

SOUTH DAKOTA CONTRACTORS' EXCISE TAX REPORT



RETURNS FILED: SEPTEMBER 2026

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: September 2026

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	171,716,201.59	27,519,365.94	144,196,835.65	2,883,936.71	2,627,995.41
1522 Residential Construction, NEC	82,949,900.49	9,504,047.86	73,445,852.63	1,468,917.05	2,746,511.65
1531 Operative Builders	46,994,969.35	8,396,111.61	38,598,857.74	771,977.15	4,113,405.49
1541 Industrial Buildings & Warehouses	118,826,207.62	24,669,516.15	94,156,691.47	1,883,133.83	1,260,747.86
1542 Nonresidential Construction, NEC	109,042,483.24	26,462,736.36	82,579,746.88	1,651,594.94	5,008,713.29
Total for MAJOR GROUP 15	529,529,762.29	96,551,777.92	432,977,984.37	8,659,559.69	15,757,373.70
MAJOR GROUP: 16 Heavy Construction, except Building					
1611 Highway & Street Construction	93,565,858.33	30,060,500.35	63,505,357.98	1,270,107.16	5,998,999.66
1622 Bridge, Tunnel, & Elevated Highway	7,485,589.66	95,525.87	7,390,063.79	147,801.28	443,326.73
1623 Water, Sewer, & Utility Lines	78,886,013.09	13,903,516.70	64,982,496.39	1,299,649.93	2,397,666.67
1629 Heavy Construction, NEC	40,215,535.42	12,413,132.61	27,802,402.81	556,048.06	1,595,285.54
Total for MAJOR GROUP 16	220,152,996.50	56,472,675.53	163,680,320.97	3,273,606.42	10,435,278.60
MAJOR GROUP: 17 Special Trade Contractors					
1711 Plumbing, Heating, Air-Conditioning	123,960,006.06	68,910,495.08	55,049,510.98	1,100,990.22	10,432,204.31
1721 Painting & Paper Hanging	12,483,286.03	5,097,460.08	7,385,825.95	147,716.52	182,167.91
1731 Electrical Work	81,338,870.94	42,032,580.61	39,251,682.59	785,033.65	9,501,567.03
1741 Masonry & Other Stone Work	12,054,193.99	7,132,856.26	4,921,337.73	98,426.75	306,342.62
1742 Plastering, Drywall, & Insulation	19,036,693.90	13,620,618.56	5,416,075.34	108,321.51	356,165.91
1743 Terrazzo, Tile, Marble, Mosaic Work	4,180,909.03	2,030,610.11	2,150,298.92	43,005.98	270,043.11
1751 Carpentry Work	47,331,905.32	15,027,642.85	32,304,262.47	646,085.25	3,340,537.55
1761 Roofing, Siding, & Sheet Metal Work	49,181,641.97	16,099,372.31	33,082,269.66	661,645.39	713,249.54
1771 Concrete Work	84,655,483.70	40,295,266.79	44,360,216.91	887,204.34	3,509,776.90
1781 Water Well Drilling	4,908,466.98	634,258.75	4,274,208.23	85,484.16	806,782.63
1791 Structural Steel Erection	22,270,920.65	13,817,262.65	8,453,658.00	169,073.16	1,106,222.54
1793 Glass & Glazing Work	5,677,329.39	3,850,643.62	1,826,685.77	36,533.72	1,482,158.26
1794 Excavation Work	66,234,889.30	24,600,508.44	41,634,380.86	832,687.62	2,723,968.63
1795 Wrecking & Demolition Work	341,736.72	226,795.00	114,941.72	2,298.83	11,176.59
1796 Installing Building Equipment, NEC	11,797,735.52	3,359,665.80	8,438,069.72	168,761.39	3,073,827.85
1799 Special Trade Contractors, NEC	104,951,661.27	24,904,384.52	80,047,276.75	1,600,945.54	11,719,099.46
Total for MAJOR GROUP 17	650,405,730.77	281,640,421.43	368,710,701.60	7,374,214.03	49,535,290.84
Total for DIVISION C	1,400,088,489.56	434,664,874.88	965,369,006.94	19,307,380.14	75,727,943.14
STATE-WIDE TOTALS:	1,400,088,489.56	434,664,874.88	965,369,006.94	19,307,380.14	75,727,943.14
***** STATE-WIDE RECAP *****					
C Construction	1,400,088,489.56	434,664,874.88	965,369,006.94	19,307,380.14	75,727,943.14
STATE-WIDE TOTALS:	1,400,088,489.56	434,664,874.88	965,369,006.94	19,307,380.14	75,727,943.14