

SOUTH DAKOTA CONTRACTORS' EXCISE TAX REPORT



RETURNS FILED: AUGUST 2026

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 2026

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	186,301,207.29	27,443,356.79	158,857,850.50	3,177,157.01	2,438,713.07
1522 Residential Construction, NEC	77,372,596.76	7,854,213.85	69,518,382.91	1,390,367.66	4,746,099.38
1531 Operative Builders	46,833,071.76	5,868,041.76	40,965,030.00	819,300.60	1,030,196.58
1541 Industrial Buildings & Warehouses	136,360,686.26	27,883,840.36	108,476,845.90	2,169,536.92	1,178,562.82
1542 Nonresidential Construction, NEC	99,890,709.19	27,962,979.69	71,927,729.50	1,438,554.59	6,498,752.39
Total for MAJOR GROUP 15	546,758,271.26	97,012,432.45	449,745,838.81	8,994,916.78	15,892,324.24
MAJOR GROUP: 16 Heavy Construction, except Building					
1611 Highway & Street Construction	108,004,216.85	26,946,433.70	81,057,783.15	1,621,155.66	5,070,936.76
1622 Bridge, Tunnel, & Elevated Highway	11,125,934.14	723,700.83	10,402,233.31	208,044.67	46,202.96
1623 Water, Sewer, & Utility Lines	76,226,186.22	11,466,986.48	64,759,199.74	1,295,183.99	2,619,615.78
1629 Heavy Construction, NEC	46,884,117.19	17,173,651.64	29,710,465.55	594,209.31	2,653,306.08
Total for MAJOR GROUP 16	242,240,454.40	56,310,772.65	185,929,681.75	3,718,593.64	10,390,061.58
MAJOR GROUP: 17 Special Trade Contractors					
1711 Plumbing, Heating, Air-Conditioning	110,778,253.43	53,336,287.11	57,441,966.32	1,148,839.33	21,465,947.99
1721 Painting & Paper Hanging	12,818,074.33	5,023,405.90	7,794,668.43	155,893.37	414,863.42
1731 Electrical Work	83,541,438.33	42,503,792.14	41,016,835.09	820,336.70	7,858,341.66
1741 Masonry & Other Stone Work	14,517,174.17	7,518,399.86	6,998,774.31	139,975.49	609,657.83
1742 Plastering, Drywall, & Insulation	19,923,291.89	14,976,651.58	4,946,640.31	98,932.81	499,935.80
1743 Terrazzo, Tile, Marble, Mosaic Work	4,529,310.89	2,074,926.52	2,454,384.37	49,087.69	380,680.97
1751 Carpentry Work	46,842,728.14	13,259,490.20	33,583,237.94	671,664.76	4,437,104.46
1761 Roofing, Siding, & Sheet Metal Work	45,694,445.35	14,645,378.79	31,049,066.56	620,981.33	593,379.02
1771 Concrete Work	84,415,196.27	32,954,338.58	51,460,857.69	1,029,217.15	3,463,631.88
1781 Water Well Drilling	4,218,298.98	678,557.21	3,539,741.77	70,794.84	284,877.94
1791 Structural Steel Erection	20,278,240.82	14,160,065.85	6,118,174.97	122,363.50	1,545,496.41
1793 Glass & Glazing Work	4,444,230.41	2,640,152.24	1,804,078.17	36,081.56	998,661.71
1794 Excavation Work	62,454,655.47	25,560,270.44	36,894,385.03	737,887.70	1,934,269.28
1795 Wrecking & Demolition Work	480,908.80	370,450.00	110,458.80	2,209.18	0.00
1796 Installing Building Equipment, NEC	20,131,987.36	6,757,764.32	13,374,223.04	267,484.46	5,036,874.85
1799 Special Trade Contractors, NEC	93,591,484.30	25,527,658.02	68,063,826.28	1,361,276.53	14,017,898.27
Total for MAJOR GROUP 17	628,659,718.94	261,987,588.76	366,651,319.08	7,333,026.38	63,541,621.49
Total for DIVISION C	1,417,658,444.60	415,310,793.86	1,002,326,839.64	20,046,536.79	89,824,007.31
STATE-WIDE TOTALS:	1,417,658,444.60	415,310,793.86	1,002,326,839.64	20,046,536.79	89,824,007.31
***** STATE-WIDE RECAP *****					
C Construction	1,417,658,444.60	415,310,793.86	1,002,326,839.64	20,046,536.79	89,824,007.31
STATE-WIDE TOTALS:	1,417,658,444.60	415,310,793.86	1,002,326,839.64	20,046,536.79	89,824,007.31