

SOUTH DAKOTA CONTRACTORS' EXCISE TAX REPORT



RETURNS FILED: JANUARY 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: January 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	206,650,107.85	43,927,727.03	162,722,380.82	3,254,447.62	3,301,995.44
1522 Residential Construction, NEC	98,725,403.13	12,801,709.38	85,917,913.76	1,718,358.28	806,119.15
1531 Operative Builders	70,395,218.02	13,551,681.51	56,843,536.51	1,136,870.73	367,819.55
1541 Industrial Buildings & Warehouses	123,815,585.72	31,358,435.75	92,457,149.97	1,849,143.00	1,125,779.97
1542 Nonresidential Construction, NEC	105,978,383.11	23,572,389.28	82,405,534.33	1,648,110.69	3,565,129.67
Total for MAJOR GROUP 15	605,564,697.83	125,211,942.95	480,346,515.39	9,606,930.31	9,166,843.78
MAJOR GROUP: 16 Heavy Construction, except Building					
1611 Highway & Street Construction	80,705,668.80	22,298,481.23	58,407,187.57	1,168,143.75	2,443,128.33
1622 Bridge, Tunnel, & Elevated Highway	27,564,026.62	2,749,293.82	24,814,732.80	496,294.66	570,461.39
1623 Water, Sewer, & Utility Lines	116,640,224.33	14,652,290.86	101,987,933.47	2,039,758.67	2,076,501.82
1629 Heavy Construction, NEC	72,320,535.46	29,009,614.18	43,310,921.28	866,218.43	5,103,469.99
Total for MAJOR GROUP 16	297,230,455.21	68,709,680.09	228,520,775.12	4,570,415.50	10,193,561.53
MAJOR GROUP: 17 Special Trade Contractors					
1711 Plumbing, Heating, Air-Conditioning	181,424,810.85	129,555,847.60	51,868,963.25	1,037,379.27	12,135,030.35
1721 Painting & Paper Hanging	19,310,683.55	9,261,050.68	10,049,632.87	200,992.66	1,292,206.93
1731 Electrical Work	90,697,286.32	43,832,912.74	46,864,373.58	937,287.47	9,977,170.36
1741 Masonry & Other Stone Work	16,603,438.17	9,284,502.67	7,318,935.50	146,378.71	515,155.60
1742 Plastering, Drywall, & Insulation	37,526,767.25	28,820,048.33	8,706,718.92	174,134.38	1,348,028.66
1743 Terrazzo, Tile, Marble, Mosaic Work	30,063,321.21	26,201,135.65	3,862,185.56	77,243.71	938,888.98
1751 Carpentry Work	56,388,715.29	17,858,225.59	38,530,489.70	770,609.79	4,505,104.21
1761 Roofing, Siding, & Sheet Metal Work	51,421,571.66	14,833,548.33	36,588,023.33	731,760.47	571,246.03
1771 Concrete Work	117,054,767.68	65,720,271.12	51,334,496.56	1,026,689.93	5,035,824.29
1781 Water Well Drilling	5,468,732.37	619,021.94	4,849,710.43	96,994.21	425,090.13
1791 Structural Steel Erection	26,559,867.76	14,451,193.50	12,108,674.26	242,173.49	3,176,517.88
1793 Glass & Glazing Work	4,959,687.40	3,062,823.62	1,896,863.78	37,937.28	1,554,371.43
1794 Excavation Work	85,048,401.50	31,053,024.76	53,995,376.74	1,079,907.53	2,314,897.10
1795 Wrecking & Demolition Work	348,502.54	4,308.22	344,194.32	6,883.89	37,715.68
1796 Installing Building Equipment, NEC	25,164,479.00	10,524,581.19	14,637,272.98	292,745.46	3,337,916.18
1799 Special Trade Contractors, NEC	111,804,720.56	27,927,011.70	83,824,888.50	1,676,497.77	12,561,330.51
Total for MAJOR GROUP 17	859,845,753.11	433,009,507.64	426,780,800.28	8,535,616.01	59,726,494.32
Total for DIVISION C	1,762,640,906.15	626,931,130.68	1,135,648,090.79	22,712,961.82	79,086,899.63
STATE-WIDE TOTALS:	1,762,640,906.15	626,931,130.68	1,135,648,090.79	22,712,961.82	79,086,899.63
***** STATE-WIDE RECAP *****					
C Construction	1,762,640,906.15	626,931,130.68	1,135,648,090.79	22,712,961.82	79,086,899.63
STATE-WIDE TOTALS:	1,762,640,906.15	626,931,130.68	1,135,648,090.79	22,712,961.82	79,086,899.63