947 Gift, Novelty, & Souvenir Shops	4,648.54	69.73
7011 Hotels & Motels	599,465.38	8,991.99
7032 Sporting & Recreational Camps	159,791.28	2,396.87
Other	N/A	N/A
Butte County		
7011 Hotels & Motels	126,858.92	1,902.88
Other	N/A	N/A
Campbell County		
7011 Hotels & Motels	5,771.50	86.58
Other	N/A	N/A
Charles Mix County		
5999 Misc. Retail Stores, NEC	4,298.70	64.49
7011 Hotels & Motels	55,322.78	829.85
Other	N/A	N/A
Clark County		
Other	N/A	N/A
Clay County		
7011 Hotels & Motels	166,250.98	2,493.77
Other	N/A	N/A
Codington County		
5947 Gift, Novelty, & Souvenir Shops	42,372.55	635.59
5999 Misc. Retail Stores, NEC	1,437.00	21.57
7011 Hotels & Motels	766,014.34	11,490.22
Other	N/A	N/A
Custer County		
5999 Misc. Retail Stores, NEC	10,864.19	162.97
7011 Hotels & Motels	111,558.67	1,673.39
7033 Trailer Parks & Campsites	13,705.91	205.59
Other	N/A	N/A

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Davison County		
5999 Misc. Retail Stores, NEC	83,940.22	1,259.10
7011 Hotels & Motels	744,504.07	11,167.57
Other	N/A	N/A
Day County		
7011 Hotels & Motels	168,401.79	2,526.04
7999 Amusement and Recreation Services, NEC	148,973.33	2,234.60
Other	N/A	N/A
Deuel County		
7011 Hotels & Motels	21,625.39	324.39
Douglas County		
Other	N/A	N/A
Edmunds County		
Other	N/A	N/A
Fall River County		
5999 Misc. Retail Stores, NEC	2,877.33	43.16
7011 Hotels & Motels	93,066.21	1,395.99
Other	N/A	N/A
Faulk County		
Other	N/A	N/A
Grant County		
7011 Hotels & Motels	203,968.96	3,059.54
Other	N/A	N/A
Gregory County		
7011 Hotels & Motels	21,173.07	317.61
7032 Sporting & Recreational Camps	144,821.10	2,172.32
Other	N/A	N/A
Haakon County		
7011 Hotels & Motels	17,110.16	256.65
Other	N/A	N/A
Hamlin County		
Other	N/A	N/A
Hand County		
7011 Hotels & Motels	17,984.98	269.77
Other	N/A	N/A
Hanson County		
Other	N/A	N/A
Harding County		
Other	N/A	N/A
Hughes County		
7011 Hotels & Motels	906,421.01	13,596.32
7514 Passenger Car Rental	43,481.11	652.22
7999 Amusement and Recreation Services, NEC	58,506.34	877.60
Other	N/A	N/A
Hutchinson County		
7011 Hotels & Motels	18,193.99	272.91
Hyde County		
7011 Hotels & Motels	10,699.29	160.49
Other	N/A	N/A

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	Taxable Sales	Tax Due
Jackson County		
Other	N/A	N/A
Jerauld County		
Other	N/A	N/A
Jones County		
7011 Hotels & Motels	157,084.59	2,356.27
Other	N/A	N/A
Kingsbury County		
7011 Hotels & Motels	40,847.02	612.70
7999 Amusement and Recreation Services, NEC	6,955.43	104.33
Other	N/A	N/A
Lake County		
7011 Hotels & Motels	141,310.56	2,119.66
Other	N/A	N/A
Lawrence County		
5999 Misc. Retail Stores, NEC	8,303.50	124.56
6531 Real Estate Agents & Managers	155,760.00	2,336.39
7011 Hotels & Motels	2,905,558.09	43,583.39
7032 Sporting & Recreational Camps	42,983.03	644.75
7033 Trailer Parks & Campsites	64,838.92	972.58
7999 Amusement and Recreation Services, NEC	1,680,726.51	25,210.90
8412 Museums & Art Galleries	13,479.90	202.20
Other	N/A	N/A
Lincoln County		
5999 Misc. Retail Stores, NEC	1,730.75	25.97
7011 Hotels & Motels	375,175.50	5,627.63
7999 Amusement and Recreation Services, NEC	278,449.66	4,176.74
Other	N/A	N/A
Lyman County		
7011 Hotels & Motels	184,124.40	2,761.87
Other	N/A	N/A
Marshall County		
7011 Hotels & Motels	19,473.50	292.11
Other	N/A	N/A
McCook County		
7011 Hotels & Motels	71,606.61	1,074.11
Other	N/A	N/A
McPherson County		
Other	N/A	N/A
Meade County		
5812 Eating Places	68,316.44	1,024.76
5947 Gift, Novelty, & Souvenir Shops	26,072.84	391.10
5999 Misc. Retail Stores, NEC	17,770.34	266.57
7011 Hotels & Motels	154,343.13	2,315.15
7033 Trailer Parks & Campsites	796,705.99	11,950.60
Other	N/A	N/A
Mellette County		
Other	N/A	N/A
Miner County		
Other	N/A	N/A

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	Taxable Sales	Tax Due
Minnehaha County		
5812 Eating Places	242,413.61	3,636.20
5813 Drinking Places	80,638.01	1,209.58
5941 Sporting Goods & Bicycle Shops	183,896.25	2,758.44
5999 Misc. Retail Stores, NEC	79,041.31	1,185.64
7011 Hotels & Motels	8,352,593.31	125,288.95
7033 Trailer Parks & Campsites	152,762.59	2,291.44
7514 Passenger Car Rental	254,817.56	3,822.26
7941 Sports Clubs, Managers, & Promoters	391,506.36	5,872.59
7991 Physical Fitness Facilities	66,404.04	996.07
7992 Public Golf Courses	10,116.91	151.76
7999 Amusement and Recreation Services, NEC	2,393,587.12	35,903.82
Other	N/A	N/A
Moody County		
Other	N/A	N/A
Pennington County		
5812 Eating Places	37,926.61	568.90
5947 Gift, Novelty, & Souvenir Shops	193,284.48	2,899.27
5961 Catalog & Mail-Order Houses	11,233.47	168.51
5999 Misc. Retail Stores, NEC	13,950.26	209.28
7011 Hotels & Motels	5,312,671.23	79,690.10
7033 Trailer Parks & Campsites	150,025.43	2,250.39
7389 Business Services, NEC	122,397.99	1,835.97
7514 Passenger Car Rental	221,814.69	3,327.22
7993 Coin-Operated Amusement Devices	149,239.29	2,238.59
7997 Membership Sports & Recreation Clubs	2,641.65	39.63
7999 Amusement and Recreation Services, NEC	3,622,461.36	54,336.94
Other	N/A	N/A
Perkins County		
Other	N/A	N/A
Potter County		
Other	N/A	N/A
Roberts County		
5999 Misc. Retail Stores, NEC	1,583.00	23.76
7011 Hotels & Motels	69,444.77	1,041.68
Other	N/A	N/A
Spink County		
7011 Hotels & Motels	20,115.40	301.74
Other	N/A	N/A
Stanley County		
7011 Hotels & Motels	369,220.47	5,538.31
Other	N/A	N/A
Sully County		
Other	N/A	N/A
Tripp County		
7011 Hotels & Motels	86,615.54	1,299.24
Other	N/A	N/A
Turner County		
5999 Misc. Retail Stores, NEC	2,051.50	30.78
Other	N/A	N/A

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Union County		
7011 Hotels & Motels	416,974.15	6,254.61
Other	N/A	N/A
Walworth County		
7011 Hotels & Motels	184,435.62	2,766.54
Other	N/A	N/A
Yankton County		
5999 Misc. Retail Stores, NEC	5,926.06	88.91
7011 Hotels & Motels	493,373.62	7,400.62
Other	N/A	N/A
Ziebach County		
Other	N/A	N/A
Out of State County		
5961 Catalog & Mail-Order Houses	93,886.66	1,408.30
5999 Misc. Retail Stores, NEC	560,802.31	8,412.15
7011 Hotels & Motels	5,706,613.62	85,599.20
7514 Passenger Car Rental	2,397,068.55	35,956.02
7922 Theatrical Producers & Services	1,823,687.78	27,355.33
Other	N/A	N/A
Total for State	56,677,769.38	850,167.48

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