

# SOUTH DAKOTA CONTRACTORS' EXCISE TAX REPORT



## RETURNS FILED: CALENDAR YEAR 2011

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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 and Regulation  
Pierre, SD

South Dakota Contractors' Excise Tax Reporting System

Returns Filed: Calendar Year 2011

| Description   | Gross Receipts   | Deductions     | Excise Taxable   | Excise Tax Due | Sales / Use Taxable |
|---|------------------|----------------|------------------|----------------|---------------------|
| <b>DIVISION: A Agriculture, Forestry, &amp; Fishing</b> |                  |                |                  |                |                     |
| MAJOR GROUP: 1 Agricultural Production - Crops          |                  |                |                  |                |                     |
| Other   | N/A              | N/A            | N/A              | N/A            | N/A                 |
| Total for MAJOR GROUP 1                                 | N/A              | N/A            | N/A              | N/A            | N/A                 |
| MAJOR GROUP: 7 Agricultural Services                    |                  |                |                  |                |                     |
| 782 Lawn & Garden Services                              | 430,634.99       | 975.00         | 429,659.99       | 8,593.20       | 65,351.60           |
| 783 Ornamental Shrub & Tree Services                    | 408,008.24       | 278,657.46     | 129,350.78       | 2,587.02       | 26,778.12           |
| Other   | N/A              | N/A            | N/A              | N/A            | N/A                 |
| Total for MAJOR GROUP 7                                 | 1,149,561.20     | 279,632.46     | 869,928.74       | 17,398.57      | 92,129.72           |
| Total for DIVISION A                                    | 1,169,382.49     | 279,632.46     | 889,750.03       | 17,795.00      | 95,345.55           |
| <b>DIVISION: B Mining</b>                               |                  |                |                  |                |                     |
| MAJOR GROUP: 10 Metal Mining                            |                  |                |                  |                |                     |
| Other   | N/A              | N/A            | N/A              | N/A            | N/A                 |
| Total for MAJOR GROUP 10                                | N/A              | N/A            | N/A              | N/A            | N/A                 |
| MAJOR GROUP: 13 Oil & Gas Extraction                    |                  |                |                  |                |                     |
| 1389 Oil & Gas Field Services, NEC                      | 223,508.10       | 0.00           | 223,508.10       | 4,470.16       | 0.00                |
| Total for MAJOR GROUP 13                                | 223,508.10       | 0.00           | 223,508.10       | 4,470.16       | 0.00                |
| MAJOR GROUP: 14 Nonmetallic Minerals, Except Fuels      |                  |                |                  |                |                     |
| Other   | N/A              | N/A            | N/A              | N/A            | N/A                 |
| Total for MAJOR GROUP 14                                | N/A              | N/A            | N/A              | N/A            | N/A                 |
| Total for DIVISION B                                    | 295,481.57       | 0.00           | 295,481.57       | 5,909.63       | 0.00                |
| <b>DIVISION: C Construction</b>                         |                  |                |                  |                |                     |
| MAJOR GROUP: 15 General Building Contractors            |                  |                |                  |                |                     |
| 1521 Single-Family Housing Construction                 | 947,638,154.35   | 154,353,862.44 | 793,284,291.91   | 15,865,685.84  | 29,143,488.26       |
| 1522 Residential Construction, NEC                      | 116,043,790.56   | 6,189,647.16   | 109,854,143.40   | 2,197,082.87   | 5,454,571.37        |
| 1531 Operative Builders                                 | 147,069,430.87   | 38,005,694.86  | 109,063,736.01   | 2,181,274.72   | 3,199,438.69        |
| 1541 Industrial Buildings & Warehouses                  | 248,325,709.75   | 38,480,023.97  | 209,845,685.78   | 4,196,913.72   | 15,574,666.67       |
| 1542 Nonresidential Construction, NEC                   | 313,042,006.64   | 63,142,042.23  | 249,899,964.41   | 4,997,999.29   | 14,332,874.89       |
| Total for MAJOR GROUP 15                                | 1,772,119,092.17 | 300,171,270.66 | 1,471,947,821.51 | 29,438,956.43  | 67,705,039.88       |
| MAJOR GROUP: 16 Heavy Construction, except Building     |                  |                |                  |                |                     |
| 1611 Highway & Street Construction                      | 499,269,771.26   | 173,757,423.92 | 325,512,347.34   | 6,510,246.95   | 24,693,022.64       |
| 1622 Bridge, Tunnel, & Elevated Highway                 | 11,147,902.41    | 5,292,412.85   | 5,855,489.56     | 117,109.79     | 4,696,511.39        |
| 1623 Water, Sewer, & Utility Lines                      | 240,306,244.44   | 79,622,125.99  | 160,684,118.45   | 3,213,682.37   | 16,069,641.63       |
| 1629 Heavy Construction, NEC                            | 265,845,071.56   | 72,795,347.76  | 193,049,723.80   | 3,860,994.48   | 29,266,568.20       |
| Total for MAJOR GROUP 16                                | 1,016,568,989.67 | 331,467,310.52 | 685,101,679.15   | 13,702,033.58  | 74,725,743.86       |

South Dakota Contractors' Excise Tax Reporting System

Returns Filed: Calendar Year 2011

| Description   | Gross Receipts          | Deductions              | Excise Taxable          | Excise Tax Due       | Sales / Use Taxable   |
|---|-------------------------|-------------------------|-------------------------|----------------------|-----------------------|
| <b>MAJOR GROUP: 17 Special Trade Contractors</b>            |                         |                         |                         |                      |                       |
| 1711 Plumbing, Heating, Air-Conditioning                    | 528,063,772.43          | 250,717,122.66          | 277,346,649.77          | 5,546,933.00         | 68,418,669.37         |
| 1721 Painting & Paper Hanging                               | 58,149,121.89           | 27,103,677.18           | 31,045,444.71           | 620,908.89           | 3,449,797.58          |
| 1731 Electrical Work  | 475,408,532.72          | 218,485,784.55          | 256,922,748.17          | 5,138,454.96         | 51,666,531.27         |
| 1741 Masonry & Other Stone Work                             | 73,495,716.74           | 46,126,714.48           | 27,369,002.26           | 547,380.05           | 3,228,775.53          |
| 1742 Plastering, Drywall, & Insulation                      | 88,130,710.52           | 63,600,234.84           | 24,530,475.68           | 490,609.51           | 6,280,411.98          |
| 1743 Terrazzo, Tile, Marble, Mosaic Work                    | 20,952,610.43           | 12,816,643.52           | 8,135,966.91            | 162,719.34           | 2,391,389.05          |
| 1751 Carpentry Work   | 278,454,505.26          | 45,627,986.18           | 232,826,519.08          | 4,656,530.38         | 22,099,147.29         |
| 1752 Floor Laying & Floor Work, NEC                         | 349,325.21              | 164,231.86              | 185,093.35              | 3,701.87             | 2,057.04              |
| 1761 Roofing, Siding, & Sheet Metal Work                    | 147,292,294.88          | 53,933,858.77           | 93,358,436.11           | 1,867,168.72         | 4,807,400.63          |
| 1771 Concrete Work  | 345,608,584.62          | 175,260,089.86          | 170,348,494.76          | 3,406,969.90         | 9,635,771.36          |
| 1781 Water Well Drilling                                    | 17,663,630.00           | 4,547,610.60            | 13,116,019.40           | 262,320.39           | 1,839,728.39          |
| 1791 Structural Steel Erection                              | 136,066,385.45          | 60,077,515.29           | 75,988,870.16           | 1,519,777.40         | 24,073,720.88         |
| 1793 Glass & Glazing Work                                   | 30,313,085.97           | 19,201,565.02           | 11,111,520.95           | 222,230.42           | 11,225,099.71         |
| 1794 Excavation Work  | 342,260,348.01          | 105,698,851.02          | 236,561,496.99          | 4,731,229.94         | 15,291,603.92         |
| 1795 Wrecking & Demolition Work                             | 1,309,076.40            | 260,961.53              | 1,048,114.87            | 20,962.30            | 408,002.44            |
| 1796 Installing Building Equipment, NEC                     | 113,006,589.59          | 33,264,251.62           | 79,742,337.97           | 1,594,846.76         | 28,253,426.99         |
| 1799 Special Trade Contractors, NEC                         | 315,777,066.92          | 107,090,486.22          | 208,686,580.70          | 4,173,731.61         | 42,910,933.95         |
| <b>Total for MAJOR GROUP 17</b>                             | <b>2,972,301,357.04</b> | <b>1,223,977,585.20</b> | <b>1,748,323,771.84</b> | <b>34,966,475.44</b> | <b>295,982,467.38</b> |
| <b>Total for DIVISION C</b>                                 | <b>5,760,989,438.88</b> | <b>1,855,616,166.38</b> | <b>3,905,373,272.50</b> | <b>78,107,465.45</b> | <b>438,413,251.12</b> |
| <b>DIVISION: D Manufacturing</b>                            |                         |                         |                         |                      |                       |
| <b>MAJOR GROUP: 20 Food &amp; Kindred Products</b>          |                         |                         |                         |                      |                       |
| Other   | N/A                     | N/A                     | N/A                     | N/A                  | N/A                   |
| <b>Total for MAJOR GROUP 20</b>                             | <b>N/A</b>              | <b>N/A</b>              | <b>N/A</b>              | <b>N/A</b>           | <b>N/A</b>            |
| <b>MAJOR GROUP: 24 Lumber &amp; Wood Products</b>           |                         |                         |                         |                      |                       |
| Other   | N/A                     | N/A                     | N/A                     | N/A                  | N/A                   |
| <b>Total for MAJOR GROUP 24</b>                             | <b>N/A</b>              | <b>N/A</b>              | <b>N/A</b>              | <b>N/A</b>           | <b>N/A</b>            |
| <b>MAJOR GROUP: 25 Furniture &amp; Fixtures</b>             |                         |                         |                         |                      |                       |
| Other   | N/A                     | N/A                     | N/A                     | N/A                  | N/A                   |
| <b>Total for MAJOR GROUP 25</b>                             | <b>N/A</b>              | <b>N/A</b>              | <b>N/A</b>              | <b>N/A</b>           | <b>N/A</b>            |
| <b>MAJOR GROUP: 29 Petroleum &amp; Coal Products</b>        |                         |                         |                         |                      |                       |
| Other   | N/A                     | N/A                     | N/A                     | N/A                  | N/A                   |
| <b>Total for MAJOR GROUP 29</b>                             | <b>N/A</b>              | <b>N/A</b>              | <b>N/A</b>              | <b>N/A</b>           | <b>N/A</b>            |
| <b>MAJOR GROUP: 32 Stone, Clay, &amp; Glass Products</b>    |                         |                         |                         |                      |                       |
| Other   | N/A                     | N/A                     | N/A                     | N/A                  | N/A                   |
| <b>Total for MAJOR GROUP 32</b>                             | <b>N/A</b>              | <b>N/A</b>              | <b>N/A</b>              | <b>N/A</b>           | <b>N/A</b>            |
| <b>MAJOR GROUP: 34 Fabricated Metal Products</b>            |                         |                         |                         |                      |                       |
| Other   | 1,873,229.03            | 0.00                    | 1,873,229.03            | 37,464.58            | 410,575.55            |
| <b>Total for MAJOR GROUP 34</b>                             | <b>1,873,229.03</b>     | <b>0.00</b>             | <b>1,873,229.03</b>     | <b>37,464.58</b>     | <b>410,575.55</b>     |
| <b>MAJOR GROUP: 35 Industrial Machinery &amp; Equipment</b> |                         |                         |                         |                      |                       |
| Other   | 2,504,272.64            | 28,166.14               | 2,476,106.50            | 49,522.13            | 55,588.00             |
| <b>Total for MAJOR GROUP 35</b>                             | <b>2,504,272.64</b>     | <b>28,166.14</b>        | <b>2,476,106.50</b>     | <b>49,522.13</b>     | <b>55,588.00</b>      |
| <b>MAJOR GROUP: 37 Transportation Equipment</b>             |                         |                         |                         |                      |                       |
| Other   | N/A                     | N/A                     | N/A                     | N/A                  | N/A                   |
| <b>Total for MAJOR GROUP 37</b>                             | <b>N/A</b>              | <b>N/A</b>              | <b>N/A</b>              | <b>N/A</b>           | <b>N/A</b>            |
| <b>MAJOR GROUP: 38 Instruments &amp; Related Products</b>   |                         |                         |                         |                      |                       |
| Other   | N/A                     | N/A                     | N/A                     | N/A                  | N/A                   |
| <b>Total for MAJOR GROUP 38</b>                             | <b>N/A</b>              | <b>N/A</b>              | <b>N/A</b>              | <b>N/A</b>           | <b>N/A</b>            |

South Dakota Contractors' Excise Tax Reporting System

Returns Filed: Calendar Year 2011

| Description  | Gross Receipts | Deductions   | Excise Taxable | Excise Tax Due | Sales / Use Taxable |
|--|----------------|--------------|----------------|----------------|---------------------|
| <b>MAJOR GROUP: 39 Misc. Manufacturing Industries</b>            |                |              |                |                |                     |
| Other  | N/A            | N/A          | N/A            | N/A            | N/A                 |
| Total for MAJOR GROUP 39   | N/A            | N/A          | N/A            | N/A            | N/A                 |
| Total for DIVISION D   | 4,767,719.65   | 28,166.14    | 4,739,553.51   | 94,791.07      | 602,821.44          |
| <b>DIVISION: E Transportation &amp; Public Utilities</b>         |                |              |                |                |                     |
| <b>MAJOR GROUP: 48 Communications</b>                            |                |              |                |                |                     |
| Other  | N/A            | N/A          | N/A            | N/A            | N/A                 |
| Total for MAJOR GROUP 48   | N/A            | N/A          | N/A            | N/A            | N/A                 |
| <b>MAJOR GROUP: 49 Electric, Gas, &amp; Sanitary Services</b>    |                |              |                |                |                     |
| Other  | 22,642.83      | 0.00         | 22,642.83      | 452.86         | 3,733.71            |
| Total for MAJOR GROUP 49   | 22,642.83      | 0.00         | 22,642.83      | 452.86         | 3,733.71            |
| Total for DIVISION E   | 27,054.83      | 0.00         | 27,054.83      | 541.10         | 3,733.71            |
| <b>DIVISION: F Wholesale Trade</b>                               |                |              |                |                |                     |
| <b>MAJOR GROUP: 50 Wholesale Trade - Durable Goods</b>           |                |              |                |                |                     |
| Other  | N/A            | N/A          | N/A            | N/A            | N/A                 |
| Total for MAJOR GROUP 50   | N/A            | N/A          | N/A            | N/A            | N/A                 |
| <b>MAJOR GROUP: 51 Wholesale Trade - Nondurable Goods</b>        |                |              |                |                |                     |
| Other  | N/A            | N/A          | N/A            | N/A            | N/A                 |
| Total for MAJOR GROUP 51   | N/A            | N/A          | N/A            | N/A            | N/A                 |
| Total for DIVISION F   | 1,502,171.14   | 1,497,564.20 | 4,606.94       | 92.14          | 20,996.44           |
| <b>DIVISION: G Retail Trade</b>                                  |                |              |                |                |                     |
| <b>MAJOR GROUP: 52 Building Materials &amp; Garden Supplies</b>  |                |              |                |                |                     |
| Other  | N/A            | N/A          | N/A            | N/A            | N/A                 |
| Total for MAJOR GROUP 52   | N/A            | N/A          | N/A            | N/A            | N/A                 |
| <b>MAJOR GROUP: 55 Automotive Dealers &amp; Service Stations</b> |                |              |                |                |                     |
| Other  | N/A            | N/A          | N/A            | N/A            | N/A                 |
| Total for MAJOR GROUP 55   | N/A            | N/A          | N/A            | N/A            | N/A                 |
| <b>MAJOR GROUP: 57 Furniture &amp; Homefurnishings Stores</b>    |                |              |                |                |                     |
| Other  | N/A            | N/A          | N/A            | N/A            | N/A                 |
| Total for MAJOR GROUP 57   | N/A            | N/A          | N/A            | N/A            | N/A                 |
| <b>MAJOR GROUP: 59 Misc. Retail</b>                              |                |              |                |                |                     |
| Other  | N/A            | N/A          | N/A            | N/A            | N/A                 |
| Total for MAJOR GROUP 59   | N/A            | N/A          | N/A            | N/A            | N/A                 |
| Total for DIVISION G   | 247,642.75     | 2,928.58     | 244,714.17     | 4,894.28       | 2,870.00            |
| <b>DIVISION: H Finance, Insurance, &amp; Real Estate</b>         |                |              |                |                |                     |
| <b>MAJOR GROUP: 65 Real Estate</b>                               |                |              |                |                |                     |
| Other  | N/A            | N/A          | N/A            | N/A            | N/A                 |
| Total for MAJOR GROUP 65   | N/A            | N/A          | N/A            | N/A            | N/A                 |
| Total for DIVISION H   | N/A            | N/A          | N/A            | N/A            | N/A                 |
| <b>DIVISION: I Services</b>                                      |                |              |                |                |                     |
| <b>MAJOR GROUP: 72 Personal Services</b>                         |                |              |                |                |                     |
| 7299 Misc. Personal Services, NEC                                | 282,625.87     | 0.00         | 282,625.87     | 5,652.52       | 5,071.34            |
| Total for MAJOR GROUP 72   | 282,625.87     | 0.00         | 282,625.87     | 5,652.52       | 5,071.34            |
| <b>MAJOR GROUP: 73 Business Services</b>                         |                |              |                |                |                     |
| 7353 Heavy Construction Equipment Rental                         | 388,946.91     | 28,237.50    | 360,709.41     | 7,214.19       | 5,370.90            |
| Other  | 43,392.57      | 0.00         | 43,392.57      | 867.85         | 24,944.97           |
| Total for MAJOR GROUP 73   | 432,339.48     | 28,237.50    | 404,101.98     | 8,082.04       | 30,315.87           |

South Dakota Contractors' Excise Tax Reporting System

Returns Filed: Calendar Year 2011

| Description                                       | Gross Receipts   | Deductions       | Excise Taxable   | Excise Tax Due | Sales / Use Taxable |
|---|------------------|------------------|------------------|----------------|---------------------|
| MAJOR GROUP: 75 Auto Repair, Services, & Parking  |                  |                  |                  |                |                     |
| Other   | N/A              | N/A              | N/A              | N/A            | N/A                 |
| Total for MAJOR GROUP 75                          | N/A              | N/A              | N/A              | N/A            | N/A                 |
| MAJOR GROUP: 76 Misc. Repair Services             |                  |                  |                  |                |                     |
| 7699 Repair Services, NEC                         | 82,844.94        | 13,995.08        | 68,849.86        | 1,377.00       | 11,867.52           |
| Other   | 2,981,389.55     | 0.00             | 2,981,389.55     | 59,627.79      | 550,603.22          |
| Total for MAJOR GROUP 76                          | 3,064,234.49     | 13,995.08        | 3,050,239.41     | 61,004.79      | 562,470.74          |
| MAJOR GROUP: 79 Amusement & Recreation Services   |                  |                  |                  |                |                     |
| Other   | N/A              | N/A              | N/A              | N/A            | N/A                 |
| Total for MAJOR GROUP 79                          | N/A              | N/A              | N/A              | N/A            | N/A                 |
| MAJOR GROUP: 87 Engineering & Management Services |                  |                  |                  |                |                     |
| 8741 Management Services                          | 1,466,118.15     | 0.00             | 1,466,118.15     | 29,322.36      | 19,460.87           |
| Other   | N/A              | N/A              | N/A              | N/A            | N/A                 |
| Total for MAJOR GROUP 87                          | 1,582,872.15     | 0.00             | 1,582,872.15     | 31,657.44      | 136,214.87          |
| MAJOR GROUP: 89 Services, NEC                     |                  |                  |                  |                |                     |
| Other   | N/A              | N/A              | N/A              | N/A            | N/A                 |
| Total for MAJOR GROUP 89                          | N/A              | N/A              | N/A              | N/A            | N/A                 |
| Total for DIVISION I                              | 5,370,731.90     | 42,232.58        | 5,328,499.32     | 106,569.99     | 737,177.82          |
| STATE-WIDE TOTALS:                                | 5,774,493,543.28 | 1,857,466,690.34 | 3,917,026,852.94 | 78,340,537.06  | 439,876,196.08      |

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