

SOUTH DAKOTA CONTRACTORS' EXCISE TAX REPORT



RETURNS FILED: FISCAL YEAR 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: Fiscal Year 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	1,980,320,492.48	284,954,103.08	1,695,362,928.80	33,907,258.58	29,496,249.99
1522 Residential Construction, NEC	899,550,661.00	87,177,316.09	812,339,629.67	16,246,792.59	15,441,846.17
1531 Operative Builders	629,004,654.26	103,462,748.70	525,541,905.56	10,510,838.11	2,371,657.18
1541 Industrial Buildings & Warehouses	1,133,323,972.93	284,078,836.57	845,626,081.07	16,912,521.62	13,524,250.00
1542 Nonresidential Construction, NEC	1,022,271,220.47	193,909,061.97	828,361,699.00	16,567,233.98	31,659,370.39
Total for MAJOR GROUP 15	5,664,471,001.14	953,582,066.41	4,707,232,244.10	94,144,644.88	92,493,373.73
MAJOR GROUP: 16 Heavy Construction, except Building					
1611 Highway & Street Construction	970,292,636.74	201,720,636.91	768,571,999.83	15,371,440.00	39,207,548.88
1622 Bridge, Tunnel, & Elevated Highway	163,120,177.15	19,687,171.32	143,433,005.83	2,868,660.12	4,247,307.87
1623 Water, Sewer, & Utility Lines	677,758,082.59	116,828,121.72	560,929,960.87	11,218,599.22	18,214,179.12
1629 Heavy Construction, NEC	542,368,794.01	156,957,066.32	385,411,727.69	7,708,234.55	23,728,473.13
Total for MAJOR GROUP 16	2,353,539,690.49	495,192,996.27	1,858,346,694.22	37,166,933.88	85,397,509.00
MAJOR GROUP: 17 Special Trade Contractors					
1711 Plumbing, Heating, Air-Conditioning	1,350,744,976.30	829,317,318.22	521,242,178.77	10,424,843.58	127,209,635.43
1721 Painting & Paper Hanging	132,411,487.73	55,817,438.50	76,594,049.23	1,531,880.98	4,684,573.06
1731 Electrical Work	937,505,472.69	465,328,117.93	472,060,884.77	9,441,217.70	113,927,303.43
1741 Masonry & Other Stone Work	147,713,883.29	90,759,947.95	56,953,935.34	1,139,078.71	4,140,605.91
1742 Plastering, Drywall, & Insulation	265,118,236.58	204,544,116.58	60,574,120.00	1,211,482.40	5,327,573.52
1743 Terrazzo, Tile, Marble, Mosaic Work	130,493,725.22	103,492,312.79	27,001,412.43	540,028.25	4,489,520.77
1751 Carpentry Work	490,479,471.18	134,900,326.16	355,579,145.02	7,111,582.90	37,850,489.16
1761 Roofing, Siding, & Sheet Metal Work	599,279,113.46	160,804,227.70	438,474,885.76	8,769,497.72	12,265,847.01
1771 Concrete Work	913,248,746.42	464,186,047.55	449,062,698.87	8,981,253.98	31,324,769.69
1781 Water Well Drilling	48,433,489.32	4,504,600.32	43,928,889.00	878,577.78	4,870,571.65
1791 Structural Steel Erection	248,931,675.62	132,684,759.56	116,246,916.06	2,324,938.32	31,173,566.45
1793 Glass & Glazing Work	59,491,280.63	38,761,386.99	20,729,893.64	414,597.87	18,500,804.75
1794 Excavation Work	682,571,085.89	252,960,684.99	429,610,400.90	8,592,208.02	22,888,738.34
1795 Wrecking & Demolition Work	3,882,454.72	662,008.83	3,220,445.89	64,408.92	98,702.24
1796 Installing Building Equipment, NEC	241,662,802.55	88,445,515.05	153,194,932.86	3,063,898.66	49,520,216.86
1799 Special Trade Contractors, NEC	1,087,335,923.41	281,342,428.76	805,012,503.63	16,100,250.07	112,235,400.84
Total for MAJOR GROUP 17	7,339,303,825.01	3,308,511,237.88	4,029,487,292.17	80,589,745.84	580,508,319.11
Total for DIVISION C	15,357,314,516.64	4,757,286,300.56	10,595,066,230.49	211,901,324.61	758,399,201.84
STATE-WIDE TOTALS:	15,357,314,516.64	4,757,286,300.56	10,595,066,230.49	211,901,324.61	758,399,201.84
***** STATE-WIDE RECAP *****					
C Construction	15,357,314,516.64	4,757,286,300.56	10,595,066,230.49	211,901,324.61	758,399,201.84
STATE-WIDE TOTALS:	15,357,314,516.64	4,757,286,300.56	10,595,066,230.49	211,901,324.61	758,399,201.84