

SOUTH DAKOTA CONTRACTORS' EXCISE TAX REPORT



RETURNS FILED: FEBRUARY 2024

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. Count: Number of licenses within that SIC code.
8. 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 2024

Description	Gross Receipts	Deductions	Excise Taxable	Excise Tax Due	Sales / Use Taxable	Count
DIVISION: C Construction						
MAJOR GROUP: 15 General Building Contractors						
1521 Single-Family Housing Construction	133,410,402.70	17,131,264.63	116,279,138.07	2,325,582.76	1,905,467.07	1,186
1522 Residential Construction, NEC	64,797,684.36	7,785,766.73	57,011,917.63	1,140,238.35	747,191.65	279
1531 Operative Builders	55,424,232.77	12,312,079.16	43,112,153.61	862,243.07	65,919.69	230
1541 Industrial Buildings & Warehouses	66,667,784.10	22,245,303.38	44,422,480.72	888,449.61	530,131.53	99
1542 Nonresidential Construction, NEC	86,703,302.25	10,092,834.83	76,610,467.42	1,532,209.35	1,270,529.14	237
Total for MAJOR GROUP 15	407,003,406.18	69,567,248.73	337,436,157.45	6,748,723.15	4,519,239.08	2,031
MAJOR GROUP: 16 Heavy Construction, except Building						
1611 Highway & Street Construction	31,920,477.70	8,256,378.87	23,664,098.83	473,281.98	1,431,431.21	115
1622 Bridge, Tunnel, & Elevated Highway	8,128,800.16	457,274.37	7,671,525.79	153,430.52	231,759.28	41
1623 Water, Sewer, & Utility Lines	30,031,410.09	6,711,855.17	23,319,554.92	466,391.10	1,441,994.10	176
1629 Heavy Construction, NEC	25,780,771.15	5,999,356.57	19,781,414.58	395,628.29	-5,206,052.25	188
Total for MAJOR GROUP 16	95,861,459.10	21,424,864.98	74,436,594.12	1,488,731.88	-2,100,867.66	520
MAJOR GROUP: 17 Special Trade Contractors						
1711 Plumbing, Heating, Air-Conditioning	127,799,756.90	90,205,064.63	37,514,005.99	750,280.12	10,278,019.66	719
1721 Painting & Paper Hanging	6,398,015.40	2,650,343.96	3,747,671.44	74,953.43	285,511.29	222
1731 Electrical Work	67,549,853.00	32,896,865.35	34,652,987.65	693,059.75	9,290,765.18	517
1741 Masonry & Other Stone Work	11,134,893.82	7,214,422.05	3,920,471.77	78,409.44	140,902.16	144
1742 Plastering, Drywall, & Insulation	13,519,948.20	10,180,864.25	3,339,083.95	66,781.68	423,887.71	131
1743 Terrazzo, Tile, Marble, Mosaic Work	6,156,590.09	4,523,845.54	1,632,744.55	32,654.89	156,242.31	125
1751 Carpentry Work	80,216,925.82	49,314,778.76	30,902,147.06	618,042.94	2,615,104.74	573
1761 Roofing, Siding, & Sheet Metal Work	40,829,995.60	20,915,617.90	19,914,377.70	398,287.55	423,663.63	283
1771 Concrete Work	71,059,064.84	29,388,126.65	41,670,938.19	833,418.76	10,194,961.22	437
1781 Water Well Drilling	2,623,094.73	236,669.60	2,386,425.13	47,728.50	188,172.89	46
1791 Structural Steel Erection	25,081,438.97	11,701,495.88	13,379,943.09	267,598.86	3,393,793.05	80
1793 Glass & Glazing Work	6,401,823.23	5,045,083.12	1,356,740.11	27,134.80	2,299,685.82	31
1794 Excavation Work	49,263,395.95	19,889,817.43	29,373,578.52	587,471.57	1,812,284.66	339
1795 Wrecking & Demolition Work	63,569.65	2,364.84	61,204.81	1,224.10	0.00	11
1796 Installing Building Equipment, NEC	15,179,838.30	5,611,060.77	9,568,777.53	191,375.55	4,791,130.71	151
1799 Special Trade Contractors, NEC	74,352,594.19	13,803,831.45	60,548,762.74	1,210,975.25	6,274,870.19	891
Total for MAJOR GROUP 17	597,630,798.69	303,580,252.18	293,969,860.23	5,879,397.20	52,568,995.22	4,700
Total for DIVISION C	1,100,495,663.97	394,572,365.89	705,842,611.80	14,116,852.24	54,987,366.64	7,251
STATE-WIDE TOTALS:	1,100,495,663.97	394,572,365.89	705,842,611.80	14,116,852.24	54,987,366.64	7,251
***** STATE-WIDE RECAP *****						
C Construction	1,100,495,663.97	394,572,365.89	705,842,611.80	14,116,852.24	54,987,366.64	7,251
STATE-WIDE TOTALS:	1,100,495,663.97	394,572,365.89	705,842,611.80	14,116,852.24	54,987,366.64	7,251