

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: JANUARY 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.**
2. GROSS SALES: This is the amount reported on Line 1 of the South Dakota Sales and Use Tax Return.
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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	80,273.30	802.73
7032 Sporting & Recreational Camps	277,630.90	2,776.31
7999 Amusement & Recreation, NEC	191,289.00	1,912.89
971 Hunting, Trapping, Game Propagation	360,545.70	3,605.46
Other	N/A	N/A
<b>BEADLE County</b>		
5947 Gift, Novelty, & Souvenir Shops	13,246.04	132.47
5999 Misc. Retail Stores, NEC	3,195.72	31.96
7011 Hotels & Motels	267,287.93	2,672.87
7032 Sporting & Recreational Camps	31,029.59	310.30
7999 Amusement & Recreation, NEC	125,885.00	1,258.84
971 Hunting, Trapping, Game Propagation	147,435.25	1,474.35
Other	N/A	N/A
<b>BENNETT County</b>		
Other	N/A	N/A
<b>BON HOMME County</b>		
7011 Hotels & Motels	11,700.77	117.00
Other	N/A	N/A
<b>BROOKINGS County</b>		
5945 Hobby, Toy, & Game Shops	4,200.94	42.01
5947 Gift, Novelty, & Souvenir Shops	3,846.00	38.46
5999 Misc. Retail Stores, NEC	41,672.29	416.73
7011 Hotels & Motels	331,353.62	3,313.53
Other	N/A	N/A
<b>BROWN County</b>		
5511 New & Used Car Dealers	20,169.58	201.70
5632 Women's Accessory & Specialty Stores	6,228.05	62.28
5812 Eating Places	10,678.75	106.79
5941 Sporting Goods & Bicycle Shops	44,791.29	447.91
5947 Gift, Novelty, & Souvenir Shops	16,129.83	161.31
5999 Misc. Retail Stores, NEC	11,392.48	113.93
7011 Hotels & Motels	789,064.54	7,890.64
7032 Sporting & Recreational Camps	147,017.61	1,470.17
7999 Amusement & Recreation, NEC	231,768.30	2,317.68
971 Hunting, Trapping, Game Propagation	300,897.73	3,008.98
Other	N/A	N/A
<b>BRULE County</b>		
7011 Hotels & Motels	102,444.81	1,024.46
7032 Sporting & Recreational Camps	222,564.76	2,225.65
7999 Amusement & Recreation, NEC	252,395.12	2,523.96
971 Hunting, Trapping, Game Propagation	360,787.60	3,607.87
Other	N/A	N/A
<b>BUFFALO County</b>		
Other	N/A	N/A
<b>BUTTE County</b>		
7011 Hotels & Motels	209,445.58	2,094.46
7999 Amusement & Recreation, NEC	61,414.72	614.15
Other	N/A	N/A

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<b>CAMPBELL County</b>		
7011 Hotels & Motels	10,973.80	109.74
Other	N/A	N/A
<b>CHARLES MIX County</b>		
5941 Sporting Goods & Bicycle Shops	45,747.19	457.47
5947 Gift, Novelty, & Souvenir Shops	1,179.35	11.79
7011 Hotels & Motels	126,805.58	1,268.07
7032 Sporting & Recreational Camps	80,188.34	801.88
7999 Amusement & Recreation, NEC	34,760.71	347.61
Other	N/A	N/A
<b>CLARK County</b>		
7011 Hotels & Motels	38,903.75	389.04
7999 Amusement & Recreation, NEC	64,596.62	645.97
Other	N/A	N/A
<b>CLAY County</b>		
5947 Gift, Novelty, & Souvenir Shops	1,178.81	11.78
7011 Hotels & Motels	46,803.30	468.03
Other	N/A	N/A
<b>CODINGTON County</b>		
5812 Eating Places	-947,295.42	-9,472.95
5945 Hobby, Toy, & Game Shops	3,561.68	35.63
5947 Gift, Novelty, & Souvenir Shops	98,497.09	984.96
5999 Misc. Retail Stores, NEC	17,470.95	174.71
7011 Hotels & Motels	445,606.17	4,456.06
Other	N/A	N/A
<b>CUSTER County</b>		
5947 Gift, Novelty, & Souvenir Shops	10,863.18	108.63
7011 Hotels & Motels	46,273.80	462.75
7033 Trailer Parks & Campsites	787.19	7.87
7999 Amusement & Recreation, NEC	66,318.27	663.18
Other	N/A	N/A
<b>DAVISON County</b>		
5511 New & Used Car Dealers	16,590.81	165.91
5945 Hobby, Toy, & Game Shops	1,464.25	14.64
5947 Gift, Novelty, & Souvenir Shops	10,369.75	103.70
7011 Hotels & Motels	513,649.64	5,136.50
7033 Trailer Parks & Campsites	27,840.40	278.41
7999 Amusement & Recreation, NEC	309,456.81	3,094.57
8412 Museums & Art Galleries	1,197.03	11.97
971 Hunting, Trapping, Game Propagation	100,636.33	1,006.36
Other	N/A	N/A
<b>DAY County</b>		
5947 Gift, Novelty, & Souvenir Shops	2,250.66	22.51
7011 Hotels & Motels	48,953.70	489.54
7033 Trailer Parks & Campsites	1,697.50	16.98
Other	N/A	N/A
<b>DEUEL County</b>		
Other	N/A	N/A
<b>DEWEY County</b>		
Other	N/A	N/A

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	Taxable Sales	Tax Due
<b>DOUGLAS County</b>		
Other	N/A	N/A
<b>EDMUNDS County</b>		
7011 Hotels & Motels	81,580.16	815.81
7032 Sporting & Recreational Camps	98,496.70	984.97
7999 Amusement & Recreation, NEC	12,800.00	128.00
971 Hunting, Trapping, Game Propagation	54,150.38	541.50
Other	N/A	N/A
<b>FALL RIVER County</b>		
5947 Gift, Novelty, & Souvenir Shops	4,874.07	48.74
7011 Hotels & Motels	87,481.04	874.80
7999 Amusement & Recreation, NEC	33,876.53	338.76
Other	N/A	N/A
<b>SHANNON County</b>		
Other	N/A	N/A
<b>FAULK County</b>		
7011 Hotels & Motels	33,287.03	332.87
7032 Sporting & Recreational Camps	59,855.86	598.56
7999 Amusement & Recreation, NEC	381,563.96	3,815.64
Other	N/A	N/A
<b>GRANT County</b>		
7011 Hotels & Motels	55,393.44	553.93
Other	N/A	N/A
<b>GREGORY County</b>		
5149 Groceries & Related Products, NEC	16,017.75	160.19
5812 Eating Places	29,330.59	293.30
7011 Hotels & Motels	55,516.87	555.17
7032 Sporting & Recreational Camps	151,536.96	1,515.37
7999 Amusement & Recreation, NEC	276,891.88	2,768.92
971 Hunting, Trapping, Game Propagation	430,011.54	4,300.11
Other	N/A	N/A
<b>HAAKON County</b>		
7011 Hotels & Motels	12,483.24	124.83
Other	N/A	N/A
<b>HAMLIN County</b>		
7011 Hotels & Motels	7,517.84	75.18
7999 Amusement & Recreation, NEC	136,561.59	1,365.62
Other	N/A	N/A
<b>HAND County</b>		
7011 Hotels & Motels	53,469.18	534.70
7999 Amusement & Recreation, NEC	66,263.27	662.63
971 Hunting, Trapping, Game Propagation	190,558.12	1,905.59
Other	N/A	N/A
<b>HANSON County</b>		
5947 Gift, Novelty, & Souvenir Shops	3,889.52	38.90
7011 Hotels & Motels	27,921.79	279.22
Other	N/A	N/A
<b>HARDING County</b>		
7011 Hotels & Motels	32,368.64	323.69
Other	N/A	N/A

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<b>HUGHES County</b>		
5941 Sporting Goods & Bicycle Shops	89,974.06	899.75
5947 Gift, Novelty, & Souvenir Shops	9,475.96	94.76
5999 Misc. Retail Stores, NEC	3,956.03	39.56
7011 Hotels & Motels	391,750.01	3,917.51
7514 Passenger Car Rental	31,561.15	315.61
7999 Amusement & Recreation, NEC	258,718.74	2,587.18
971 Hunting, Trapping, Game Propagation	743,309.49	7,433.09
Other	N/A	N/A
<b>HUTCHINSON County</b>		
7011 Hotels & Motels	57,932.14	579.32
Other	N/A	N/A
<b>HYDE County</b>		
7999 Amusement & Recreation, NEC	37,479.76	374.80
Other	N/A	N/A
<b>JACKSON County</b>		
7011 Hotels & Motels	27,252.00	272.53
Other	N/A	N/A
<b>JERAULD County</b>		
7011 Hotels & Motels	184,949.90	1,849.50
7948 Racing, Including Track Operation	12,829.51	128.29
7999 Amusement & Recreation, NEC	164,626.82	1,646.27
Other	N/A	N/A
<b>JONES County</b>		
7011 Hotels & Motels	49,257.53	492.58
7999 Amusement & Recreation, NEC	31,078.33	310.78
971 Hunting, Trapping, Game Propagation	28,067.00	280.67
Other	N/A	N/A
<b>KINGSBURY County</b>		
5947 Gift, Novelty, & Souvenir Shops	666.98	6.67
7011 Hotels & Motels	52,837.21	528.37
971 Hunting, Trapping, Game Propagation	68,136.07	681.37
Other	N/A	N/A
<b>LAKE County</b>		
7011 Hotels & Motels	68,876.97	688.77
Other	N/A	N/A
<b>LAWRENCE County</b>		
5812 Eating Places	61,460.73	614.61
5813 Drinking Places	220,923.52	2,209.23
5932 Used Merchandise Stores	2,285.63	22.85
5944 Jewelry Stores	8,732.81	87.33
5999 Misc. Retail Stores, NEC	7,177.80	71.77
6531 Real Estate Agents & Managers	159,860.66	1,598.61
7011 Hotels & Motels	1,415,242.51	14,152.43
7033 Trailer Parks & Campsites	9,509.28	95.10
7997 Membership Sports & Recreation Clubs	1,253.37	12.53
7999 Amusement & Recreation, NEC	525,489.92	5,254.89
Other	N/A	N/A

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<b>LINCOLN County</b>		
5947 Gift, Novelty, & Souvenir Shops	11,090.77	110.91
7011 Hotels & Motels	224,897.49	2,248.98
7699 Repair Services, NEC	2,106.85	21.07
Other	N/A	N/A
<b>LYMAN County</b>		
7011 Hotels & Motels	62,978.09	629.78
7999 Amusement & Recreation, NEC	302,621.23	3,026.22
971 Hunting, Trapping, Game Propagation	281,953.53	2,819.54
Other	N/A	N/A
<b>MC COOK County</b>		
7011 Hotels & Motels	57,586.89	575.87
Other	N/A	N/A
<b>MC PHERSON County</b>		
7011 Hotels & Motels	9,522.28	95.22
7021 Rooming & Boarding Houses	20,222.16	202.22
7032 Sporting & Recreational Camps	18,195.00	181.95
971 Hunting, Trapping, Game Propagation	41,418.00	414.18
Other	N/A	N/A
<b>MARSHALL County</b>		
7011 Hotels & Motels	43,712.68	437.13
Other	N/A	N/A
<b>MEADE County</b>		
5699 Misc. Apparel & Accessory Stores	26,155.95	261.56
5813 Drinking Places	25,301.43	253.01
5947 Gift, Novelty, & Souvenir Shops	18,723.88	187.24
5999 Misc. Retail Stores, NEC	2,560.45	25.60
7011 Hotels & Motels	147,910.36	1,479.11
7999 Amusement & Recreation, NEC	675,562.44	6,755.63
Other	N/A	N/A
<b>MELLETTTE County</b>		
971 Hunting, Trapping, Game Propagation	26,905.00	269.05
Other	N/A	N/A
<b>MINER County</b>		
7011 Hotels & Motels	39,849.26	398.49
Other	N/A	N/A

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<b>MINNEHAHA County</b>		
5632 Women's Accessory & Specialty Stores	4,603.20	46.03
5812 Eating Places	372,478.73	3,724.79
5932 Used Merchandise Stores	1,297.50	12.98
5945 Hobby, Toy, & Game Shops	2,588.64	25.89
5947 Gift, Novelty, & Souvenir Shops	41,932.50	419.33
5963 Direct Selling Establishments	6,831.50	68.31
5999 Misc. Retail Stores, NEC	248,309.30	2,483.09
7011 Hotels & Motels	3,787,010.93	37,870.09
7221 Photographic Studios, Portrait	2,022.68	20.22
7922 Theatrical Producers & Services	1,040.00	10.40
7941 Sports Clubs, Managers, & Promoters	192,283.80	1,922.85
7992 Public Golf Courses	975.00	9.75
7999 Amusement & Recreation, NEC	485,311.72	4,853.12
8412 Museums & Art Galleries	332,484.10	3,324.84
Other	N/A	N/A
<b>MOODY County</b>		
Other	N/A	N/A
<b>PENNINGTON County</b>		
5441 Candy, Nut, & Confectionery Stores	86,084.17	860.85
5511 New & Used Car Dealers	29,049.46	290.49
5812 Eating Places	81,900.08	819.01
5941 Sporting Goods & Bicycle Shops	3,874.66	38.76
5944 Jewelry Stores	2,549.39	25.49
5945 Hobby, Toy, & Game Shops	5,171.22	51.71
5947 Gift, Novelty, & Souvenir Shops	154,548.79	1,545.50
5999 Misc. Retail Stores, NEC	89,767.23	897.68
7011 Hotels & Motels	2,289,592.05	22,895.91
7033 Trailer Parks & Campsites	44,154.73	441.54
7221 Photographic Studios, Portrait	2,808.46	28.09
7514 Passenger Car Rental	188,643.52	1,886.44
7999 Amusement & Recreation, NEC	905,421.58	9,054.22
Other	N/A	N/A
<b>PERKINS County</b>		
7011 Hotels & Motels	29,604.91	296.05
Other	N/A	N/A
<b>POTTER County</b>		
5947 Gift, Novelty, & Souvenir Shops	3,500.20	35.00
7011 Hotels & Motels	51,960.56	519.61
971 Hunting, Trapping, Game Propagation	871,529.09	8,715.29
Other	N/A	N/A
<b>ROBERTS County</b>		
5947 Gift, Novelty, & Souvenir Shops	4,376.00	43.76
7011 Hotels & Motels	64,200.85	642.01
Other	N/A	N/A
<b>SANBORN County</b>		
5947 Gift, Novelty, & Souvenir Shops	1,994.95	19.95
7011 Hotels & Motels	7,094.50	70.95
7032 Sporting & Recreational Camps	68,003.76	680.04
Other	N/A	N/A

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<b>SPINK County</b>		
5947 Gift, Novelty, & Souvenir Shops	10,596.00	105.96
7011 Hotels & Motels	144,731.67	1,447.32
7032 Sporting & Recreational Camps	87,485.00	874.85
971 Hunting, Trapping, Game Propagation	71,801.58	718.02
Other	N/A	N/A
<b>STANLEY County</b>		
7011 Hotels & Motels	103,401.80	1,034.02
971 Hunting, Trapping, Game Propagation	23,594.89	235.95
Other	N/A	N/A
<b>SULLY County</b>		
7011 Hotels & Motels	18,756.41	187.57
971 Hunting, Trapping, Game Propagation	77,624.58	776.24
Other	N/A	N/A
<b>TRIPP County</b>		
212 Beef Cattle, Except Feedlots	60,122.62	601.23
7011 Hotels & Motels	122,676.65	1,226.76
7999 Amusement & Recreation, NEC	200,572.39	2,005.72
971 Hunting, Trapping, Game Propagation	721,965.55	7,219.65
Other	N/A	N/A
<b>TODD County</b>		
Other	N/A	N/A
<b>TURNER County</b>		
Other	N/A	N/A
<b>UNION County</b>		
5947 Gift, Novelty, & Souvenir Shops	2,904.80	29.05
7011 Hotels & Motels	228,868.68	2,288.68
Other	N/A	N/A
<b>WALWORTH County</b>		
7011 Hotels & Motels	110,228.68	1,102.29
7999 Amusement & Recreation, NEC	13,869.60	138.70
971 Hunting, Trapping, Game Propagation	23,924.56	239.25
Other	N/A	N/A
<b>YANKTON County</b>		
5945 Hobby, Toy, & Game Shops	5,872.96	58.73
5947 Gift, Novelty, & Souvenir Shops	5,345.13	53.45
7011 Hotels & Motels	220,828.30	2,208.29
7991 Physical Fitness Facilities	6,967.11	69.67
Other	N/A	N/A
<b>ZIEBACH County</b>		
Other	N/A	N/A
<b>OUT-OF-STATE County</b>		
5632 Women's Accessory & Specialty Stores	7,823.00	78.23
5945 Hobby, Toy, & Game Shops	3,025.36	30.24
5947 Gift, Novelty, & Souvenir Shops	56,114.82	561.14
5999 Misc. Retail Stores, NEC	8,745.46	87.45
7999 Amusement & Recreation, NEC	48,025.96	480.26
Other	N/A	N/A

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<b>CONSOLIDATED County</b>		
7514 Passenger Car Rental	1,035,089.29	10,350.90
Other	N/A	N/A
<b>Total for State</b>	<b>33,369,735.56</b>	<b>333,697.65</b>

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