

SOUTH DAKOTA CONTRACTORS' EXCISE TAX REPORT



RETURNS FILED: JANUARY 2024

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: January 2024

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	200,771,918.16	29,307,378.48	171,464,539.68	3,429,290.79	4,001,360.98
1522 Residential Construction, NEC	125,838,437.02	15,944,176.59	109,894,260.43	2,197,885.21	1,031,423.91
1531 Operative Builders	83,135,662.94	10,174,920.68	72,960,742.26	1,459,214.85	1,198,316.05
1541 Industrial Buildings & Warehouses	76,371,831.06	33,383,061.89	42,988,769.17	859,775.38	1,442,658.57
1542 Nonresidential Construction, NEC	109,926,613.43	25,001,911.30	84,923,172.13	1,698,463.44	4,025,340.60
Total for MAJOR GROUP 15	596,044,462.61	113,811,448.94	482,231,483.67	9,644,629.67	11,699,100.11
MAJOR GROUP: 16 Heavy Construction, except Building					
1611 Highway & Street Construction	95,302,327.33	40,353,216.11	54,949,111.22	1,098,982.22	2,327,550.98
1622 Bridge, Tunnel, & Elevated Highway	28,339,614.80	1,645,853.03	26,693,761.77	533,875.24	315,770.40
1623 Water, Sewer, & Utility Lines	66,452,276.79	11,535,667.90	54,916,608.89	1,098,332.18	1,964,741.12
1629 Heavy Construction, NEC	54,004,095.48	22,688,134.45	31,315,961.03	626,319.22	2,272,202.22
Total for MAJOR GROUP 16	244,098,314.40	76,222,871.49	167,875,442.91	3,357,508.86	6,880,264.72
MAJOR GROUP: 17 Special Trade Contractors					
1711 Plumbing, Heating, Air-Conditioning	146,490,026.39	89,392,861.49	56,878,205.70	1,137,564.11	12,867,820.84
1721 Painting & Paper Hanging	16,670,361.46	8,686,642.63	7,983,718.83	159,674.38	667,701.30
1731 Electrical Work	95,854,970.99	47,542,302.03	48,312,668.96	966,253.38	10,286,807.81
1741 Masonry & Other Stone Work	17,680,940.16	13,311,297.71	4,369,642.45	87,392.85	256,699.07
1742 Plastering, Drywall, & Insulation	32,037,212.43	24,669,000.69	7,368,211.74	147,364.23	619,157.44
1743 Terrazzo, Tile, Marble, Mosaic Work	11,788,037.41	7,526,551.18	4,261,486.23	85,229.72	525,601.85
1751 Carpentry Work	63,903,297.26	23,846,233.93	40,057,063.33	801,141.27	3,483,444.28
1761 Roofing, Siding, & Sheet Metal Work	53,175,538.67	20,197,205.50	32,978,333.17	659,566.66	980,157.53
1771 Concrete Work	125,510,519.79	76,644,007.72	48,866,512.07	977,330.24	4,214,029.05
1781 Water Well Drilling	5,188,839.10	368,684.54	4,820,154.56	96,403.09	583,435.84
1791 Structural Steel Erection	38,184,653.39	23,425,014.54	14,759,638.85	295,192.78	8,169,109.56
1793 Glass & Glazing Work	5,423,221.43	3,275,973.64	2,147,247.79	42,944.96	629,212.99
1794 Excavation Work	83,319,423.35	20,400,298.01	62,919,125.34	1,258,382.51	2,804,196.05
1795 Wrecking & Demolition Work	871,935.53	589,870.40	282,065.13	5,641.30	14,737.60
1796 Installing Building Equipment, NEC	23,135,882.00	7,759,602.79	15,374,442.07	307,488.84	7,811,949.38
1799 Special Trade Contractors, NEC	152,059,874.07	38,128,322.85	113,894,306.17	2,277,886.12	17,363,289.26
Total for MAJOR GROUP 17	871,294,733.43	405,763,869.65	465,272,822.39	9,305,456.45	71,277,349.85
Total for DIVISION C	1,711,437,510.44	595,798,190.08	1,115,379,748.97	22,307,594.98	89,856,714.68
STATE-WIDE TOTALS:	1,711,437,510.44	595,798,190.08	1,115,379,748.97	22,307,594.98	89,856,714.68
***** STATE-WIDE RECAP *****					
C Construction	1,711,437,510.44	595,798,190.08	1,115,379,748.97	22,307,594.98	89,856,714.68
STATE-WIDE TOTALS:	1,711,437,510.44	595,798,190.08	1,115,379,748.97	22,307,594.98	89,856,714.68