

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: SEPTEMBER 2008

## 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.**
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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.

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

South Dakota Sales and Use Tax Reporting System  
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	Taxable Sales	Tax Due
<b>AURORA County</b>		
7011 Hotels & Motels	32,315.99	323.15
Other	N/A	N/A
<b>BEADLE County</b>		
5812 Eating Places	11,864.56	118.65
7011 Hotels & Motels	558,234.09	5,582.34
7999 Amusement & Recreation, NEC	18,003.41	180.03
Other	N/A	N/A
<b>BENNETT County</b>		
Other	N/A	N/A
<b>BON HOMME County</b>		
7011 Hotels & Motels	16,838.78	168.39
Other	N/A	N/A
<b>BROOKINGS County</b>		
5812 Eating Places	126,622.65	1,266.23
7011 Hotels & Motels	486,103.49	4,861.04
Other	N/A	N/A
<b>BROWN County</b>		
5511 New & Used Car Dealers	15,988.72	159.89
5812 Eating Places	179,602.56	1,796.02
5813 Drinking Places	27,689.58	276.90
7011 Hotels & Motels	1,144,470.56	11,444.70
7032 Sporting & Recreational Camps	31,077.08	310.77
7514 Passenger Car Rental	162,179.07	1,621.80
7999 Amusement & Recreation, NEC	124,511.90	1,245.12
Other	N/A	N/A
<b>BRULE County</b>		
5947 Gift, Novelty, & Souvenir Shops	71,214.89	712.15
5949 Sewing, Needlework, & Piece Goods	-5,965.73	-59.66
7011 Hotels & Motels	424,803.03	4,248.04
7032 Sporting & Recreational Camps	27,733.39	277.34
Other	N/A	N/A
<b>BUTTE County</b>		
7011 Hotels & Motels	437,822.36	4,378.21
7033 Trailer Parks & Campsites	175,582.68	1,755.83
Other	N/A	N/A
<b>CAMPBELL County</b>		
Other	N/A	N/A
<b>CHARLES MIX County</b>		
7011 Hotels & Motels	152,619.39	1,526.19
Other	N/A	N/A
<b>CLARK County</b>		
5812 Eating Places	9,993.00	99.93
7011 Hotels & Motels	12,119.72	121.20
Other	N/A	N/A
<b>CLAY County</b>		
5947 Gift, Novelty, & Souvenir Shops	9,152.37	91.53
7011 Hotels & Motels	484,601.39	4,846.08
Other	N/A	N/A

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<b>CODINGTON County</b>		
5812 Eating Places	122,193.65	1,221.93
5947 Gift, Novelty, & Souvenir Shops	347,058.80	3,470.59
7011 Hotels & Motels	773,388.14	7,733.89
7999 Amusement & Recreation, NEC	54,773.78	547.74
Other	N/A	N/A
<b>CORSON County</b>		
Other	N/A	N/A
<b>CUSTER County</b>		
5812 Eating Places	31,861.97	318.63
5932 Used Merchandise Stores	72,213.19	722.14
5947 Gift, Novelty, & Souvenir Shops	608,505.32	6,085.05
7011 Hotels & Motels	2,311,102.10	23,111.03
7033 Trailer Parks & Campsites	518,159.61	5,181.60
7929 Entertainers & Entertainment Groups	6,463.54	64.64
7999 Amusement & Recreation, NEC	1,153,706.04	11,537.07
Other	N/A	N/A
<b>DAVISON County</b>		
5812 Eating Places	6,823.62	68.24
5947 Gift, Novelty, & Souvenir Shops	242,479.30	2,424.80
7011 Hotels & Motels	1,892,386.21	18,923.86
7033 Trailer Parks & Campsites	31,931.69	319.32
Other	N/A	N/A
<b>DAY County</b>		
7011 Hotels & Motels	68,065.12	680.65
7033 Trailer Parks & Campsites	8,675.69	86.76
Other	N/A	N/A
<b>DEUEL County</b>		
Other	N/A	N/A
<b>DEWEY County</b>		
Other	N/A	N/A
<b>DOUGLAS County</b>		
Other	N/A	N/A
<b>EDMUNDS County</b>		
7011 Hotels & Motels	7,686.72	76.87
Other	N/A	N/A
<b>FALL RIVER County</b>		
5812 Eating Places	99,925.31	999.25
5932 Used Merchandise Stores	8,202.00	82.02
7011 Hotels & Motels	634,575.71	6,345.76
7033 Trailer Parks & Campsites	47,213.44	472.13
7514 Passenger Car Rental	877.37	8.77
7999 Amusement & Recreation, NEC	338,160.78	3,381.60
971 Hunting, Trapping, Game Propagation	45,853.91	458.54
Other	N/A	N/A
<b>SHANNON County</b>		
Other	N/A	N/A
<b>FAULK County</b>		
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>GRANT County</b>		
7011 Hotels & Motels	86,599.44	865.99
Other	N/A	N/A
<b>GREGORY County</b>		
7011 Hotels & Motels	41,598.01	415.99
7032 Sporting & Recreational Camps	40,758.65	407.59
7999 Amusement & Recreation, NEC	4,073.85	40.74
971 Hunting, Trapping, Game Propagation	88,382.19	883.82
Other	N/A	N/A
<b>HAAKON County</b>		
Other	N/A	N/A
<b>HAMLIN County</b>		
7999 Amusement & Recreation, NEC	15,964.07	159.64
Other	N/A	N/A
<b>HAND County</b>		
7011 Hotels & Motels	46,075.86	460.76
7999 Amusement & Recreation, NEC	17,083.28	170.83
Other	N/A	N/A
<b>HANSON County</b>		
Other	N/A	N/A
<b>HARDING County</b>		
Other	N/A	N/A
<b>HUGHES County</b>		
5999 Misc. Retail Stores, NEC	14,385.30	143.85
7011 Hotels & Motels	863,125.73	8,631.25
7514 Passenger Car Rental	36,953.65	369.54
7999 Amusement & Recreation, NEC	6,522.19	65.23
971 Hunting, Trapping, Game Propagation	249,733.97	2,497.34
Other	N/A	N/A
<b>HUTCHINSON County</b>		
7011 Hotels & Motels	67,401.88	674.02
Other	N/A	N/A
<b>HYDE County</b>		
Other	N/A	N/A
<b>JACKSON County</b>		
7011 Hotels & Motels	610,889.01	6,108.90
Other	N/A	N/A
<b>JERAULD County</b>		
Other	N/A	N/A
<b>JONES County</b>		
7011 Hotels & Motels	477,140.19	4,771.42
971 Hunting, Trapping, Game Propagation	7,615.33	76.15
Other	N/A	N/A
<b>KINGSBURY County</b>		
7011 Hotels & Motels	85,624.57	856.24
7999 Amusement & Recreation, NEC	32,266.33	322.66
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>LAKE County</b>		
7011 Hotels & Motels	118,844.61	1,188.44
Other	N/A	N/A
<b>LAWRENCE County</b>		
4119 Local Passenger Transportation, NEC	34,271.63	342.72
4142 Bus Charter Service, Except Local	34,554.00	345.54
5812 Eating Places	64,480.60	644.81
5813 Drinking Places	618,828.31	6,188.28
5932 Used Merchandise Stores	6,823.52	68.24
5944 Jewelry Stores	167,924.16	1,679.24
5947 Gift, Novelty, & Souvenir Shops	640,426.21	6,404.27
5999 Misc. Retail Stores, NEC	59,039.09	590.40
6531 Real Estate Agents & Managers	636,009.75	6,360.10
7011 Hotels & Motels	6,961,188.70	69,611.89
7032 Sporting & Recreational Camps	142,489.54	1,424.89
7033 Trailer Parks & Campsites	602,658.25	6,026.59
7922 Theatrical Producers & Services	99,059.49	990.60
7999 Amusement & Recreation, NEC	99,144.98	991.45
Other	N/A	N/A
<b>LINCOLN County</b>		
5812 Eating Places	5,105.86	51.06
7011 Hotels & Motels	42,217.15	422.17
7922 Theatrical Producers & Services	179,110.18	1,791.13
7992 Public Golf Courses	19,415.78	194.16
Other	N/A	N/A
<b>LYMAN County</b>		
7011 Hotels & Motels	429,809.43	4,298.10
7999 Amusement & Recreation, NEC	17,989.04	179.90
971 Hunting, Trapping, Game Propagation	36,986.47	369.87
Other	N/A	N/A
<b>MC COOK County</b>		
7011 Hotels & Motels	76,971.96	769.72
Other	N/A	N/A
<b>MC PHERSON County</b>		
971 Hunting, Trapping, Game Propagation	34,272.00	342.72
Other	N/A	N/A
<b>MARSHALL County</b>		
7011 Hotels & Motels	35,270.44	352.71
Other	N/A	N/A
<b>MEADE County</b>		
5699 Misc. Apparel & Accessory Stores	540,224.41	5,402.25
5812 Eating Places	43,110.36	431.11
5813 Drinking Places	644,365.36	6,443.65
5947 Gift, Novelty, & Souvenir Shops	98,883.23	988.83
7011 Hotels & Motels	1,305,163.41	13,051.64
7033 Trailer Parks & Campsites	1,519,841.16	15,198.39
7999 Amusement & Recreation, NEC	13,162,094.76	131,620.94
Other	N/A	N/A
<b>MELLETTTE County</b>		
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>MINER County</b>		
Other	N/A	N/A
<b>MINNEHAHA County</b>		
5812 Eating Places	-882,002.75	-8,820.04
5813 Drinking Places	443,893.35	4,438.94
5945 Hobby, Toy, & Game Shops	6,045.59	60.46
5947 Gift, Novelty, & Souvenir Shops	51,057.14	510.57
5999 Misc. Retail Stores, NEC	23,690.42	236.90
7011 Hotels & Motels	6,498,682.43	64,986.82
7033 Trailer Parks & Campsites	155,164.03	1,551.64
7336 Commercial Art & Graphic Design	6,742.59	67.43
7922 Theatrical Producers & Services	3,114.86	31.15
7941 Sports Clubs, Managers, & Promoters	465,819.27	4,658.19
7992 Public Golf Courses	38,812.11	388.12
7997 Membership Sports & Recreation Clubs	81,670.86	816.71
7999 Amusement & Recreation, NEC	255,144.21	2,551.44
8412 Museums & Art Galleries	141,562.03	1,415.62
8999 Services, NEC	9,578.66	95.79
Other	N/A	N/A
<b>MOODY County</b>		
Other	N/A	N/A
<b>PENNINGTON County</b>		
4725 Tour Operators	27,050.90	270.51
5441 Candy, Nut, & Confectionery Stores	79,507.73	795.08
5511 New & Used Car Dealers	115,543.67	1,155.43
5571 Motorcycle Dealers	2,667,214.63	26,672.15
5632 Women's Accessory & Specialty Stores	73,887.15	738.87
5651 Family Clothing Stores	235,047.75	2,350.48
5812 Eating Places	687,541.92	6,875.41
5813 Drinking Places	74,702.57	747.02
5932 Used Merchandise Stores	38,835.24	388.36
5941 Sporting Goods & Bicycle Shops	11,122.01	111.22
5944 Jewelry Stores	443,810.81	4,438.10
5947 Gift, Novelty, & Souvenir Shops	7,785,684.23	77,856.89
5999 Misc. Retail Stores, NEC	1,050,232.45	10,502.33
7011 Hotels & Motels	15,707,809.06	157,078.14
7032 Sporting & Recreational Camps	16,506.69	165.07
7033 Trailer Parks & Campsites	2,274,247.44	22,742.48
7221 Photographic Studios, Portrait	113,695.29	1,136.95
7389 Business Services, NEC	22,745.67	227.46
7514 Passenger Car Rental	581,715.39	5,817.15
7992 Public Golf Courses	3,329.01	33.29
7997 Membership Sports & Recreation Clubs	44,679.92	446.79
7999 Amusement & Recreation, NEC	2,245,446.97	22,454.47
8412 Museums & Art Galleries	156,169.89	1,561.70
Other	N/A	N/A
<b>PERKINS County</b>		
7011 Hotels & Motels	75,622.80	756.23
Other	N/A	N/A
<b>POTTER County</b>		
7011 Hotels & Motels	85,473.22	854.73
Other	N/A	N/A

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<b>ROBERTS County</b>		
7011 Hotels & Motels	85,815.82	858.17
Other	N/A	N/A
<b>SANBORN County</b>		
Other	N/A	N/A
<b>SPINK County</b>		
7011 Hotels & Motels	54,956.06	549.55
Other	N/A	N/A
<b>STANLEY County</b>		
7011 Hotels & Motels	321,755.79	3,217.56
7999 Amusement & Recreation, NEC	10,775.50	107.76
971 Hunting, Trapping, Game Propagation	5,358.41	53.59
Other	N/A	N/A
<b>SULLY County</b>		
7999 Amusement & Recreation, NEC	19,703.00	197.03
Other	N/A	N/A
<b>TRIPP County</b>		
7011 Hotels & Motels	149,694.78	1,496.94
Other	N/A	N/A
<b>TODD County</b>		
Other	N/A	N/A
<b>TURNER County</b>		
7999 Amusement & Recreation, NEC	42,058.62	420.58
Other	N/A	N/A
<b>UNION County</b>		
7011 Hotels & Motels	343,817.00	3,438.18
Other	N/A	N/A
<b>WALWORTH County</b>		
7011 Hotels & Motels	188,347.77	1,883.47
7033 Trailer Parks & Campsites	2,648.30	26.48
Other	N/A	N/A
<b>YANKTON County</b>		
5812 Eating Places	43,025.20	430.26
7011 Hotels & Motels	460,120.62	4,601.21
7999 Amusement & Recreation, NEC	121,612.87	1,216.13
Other	N/A	N/A
<b>ZIEBACH County</b>		
Other	N/A	N/A
<b>OUT-OF-STATE County</b>		
5947 Gift, Novelty, & Souvenir Shops	95,909.40	959.10
5999 Misc. Retail Stores, NEC	69,838.86	698.39
7999 Amusement & Recreation, NEC	273,823.41	2,738.23
Other	N/A	N/A
<b>CONSOLIDATED County</b>		
7514 Passenger Car Rental	2,080,341.37	20,803.41
Other	N/A	N/A

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<b>Total for State</b>	<b>108,413,533.08</b>	<b>1,084,135.76</b>

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