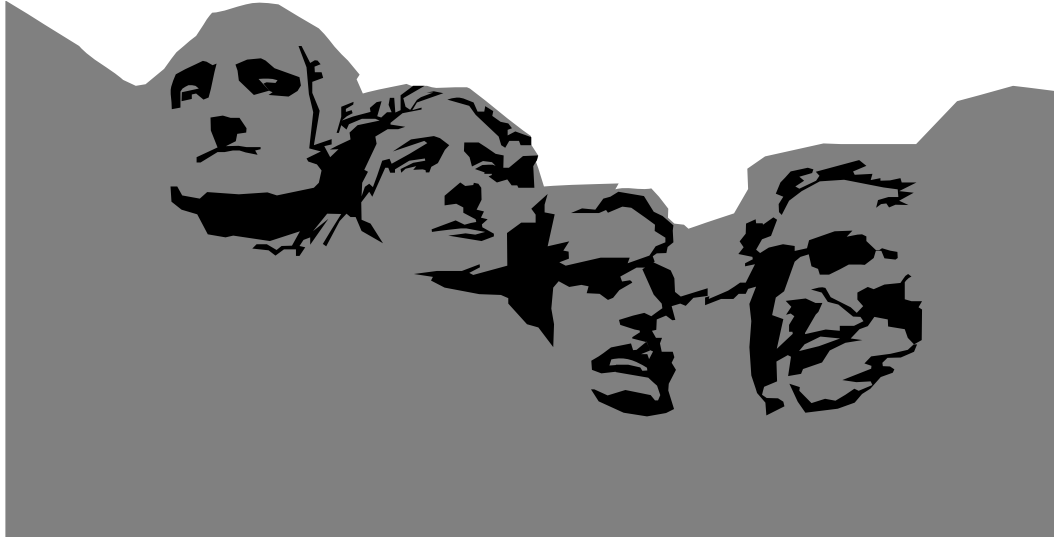


SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: CALENDAR YEARS 2007 AND 2008

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

ITEMS OF NOTE:

1. Report is **NOT** based on City tax collections or remittances. Report shows state taxable sales by zip code.
2. 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!
3. No Contractors Excise taxes are included.
4. 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.

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

Taxable Sales for Returns Filed in Calendar Year 2008 and 2007 Comparison of Industry Divisions and Major Groups

| Top 10 Major Groups | CY08 | CY07 | % | Division | CY08 | CY07 | % |
|--|---------------|---------------|-------|--|---------------|---------------|-------|
| Misc. Retail | 1,884,318,035 | 1,670,443,217 | 12.8 | Agriculture, Forestry, & Fishing | 206,057,213 | 188,854,187 | 9.1 |
| General Merchandise Stores | 1,747,645,370 | 1,675,909,073 | 4.3 | Mining | 97,000,282 | 87,542,023 | 10.8 |
| Electric, Gas, & Sanitary Services | 1,370,051,817 | 1,058,794,288 | 29.4 | Construction | 42,113,647 | 21,829,214 | 92.9 |
| Food Stores | 1,297,692,099 | 1,229,016,377 | 5.6 | Manufacturing | 701,484,317 | 656,866,486 | 6.8 |
| Building Materials & Garden Supplies | 1,107,450,014 | 1,084,513,809 | 2.1 | Transportation & Public Utilities | 2,511,851,095 | 2,112,290,357 | 18.9 |
| Eating & Drinking Places | 1,064,272,518 | 1,016,632,543 | 4.7 | Wholesale Trade | 1,261,910,031 | 1,225,688,426 | 3.0 |
| Wholesale Trade - Durable Goods | 1,033,733,286 | 1,012,598,230 | 2.1 | Retail Trade | 8,759,257,625 | 8,343,274,548 | 5.0 |
| Communications | 908,858,375 | 848,558,880 | 7.1 | Finance, Insurance, & Real Estate | 306,670,019 | 330,396,087 | -7.2 |
| Automotive Dealers & Service Stations | 736,091,357 | 702,750,821 | 4.7 | Services | 2,788,428,988 | 2,661,913,688 | 4.8 |
| Business Services | 723,108,919 | 672,755,244 | 7.5 | Public Administration | 1,340,805 | 1,468,796 | -8.7 |
| | | | | Nonclassifiable Establishments | 21,818 | 17,469 | 24.9 |
| Major Group | CY08 | CY07 | % | Major Group | CY08 | CY07 | % |
| Agricultural Production - Crops | 6,797,896 | 6,944,492 | -2.1 | Wholesale Trade - Durable Goods | 1,033,733,286 | 1,012,598,230 | 2.1 |
| Agricultural Production - Livestock | 4,584,458 | 3,337,847 | 37.3 | Wholesale Trade - Nondurable Goods | 228,176,745 | 213,090,197 | 7.1 |
| Agricultural Services | 171,376,772 | 155,858,228 | 10.0 | Building Materials & Garden Supplies | 1,107,450,014 | 1,084,513,809 | 2.1 |
| Forestry | 447,128 | 449,545 | -0.5 | General Merchandise Stores | 1,747,645,370 | 1,675,909,073 | 4.3 |
| Fishing, Hunting, & Trapping | 22,850,960 | 22,264,075 | 2.6 | Food Stores | 1,297,692,099 | 1,229,016,377 | 5.6 |
| Metal Mining | 4,299,910 | 3,384,564 | 27.0 | Automotive Dealers & Service Stations | 736,091,357 | 702,750,821 | 4.7 |
| Coal Mining | 0 | 0 | - | Apparel & Accessory Stores | 289,868,098 | 288,073,648 | 0.6 |
| Oil & Gas Extraction | 51,545,307 | 47,482,952 | 8.6 | Furniture & Homefurnishings Stores | 631,920,134 | 675,935,061 | -6.5 |
| Nonmetallic Minerals, Except Fuels | 41,155,064 | 36,674,506 | 12.2 | Eating & Drinking Places | 1,064,272,518 | 1,016,632,543 | 4.7 |
| General Building Contractors | 282,338 | 348,019 | -18.9 | Misc. Retail | 1,884,318,035 | 1,670,443,217 | 12.8 |
| Heavy Construction, except Building | 1,236,669 | 0 | - | Depository Institutions | 78,963,298 | 84,145,749 | -6.2 |
| Special Trade Contractors | 40,594,640 | 21,481,195 | 89.0 | Nondepository Institutions | 28,356,332 | 29,946,003 | -5.3 |
| Food & Kindred Products | 64,469,633 | 72,278,627 | -10.8 | Security & Commodity Brokers | 2,732,214 | 2,463,678 | 10.9 |
| Tobacco Products | 13,581 | 28,615 | -52.5 | Insurance Carriers | 12,226,518 | 12,605,792 | -3.0 |
| Textile Mill Products | 670,594 | 591,048 | 13.5 | Insurance Agents, Brokers, & Service | 13,715,380 | 14,351,840 | -4.4 |
| Apparel & Other Textile Products | 3,980,189 | 4,189,195 | -5.0 | Real Estate | 163,179,821 | 179,504,985 | -9.1 |
| Lumber & Wood Products | 51,937,737 | 49,555,643 | 4.8 | Holding & Other Investment Offices | 7,496,456 | 7,378,041 | 1.6 |
| Furniture & Fixtures | 1,807,264 | 1,986,529 | -9.0 | Hotels & Other Lodging Places | 392,970,831 | 378,558,149 | 3.8 |
| Paper & Allied Products | 7,439,229 | 4,808,587 | 54.7 | Personal Services | 222,588,296 | 212,093,620 | 4.9 |
| Printing & Publishing | 91,210,449 | 95,961,611 | -5.0 | Business Services | 723,108,919 | 672,755,244 | 7.5 |
| Chemicals & Allied Products | 68,505,912 | 38,916,344 | 76.0 | Auto Repair, Services, & Parking | 352,180,624 | 332,283,379 | 6.0 |
| Petroleum & Coal Products | 10,881,600 | 12,410,315 | -12.3 | Misc. Repair Services | 119,109,618 | 110,461,697 | 7.8 |
| Rubber & Misc. Plastics Products | 17,003,999 | 13,012,849 | 30.7 | Motion Pictures | 93,231,506 | 90,720,367 | 2.8 |
| Leather & Leather Products | 53,245 | 58,561 | -9.1 | Amusement & Recreation Services | 202,198,631 | 188,370,243 | 7.3 |
| Stone, Clay, & Glass Products | 157,782,095 | 137,651,638 | 14.6 | Health Services | 83,678,765 | 77,521,008 | 7.9 |
| Primary Metal Industries | 17,653,269 | 18,552,355 | -4.8 | Legal Services | 190,916,877 | 185,780,615 | 2.8 |
| Fabricated Metal Products | 28,533,005 | 32,419,470 | -12.0 | Educational Services | 16,252,261 | 16,124,872 | 0.8 |
| Industrial Machinery & Equipment | 52,052,180 | 51,245,341 | 1.6 | Social Services | 972,747 | 782,071 | 24.4 |
| Electronic & Other Electrical Equipment | 16,826,923 | 19,723,133 | -14.7 | Museums, Botanical, Zoological Gardens | 7,586,219 | 8,145,540 | -6.9 |
| Transportation Equipment | 20,201,410 | 16,717,660 | 20.8 | Membership Organizations | 8,330,010 | 8,695,608 | -4.2 |
| Instruments & Related Products | 60,589,239 | 53,336,642 | 13.6 | Engineering & Management Services | 372,845,561 | 377,728,600 | -1.3 |
| Misc. Manufacturing Industries | 29,872,766 | 33,422,323 | -10.6 | Private Households | 0 | 0 | - |
| Railroad Transportation | 31,919,159 | 66,046,964 | -51.7 | Services, NEC | 2,458,122 | 1,892,676 | 29.9 |
| Local & Interurban Passenger Transportatio | 8,980,868 | 8,537,638 | 5.2 | Executive, Legislative, & General | 1,123,934 | 1,261,038 | -10.9 |
| Trucking & Warehousing | 99,632,329 | 93,314,554 | 6.8 | Justice, Public Order, & Safety | 103,311 | 113,473 | -9.0 |
| U.S. Postal Service | - | - | - | Finance, Taxation, & Monetary Policy | - | - | - |
| Water Transportation | 2,771,794 | 2,436,266 | 13.8 | Administration of Human Resources | 0 | 0 | - |
| Transportation by Air | 8,147,665 | 10,881,169 | -25.1 | Environmental Quality & Housing | 95,737 | 77,219 | 24.0 |
| Pipelines, Except Natural Gas | 65,045,079 | 8,644,135 | 652.5 | Administration of Economic Programs | 16,815 | 15,900 | 5.8 |
| Transportation Services | 16,444,008 | 15,076,463 | 9.1 | National Security & Intl. Affairs | 1,009 | 1,166 | -13.5 |
| Communications | 908,858,375 | 848,558,880 | 7.1 | Nonclassifiable Establishments | 21,818 | 17,469 | 24.9 |
| Electric, Gas, & Sanitary Services | 1,370,051,817 | 1,058,794,288 | 29.4 | | | | |

STATE TOTAL: \$16,676,135,840 (CY08) - \$15,630,141,283 (CY07) = 6.7% increase

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.