

SOUTH DAKOTA CONTRACTORS' EXCISE TAX REPORT



RETURNS FILED: FEBRUARY 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: February 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 | 136,563,953.19 | 19,635,051.54 | 116,928,901.65 | 2,338,578.03 | 1,684,413.97 |
| 1522 Residential Construction, NEC | 53,671,188.65 | 4,222,429.62 | 49,444,147.91 | 988,882.96 | 1,812,730.94 |
| 1531 Operative Builders | 35,899,702.59 | 7,793,482.15 | 28,106,220.44 | 562,124.41 | 163,345.76 |
| 1541 Industrial Buildings & Warehouses | 68,495,719.97 | 21,404,485.34 | 47,091,234.63 | 941,824.69 | 254,591.32 |
| 1542 Nonresidential Construction, NEC | 71,424,025.75 | 9,811,145.95 | 61,612,879.80 | 1,232,257.60 | 2,078,497.21 |
| Total for MAJOR GROUP 15 | 366,054,590.15 | 62,866,594.60 | 303,183,384.43 | 6,063,667.69 | 5,993,579.20 |
| MAJOR GROUP: 16 Heavy Construction, except Building | | | | | |
| 1611 Highway & Street Construction | 39,437,067.39 | 13,272,975.38 | 26,164,092.01 | 523,281.84 | 590,743.18 |
| 1622 Bridge, Tunnel, & Elevated Highway | 8,585,457.10 | 1,485,995.40 | 7,099,461.70 | 141,989.23 | 578,059.11 |
| 1623 Water, Sewer, & Utility Lines | 35,052,252.01 | 7,918,372.41 | 27,133,879.60 | 542,677.59 | 1,898,382.24 |
| 1629 Heavy Construction, NEC | 37,310,265.28 | 7,333,002.49 | 29,977,262.79 | 599,545.26 | 1,310,554.84 |
| Total for MAJOR GROUP 16 | 120,385,041.78 | 30,010,345.68 | 90,374,696.10 | 1,807,493.92 | 4,377,739.37 |
| MAJOR GROUP: 17 Special Trade Contractors | | | | | |
| 1711 Plumbing, Heating, Air-Conditioning | 89,925,406.54 | 49,271,786.25 | 40,574,294.77 | 811,485.90 | 7,275,095.43 |
| 1721 Painting & Paper Hanging | 6,624,675.77 | 3,005,554.96 | 3,619,120.81 | 72,382.42 | 52,698.15 |
| 1731 Electrical Work | 70,356,567.89 | 36,214,930.36 | 34,141,637.53 | 682,832.75 | 8,110,599.31 |
| 1741 Masonry & Other Stone Work | 7,363,169.39 | 5,950,536.56 | 1,412,632.83 | 28,252.66 | 165,640.50 |
| 1742 Plastering, Drywall, & Insulation | 16,358,273.42 | 12,255,880.61 | 4,102,392.81 | 82,047.86 | 252,913.79 |
| 1743 Terrazzo, Tile, Marble, Mosaic Work | 4,318,187.20 | 2,530,304.10 | 1,787,883.10 | 35,757.66 | 183,800.55 |
| 1751 Carpentry Work | 32,140,854.18 | 9,742,037.52 | 22,398,816.66 | 447,976.33 | 1,766,634.02 |
| 1761 Roofing, Siding, & Sheet Metal Work | 38,420,111.02 | 8,573,595.37 | 29,846,515.65 | 596,930.31 | 425,767.24 |
| 1771 Concrete Work | 58,206,419.21 | 33,874,253.93 | 24,332,165.28 | 486,643.31 | 1,733,523.46 |
| 1781 Water Well Drilling | 3,757,485.13 | 292,992.56 | 3,464,492.57 | 69,289.85 | 108,600.19 |
| 1791 Structural Steel Erection | 16,200,394.11 | 10,343,016.56 | 5,857,377.55 | 117,147.55 | 1,185,437.88 |
| 1793 Glass & Glazing Work | 5,664,042.35 | 4,360,152.31 | 1,303,890.04 | 26,077.80 | 2,236,081.09 |
| 1794 Excavation Work | 50,175,737.96 | 16,828,155.59 | 33,347,582.37 | 666,951.65 | 1,547,249.19 |
| 1795 Wrecking & Demolition Work | 167,774.35 | 9,049.26 | 158,725.09 | 3,174.50 | 0.00 |
| 1796 Installing Building Equipment, NEC | 22,858,865.41 | 7,435,748.24 | 15,421,100.75 | 308,422.02 | 3,584,482.32 |
| 1799 Special Trade Contractors, NEC | 72,122,065.45 | 18,237,192.43 | 53,884,873.02 | 1,077,697.46 | 5,632,129.01 |
| Total for MAJOR GROUP 17 | 494,660,029.38 | 218,925,186.61 | 275,653,500.83 | 5,513,070.02 | 34,260,652.13 |
| Total for DIVISION C | 981,099,661.31 | 311,802,126.89 | 669,211,581.36 | 13,384,231.63 | 44,631,970.70 |
| STATE-WIDE TOTALS: | 981,099,661.31 | 311,802,126.89 | 669,211,581.36 | 13,384,231.63 | 44,631,970.70 |
| ***** STATE-WIDE RECAP ***** | | | | | |
| C Construction | 981,099,661.31 | 311,802,126.89 | 669,211,581.36 | 13,384,231.63 | 44,631,970.70 |
| STATE-WIDE TOTALS: | 981,099,661.31 | 311,802,126.89 | 669,211,581.36 | 13,384,231.63 | 44,631,970.70 |