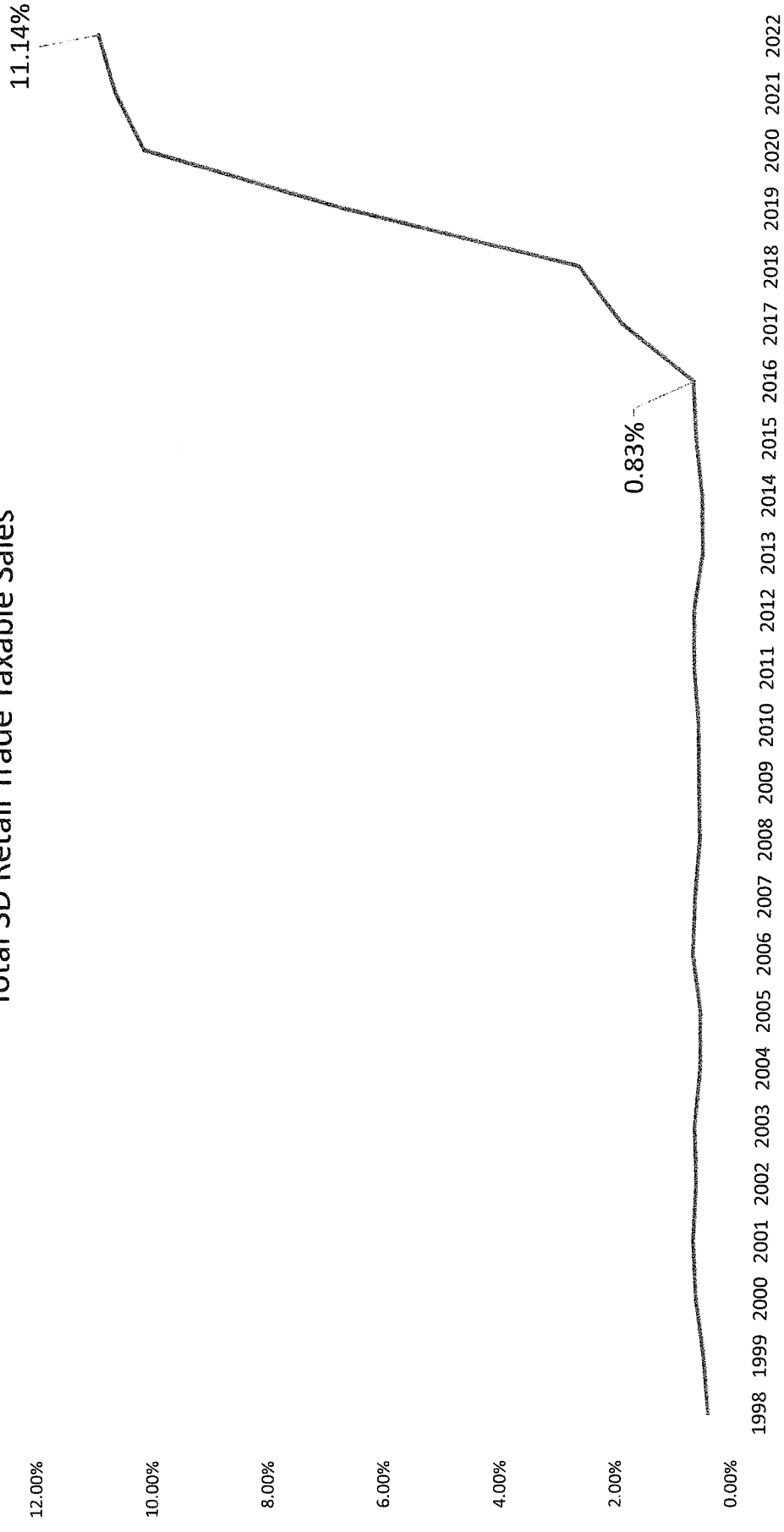


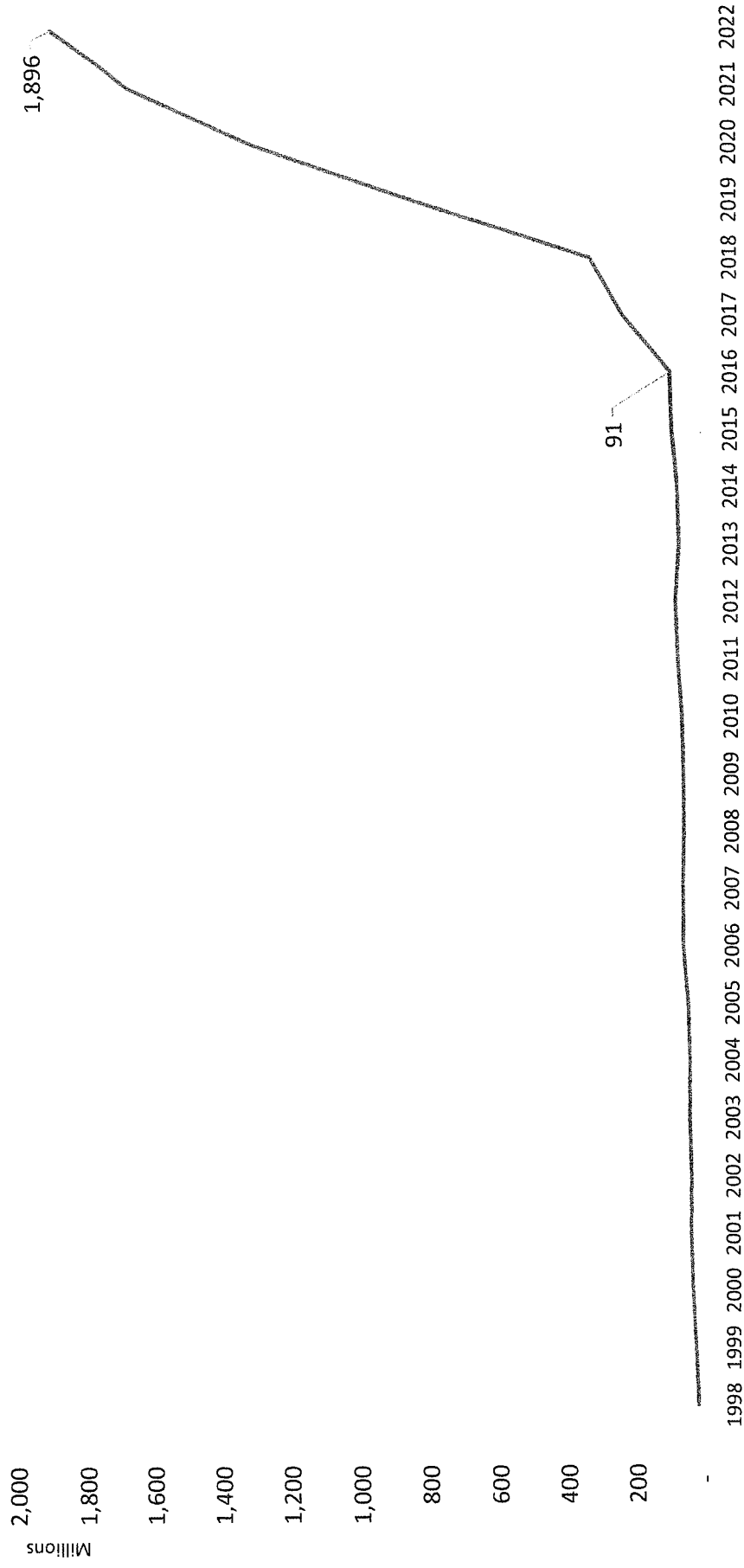
HB 1137
Handout #1

Online Taxable Sales as a Percent of Total SD Retail Trade Taxable Sales



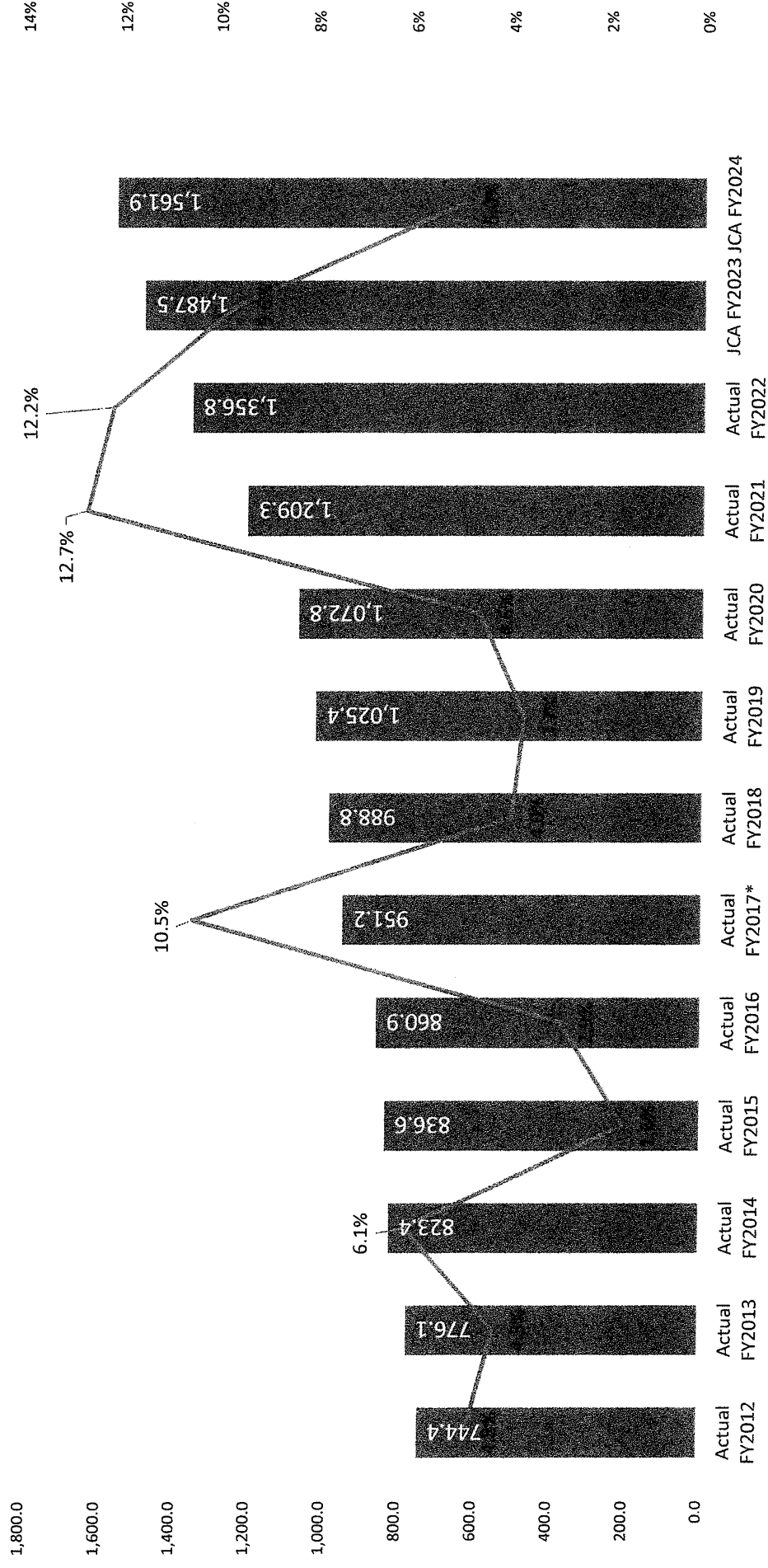
Source: 5961 Catalog & Mail-Order Houses, Standard Industrial Classification (SIC) by Calendar Year, Department of Revenue

Online Retail Taxable Sales in South Dakota



Source: 5961 Catalog & Mail-Order Houses, Standard Industrial Classification (SIC) by Calendar Year, Department of Revenue

State Sales Tax Receipts by Fiscal Year



History of Actual Sales Tax Receipts by Fiscal Year			\$ Y/Y Growth	% Y/Y Growth
FY2010*		(6.7)		-1.0%
FY2011		55.6		8.4%
FY2012		34.0		4.8%
FY2013		31.7		4.2%
FY2014*		47.3		6.1%
FY2015		12.6		1.5%
FY2016		27.8		3.3%
FY2017*		89.1		10.3%
FY2018		37.5		3.9%
FY2019		36.3		3.6%
FY2020		50.9		4.9%
FY2021*		134.1		12.4%
FY2022*		145.9		12.0%
10 year avg.		61.3		6.2%
Average w/o Outliers			35.8	4.3%
FY2023 JCA Adopted*			125.1	9.6%
FY2024 JCA Adopted			74.4	5.0%

* Outlier year

Amounts not adjusted for inflation
Does not include cost of administration