# SOUTH DAKOTA CONTRACTORS' EXCISE TAX REPORT



## **RETURNS FILED: DECEMBER 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: December 2023

Description	Gross	Deductions	Excise Taxable	Excise Tax Due	Sales / Use
Description	Receipts				Taxable
DIVISION: C Construction					
MAJOR GROUP: 15 General Building Contract	ctors				
1521 Single-Family Housing Construction	177,638,644.98	19,874,014.85	157,764,630.13	3,155,292.60	2,625,771.53
1522 Residential Construction, NEC	107,247,686.88	6,350,573.99	100,897,112.89	2,017,942.26	774,664.27
1531 Operative Builders	53,704,248.22	6,714,945.11	46,989,303.11	939,786.06	131,123.14
1541 Industrial Buildings & Warehouses	90,494,433.19	24,615,453.90	65,878,979.29	1,317,579.59	757,581.17
1542 Nonresidential Construction, NEC	73,847,696.09	12,104,675.96	61,743,020.13	1,234,860.40	3,448,402.87
Total for MAJOR GROUP 15	502,932,709.36	69,659,663.81	433,273,045.55	8,665,460.91	7,737,542.98
MAJOR GROUP: 16 Heavy Construction, exce	ept Building				
1611 Highway & Street Construction	72,549,947.67	15,899,916.84	56,650,030.83	1,133,000.62	2,851,437.63
1622 Bridge, Tunnel, & Elevated Highway	5,617,406.27	70,274.93	5,547,131.34	110,942.63	112,139.46
1623 Water, Sewer, & Utility Lines	55,699,665.53	13,347,941.83	42,351,723.70	847,034.47	1,452,844.35
1629 Heavy Construction, NEC	41,660,961.78	11,428,940.72	30,232,021.06	604,640.42	2,902,187.38
Total for MAJOR GROUP 16	175,527,981.25	40,747,074.32	134,780,906.93	2,695,618.14	7,318,608.82
MAJOR GROUP: 17 Special Trade Contractor	ſS				
1711 Plumbing, Heating, Air-Conditioning	117,714,834.02	74,054,054.64	43,660,779.38	873,215.59	10,324,566.90
1721 Painting & Paper Hanging	7,889,069.54	2,657,736.59	5,231,332.95	104,626.66	239,285.06
1731 Electrical Work	74,978,941.35	34,988,343.62	39,990,597.73	799,811.95	7,147,479.76
1741 Masonry & Other Stone Work	9,259,141.64	5,152,202.60	4,106,939.04	82,138.78	363,886.07
1742 Plastering, Drywall, & Insulation	15,355,599.20	10,095,729.58	5,259,869.62	105,197.39	304,017.63
1743 Terrazzo, Tile, Marble, Mosaic Work	5,113,564.75	3,260,280.41	1,853,284.34	37,065.69	207,629.02
1751 Carpentry Work	49,426,703.17	11,243,437.60	38,183,265.57	763,665.31	3,443,406.49
1761 Roofing, Siding, & Sheet Metal Work	53,135,167.54	16,933,385.02	36,201,782.52	724,035.65	1,201,105.50
1771 Concrete Work	83,654,474.41	37,011,415.29	46,643,059.12	932,861.18	-143,978.14
1781 Water Well Drilling	4,378,292.78	290,662.99	4,087,629.79	81,752.60	525,818.41
1791 Structural Steel Erection	17,112,808.74	5,794,825.98	11,317,982.76	226,359.66	3,144,547.56
1793 Glass & Glazing Work	4,801,515.98	3,324,154.18	1,477,361.80	29,547.24	1,484,590.16
1794 Excavation Work	62,769,108.91	24,332,464.49	38,436,644.42	768,732.89	2,832,680.58
1795 Wrecking & Demolition Work	62,367.42	4,146.17	58,221.25	1,164.43	1,045.00
1796 Installing Building Equipment, NEC	15,155,043.95	5,012,925.81	10,142,118.14	202,842.36	3,457,039.78
1799 Special Trade Contractors, NEC	97,799,387.47	20,089,111.22	77,710,276.25	1,554,205.53	12,726,310.04
Total for MAJOR GROUP 17	618,606,020.87	254,244,876.19	364,361,144.68	7,287,222.89	47,259,429.82
Total for DIVISION C	1,297,066,711.48	364,651,614.32	932,415,097.16	18,648,301.94	62,315,581.62
STATE-WIDE TOTALS:	1,297,066,711.48	364,651,614.32	932,415,097.16	18,648,301.94	62,315,581.62
C Construction	1,297,066,711.48	364,651,614.32	932,415,097.16	18,648,301.94	62,315,581.62
STATE-WIDE TOTALS:	1,297,066,711.48	364,651,614.32	932,415,097.16	18,648,301.94	62,315,581.62