

# SOUTH DAKOTA CONTRACTORS' EXCISE TAX REPORT



## RETURNS FILED: SEPTEMBER 2023

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### 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: September 2023

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	186,736,492.65	21,036,370.75	165,700,121.90	3,314,002.44	3,760,808.63
1522 Residential Construction, NEC	93,401,319.02	6,077,289.50	87,324,029.52	1,746,480.59	809,409.25
1531 Operative Builders	63,447,224.64	11,793,124.77	51,654,099.87	1,033,082.00	280,215.85
1541 Industrial Buildings & Warehouses	85,584,941.00	27,793,408.78	57,791,532.22	1,155,830.64	2,833,994.79
1542 Nonresidential Construction, NEC	97,389,055.72	14,545,145.27	82,843,910.45	1,656,878.21	4,328,203.47
Total for MAJOR GROUP 15	526,559,033.03	81,245,339.07	445,313,693.96	8,906,273.88	12,012,631.99
MAJOR GROUP: 16 Heavy Construction, except Building					
1611 Highway & Street Construction	131,765,174.41	25,689,481.84	106,075,692.57	2,121,513.85	10,980,154.62
1622 Bridge, Tunnel, & Elevated Highway	7,529,885.66	315,601.89	7,214,283.77	144,285.68	5,315,414.86
1623 Water, Sewer, & Utility Lines	64,997,127.66	18,585,808.90	46,411,318.76	928,226.38	1,776,062.01
1629 Heavy Construction, NEC	86,033,472.44	11,151,076.81	74,882,395.63	1,497,647.91	8,318,670.05
Total for MAJOR GROUP 16	290,325,660.17	55,741,969.44	234,583,690.73	4,691,673.81	26,390,301.54
MAJOR GROUP: 17 Special Trade Contractors					
1711 Plumbing, Heating, Air-Conditioning	110,514,713.89	61,769,912.00	48,744,801.89	974,896.04	11,121,171.19
1721 Painting & Paper Hanging	10,817,954.81	3,226,869.88	7,591,084.93	151,821.70	324,746.88
1731 Electrical Work	72,131,100.76	33,841,071.83	38,290,028.93	765,800.58	9,494,649.87
1741 Masonry & Other Stone Work	12,728,044.08	7,804,827.43	4,923,216.65	98,464.33	310,948.14
1742 Plastering, Drywall, & Insulation	18,613,596.72	12,641,914.27	5,971,682.45	119,433.65	364,025.74
1743 Terrazzo, Tile, Marble, Mosaic Work	5,007,070.56	2,990,624.98	2,016,445.58	40,328.91	231,734.74
1751 Carpentry Work	47,712,195.13	11,504,274.62	36,207,920.51	724,158.41	3,366,450.86
1761 Roofing, Siding, & Sheet Metal Work	53,942,923.87	18,691,404.56	35,251,519.31	705,030.39	925,930.78
1771 Concrete Work	113,157,106.41	36,990,201.56	76,166,904.85	1,523,338.10	6,127,476.63
1781 Water Well Drilling	5,323,651.10	630,326.57	4,693,324.53	93,866.49	439,191.01
1791 Structural Steel Erection	17,745,525.11	8,641,656.15	9,103,868.96	182,077.38	2,424,098.36
1793 Glass & Glazing Work	5,642,871.19	3,336,244.52	2,306,626.67	46,132.53	2,097,656.88
1794 Excavation Work	67,504,722.68	30,660,793.52	36,843,929.16	736,878.58	3,410,320.03
1795 Wrecking & Demolition Work	386,032.00	237,014.41	149,017.59	2,980.35	8,242.46
1796 Installing Building Equipment, NEC	14,145,199.47	3,967,872.55	10,172,658.13	203,453.16	3,946,995.13
1799 Special Trade Contractors, NEC	102,512,789.69	16,880,639.17	85,630,570.52	1,712,611.41	11,312,943.82
Total for MAJOR GROUP 17	657,885,497.47	253,815,648.02	404,063,600.66	8,081,272.01	55,906,582.52
Total for DIVISION C	1,474,770,190.67	390,802,956.53	1,083,960,985.35	21,679,219.71	94,309,516.05
STATE-WIDE TOTALS:	1,474,770,190.67	390,802,956.53	1,083,960,985.35	21,679,219.71	94,309,516.05
***** STATE-WIDE RECAP *****					
C Construction	1,474,770,190.67	390,802,956.53	1,083,960,985.35	21,679,219.71	94,309,516.05
STATE-WIDE TOTALS:	1,474,770,190.67	390,802,956.53	1,083,960,985.35	21,679,219.71	94,309,516.05