

SOUTH DAKOTA CONTRACTORS' EXCISE TAX REPORT



RETURNS FILED: SEPTEMBER 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: September 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	171,758,365.05	23,923,997.61	147,834,367.44	2,956,687.35	2,563,527.25
1522 Residential Construction, NEC	65,285,878.40	3,117,571.71	62,168,306.69	1,243,366.13	469,011.36
1531 Operative Builders	58,342,663.22	6,998,038.90	51,344,624.32	1,026,892.49	70,362.28
1541 Industrial Buildings & Warehouses	89,324,825.86	19,544,724.87	69,780,100.99	1,395,602.02	1,175,475.21
1542 Nonresidential Construction, NEC	96,444,633.22	16,635,456.72	79,809,176.50	1,596,183.53	2,768,347.51
Total for MAJOR GROUP 15	481,156,365.75	70,219,789.81	410,936,575.94	8,218,731.52	7,046,723.61
MAJOR GROUP: 16 Heavy Construction, except Building					
1611 Highway & Street Construction	133,487,121.04	29,785,610.61	103,701,510.43	2,074,030.21	5,202,193.19
1622 Bridge, Tunnel, & Elevated Highway	10,490,777.16	377,126.35	10,113,650.81	202,273.02	593,707.41
1623 Water, Sewer, & Utility Lines	58,032,052.81	11,066,258.23	46,965,794.58	939,315.89	1,481,342.46
1629 Heavy Construction, NEC	53,398,461.25	7,685,779.00	45,712,682.25	914,253.65	1,236,432.21
Total for MAJOR GROUP 16	255,408,412.26	48,914,774.19	206,493,638.07	4,129,872.76	8,513,675.27
MAJOR GROUP: 17 Special Trade Contractors					
1711 Plumbing, Heating, Air-Conditioning	109,748,777.29	65,871,452.23	43,877,325.06	877,546.50	8,184,555.34
1721 Painting & Paper Hanging	12,141,729.88	5,316,734.54	6,824,995.34	136,499.91	154,041.31
1731 Electrical Work	84,302,401.61	43,261,155.56	41,041,246.05	820,824.92	9,045,385.46
1741 Masonry & Other Stone Work	13,799,746.31	7,606,399.90	6,193,346.41	123,866.93	410,419.37
1742 Plastering, Drywall, & Insulation	15,083,282.42	11,584,845.29	3,498,437.13	69,968.74	351,888.97
1743 Terrazzo, Tile, Marble, Mosaic Work	5,075,002.80	2,244,706.49	2,830,296.31	56,605.93	509,334.13
1751 Carpentry Work	45,696,493.94	10,789,182.80	34,907,311.14	698,146.22	2,904,149.91
1761 Roofing, Siding, & Sheet Metal Work	54,612,071.76	14,556,849.95	40,055,221.81	801,104.44	866,804.45
1771 Concrete Work	88,202,797.59	42,991,282.67	45,211,514.92	904,230.30	2,147,119.77
1781 Water Well Drilling	5,346,115.80	832,445.95	4,513,669.85	90,273.40	456,418.86
1791 Structural Steel Erection	19,079,088.89	8,744,046.53	10,335,042.36	206,700.85	1,682,070.74
1793 Glass & Glazing Work	5,067,491.33	3,171,032.93	1,896,458.40	37,929.17	1,740,002.05
1794 Excavation Work	69,237,579.02	28,656,062.22	40,581,516.80	811,630.34	2,234,518.51
1795 Wrecking & Demolition Work	1,062,095.19	16,198.55	1,045,896.64	20,917.93	5,023.15
1796 Installing Building Equipment, NEC	20,049,170.35	6,372,745.14	13,674,798.75	273,495.98	5,247,103.75
1799 Special Trade Contractors, NEC	94,680,012.59	23,590,013.30	71,035,577.29	1,420,711.55	10,192,424.99
Total for MAJOR GROUP 17	643,183,856.77	275,605,154.05	367,522,654.26	7,350,453.09	46,131,260.76
Total for DIVISION C	1,379,748,634.78	394,739,718.05	984,952,868.27	19,699,057.37	61,691,659.64
STATE-WIDE TOTALS:	1,379,748,634.78	394,739,718.05	984,952,868.27	19,699,057.37	61,691,659.64
***** STATE-WIDE RECAP *****					
C Construction	1,379,748,634.78	394,739,718.05	984,952,868.27	19,699,057.37	61,691,659.64
STATE-WIDE TOTALS:	1,379,748,634.78	394,739,718.05	984,952,868.27	19,699,057.37	61,691,659.64