

# SOUTH DAKOTA CONTRACTORS' EXCISE TAX REPORT



RETURNS FILED: DECEMBER 2025

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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: December 2025

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	150,788,223.86	22,171,717.09	128,616,506.77	2,572,330.14	2,630,656.49
1522 Residential Construction, NEC	50,010,994.62	5,853,297.12	44,157,697.50	883,153.95	542,228.74
1531 Operative Builders	38,347,655.48	5,000,791.54	33,346,863.94	666,937.28	586,502.72
1541 Industrial Buildings & Warehouses	117,861,094.08	21,760,709.61	96,100,384.47	1,922,007.69	1,031,173.67
1542 Nonresidential Construction, NEC	65,505,217.64	14,798,721.75	50,706,495.89	1,014,129.92	2,072,777.84
Total for MAJOR GROUP 15	422,513,185.68	69,585,237.11	352,927,948.57	7,058,558.97	6,863,339.46
MAJOR GROUP: 16 Heavy Construction, except Building					
1611 Highway & Street Construction	95,253,146.34	38,564,915.37	56,688,230.97	1,133,764.62	3,989,559.88
1622 Bridge, Tunnel, & Elevated Highway	19,191,629.90	334,488.43	18,857,141.47	377,142.83	25,768.23
1623 Water, Sewer, & Utility Lines	77,567,619.17	7,539,421.18	70,028,197.99	1,400,563.96	3,264,633.13
1629 Heavy Construction, NEC	50,679,355.76	16,026,798.71	34,652,557.05	693,051.14	2,034,460.48
Total for MAJOR GROUP 16	242,691,751.17	62,465,623.69	180,226,127.48	3,604,522.55	9,314,421.72
MAJOR GROUP: 17 Special Trade Contractors					
1711 Plumbing, Heating, Air-Conditioning	98,058,775.56	54,409,030.34	43,649,745.22	872,994.90	11,295,114.70
1721 Painting & Paper Hanging	9,393,419.06	4,247,116.18	5,146,302.88	102,926.06	196,799.44
1731 Electrical Work	126,768,733.94	36,197,973.04	90,476,829.15	1,809,536.58	7,255,343.15
1741 Masonry & Other Stone Work	11,556,946.73	6,352,667.97	5,204,278.76	104,085.58	372,353.85
1742 Plastering, Drywall, & Insulation	14,747,605.07	10,430,118.23	4,317,486.84	86,349.74	410,825.02
1743 Terrazzo, Tile, Marble, Mosaic Work	2,903,221.90	1,417,911.09	1,485,310.81	29,706.22	186,536.15
1751 Carpentry Work	35,670,513.54	10,325,550.94	25,344,962.60	506,899.25	2,687,008.39
1761 Roofing, Siding, & Sheet Metal Work	39,333,903.99	14,272,960.84	25,060,943.15	501,218.86	2,161,320.48
1771 Concrete Work	70,453,587.08	31,753,650.45	38,699,936.63	773,998.73	2,224,903.91
1781 Water Well Drilling	3,463,384.72	234,468.28	3,228,916.44	64,578.33	334,905.66
1791 Structural Steel Erection	21,821,233.01	10,881,191.55	10,940,041.46	218,800.83	3,339,789.43
1793 Glass & Glazing Work	4,774,600.54	3,324,747.88	1,449,852.66	28,997.05	1,668,162.65
1794 Excavation Work	59,492,801.73	18,591,279.80	40,901,521.93	818,030.44	2,324,378.61
1795 Wrecking & Demolition Work	84,097.71	10,172.03	73,925.68	1,478.51	1,445.77
1796 Installing Building Equipment, NEC	15,688,566.14	6,261,856.35	9,426,709.79	188,534.20	4,306,622.50
1799 Special Trade Contractors, NEC	84,298,315.60	20,343,280.72	63,855,953.81	1,277,119.08	11,642,263.91
Total for MAJOR GROUP 17	598,509,706.32	229,053,975.69	369,262,717.81	7,385,254.36	50,407,773.62
Total for DIVISION C	1,263,714,643.17	361,104,836.49	902,416,793.86	18,048,335.88	66,585,534.80
STATE-WIDE TOTALS:	1,263,714,643.17	361,104,836.49	902,416,793.86	18,048,335.88	66,585,534.80
***** STATE-WIDE RECAP *****					
C Construction	1,263,714,643.17	361,104,836.49	902,416,793.86	18,048,335.88	66,585,534.80
STATE-WIDE TOTALS:	1,263,714,643.17	361,104,836.49	902,416,793.86	18,048,335.88	66,585,534.80