

SOUTH DAKOTA CONTRACTORS' EXCISE TAX REPORT



RETURNS FILED: SEPTEMBER 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: September 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	153,338,393.31	21,719,208.90	131,619,184.41	2,632,383.69	2,111,722.53
1522 Residential Construction, NEC	77,652,365.75	20,977,976.29	56,674,389.46	1,133,487.79	988,541.82
1531 Operative Builders	41,412,127.02	4,491,870.85	36,920,256.17	738,405.12	2,570,250.80
1541 Industrial Buildings & Warehouses	128,386,266.40	30,743,779.17	97,642,487.23	1,952,849.74	1,111,662.16
1542 Nonresidential Construction, NEC	90,032,195.90	17,913,554.84	72,118,641.06	1,442,372.82	2,598,773.40
Total for MAJOR GROUP 15	490,821,348.38	95,846,390.05	394,974,958.33	7,899,499.17	9,380,950.71
MAJOR GROUP: 16 Heavy Construction, except Building					
1611 Highway & Street Construction	131,746,844.57	31,619,986.26	100,126,858.31	2,002,537.17	5,859,877.91
1622 Bridge, Tunnel, & Elevated Highway	17,960,111.14	1,381,012.15	16,579,098.99	331,581.98	56,208.83
1623 Water, Sewer, & Utility Lines	70,772,382.70	10,938,447.31	59,833,935.39	1,196,678.71	1,875,314.23
1629 Heavy Construction, NEC	49,082,545.78	14,866,844.47	34,215,701.31	684,314.03	1,568,575.76
Total for MAJOR GROUP 16	269,561,884.19	58,806,290.19	210,755,594.00	4,215,111.88	9,359,976.73
MAJOR GROUP: 17 Special Trade Contractors					
1711 Plumbing, Heating, Air-Conditioning	110,197,169.39	62,548,687.14	47,648,482.25	952,969.65	12,811,438.92
1721 Painting & Paper Hanging	12,593,719.68	4,581,958.83	8,011,760.85	160,235.22	223,838.36
1731 Electrical Work	78,417,066.72	36,642,739.68	41,774,327.04	835,486.54	11,398,211.63
1741 Masonry & Other Stone Work	10,768,445.01	5,785,239.21	4,983,205.80	99,664.12	397,899.40
1742 Plastering, Drywall, & Insulation	14,965,596.42	10,958,201.69	4,007,394.73	80,147.89	380,353.49
1743 Terrazzo, Tile, Marble, Mosaic Work	5,498,743.13	3,112,455.09	2,386,288.04	47,725.76	206,897.25
1751 Carpentry Work	38,215,077.64	11,323,729.49	26,891,348.15	537,826.96	2,326,560.20
1761 Roofing, Siding, & Sheet Metal Work	48,603,272.33	13,867,667.11	34,735,605.22	694,712.10	431,295.54
1771 Concrete Work	93,325,771.13	37,375,733.30	55,950,037.83	1,119,000.76	2,743,157.69
1781 Water Well Drilling	4,467,844.35	344,307.09	4,123,537.26	82,470.75	404,848.42
1791 Structural Steel Erection	25,818,134.35	16,373,380.53	9,444,753.82	188,895.08	2,032,748.84
1793 Glass & Glazing Work	4,657,672.41	3,132,857.41	1,524,815.00	30,496.30	1,768,371.52
1794 Excavation Work	62,553,732.83	27,086,869.81	35,466,863.02	709,337.26	4,042,195.13
1795 Wrecking & Demolition Work	393,333.17	14,943.39	378,389.78	7,567.80	10,681.52
1796 Installing Building Equipment, NEC	18,527,414.17	5,828,951.97	12,695,862.20	253,917.24	4,398,900.40
1799 Special Trade Contractors, NEC	92,837,665.02	30,686,927.00	61,994,373.02	1,239,887.46	9,640,986.76
Total for MAJOR GROUP 17	621,840,657.75	269,664,648.74	352,017,044.01	7,040,340.88	53,218,385.07
Total for DIVISION C	1,382,223,890.32	424,317,328.98	957,747,596.34	19,154,951.93	71,959,312.51
STATE-WIDE TOTALS:	1,382,223,890.32	424,317,328.98	957,747,596.34	19,154,951.93	71,959,312.51
***** STATE-WIDE RECAP *****					
C Construction	1,382,223,890.32	424,317,328.98	957,747,596.34	19,154,951.93	71,959,312.51
STATE-WIDE TOTALS:	1,382,223,890.32	424,317,328.98	957,747,596.34	19,154,951.93	71,959,312.51