

# SOUTH DAKOTA CONTRACTORS' EXCISE TAX REPORT



## RETURNS FILED: AUGUST 2023

\*\*\*\*\*

### 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: August 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	171,755,577.37	18,721,644.43	153,033,932.94	3,060,678.66	2,395,571.54
1522 Residential Construction, NEC	75,674,361.42	7,822,859.75	67,851,501.67	1,357,030.03	3,116,829.50
1531 Operative Builders	70,220,076.67	12,565,394.98	57,654,681.69	1,153,093.63	156,054.54
1541 Industrial Buildings & Warehouses	66,949,201.03	25,592,304.46	41,356,896.57	827,137.93	1,250,147.51
1542 Nonresidential Construction, NEC	89,616,524.06	10,673,503.22	78,943,020.84	1,578,860.42	3,904,301.77
Total for MAJOR GROUP 15	474,215,740.55	75,375,706.84	398,840,033.71	7,976,800.67	10,822,904.86
MAJOR GROUP: 16 Heavy Construction, except Building					
1611 Highway & Street Construction	94,736,698.09	25,506,089.86	69,230,608.23	1,384,612.16	9,318,624.46
1622 Bridge, Tunnel, & Elevated Highway	4,591,709.32	257,728.04	4,333,981.28	86,679.63	1,135,257.03
1623 Water, Sewer, & Utility Lines	51,495,269.38	7,346,301.13	44,148,968.25	882,979.37	824,134.86
1629 Heavy Construction, NEC	41,513,913.74	9,301,702.01	32,212,211.73	644,244.23	1,902,787.58
Total for MAJOR GROUP 16	192,337,590.53	42,411,821.04	149,925,769.49	2,998,515.39	13,180,803.93
MAJOR GROUP: 17 Special Trade Contractors					
1711 Plumbing, Heating, Air-Conditioning	109,272,136.96	64,534,077.48	44,737,617.61	894,752.35	11,055,252.12
1721 Painting & Paper Hanging	7,569,754.44	2,479,552.48	5,090,201.96	101,804.04	180,677.67
1731 Electrical Work	67,470,090.34	33,716,419.75	33,753,670.59	675,073.41	9,209,758.58
1741 Masonry & Other Stone Work	11,685,821.73	6,649,400.34	5,036,421.39	100,728.43	406,175.02
1742 Plastering, Drywall, & Insulation	18,691,480.56	14,893,722.37	3,797,758.19	75,955.16	320,978.14
1743 Terrazzo, Tile, Marble, Mosaic Work	3,105,665.74	1,715,675.03	1,389,990.71	27,799.81	181,275.39
1751 Carpentry Work	46,876,261.58	18,148,385.94	28,727,875.64	574,557.51	2,707,329.96
1761 Roofing, Siding, & Sheet Metal Work	44,733,377.58	13,142,997.96	31,590,379.62	631,807.59	1,105,742.45
1771 Concrete Work	116,037,178.63	37,790,153.93	78,247,024.70	1,564,940.49	5,993,397.38
1781 Water Well Drilling	4,125,020.59	967,115.86	3,157,904.73	63,158.09	354,703.51
1791 Structural Steel Erection	24,986,481.71	9,645,430.58	15,341,051.13	306,821.02	2,084,751.33
1793 Glass & Glazing Work	5,255,817.74	3,111,783.39	2,144,034.35	42,880.69	2,523,056.08
1794 Excavation Work	51,478,367.64	21,395,565.68	30,082,801.96	601,656.04	2,604,230.62
1795 Wrecking & Demolition Work	86,958.52	14,863.42	72,095.10	1,441.90	925.00
1796 Installing Building Equipment, NEC	20,575,967.43	7,785,474.47	12,790,492.96	255,809.86	3,203,563.49
1799 Special Trade Contractors, NEC	104,379,705.36	13,694,991.81	90,677,586.55	1,813,551.73	12,182,190.35
Total for MAJOR GROUP 17	636,330,086.55	249,685,610.49	386,636,907.19	7,732,738.14	54,114,007.09
Total for DIVISION C	1,302,883,417.63	367,473,138.37	935,402,710.39	18,708,054.21	78,117,715.88
STATE-WIDE TOTALS:	1,302,883,417.63	367,473,138.37	935,402,710.39	18,708,054.21	78,117,715.88
***** STATE-WIDE RECAP *****					
C Construction	1,302,883,417.63	367,473,138.37	935,402,710.39	18,708,054.21	78,117,715.88
STATE-WIDE TOTALS:	1,302,883,417.63	367,473,138.37	935,402,710.39	18,708,054.21	78,117,715.88