# SOUTH DAKOTA CONTRACTORS' EXCISE TAX REPORT



## **RETURNS FILED: JULY 2023**

#### ITEMS OF NOTE:

- 1. This report includes all amounts reported on the excise tax returns.
- 2. Gross Receipts: Includes all amounts reported on Line 1 Gross Receipts plus all amounts reported on Line 2 Owner Furnished Materials.
- 3. Deductions: Includes Subcontractor Receipts plus Reservation amounts.
- 4. Excise Taxable: Total Gross Receipts minus Deductions.
- 5. Excise Tax Due: Excise Taxable multiplied by 2%.
- 6. Sales/Use Taxable: Include Use or Sales taxable amounts reported on the excise return.

7. Whenever there are less than 3 licenses in any one classification, the information is combined into an N/A Other category.

## STATE-WIDE RECAP

for Standard Industrial Classification (SIC) Industries (4 digits)

### Figures Compiled by The South Dakota Department of Revenue Pierre, SD

### South Dakota Contractors' Excise Tax Reporting System Returns Filed: July 2023

| Description                               | Gross<br>Receipts | Deductions     | Excise Taxable   | Excise Tax Due | Sales / Use<br>Taxable |
|---|-------------------|----------------|------------------|----------------|------------------------|
| DIVISION: C Construction                  |                   |                |                  |                |                        |
| MAJOR GROUP: 15 General Building Contract | ctors             |                |                  |                |                        |
| 1521 Single-Family Housing Construction   | 202,339,266.81    | 23,023,193.33  | 179,316,073.48   | 3,586,321.47   | 2,212,639.90           |
| 1522 Residential Construction, NEC        | 97,871,563.24     | 10,936,902.86  | 86,934,660.38    | 1,738,693.21   | 1,846,546.45           |
| 1531 Operative Builders                   | 72,745,632.98     | 9,149,012.49   | 63,596,620.49    | 1,271,932.41   | 349,643.06             |
| 1541 Industrial Buildings & Warehouses    | 94,787,515.52     | 39,821,580.07  | 54,965,935.45    | 1,099,318.71   | 1,833,041.09           |
| 1542 Nonresidential Construction, NEC     | 74,198,346.71     | 17,025,099.50  | 57,173,247.21    | 1,143,464.94   | 1,853,278.03           |
| Total for MAJOR GROUP 15                  | 541,942,325.26    | 99,955,788.25  | 441,986,537.01   | 8,839,730.74   | 8,095,148.53           |
| MAJOR GROUP: 16 Heavy Construction, exce  | ept Building      |                |                  |                |                        |
| 1611 Highway & Street Construction        | 103,323,460.63    | 23,824,110.59  | 79,499,350.04    | 1,589,987.00   | 7,893,907.25           |
| 1622 Bridge, Tunnel, & Elevated Highway   | 25,449,344.08     | 1,259,071.95   | 24,190,272.13    | 483,805.44     | 2,089,516.95           |
| 1623 Water, Sewer, & Utility Lines        | 48,995,166.54     | 5,976,239.64   | 43,018,926.90    | 860,378.54     | 3,982,072.02           |
| 1629 Heavy Construction, NEC              | 80,549,468.95     | 17,235,779.70  | 63,313,689.25    | 1,266,273.79   | 3,565,466.58           |
| Total for MAJOR GROUP 16                  | 258,317,440.20    | 48,295,201.88  | 210,022,238.32   | 4,200,444.77   | 17,530,962.80          |
| MAJOR GROUP: 17 Special Trade Contractor  | 'S                |                |                  |                |                        |
| 1711 Plumbing, Heating, Air-Conditioning  | 144,173,586.52    | 88,369,924.36  | 55,803,662.16    | 1,116,073.24   | 12,437,334.12          |
| 1721 Painting & Paper Hanging             | 15,933,309.89     | 6,999,863.60   | 8,933,446.29     | 178,668.93     | 474,751.67             |
| 1731 Electrical Work                      | 86,432,595.28     | 40,116,401.83  | 46,316,193.45    | 926,323.87     | 9,792,689.24           |
| 1741 Masonry & Other Stone Work           | 17,570,816.24     | 12,322,025.83  | 5,248,790.41     | 104,975.81     | 539,298.70             |
| 1742 Plastering, Drywall, & Insulation    | 22,814,630.04     | 17,589,763.98  | 5,224,866.06     | 104,497.32     | 487,057.00             |
| 1743 Terrazzo, Tile, Marble, Mosaic Work  | 10,574,326.57     | 7,349,697.49   | 3,224,629.08     | 64,492.58      | 367,426.63             |
| 1751 Carpentry Work                       | 67,482,514.63     | 23,523,644.94  | 43,958,869.69    | 879,177.39     | 3,719,699.11           |
| 1761 Roofing, Siding, & Sheet Metal Work  | 54,824,865.09     | 16,819,847.75  | 38,005,017.34    | 760,100.35     | 1,413,466.16           |
| 1771 Concrete Work                        | 127,486,784.30    | 58,739,808.44  | 68,746,975.86    | 1,374,939.52   | 7,905,504.50           |
| 1781 Water Well Drilling                  | 4,806,029.52      | 539,764.34     | 4,266,265.18     | 85,325.30      | 631,641.06             |
| 1791 Structural Steel Erection            | 20,107,622.09     | 10,257,192.99  | 9,850,429.10     | 197,008.58     | 4,114,542.82           |
| 1793 Glass & Glazing Work                 | 5,243,402.87      | 2,956,110.29   | 2,287,292.58     | 45,745.85      | 1,671,581.25           |
| 1794 Excavation Work                      | 58,328,097.68     | 27,661,329.08  | 30,666,768.60    | 613,335.37     | 3,119,252.93           |
| 1795 Wrecking & Demolition Work           | 216,338.02        | 0.00           | 216,338.02       | 4,326.76       | 5,660.08               |
| 1796 Installing Building Equipment, NEC   | 20,571,962.86     | 6,183,579.29   | 14,388,243.68    | 287,764.87     | 10,359,651.62          |
| 1799 Special Trade Contractors, NEC       | 146,102,822.01    | 47,589,439.55  | 98,512,807.46    | 1,970,256.15   | 15,469,094.53          |
| Total for MAJOR GROUP 17                  | 802,669,703.61    | 367,018,393.76 | 435,650,594.96   | 8,713,011.90   | 72,508,651.42          |
| Total for DIVISION C                      | 1,602,929,469.07  | 515,269,383.89 | 1,087,659,370.29 | 21,753,187.41  | 98,134,762.75          |
| STATE-WIDE TOTALS:                        | 1,602,929,469.07  | 515,269,383.89 | 1,087,659,370.29 | 21,753,187.41  | 98,134,762.75          |
|   |                   |                |                  |                |                        |
| C Construction                            | 1,602,929,469.07  | 515,269,383.89 | 1,087,659,370.29 | 21,753,187.41  | 98,134,762.75          |
| STATE-WIDE TOTALS:                        | 1,602,929,469.07  | 515,269,383.89 | 1,087,659,370.29 | 21,753,187.41  | 98,134,762.75          |