

SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: MAY 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 May 2024 and May 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 May 2024 and 2023

Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2024	2023	%	Division	2024	2023	%
Misc. Retail	447,634,637	415,068,004	7.8	Agriculture, Forestry, & Fishing	45,519,813	42,336,614	7.5
General Merchandise Stores	258,260,375	256,006,668	0.9	Mining	7,065,926	5,490,920	28.7
Wholesale Trade - Durable Goods	207,142,432	179,167,312	15.6	Construction	3,218,975	2,884,664	11.6
Building Materials & Garden Supplies	179,988,825	172,909,045	4.1	Manufacturing	130,467,556	135,584,337	-3.8
Eating & Drinking Places	165,267,790	155,898,509	6.0	Transportation & Public Utilities	242,719,325	242,732,693	0.0
Electric, Gas, & Sanitary Services	145,167,632	142,114,923	2.1	Wholesale Trade	258,926,242	228,468,724	13.3
Business Services	141,730,307	123,693,337	14.6	Retail Trade	1,411,063,565	1,354,089,269	4.2
Food Stores	140,747,300	142,072,684	-0.9	Finance, Insurance, & Real Estate	50,003,041	44,551,467	12.2
Automotive Dealers & Service Stations	118,846,857	112,845,075	5.3	Services	497,317,306	448,371,842	10.9
Engineering & Management Services	83,740,496	78,183,847	7.1	Public Administration	558,984	482,956	15.7
Major Group	2024	2023	%	Major Group	2024	2023	%
Agricultural Production - Crops	881,059	514,011	71.4	Wholesale Trade - Durable Goods	207,142,432	179,167,312	15.6
Agricultural Production - Livestock	1,896,004	2,607,138	-27.3	Wholesale Trade - Nondurable Goods	51,783,810	49,301,412	5.0
Agricultural Services	41,395,216	38,109,230	8.6	Building Materials & Garden Supplies	179,988,825	172,909,045	4.1
Forestry	120,390	18,254	559.5	General Merchandise Stores	258,260,375	256,006,668	0.9
Fishing, Hunting, & Trapping	1,227,144	1,087,981	12.8	Food Stores	140,747,300	142,072,684	-0.9
Metal Mining	1,734,608	1,612,117	7.6	Automotive Dealers & Service Stations	118,846,857	112,845,075	5.3
Coal Mining	1,080	2,482	-56.5	Apparel & Accessory Stores	36,614,119	37,227,905	-1.6
Oil & Gas Extraction	2,633,757	1,972,204	33.5	Furniture & Homefurnishings Stores	63,703,663	62,061,379	2.6
Nonmetallic Minerals, Except Fuels	2,696,480	1,904,118	41.6	Eating & Drinking Places	165,267,790	155,898,509	6.0
General Building Contractors	-	-	-	Misc. Retail	447,634,637	415,068,004	7.8
Heavy Construction, except Building	-	-	-	Depository Institutions	4,620,120	5,107,176	-9.5
Special Trade Contractors	3,218,975	2,884,664	11.6	Nondepository Institutions	7,387,113	6,553,335	12.7
Food & Kindred Products	10,956,538	13,170,038	-16.8	Security & Commodity Brokers	2,323,848	1,774,876	30.9
Tobacco Products	252,750	231,078	9.4	Insurance Carriers	1,501,212	1,291,366	16.2
Textile Mill Products	195,421	85,551	128.4	Insurance Agents, Brokers, & Service	2,220,132	2,925,364	-24.1
Apparel & Other Textile Products	1,287,539	1,150,893	11.9	Real Estate	30,057,885	24,745,209	21.5
Lumber & Wood Products	9,574,887	7,700,256	24.3	Holding & Other Investment Offices	1,892,731	2,154,141	-12.1
Furniture & Fixtures	598,781	628,486	-4.7	Hotels & Other Lodging Places	48,912,275	43,765,266	11.8
Paper & Allied Products	2,145,622	1,196,823	79.3	Personal Services	39,044,079	32,299,790	20.9
Printing & Publishing	8,771,730	6,161,478	42.4	Business Services	141,730,307	123,693,337	14.6
Chemicals & Allied Products	11,714,886	10,406,947	12.6	Auto Repair, Services, & Parking	67,297,351	63,188,340	6.5
Petroleum & Coal Products	1,719,985	1,745,787	-1.5	Misc. Repair Services	25,103,611	19,062,385	31.7
Rubber & Misc. Plastics Products	3,349,652	3,365,288	-0.5	Motion Pictures	2,472,151	3,622,978	-31.8
Leather & Leather Products	25,557	9,803	160.7	Amusement & Recreation Services	34,472,126	33,335,967	3.4
Stone, Clay, & Glass Products	26,099,207	18,335,178	42.3	Health Services	13,258,928	11,782,357	12.5
Primary Metal Industries	1,746,490	2,138,265	-18.3	Legal Services	27,225,011	27,765,178	-1.9
Fabricated Metal Products	9,281,920	12,932,284	-28.2	Educational Services	1,844,747	1,607,823	14.7
Industrial Machinery & Equipment	23,692,037	17,085,049	38.7	Social Services	460,704	247,598	86.1
Electronic & Other Electrical Equipment	5,047,331	7,460,721	-32.3	Museums, Botanical, Zoological Gardens	205,316	356,698	-42.4
Transportation Equipment	3,897,957	4,900,846	-20.5	Membership Organizations	835,890	1,311,489	-36.3
Instruments & Related Products	2,399,825	5,635,560	-57.4	Engineering & Management Services	83,740,496	78,183,847	7.1
Misc. Manufacturing Industries	7,709,440	21,244,003	-63.7	Private Households	139,102	170,797	-18.6
Railroad Transportation	5,793,656	772,824	649.7	Services, NEC	10,575,213	7,977,991	32.6
Local & Interurban Passenger Transportati	718,528	759,537	-5.4	Executive, Legislative, & General	472,069	408,691	15.5
Trucking & Warehousing	19,223,925	16,226,273	18.5	Justice, Public Order, & Safety	34,116	15,912	114.4
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	1,082,552	929,774	16.4	Administration of Human Resources	0	3,783	-100.0
Transportation by Air	2,037,853	1,271,762	60.2	Environmental Quality & Housing	4,817	16,590	-71.0
Pipelines, Except Natural Gas	492,963	712,209	-30.8	Administration of Economic Programs	338	2,336	-85.5
Transportation Services	1,706,691	1,727,185	-1.2	National Security & Intl. Affairs	47,645	35,644	33.7
Communications	66,495,524	78,218,207	-15.0	Nonclassifiable Establishments	-	-	-
Electric, Gas, & Sanitary Services	145,167,632	142,114,923	2.1				

STATE TOTAL: \$2,646,860,733 (2024) - \$2,504,993,486 (2023) = 5.66% increase

Figures compiled by SD Dept of Revenue

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.