

SOUTH DAKOTA CONTRACTORS' EXCISE TAX REPORT



RETURNS FILED: AUGUST 2025

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: August 2025

Description	Gross Receipts	Deductions	Excise Taxable	Excise Tax Due	Sales / Use Taxable
DIVISION: C Construction					
MAJOR GROUP: 15 General Building Contractors					
1521 Single-Family Housing Construction	158,264,721.23	23,235,759.26	135,028,961.97	2,700,579.24	2,201,084.36
1522 Residential Construction, NEC	50,964,100.32	4,710,067.73	46,254,032.59	925,080.65	1,547,853.58
1531 Operative Builders	54,050,959.70	7,140,595.91	46,910,363.79	938,207.28	146,954.20
1541 Industrial Buildings & Warehouses	128,937,552.91	31,768,093.22	97,169,459.69	1,943,389.19	709,367.70
1542 Nonresidential Construction, NEC	80,678,785.97	16,696,470.53	63,982,315.44	1,279,646.31	1,804,640.62
Total for MAJOR GROUP 15	472,896,120.13	83,550,986.65	389,345,133.48	7,786,902.67	6,409,900.46
MAJOR GROUP: 16 Heavy Construction, except Building					
1611 Highway & Street Construction	128,488,055.74	25,655,008.67	102,833,047.07	2,056,660.94	4,561,269.75
1622 Bridge, Tunnel, & Elevated Highway	12,574,508.92	660,435.20	11,914,073.72	238,281.47	-415,309.68
1623 Water, Sewer, & Utility Lines	90,600,784.57	11,832,978.18	78,767,806.39	1,575,356.13	2,154,437.51
1629 Heavy Construction, NEC	58,239,903.59	12,582,787.47	45,657,116.12	913,142.32	1,772,830.30
Total for MAJOR GROUP 16	289,903,252.82	50,731,209.52	239,172,043.30	4,783,440.87	8,073,227.88
MAJOR GROUP: 17 Special Trade Contractors					
1711 Plumbing, Heating, Air-Conditioning	115,877,053.41	67,058,820.90	48,818,232.51	976,364.65	14,061,573.56
1721 Painting & Paper Hanging	11,371,456.36	4,797,319.70	6,574,136.66	131,482.73	258,127.45
1731 Electrical Work	83,010,035.69	43,915,225.49	39,094,810.20	781,896.20	9,738,591.48
1741 Masonry & Other Stone Work	13,154,985.93	7,364,670.90	5,790,315.03	115,806.30	416,248.40
1742 Plastering, Drywall, & Insulation	15,999,690.98	11,524,055.72	4,475,635.26	89,512.71	520,953.97
1743 Terrazzo, Tile, Marble, Mosaic Work	4,057,723.23	2,620,999.28	1,436,723.95	28,734.48	240,954.78
1751 Carpentry Work	39,956,457.37	12,651,427.19	27,305,030.18	546,100.60	2,937,576.24
1761 Roofing, Siding, & Sheet Metal Work	48,084,373.28	13,132,481.81	34,951,891.47	699,037.83	456,089.68
1771 Concrete Work	66,786,168.73	36,335,486.11	30,450,682.62	609,013.65	2,534,640.12
1781 Water Well Drilling	3,828,528.29	307,577.97	3,520,950.32	70,419.01	384,555.28
1791 Structural Steel Erection	19,674,550.94	12,989,881.19	6,684,669.75	133,693.40	2,047,611.03
1793 Glass & Glazing Work	6,322,669.56	3,548,526.36	2,774,143.20	55,482.86	1,809,034.39
1794 Excavation Work	52,943,213.64	17,126,146.80	35,817,066.84	716,341.34	2,634,500.37
1795 Wrecking & Demolition Work	415,365.18	297,095.26	118,269.92	2,365.40	18,747.82
1796 Installing Building Equipment, NEC	22,380,023.83	6,247,850.53	16,129,566.55	322,591.33	6,245,319.64
1799 Special Trade Contractors, NEC	77,963,747.33	20,637,814.63	57,010,449.70	1,140,208.99	10,003,611.14
Total for MAJOR GROUP 17	581,826,043.75	260,555,379.84	320,952,574.16	6,419,051.48	54,308,135.35
Total for DIVISION C	1,344,625,416.70	394,837,576.01	949,469,750.94	18,989,395.02	68,791,263.69
STATE-WIDE TOTALS:	1,344,625,416.70	394,837,576.01	949,469,750.94	18,989,395.02	68,791,263.69
***** STATE-WIDE RECAP *****					
C Construction	1,344,625,416.70	394,837,576.01	949,469,750.94	18,989,395.02	68,791,263.69
STATE-WIDE TOTALS:	1,344,625,416.70	394,837,576.01	949,469,750.94	18,989,395.02	68,791,263.69