

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: DECEMBER 2008

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 December 2008 and December 2007. 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 and Regulation  
Pierre, SD

## Taxable Sales for Returns Filed in December 2008 and 2007 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2008	2007	%	Division	2008	2007	%
General Merchandise Stores	163,715,203	160,359,095	2.1	Agriculture, Forestry, & Fishing	19,172,742	17,746,990	8.0
Misc. Retail	139,797,088	143,126,472	-2.3	Mining	5,707,611	5,288,124	7.9
Food Stores	106,758,552	103,895,998	2.8	Construction	3,433,440	1,990,835	72.5
Electric, Gas, & Sanitary Services	83,012,374	108,748,772	-23.7	Manufacturing	49,152,009	47,494,706	3.5
Eating & Drinking Places	82,158,072	82,120,299	0.0	Transportation & Public Utilities	192,306,457	195,182,160	-1.5
Building Materials & Garden Supplies	79,856,597	89,083,361	-10.4	Wholesale Trade	80,509,943	102,363,415	-21.3
Communications	72,996,849	74,137,975	-1.5	Retail Trade	703,470,034	717,624,061	-2.0
Wholesale Trade - Durable Goods	64,121,902	88,069,161	-27.2	Finance, Insurance, & Real Estate	24,414,906	23,918,646	2.1
Automotive Dealers & Service Stations	56,190,936	59,768,925	-6.0	Services	196,135,364	196,395,014	-0.1
Business Services	54,473,289	56,243,164	-3.1	Public Administration	51,184	57,898	-11.6
Major Group	2008	2007	%	Major Group	2008	2007	%
Agricultural Production - Crops	204,037	188,777	8.1	Wholesale Trade - Durable Goods	64,121,902	88,069,161	-27.2
Agricultural Production - Livestock	386,278	196,295	96.8	Wholesale Trade - Nondurable Goods	16,388,041	14,294,255	14.6
Agricultural Services	13,692,853	12,729,060	7.6	Building Materials & Garden Supplies	79,856,597	89,083,361	-10.4
Forestry	32,237	55,565	-42.0	General Merchandise Stores	163,715,203	160,359,095	2.1
Fishing, Hunting, & Trapping	4,857,337	4,577,294	6.1	Food Stores	106,758,552	103,895,998	2.8
Metal Mining	668,582	358,689	86.4	Automotive Dealers & Service Stations	56,190,936	59,768,925	-6.0
Coal Mining	-	-	-	Apparel & Accessory Stores	24,813,792	24,660,923	0.6
Oil & Gas Extraction	2,483,722	2,225,635	11.6	Furniture & Homefurnishings Stores	50,179,792	54,608,988	-8.1
Nonmetallic Minerals, Except Fuels	2,555,307	2,703,800	-5.5	Eating & Drinking Places	82,158,072	82,120,299	0.0
General Building Contractors	9,747	39,719	-75.5	Misc. Retail	139,797,088	143,126,472	-2.3
Heavy Construction, except Building	355,693	-	-	Depository Institutions	6,923,885	6,080,416	13.9
Special Trade Contractors	3,068,000	1,951,116	57.2	Nondepository Institutions	1,878,770	2,282,211	-17.7
Food & Kindred Products	5,023,054	4,049,558	24.0	Security & Commodity Brokers	72,626	112,609	-35.5
Tobacco Products	1,706	2,123	-19.6	Insurance Carriers	1,957,239	949,895	106.0
Textile Mill Products	45,434	37,062	22.6	Insurance Agents, Brokers, & Service	1,243,216	1,197,855	3.8
Apparel & Other Textile Products	340,722	316,659	7.6	Real Estate	11,697,306	12,656,252	-7.6
Lumber & Wood Products	3,693,082	3,885,500	-5.0	Holding & Other Investment Offices	641,864	639,408	0.4
Furniture & Fixtures	121,897	115,033	6.0	Hotels & Other Lodging Places	21,763,762	22,032,590	-1.2
Paper & Allied Products	654,054	300,047	118.0	Personal Services	16,612,812	16,775,308	-1.0
Printing & Publishing	6,556,966	7,610,754	-13.8	Business Services	54,473,289	56,243,164	-3.1
Chemicals & Allied Products	2,917,864	1,918,705	52.1	Auto Repair, Services, & Parking	27,336,863	28,361,806	-3.6
Petroleum & Coal Products	1,138,561	1,081,024	5.3	Misc. Repair Services	9,137,777	7,640,079	19.6
Rubber & Misc. Plastics Products	1,603,097	1,183,584	35.4	Motion Pictures	7,249,416	6,913,012	4.9
Leather & Leather Products	4,577	4,263	7.4	Amusement & Recreation Services	11,552,633	10,701,025	8.0
Stone, Clay, & Glass Products	10,704,538	13,339,626	-19.8	Health Services	6,064,366	5,610,572	8.1
Primary Metal Industries	1,318,034	1,386,641	-4.9	Legal Services	13,859,139	14,818,986	-6.5
Fabricated Metal Products	1,744,897	2,502,117	-30.3	Educational Services	682,947	652,948	4.6
Industrial Machinery & Equipment	3,847,945	3,766,956	2.1	Social Services	36,137	88,584	-59.2
Electronic & Other Electrical Equipment	1,216,223	1,079,474	12.7	Museums, Botanical, Zoological Gardens	527,254	700,021	-24.7
Transportation Equipment	1,314,792	802,918	63.8	Membership Organizations	490,350	584,799	-16.2
Instruments & Related Products	4,791,367	2,638,256	81.6	Engineering & Management Services	26,129,812	25,142,798	3.9
Misc. Manufacturing Industries	2,113,201	1,474,407	43.3	Private Households	-	0	-
Railroad Transportation	1,279,156	1,077,574	18.7	Services, NEC	218,805	129,320	69.2
Local & Interurban Passenger Transportatio	709,070	581,086	22.0	Executive, Legislative, & General	46,183	49,342	-6.4
Trucking & Warehousing	8,612,784	7,974,749	8.0	Justice, Public Order, & Safety	4,761	8,171	-41.7
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	103,957	79,619	30.6	Administration of Human Resources	-	-	-
Transportation by Air	718,191	781,031	-8.0	Environmental Quality & Housing	-	-	-
Pipelines, Except Natural Gas	23,853,866	433,797	5398.9	Administration of Economic Programs	240	385	-37.7
Transportation Services	1,020,210	1,367,556	-25.4	National Security & Intl. Affairs	-	-	-
Communications	72,996,849	74,137,975	-1.5	Nonclassifiable Establishments	-	11,790	-
Electric, Gas, & Sanitary Services	83,012,374	108,748,772	-23.7				

**STATE TOTAL:** \$1,274,353,690 (2008) - \$1,308,073,640 (2007) = -2.6% decrease

*Figures compiled by SD Dept of Revenue and Regulation*

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.