

# SOUTH DAKOTA CONTRACTORS' EXCISE TAX REPORT



RETURNS FILED: JULY 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: July 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	206,549,369.85	33,929,930.92	172,619,438.93	3,452,388.78	2,940,767.32
1522 Residential Construction, NEC	84,092,824.70	14,324,568.81	69,768,255.89	1,395,365.12	1,190,314.11
1531 Operative Builders	50,987,823.54	9,413,796.29	41,574,027.25	831,480.55	3,609,441.98
1541 Industrial Buildings & Warehouses	126,554,387.80	33,331,700.69	93,222,687.11	1,864,453.74	811,917.39
1542 Nonresidential Construction, NEC	107,048,622.42	29,531,804.72	77,072,487.70	1,541,449.75	2,809,276.00
Total for MAJOR GROUP 15	575,233,028.31	120,531,801.43	454,256,896.88	9,085,137.94	11,361,716.80
MAJOR GROUP: 16 Heavy Construction, except Building					
1611 Highway & Street Construction	118,325,723.60	25,376,155.79	92,949,567.81	1,858,991.36	5,268,264.39
1622 Bridge, Tunnel, & Elevated Highway	28,358,114.23	969,760.66	27,388,353.57	547,767.07	236,958.56
1623 Water, Sewer, & Utility Lines	83,117,874.17	11,763,309.05	71,354,565.12	1,427,091.30	2,872,807.96
1629 Heavy Construction, NEC	63,266,224.57	16,079,207.80	47,187,016.77	943,740.34	3,113,860.49
Total for MAJOR GROUP 16	293,067,936.57	54,188,433.30	238,879,503.27	4,777,590.07	11,491,891.40
MAJOR GROUP: 17 Special Trade Contractors					
1711 Plumbing, Heating, Air-Conditioning	145,070,861.56	90,907,614.28	54,156,116.82	1,083,122.34	15,330,809.04
1721 Painting & Paper Hanging	17,322,264.60	7,176,411.00	10,145,853.60	202,917.07	1,017,521.00
1731 Electrical Work	103,679,018.92	42,815,568.66	60,857,961.00	1,217,159.22	12,866,570.80
1741 Masonry & Other Stone Work	14,427,803.80	9,242,816.10	5,184,987.70	103,699.75	656,806.10
1742 Plastering, Drywall, & Insulation	30,369,090.38	23,551,426.90	6,817,663.48	136,353.27	570,420.74
1743 Terrazzo, Tile, Marble, Mosaic Work	10,598,085.81	7,379,283.18	3,218,802.63	64,376.05	347,945.25
1751 Carpentry Work	54,770,424.86	17,344,845.31	37,425,579.55	748,511.59	4,999,941.06
1761 Roofing, Siding, & Sheet Metal Work	53,305,053.98	17,820,128.12	35,484,925.86	709,698.52	979,257.74
1771 Concrete Work	97,481,562.27	44,167,043.98	53,314,518.29	1,066,290.37	5,367,006.97
1781 Water Well Drilling	4,939,946.67	445,677.26	4,494,269.41	89,885.39	888,940.69
1791 Structural Steel Erection	30,698,228.11	21,201,797.95	9,496,430.16	189,928.60	3,670,495.39
1793 Glass & Glazing Work	5,128,237.03	3,366,011.41	1,762,225.62	35,244.51	1,351,377.68
1794 Excavation Work	60,119,384.19	24,812,080.00	35,307,304.19	706,146.08	2,000,121.44
1795 Wrecking & Demolition Work	966,911.72	68,604.42	898,307.30	17,966.15	10,152.02
1796 Installing Building Equipment, NEC	26,782,697.03	9,353,221.71	17,426,916.07	348,538.32	5,537,495.71
1799 Special Trade Contractors, NEC	118,776,520.79	29,105,216.73	89,280,374.06	1,785,607.48	16,161,062.96
Total for MAJOR GROUP 17	774,436,091.72	348,757,747.01	425,272,235.74	8,505,444.71	71,755,924.59
Total for DIVISION C	1,642,737,056.60	523,477,981.74	1,118,408,635.89	22,368,172.72	94,609,532.79
STATE-WIDE TOTALS:	1,642,737,056.60	523,477,981.74	1,118,408,635.89	22,368,172.72	94,609,532.79
***** STATE-WIDE RECAP *****					
C Construction	1,642,737,056.60	523,477,981.74	1,118,408,635.89	22,368,172.72	94,609,532.79
STATE-WIDE TOTALS:	1,642,737,056.60	523,477,981.74	1,118,408,635.89	22,368,172.72	94,609,532.79