

**Enhancing Revenues  
Broadening the State Sales Tax**

\*South Dakota's reported taxable sales come from their "State Taxable Sales by SIC Code" as found on their website.

\*\*These are currently items that are not being taxed in Wyoming - either nontaxable or exempt.

Nontaxable means there is no imposition statute; exempt means it was originally taxable, but the legislature has decided to exempt it (for a variety of reasons)

**Note: This comparison only includes services that are available on the South Dakota website. To the best of my knowledge, it does not include exempt sales of tangible personal property.**

Category	*SD Reported Taxable Sales	Conversion to Wyoming Sales at 65% of South Dakota's population (2021)	**Potential revenue at average statewide rate of 5.34% (Current)	State General Fund Revenue	Local Government Revenue
<b>Agriculture, Forestry, &amp; Fishing</b>					
Soil Preparation Services	5,807,849	3,775,102	201,590	104,193	97,398
Crop Planting & Protecting	4,857,399	3,157,309	168,600	87,142	81,459
Crop Preparation Services for Market	2,108,788	1,370,712	73,196	37,832	35,364
Veterinary Services for Livestock	130,343,509	84,723,281	4,524,223	2,338,363	2,185,861
Veterinary Services, Specialties	85,366,288	55,488,087	2,963,064	1,531,471	1,431,593
Livestock Services, Except Veterinary	10,039,979	6,525,987	348,488	180,117	168,370
Animal Specialty Services	31,982,731	20,788,775	1,110,121	573,770	536,350
Farm Labor Contractors	187,829	122,089	6,520	3,370	3,150
Farm Management Services	6,287,205	4,086,683	218,229	112,792	105,436
Landscape Counseling & Planning	7,728,776	5,023,704	268,266	138,654	129,612
Lawn and Garden Services	103,475,087	67,258,806	3,591,620	1,856,343	1,735,277
Ornamental Shrub & Tree Services	26,536,809	17,248,926	921,093	476,070	445,022
Forestry Services	921,266	598,823	31,977	16,528	15,450
Hunting, Trapping, Game Propagation	18,606,360	12,094,134	645,827	333,798	312,029
<b>Mining</b>					
Gold Ores	4,355,322	2,830,959	151,173	78,134	73,039
Metal Mining Services	102,149	66,397	3,546	1,833	1,713
Coal Mining	2,219,080	1,442,402	77,024	39,810	37,214
Drilling Oil & Gas Wells	296,714	192,864	10,299	5,323	4,976
Oil & Gas Exploration Services	836,631	543,810	29,039	15,009	14,030
<b>Construction</b>					
Floor Laying & Floor Work	35,851,774	23,303,653	1,244,415	643,181	601,234
<b>Manufacturing</b>					
Logging	17,348	11,276	602	311	291
Petroleum Refining	10,251,454	6,663,445	355,828	183,911	171,917
<b>Transportation &amp; Public Utilities</b>					
Railroads, line-Haul Operating	20,018,196	13,011,828	694,832	359,126	335,705
Switching & Terminal Services	2,812,733	1,828,276	97,630	50,460	47,170
<b>Transportation &amp; Public Utilities</b>					

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Local Trucking without Storage	123,540,785	80,301,510	4,288,101	2,216,322	2,071,779
Local Trucking with Storage	4,443,309	2,888,151	154,227	79,713	74,514
Farm Product Warehousing & Storage	421,305	273,849	14,624	7,558	7,065
Refrigerating Warehousing & Storage	20,154,237	13,100,254	699,554	361,567	337,987
General Warehousing & Storage	9,824,550	6,385,957	341,010	176,252	164,758
Special Warehousing & Storage, NEC	7,109,550	4,621,208	246,772	127,545	119,227
Travel Agencies	338,016	219,710	11,733	6,064	5,669
Tour Operators	672,938	437,410	23,358	12,073	11,285
Passenger Transportation Arrangement, NEC	125,628	81,658	4,361	2,254	2,107
Freight Transportation Arrangement	8,473,818	5,507,982	294,126	152,020	142,106
Inspection & Fixed Facilities	1,921,865	1,249,212	66,708	34,478	32,230
Radio Broadcasting Stations	1,636,068	1,063,444	56,788	29,351	27,437
Television Broadcasting Stations	5,951,202	3,868,281	206,566	106,765	99,802
Cable & Other Pay TV Services	273,595,896	177,837,332	9,496,514	4,908,310	4,588,203
Natural Gas Transmission	84,863	55,161	2,946	1,522	1,423
Gas Transmission & Distribution	21,704,404	14,107,863	753,360	389,377	363,983
Water Supply	7,471,100	4,856,215	259,322	134,032	125,290
Sewerage Systems	670,695	435,952	23,280	12,032	11,248
Refuse Systems	26,288,516	17,087,536	912,474	471,616	440,858
Sanitary Services, NEC	9,607,153	6,244,649	333,464	172,352	161,112
Irrigation Systems	7,635,002	4,962,751	265,011	136,972	128,039
<b>Finance, Insurance, &amp; Real Estate</b>					
Security Brokers & Dealers	859,789	558,863	29,843	15,425	14,419
Commodity Contracts Brokers & Dealers	201,264	130,821	6,986	3,611	3,375
Investment Advice	5,174,215	3,363,240	179,597	92,825	86,772
Security & Commodity Services, NEC	4,662,569	3,030,670	161,838	83,646	78,191
Nonresident Building Operators	7,786,565	5,061,267	270,272	139,691	130,581
Apartment Building Operators	4,263,678	2,771,390	147,992	76,490	71,502
Dwelling Operators, Except Apartments	176,781	114,908	6,136	3,171	2,965
Mobile Home Site Operators	546,350	355,128	18,964	9,802	9,162
Real Property Lessors, NEC	616,062	400,440	21,384	11,052	10,331
Real Estate Agents & Managers	3,844,788,855	2,499,112,756	133,452,621	68,975,512	64,477,109
Title Abstract Offices	29,916,736	19,445,878	1,038,410	536,706	501,704
Subdividers & Developers	2,519,118	1,637,427	87,439	45,193	42,246
Cemetery Subdividers & Developers	2,002,165	1,301,407	69,495	35,919	33,576
<b>Services</b>					
Carpet & Upholstery Cleaning	17,581,918	11,428,246	610,268	315,420	294,849
Beauty Shops	132,235,761	85,953,245	4,589,903	2,372,310	2,217,594
Barber Shops	6,483,452	4,214,244	225,041	116,313	108,727

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Funeral Service & Crematories	55,840,389	36,296,253	1,938,220	1,001,777	936,443
Tax Return Preparation Services	13,655,586	8,876,131	473,985	244,981	229,004
Misc. Personal Services NEC	79,036,780	51,373,907	2,743,367	1,417,920	1,325,447
Advertising Services	24,319,128	15,807,433	844,117	436,285	407,832
Outdoor Advertising Services	1,252,697	814,253	43,481	22,473	21,008
Radio, TV, Publisher Representatives	331,948	215,766	11,522	5,955	5,567
Advertising , NEC	1,333,390	866,704	46,282	23,921	22,361
Adjustment & Collection Services	9,218,379	5,991,947	319,970	165,378	154,592
Credit Reporting Services	14,238,574	9,255,073	494,221	255,440	238,781
Secretarial & Court Reporting	15,819,887	10,282,927	549,108	283,809	265,300
Disinfecting and Pest Control Services	28,153,482	18,299,763	977,207	505,073	472,134
Building Maintenance Services, NEC	90,271,589	58,676,533	3,133,327	1,619,472	1,513,855
Employment Agencies	39,382,732	25,598,776	1,366,975	706,526	660,448
Help Supply Services	33,595,905	21,837,338	1,166,114	602,711	563,403
Information Retrieval Services	2,952,173	1,918,913	102,470	52,962	49,508
Computer Facilities Management	3,862,303	2,510,497	134,061	69,290	64,771
Detective & Armored Car Services	24,278,899	15,781,284	842,721	435,563	407,157
Security Systems Services	19,593,416	12,735,720	680,087	351,506	328,582
Automobile Parking	1,013,712	658,913	35,186	18,186	17,000
Car Washes	42,220,893	27,443,581	1,465,487	757,443	708,044
Motion Picture & Video Production	3,453,161	2,244,555	119,859	61,950	57,910
Services Allied to Motion Pictures	4,946,738	3,215,380	171,701	88,744	82,957
Dance Studios, Schools, & Halls	7,354,594	4,780,486	255,278	131,941	123,337
Theatrical Producers & Services	14,721,455	9,568,946	510,982	264,103	246,879
Bowling Centers	13,327,531	8,662,895	462,599	239,096	223,503
Sports Clubs, Managers, & Promoters	10,942,995	7,112,947	379,831	196,317	183,514
Racing, Including Track Operation	2,529,301	1,644,045	87,792	45,376	42,416
Physical Fitness Facilities	32,937,868	21,409,614	1,143,273	590,905	552,368
Public Golf Courses	37,711,061	24,512,190	1,308,951	676,536	632,414
Coin-Operated Amusement Devices	28,636,482	18,613,713	993,972	513,738	480,234
Membership Sports & Recreation Clubs	61,680,064	40,092,041	2,140,915	1,106,540	1,034,375
Amusement & Recreation NEC	157,487,100	102,366,615	5,466,377	2,825,319	2,641,059
Offices & Clinics of Medical Doctors	36,729,774	23,874,353	1,274,890	658,932	615,958
Offices & Clinics of Dentists	3,797,587	2,468,432	131,814	68,129	63,686
Offices & Clinics of Osteopathic Physicians	410,904	267,088	14,262	7,372	6,891
Offices & Clinics of Chiropractors	4,932,650	3,206,223	171,212	88,492	82,721
Offices & Clinics of Optometrists	4,704,005	3,057,603	163,276	84,390	78,886
Offices & Clinics of Podiatrists	31,246	20,310	1,085	561	524
Offices of Health Practitioners, NEC	3,022,572	1,964,672	104,913	54,225	50,689
Skilled Nursing Care Facilities	10,430,492	6,779,820	362,042	187,123	174,919
Intermediate Care Facilities	516,976	336,034	17,944	9,275	8,670
Specialty Hospitals, Except Psychiatric	5,511,891	3,582,729	191,318	98,883	92,434
Medical Laboratories	8,146,907	5,295,489	282,779	146,156	136,624
Dental Laboratories	107,878	70,120	3,744	1,935	1,809

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Home Health Care Services	874,964	568,727	30,370	15,697	14,673
Kidney Dialysis Centers	747,822	486,084	25,957	13,416	12,541
Specialty Outpatient Facilities, NEC	1,000,807	650,525	34,738	17,954	16,784
Health & Allied Services, NEC	11,700,994	7,605,646	406,141	209,916	196,226
Legal Services	259,000,113	168,350,074	8,989,894	4,646,462	4,343,432
Individual & Family Services	2,565,320	1,667,458	89,042	46,022	43,020
Child Day Care Services	411,211	267,287	14,273	7,377	6,896
Residential Care	408,880	265,772	14,192	7,335	6,857
Social Services, NEC	326,257	212,067	11,324	5,853	5,471
Business Associations	1,639,885	1,065,925	56,920	29,420	27,501
Professional Organizations	430,927	280,103	14,957	7,731	7,227
Labor Organizations	61,658	40,078	2,140	1,106	1,034
Civic & Social Associations	2,762,956	1,795,921	95,902	49,567	46,335
Political Organizations	1,229,725	799,321	42,684	22,061	20,622
Religious Organizations	4,462,133	2,900,386	154,881	80,051	74,830
Membership Organizations, NEC	2,511,007	1,632,155	87,157	45,047	42,110
Engineering Services	150,696,190	97,952,524	5,230,665	2,703,490	2,527,175
Architectural Services	19,674,477	12,788,410	682,901	352,960	329,941
Surveying Services	11,074,824	7,198,635	384,407	198,682	185,725
Accounting, Auditing, & Bookkeeping	211,959,065	137,773,392	7,357,099	3,802,546	3,554,554
Commercial Physical Research	2,666,843	1,733,448	92,566	47,843	44,723
Commercial Nonphysical Research	1,146,727	745,373	39,803	20,572	19,231
Noncommercial Research Organizations	22,951,368	14,918,389	796,642	411,748	384,894
Testing Laboratories	34,148,725	22,196,671	1,185,302	612,628	572,674
Management Services	52,494,265	34,121,272	1,822,076	941,747	880,329
Management Consulting Services	146,401,025	95,160,666	5,081,580	2,626,434	2,455,145
Public Relations Services	281,687	183,096	9,777	5,053	4,724
Facilities Support Services	14,738,241	9,579,857	511,564	264,404	247,160
Business Consulting NEC	45,564,367	29,616,838	1,581,539	817,425	764,114
<b>Grand Total (when compared to available SD figures)</b>	<b>\$7,060,873,008</b>	<b>\$4,589,567,455</b>	<b>\$245,082,902</b>	<b>\$126,672,062</b>	<b>\$118,410,840</b>