

# SOUTH DAKOTA CONTRACTORS' EXCISE TAX REPORT



## RETURNS FILED: JANUARY 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: January 2026

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	212,835,189.27	47,080,212.67	165,754,976.60	3,315,099.53	3,249,089.09
1522 Residential Construction, NEC	105,740,313.13	11,402,602.30	94,337,710.83	1,886,754.22	1,737,890.37
1531 Operative Builders	69,514,099.40	7,485,647.53	62,028,451.87	1,240,569.04	1,628,862.12
1541 Industrial Buildings & Warehouses	156,587,059.86	38,341,001.35	118,246,058.51	2,364,921.17	5,224,774.00
1542 Nonresidential Construction, NEC	116,176,978.67	46,595,561.42	69,533,110.25	1,390,662.21	10,246,284.22
Total for MAJOR GROUP 15	660,853,640.33	150,905,025.27	509,900,308.06	10,198,006.16	22,086,899.80
MAJOR GROUP: 16 Heavy Construction, except Building					
1611 Highway & Street Construction	96,854,002.20	24,251,571.25	72,602,430.95	1,452,048.62	1,706,797.38
1622 Bridge, Tunnel, & Elevated Highway	19,583,588.76	1,849,095.05	17,734,493.71	354,689.87	490,405.86
1623 Water, Sewer, & Utility Lines	110,630,643.52	15,640,144.03	94,990,499.49	1,899,809.99	5,099,879.18
1629 Heavy Construction, NEC	71,578,681.96	23,709,025.39	47,869,656.57	957,393.13	3,176,419.79
Total for MAJOR GROUP 16	298,646,916.44	65,449,835.72	233,197,080.72	4,663,941.61	10,473,502.21
MAJOR GROUP: 17 Special Trade Contractors					
1711 Plumbing, Heating, Air-Conditioning	147,164,235.07	87,625,461.13	59,395,820.64	1,187,916.41	15,139,235.04
1721 Painting & Paper Hanging	15,327,720.71	7,058,101.12	8,269,619.59	165,392.39	819,267.73
1731 Electrical Work	47,234,008.19	48,810,982.48	-1,673,987.42	-33,479.75	9,204,811.55
1741 Masonry & Other Stone Work	15,653,878.19	10,447,349.77	5,206,528.42	104,130.57	493,029.62
1742 Plastering, Drywall, & Insulation	32,434,161.12	23,767,234.30	8,666,926.82	173,338.54	362,304.88
1743 Terrazzo, Tile, Marble, Mosaic Work	9,642,012.51	5,311,151.45	4,330,861.06	86,617.22	403,212.60
1751 Carpentry Work	60,416,568.95	23,704,262.21	36,712,306.74	734,246.13	3,891,669.77
1761 Roofing, Siding, & Sheet Metal Work	49,669,882.19	22,299,728.24	27,370,153.95	547,403.08	831,079.99
1771 Concrete Work	120,337,740.48	64,017,329.10	56,320,411.38	1,126,408.23	4,284,844.15
1781 Water Well Drilling	4,342,693.95	689,321.34	3,653,372.61	73,067.45	336,103.93
1791 Structural Steel Erection	24,434,877.48	16,084,490.86	8,350,386.62	167,007.73	1,749,994.06
1793 Glass & Glazing Work	5,802,959.73	3,983,139.12	1,819,820.61	36,396.41	1,402,234.67
1794 Excavation Work	85,511,544.33	23,747,286.34	61,764,257.99	1,235,285.16	2,802,983.54
1795 Wrecking & Demolition Work	318,710.84	31,061.41	287,649.43	5,752.99	57,452.27
1796 Installing Building Equipment, NEC	28,009,762.84	7,096,531.02	20,913,231.82	418,264.64	7,212,079.31
1799 Special Trade Contractors, NEC	127,646,344.35	36,526,761.78	91,025,568.85	1,820,511.38	13,506,911.00
Total for MAJOR GROUP 17	773,947,100.93	381,200,191.67	392,412,929.11	7,848,258.58	62,497,214.11
Total for DIVISION C	1,733,447,657.70	597,555,052.66	1,135,510,317.89	22,710,206.36	95,057,616.12
STATE-WIDE TOTALS:	1,733,447,657.70	597,555,052.66	1,135,510,317.89	22,710,206.36	95,057,616.12
<b>***** STATE-WIDE RECAP *****</b>					
C Construction	1,733,447,657.70	597,555,052.66	1,135,510,317.89	22,710,206.36	95,057,616.12
STATE-WIDE TOTALS:	1,733,447,657.70	597,555,052.66	1,135,510,317.89	22,710,206.36	95,057,616.12