

# SOUTH DAKOTA CONTRACTORS' EXCISE TAX REPORT



## RETURNS FILED: DECEMBER 2021

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### 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: December 2021

| Description   | Gross Receipts | Deductions     | Excise Taxable | Excise Tax Due | Sales / Use Taxable |
|---|----------------|----------------|----------------|----------------|---------------------|
| <b>DIVISION: C Construction</b>                     |                |                |                |                |                     |
| MAJOR GROUP: 15 General Building Contractors        |                |                |                |                |                     |
| 1521 Single-Family Housing Construction             | 130,796,823.71 | 18,452,466.58  | 112,344,357.13 | 2,246,887.14   | 1,447,875.53        |
| 1522 Residential Construction, NEC                  | 39,572,118.66  | 7,112,371.12   | 32,459,747.54  | 649,194.95     | 182,747.24          |
| 1531 Operative Builders                             | 36,352,285.93  | 9,489,442.46   | 26,862,843.47  | 537,256.87     | 134,903.67          |
| 1541 Industrial Buildings & Warehouses              | 69,055,968.64  | 7,036,011.86   | 62,019,956.78  | 1,240,399.14   | 1,131,138.83        |
| 1542 Nonresidential Construction, NEC               | 56,004,304.74  | 8,794,211.84   | 47,210,092.90  | 944,201.86     | 2,191,318.47        |
| Total for MAJOR GROUP 15                            | 331,781,501.68 | 50,884,503.86  | 280,896,997.82 | 5,617,939.96   | 5,087,983.74        |
| MAJOR GROUP: 16 Heavy Construction, except Building |                |                |                |                |                     |
| 1611 Highway & Street Construction                  | 68,199,760.88  | 18,199,029.72  | 50,000,731.16  | 1,000,014.62   | 1,418,612.87        |
| 1622 Bridge, Tunnel, & Elevated Highway             | 8,726,776.35   | 171,639.73     | 8,555,136.62   | 171,102.73     | 417,851.48          |
| 1623 Water, Sewer, & Utility Lines                  | 39,885,303.82  | 4,789,072.18   | 35,096,231.64  | 701,924.63     | 1,147,977.77        |
| 1629 Heavy Construction, NEC                        | 33,194,677.56  | 10,592,372.88  | 22,602,304.68  | 452,046.09     | 1,254,682.64        |
| Total for MAJOR GROUP 16                            | 150,006,518.61 | 33,752,114.51  | 116,254,404.10 | 2,325,088.08   | 4,239,124.76        |
| MAJOR GROUP: 17 Special Trade Contractors           |                |                |                |                |                     |
| 1711 Plumbing, Heating, Air-Conditioning            | 70,798,688.42  | 35,589,393.44  | 35,209,294.98  | 704,185.90     | 8,259,676.66        |
| 1721 Painting & Paper Hanging                       | 5,575,499.91   | 2,460,239.88   | 3,115,260.03   | 62,305.20      | 132,533.43          |
| 1731 Electrical Work                                | 45,307,420.80  | 17,404,003.31  | 27,903,417.49  | 558,068.35     | 4,678,672.02        |
| 1741 Masonry & Other Stone Work                     | 8,163,644.18   | 4,237,423.88   | 3,926,220.30   | 78,524.41      | 168,696.33          |
| 1742 Plastering, Drywall, & Insulation              | 11,485,080.36  | 9,130,677.93   | 2,354,402.43   | 47,088.05      | 286,196.81          |
| 1743 Terrazzo, Tile, Marble, Mosaic Work            | 2,026,929.54   | 935,112.20     | 1,091,817.34   | 21,836.35      | 397,158.88          |
| 1751 Carpentry Work                                 | 30,224,992.60  | 6,275,245.82   | 23,949,746.78  | 478,994.94     | 2,080,125.26        |
| 1761 Roofing, Siding, & Sheet Metal Work            | 29,442,232.53  | 9,580,993.50   | 19,861,239.03  | 397,224.78     | 681,972.51          |
| 1771 Concrete Work                                  | 52,932,313.25  | 22,646,162.02  | 30,286,151.23  | 605,723.02     | 1,569,716.69        |
| 1781 Water Well Drilling                            | 3,053,985.86   | 605,560.66     | 2,448,425.20   | 48,968.50      | 473,393.66          |
| 1791 Structural Steel Erection                      | 11,099,082.31  | 4,773,979.27   | 6,325,103.04   | 126,502.06     | 2,010,666.15        |
| 1793 Glass & Glazing Work                           | 4,556,465.59   | 3,005,069.52   | 1,551,396.07   | 31,027.92      | 1,835,802.75        |
| 1794 Excavation Work                                | 45,831,785.24  | 14,370,110.52  | 31,461,674.72  | 629,233.49     | 2,198,955.26        |
| 1795 Wrecking & Demolition Work                     | 129,887.36     | 49,596.81      | 80,290.55      | 1,605.81       | 845.00              |
| 1796 Installing Building Equipment, NEC             | 8,362,314.92   | 3,104,500.62   | 5,257,814.30   | 105,156.29     | 2,481,939.65        |
| 1799 Special Trade Contractors, NEC                 | 111,211,889.50 | 41,988,671.46  | 69,223,218.04  | 1,384,464.36   | 8,927,031.44        |
| Total for MAJOR GROUP 17                            | 440,202,212.37 | 176,156,740.84 | 264,045,471.53 | 5,280,909.43   | 36,183,382.50       |
| Total for DIVISION C                                | 921,990,232.66 | 260,793,359.21 | 661,196,873.45 | 13,223,937.47  | 45,510,491.00       |
| STATE-WIDE TOTALS:                                  | 921,990,232.66 | 260,793,359.21 | 661,196,873.45 | 13,223,937.47  | 45,510,491.00       |
| ***** STATE-WIDE RECAP *****                        |                |                |                |                |                     |
| C Construction                                      | 921,990,232.66 | 260,793,359.21 | 661,196,873.45 | 13,223,937.47  | 45,510,491.00       |
| STATE-WIDE TOTALS:                                  | 921,990,232.66 | 260,793,359.21 | 661,196,873.45 | 13,223,937.47  | 45,510,491.00       |