SOUTH DAKOTA CONTRACTORS' EXCISE TAX REPORT

RETURNS FILED: OCTOBER 2026

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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

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	204,616,562.13	38,036,655.19	166,579,906.94	3,331,598.14	5,436,543.87
1522 Residential Construction, NEC	110,026,134.71	13,499,030.34	96,527,104.37	1,930,542.09	1,752,039.18
1531 Operative Builders	65,655,648.39	13,335,398.69	52,320,249.70	1,046,404.99	6,233,381.83
1541 Industrial Buildings & Warehouses	125,606,435.75	34,664,765.65	90,941,670.10	1,818,833.40	1,791,463.46
1542 Nonresidential Construction, NEC	76,687,457.62	22,041,095.47	54,646,362.15	1,092,927.24	14,405,873.23
Total for MAJOR GROUP 15	582,592,238.60	121,576,945.34	461,015,293.26	9,220,305.87	29,619,301.57
MAJOR GROUP: 16 Heavy Construction, except Building					
1611 Highway & Street Construction	93,654,735.19	23,311,121.38	70,343,613.81	1,406,872.28	3,328,920.67
1622 Bridge, Tunnel, & Elevated Highway	12,083,930.36	3,118,493.16	8,965,437.20	179,308.74	223,437.94
1623 Water, Sewer, & Utility Lines	80,935,380.81	10,798,808.44	70,136,572.37	1,402,731.45	2,716,508.68
1629 Heavy Construction, NEC	59,296,061.77	24,676,236.57	34,619,825.20	692,396.50	1,225,229.59
Total for MAJOR GROUP 16	245,970,108.13	61,904,659.55	184,065,448.58	3,681,308.97	7,494,096.88
MAJOR GROUP: 17 Special Trade Contractors					
1711 Plumbing, Heating, Air-Conditioning	113,795,251.41	60,893,692.91	52,901,558.50	1,058,031.17	12,060,599.13
1721 Painting & Paper Hanging	16,148,167.54	4,028,661.44	12,119,506.10	242,390.12	336,260.31
1731 Electrical Work	102,319,915.34	51,971,638.17	50,319,930.08	1,006,398.60	9,728,021.49
1741 Masonry & Other Stone Work	19,430,920.28	11,482,212.48	7,948,707.80	158,974.16	502,232.01
1742 Plastering, Drywall, & Insulation	22,928,374.93	15,196,236.69	7,732,138.24	154,642.76	436,387.79
1743 Terrazzo, Tile, Marble, Mosaic Work	6,620,689.26	4,045,624.52	2,575,064.74	51,501.29	280,362.20
1751 Carpentry Work	46,584,918.25	13,411,339.09	33,173,579.16	663,471.58	4,271,259.91
1761 Roofing, Siding, & Sheet Metal Work	51,591,979.06	16,271,192.39	35,320,786.67	706,415.73	800,735.14
1771 Concrete Work	125,181,981.28	61,215,955.65	63,966,025.63	1,279,320.51	4,481,203.90
1781 Water Well Drilling	4,047,582.00	929,160.83	3,118,421.17	62,368.42	488,571.26
1791 Structural Steel Erection	41,025,522.62	28,269,111.85	12,756,410.77	255,128.22	3,063,198.42
1793 Glass & Glazing Work	5,297,552.41	1,898,792.40	3,398,760.01	67,975.20	2,493,708.74
1794 Excavation Work	73,136,860.62	22,033,089.06	51,103,771.56	1,022,075.43	1,732,698.59
1795 Wrecking & Demolition Work	472,719.98	218,551.14	254,168.84	5,083.38	14,213.48
1796 Installing Building Equipment, NEC	22,135,805.41	9,333,169.03	12,802,636.38	256,052.73	7,548,978.84
1799 Special Trade Contractors, NEC	114,235,224.70	32,188,600.43	82,046,624.27	1,640,932.49	14,020,418.70
Total for MAJOR GROUP 17	764,953,465.09	333,387,028.08	431,538,089.92	8,630,761.80	62,258,849.91
Total for DIVISION C	1,593,515,811.82	516,868,632.97	1,076,618,831.76	21,532,376.64	99,372,248.36
STATE-WIDE TOTALS:	1,593,515,811.82	516,868,632.97	1,076,618,831.76	21,532,376.64	99,372,248.36

********** **STATE-WIDE RECAP** **********

C Construction	1,593,515,811.82	516,868,632.97	1,076,618,831.76	21,532,376.64	99,372,248.36
STATE-WIDE TOTALS:	1,593,515,811.82	516,868,632.97	1,076,618,831.76	21,532,376.64	99,372,248.36