

# SOUTH DAKOTA SALES and USE TAX REPORT



## RETURNS FILED: SEPTEMBER 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 September 2008 and September 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 September 2008 and 2007 Comparison of Industry Divisions and Major Groups

Top 10 Major Groups	2008	2007	%	Division	2008	2007	%
Misc. Retail	178,426,507	153,033,108	16.6	Agriculture, Forestry, & Fishing	16,842,863	15,880,964	6.1
General Merchandise Stores	150,383,927	141,931,422	6.0	Mining	8,698,141	8,734,567	-0.4
Food Stores	117,675,460	109,951,045	7.0	Construction	3,551,227	1,966,018	80.6
Electric, Gas, & Sanitary Services	113,381,131	70,771,010	60.2	Manufacturing	70,788,237	60,596,337	16.8
Building Materials & Garden Supplies	110,173,403	106,455,270	3.5	Transportation & Public Utilities	239,138,361	163,130,741	46.6
Eating & Drinking Places	108,871,047	103,373,688	5.3	Wholesale Trade	109,627,386	118,826,447	-7.7
Wholesale Trade - Durable Goods	88,188,830	99,017,437	-10.9	Retail Trade	817,944,126	769,363,979	6.3
Communications	82,286,907	73,724,982	11.6	Finance, Insurance, & Real Estate	26,214,498	29,786,651	-12.0
Automotive Dealers & Service Stations	71,764,790	67,798,116	5.9	Services	280,586,310	267,236,104	5.0
Business Services	61,319,507	53,743,368	14.1	Public Administration	126,936	246,315	-48.5
				Nonclassifiable Establishments	1,137	3,608	-68.5
Major Group	2008	2007	%	Major Group	2008	2007	%
Agricultural Production - Crops	630,951	545,771	15.6	Wholesale Trade - Durable Goods	88,188,830	99,017,437	-10.9
Agricultural Production - Livestock	131,924	232,817	-43.3	Wholesale Trade - Nondurable Goods	21,438,556	19,809,011	8.2
Agricultural Services	15,190,281	14,399,999	5.5	Building Materials & Garden Supplies	110,173,403	106,455,270	3.5
Forestry	57,635	32,271	78.6	General Merchandise Stores	150,383,927	141,931,422	6.0
Fishing, Hunting, & Trapping	832,072	670,107	24.2	Food Stores	117,675,460	109,951,045	7.0
Metal Mining	233,675	269,787	-13.4	Automotive Dealers & Service Stations	71,764,790	67,798,116	5.9
Coal Mining	-	-	-	Apparel & Accessory Stores	28,198,113	27,932,203	1.0
Oil & Gas Extraction	2,583,154	5,541,267	-53.4	Furniture & Homefurnishings Stores	52,450,878	58,889,128	-10.9
Nonmetallic Minerals, Except Fuels	5,881,313	2,923,512	101.2	Eating & Drinking Places	108,871,047	103,373,688	5.3
General Building Contractors	127,886	44,908	184.8	Misc. Retail	178,426,507	153,033,108	16.6
Heavy Construction, except Building	0	-	-	Depository Institutions	6,536,982	5,758,319	13.5
Special Trade Contractors	3,423,342	1,921,110	78.2	Nondepository Institutions	2,295,296	1,771,351	29.6
Food & Kindred Products	7,931,373	4,874,002	62.7	Security & Commodity Brokers	125,367	122,139	2.6
Tobacco Products	2,138	4,880	-56.2	Insurance Carriers	1,132,166	977,313	15.8
Textile Mill Products	65,957	45,026	46.5	Insurance Agents, Brokers, & Service	1,305,675	1,040,457	25.5
Apparel & Other Textile Products	413,365	308,716	33.9	Real Estate	14,095,319	19,188,936	-26.5
Lumber & Wood Products	4,185,832	5,182,689	-19.2	Holding & Other Investment Offices	723,694	928,135	-22.0
Furniture & Fixtures	97,209	149,217	-34.9	Hotels & Other Lodging Places	60,423,230	58,209,888	3.8
Paper & Allied Products	639,305	1,067,662	-40.1	Personal Services	19,197,178	18,233,812	5.3
Printing & Publishing	7,944,927	6,903,629	15.1	Business Services	61,319,507	53,743,368	14.1
Chemicals & Allied Products	7,553,610	2,627,458	187.5	Auto Repair, Services, & Parking	32,609,418	32,349,822	0.8
Petroleum & Coal Products	1,941,930	2,249,340	-13.7	Misc. Repair Services	10,794,200	9,310,786	15.9
Rubber & Misc. Plastics Products	1,914,861	1,120,299	70.9	Motion Pictures	7,104,955	7,909,416	-10.2
Leather & Leather Products	400	900	-55.6	Amusement & Recreation Services	34,896,298	31,608,637	10.4
Stone, Clay, & Glass Products	21,420,527	17,809,664	20.3	Health Services	6,273,947	6,263,408	0.2
Primary Metal Industries	1,135,535	1,508,126	-24.7	Legal Services	15,532,079	17,190,951	-9.6
Fabricated Metal Products	1,509,001	2,646,044	-43.0	Educational Services	3,314,425	3,224,487	2.8
Industrial Machinery & Equipment	2,716,342	3,446,075	-21.2	Social Services	54,301	48,837	11.2
Electronic & Other Electrical Equipment	1,328,562	2,281,850	-41.8	Museums, Botanical, Zoological Gardens	912,759	986,356	-7.5
Transportation Equipment	4,155,252	1,130,946	267.4	Membership Organizations	367,288	383,744	-4.3
Instruments & Related Products	4,049,605	3,634,342	11.4	Engineering & Management Services	27,590,922	27,589,956	0.0
Misc. Manufacturing Industries	1,782,503	3,605,471	-50.6	Private Households	0	0	-
Railroad Transportation	7,745,932	4,823,524	60.6	Services, NEC	195,804	182,635	7.2
Local & Interurban Passenger Transportatio	1,001,060	1,011,675	-1.0	Executive, Legislative, & General	115,876	234,747	-50.6
Trucking & Warehousing	8,788,784	10,172,746	-13.6	Justice, Public Order, & Safety	3,632	6,871	-47.1
U.S. Postal Service	-	-	-	Finance, Taxation, & Monetary Policy	-	-	-
Water Transportation	363,892	214,047	70.0	Administration of Human Resources	-	-	-
Transportation by Air	381,768	824,301	-53.7	Environmental Quality & Housing	6,830	4,081	67.4
Pipelines, Except Natural Gas	23,699,125	378,917	6154.4	Administration of Economic Programs	535	345	55.1
Transportation Services	1,489,761	1,209,540	23.2	National Security & Intl. Affairs	63	271	-76.8
Communications	82,286,907	73,724,982	11.6	Nonclassifiable Establishments	1,137	3,608	-68.5
Electric, Gas, & Sanitary Services	113,381,131	70,771,010	60.2				

**STATE TOTAL:** \$1,573,519,223 (2008) - \$1,435,771,731 (2007) = 9.6% increase

*Figures compiled by SD Dept of Revenue and Regulation*

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