

North Dakota Sales and Use Tax Statistical Report

Fourth Quarter 2005

Covering Sales Occurring in
October, November and December

		<u>Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year</u>		
<u>Sales Quarter</u>		<u>2003</u>	<u>2004</u>	<u>2005</u>
First Quarter:	January, February, March	-0.9%	+10.8%	+6.7%
Second Quarter:	April, May, June	+0.4%	+9.4%	+4.7%
Third Quarter:	July, August, September	+7.8%	+5.9%	+7.8%
Fourth Quarter:	October, November, December	+7.7%	+7.6%	+8.9%

Office of State Tax Commissioner

CORY FONG
TAX COMMISSIONER

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Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the fourth quarter of 2005. These taxable sales and taxable purchases are reported by businesses to the Office of State Tax Commissioner on quarterly or monthly sales tax returns.

This report is used primarily as a summary of the economic activity that occurs throughout the regions of the state. In recognition that the primary focus of this report is as an economic indicator, not as a summary of state tax revenues, sales tax collections are no longer contained in this report. Collections statistics are available from the Office of Management and Budget or the Office of Tax Commissioner.

Comparisons

Tables 2 and 4 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 4. (For an explanation of taxable sales and taxable purchases, see the *Definition of Terms* section of this report.)

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first four tables and is reported at the end of Tables 1 through 4.

Taxable sales and taxable purchases reported for the current quarter are also compared to the same quarter in the prior year in Table 5. This table compares activity by industry using the 2002 North American Industrial Classification System (NAICS). (Previously, industry statistics were reported using the SIC system. Statistics have been reclassified under NAICS beginning with the 4th quarter 2005.) All returns - including consolidated and out-of-state returns, are contained in the industry comparisons on Table 5.

***Cautionary Note:** Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

Definition of Terms

Taxable Sales. Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

Taxable Purchases. Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods. Individuals purchasing items over the Internet on which sales tax is not charged, are obligated to report “taxable purchases” and remit the appropriate use tax.

Motor Vehicle Excise Tax. The State of North Dakota does *not* impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report *do not* include any data on automobile sales.

Consolidated. Taxable sales and taxable purchases from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, and 4. The consolidated data is excluded from any particular city or county in the first four tables in order to avoid over-reporting from some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 5.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following North American Industrial Classification System Codes (NAICS Codes) per the 2002 Manual have been included in the consolidated statewide line item:

NAICS Codes	Business Activity
2121	Coal Mining
2211	Electrical Power Generation, Transmission, and Distribution
2212	Natural Gas Distribution
486	Pipeline Transportation
517	Telecommunications

Out-of-State. Taxable sales and taxable purchases from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, and 4. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 5.

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TABLE 1

**Taxable Sales and Purchases
By County, Fourth Quarter 2005**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$4,161,728	\$176,037	\$4,337,765
Barnes	15,329,651	1,096,523	16,426,174
Benson	2,294,203	59,015	2,353,218
Billings	973,147	53,659	1,026,806
Bottineau	8,638,857	141,409	8,780,266
Bowman	6,495,066	670,312	7,165,378
Burke	1,995,639	78,844	2,074,483
Burleigh	282,934,797	21,606,065	304,540,862
Cass	538,744,062	55,815,996	594,560,058
Cavalier	6,048,317	56,870	6,105,187
Dickey	7,434,970	196,228	7,631,198
Divide	2,384,331	12,493	2,396,824
Dunn	3,086,296	360,063	3,446,359
Eddy	2,196,818	117,776	2,314,594
Emmons	3,953,761	39,220	3,992,981
Foster	7,746,823	648,005	8,394,828
Golden Valley	3,495,663	34,329	3,529,992
Grand Forks	225,988,333	15,381,522	241,369,855
Grant	1,817,933	25,619	1,843,552
Griggs	3,047,080	61,582	3,108,662
Hettinger	2,078,730	150,106	2,228,836
Kidder	1,984,008	23,994	2,008,002
LaMoure	7,463,265	228,442	7,691,707
Logan	1,938,896	7,626	1,946,522
McHenry	3,152,764	393,260	3,546,024
McIntosh	5,095,132	44,443	5,139,575
McKenzie	5,280,401	146,118	5,426,519
McLean	7,430,224	261,999	7,692,223
Mercer	8,597,239	145,485	8,742,724
Morton	41,421,243	4,605,681	46,026,924
Mountrail	4,706,804	164,829	4,871,633
Nelson	1,934,402	78,359	2,012,761
Oliver	704,822	25,861	730,683
Pembina	9,150,929	2,216,249	11,367,178
Pierce	7,591,271	817,560	8,408,831
Ramsey	29,829,170	419,081	30,248,251
Ransom	8,521,378	629,847	9,151,225
Renville	3,521,724	97,181	3,618,905
Richland	22,312,785	5,272,445	27,585,230
Rolette	5,614,372	238,369	5,852,741
Sargent	6,219,920	5,135,863	11,355,783
Sheridan	575,898	54,772	630,670
Sioux	98,890	546	99,436
Slope	147,024	32,730	179,754
Stark	68,189,431	11,893,788	80,083,219
Steele	1,336,878	213,724	1,550,602
Stutsman	42,443,781	2,916,977	45,360,758
Towner	2,395,877	83,483	2,479,360
Traill	8,145,342	279,445	8,424,787
Walsh	15,343,083	600,627	15,943,710
Ward	172,284,833	9,785,271	182,070,104
Wells	6,088,164	218,060	6,306,224
Williams	80,296,386	6,043,248	86,339,634
Subtotal In-State	\$1,710,662,541	\$149,857,036	\$1,860,519,577
Consolidated	181,115,217	43,424,673	224,539,890
Out-Of-State	<u>268,917,099</u>	<u>52,536,229</u>	<u>321,453,328</u>
Grand Total	\$2,160,694,857	\$245,817,938	\$2,406,512,795

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Fourth Quarters 2004 and 2005**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE
	2004	2005		2004	2005	
Adams	\$4,010,279	\$4,161,728	3.78%	\$4,129,522	\$4,337,765	5.04%
Barnes	14,420,064	15,329,651	6.31%	15,548,431	16,426,174	5.65%
Benson	2,478,687	2,294,203	-7.44%	2,511,917	2,353,218	-6.32%
Billings	959,715	973,147	1.40%	992,500	1,026,806	3.46%
Bottineau	8,146,210	8,638,857	6.05%	8,390,100	8,780,266	4.65%
Bowman	5,637,915	6,495,066	15.20%	6,106,495	7,165,378	17.34%
Burke	1,793,968	1,995,639	11.24%	1,809,005	2,074,483	14.68%
Burleigh	257,027,884	282,934,797	10.08%	270,499,607	304,540,862	12.58%
Cass	517,413,493	538,744,062	4.12%	564,533,738	594,560,058	5.32%
Cavalier	6,106,002	6,048,317	-0.94%	6,169,125	6,150,187	-1.04%
Dickey	6,550,391	7,434,970	13.50%	6,766,023	7,631,198	12.79%
Divide	2,352,251	2,384,331	1.36%	2,362,360	2,396,824	1.46%
Dunn	2,451,843	3,086,296	25.88%	2,698,549	3,446,359	27.71%
Eddy	2,058,931	2,196,818	6.70%	2,147,541	2,314,594	7.78%
Emmons	3,501,437	3,953,761	12.92%	3,568,917	3,992,981	11.88%
Foster	7,366,469	7,746,823	5.16%	7,893,896	8,394,828	6.35%
Golden Valley	3,843,858	3,495,663	-9.06%	3,882,876	3,529,992	-9.09%
Grand Forks	224,443,024	225,988,333	0.69%	238,809,333	241,369,855	1.07%
Grant	1,996,897	1,817,933	-8.96%	2,026,869	1,843,552	-9.04%
Griggs	3,406,002	3,047,080	-10.54%	3,491,526	3,108,662	-10.97%
Hettinger	2,014,691	2,078,730	3.18%	2,253,868	2,228,836	-1.11%
Kidder	1,990,760	1,984,008	-0.34%	2,007,704	2,008,002	0.01%
LaMoure	7,334,519	7,463,265	1.76%	7,519,829	7,691,707	2.29%
Logan	1,826,041	1,938,896	6.18%	1,849,529	1,946,522	5.24%
McHenry	2,956,986	3,152,764	6.62%	3,291,428	3,546,024	7.74%
McIntosh	4,590,464	5,095,132	10.99%	4,630,827	5,139,575	10.99%
McKenzie	5,792,696	5,280,401	-8.84%	6,049,580	5,426,519	-10.30%
McLean	7,461,287	7,430,224	-0.42%	7,712,786	7,692,223	-0.27%
Mercer	8,858,585	8,597,239	-2.95%	9,149,561	8,742,724	-4.45%
Morton	37,970,061	41,421,243	9.09%	43,741,859	46,026,924	5.22%
Mountrail	4,703,374	4,706,804	0.07%	4,866,190	4,871,633	0.11%
Nelson	2,257,810	1,934,402	-14.32%	2,316,700	2,012,761	-13.12%
Oliver	768,925	704,822	-8.34%	796,574	730,683	-8.27%
Pembina	9,386,728	9,150,929	-2.51%	11,112,458	11,367,178	2.29%
Pierce	6,940,059	7,591,271	9.38%	7,718,385	8,408,831	8.95%
Ramsey	29,810,303	29,829,170	0.06%	30,151,840	30,248,251	0.32%
Ransom	7,735,792	8,521,378	10.16%	8,542,948	9,151,225	7.12%
Renville	3,320,700	3,521,724	6.05%	3,460,773	3,618,905	4.57%
Richland	21,890,978	22,312,785	1.93%	27,363,422	27,585,230	0.81%
Rolette	5,795,537	5,614,372	-3.13%	6,035,827	5,852,741	-3.03%
Sargent	3,369,658	6,219,920	84.59%	7,876,271	11,355,783	44.18%
Sheridan	558,364	575,898	3.14%	665,387	630,670	-5.22%
Sioux	31,456	98,890	214.38%	32,547	99,436	205.52%
Slope	151,598	147,024	-3.02%	176,606	179,754	1.78%
Stark	64,572,947	68,189,431	5.60%	72,094,303	80,083,219	11.08%
Steele	1,450,276	1,336,878	-7.82%	1,867,951	1,550,602	-16.99%
Stutsman	43,599,576	42,443,781	-2.65%	46,184,079	45,360,758	-1.78%
Towner	1,984,790	2,395,877	20.71%	2,145,611	2,479,360	15.55%
Traill	8,055,464	8,145,342	1.12%	8,303,616	8,424,787	1.46%
Walsh	16,248,856	15,343,083	-5.57%	16,864,077	15,943,710	-5.46%
Ward	162,943,101	172,284,833	5.73%	171,430,941	182,070,104	6.21%
Wells	6,112,467	6,088,164	-0.40%	6,381,817	6,306,224	-1.18%
Williams	62,451,208	80,296,386	28.57%	65,851,906	86,339,634	31.11%
Subtotal In-State	\$1,620,901,377	\$1,710,662,541	5.54%	\$1,744,785,530	\$1,860,519,577	6.63%
Consolidated and Out-Of-State	367,042,159	450,032,316	22.61%	464,572,591	545,993,218	17.53%
Grand Total	\$1,987,943,536	\$2,160,694,857	8.69%	\$2,209,358,121	\$2,406,512,795	8.92%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Fourth Quarter 2005**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,301,189	\$18,742	\$1,319,931
Beach	1,116	3,209,814	32,808	3,242,622
Beulah	3,152	5,331,794	90,669	5,422,463
Bismarck	55,532	279,571,036	20,425,098	299,996,134
Bottineau	2,336	6,630,556	71,074	6,701,630
Bowman	1,600	5,701,083	322,694	6,023,777
Cando	1,342	1,908,537	77,686	1,986,223
Carrington	2,268	7,542,153	624,891	8,167,044
Casselton	1,855	3,490,831	323,879	3,814,710
Cavalier	1,537	3,841,218	1,682,728	5,523,946
Cooperstown	1,053	2,342,931	42,362	2,385,293
Crosby	1,089	2,030,981	9,031	2,040,012
Devils Lake	7,222	29,269,465	411,781	29,681,246
Dickinson	16,010	64,939,874	4,035,195	68,975,069
Ellendale	1,559	2,109,128	109,013	2,218,141
Fargo	90,599	476,070,904	50,618,616	526,689,520
Garrison	1,318	2,573,427	137,338	2,710,765
Grafton	4,516	10,466,259	416,469	10,882,728
Grand Forks	49,321	218,898,517	14,974,205	233,872,722
Harvey	1,989	4,716,751	193,104	4,909,855
Hazen	2,457	2,934,259	50,465	2,984,724
Hettinger	1,307	4,025,184	175,997	4,201,181
Hillsboro	1,563	2,851,729	96,474	2,948,203
Jamestown	15,527	41,312,033	2,262,380	43,574,413
Kenmare	1,081	3,184,349	127,994	3,312,343
Langdon	2,101	5,313,350	45,581	5,358,931
Larimore	1,433	1,242,524	67,868	1,310,392
Lincoln	1,730	268,978	86,838	355,816
Linton	1,321	2,149,041	20,336	2,169,377
Lisbon	2,292	7,322,213	40,987	7,363,200
Mandan	16,718	37,769,955	4,466,486	42,236,441
Mayville	1,953	3,556,725	20,213	3,576,938
Minot	36,567	166,691,094	9,395,212	176,086,306
New Rockford	1,463	1,877,045	115,536	1,992,581
New Town	1,367	924,565	38,939	963,504
Northwood	959	4,031,164	59,405	4,090,569
Oakes	1,979	4,605,797	73,987	4,679,784
Park River	1,535	2,521,789	118,114	2,639,903
Rolla	1,417	3,992,548	44,327	4,036,875
Rugby	2,939	7,483,131	817,049	8,300,180
Stanley	1,279	2,767,613	58,545	2,826,158
Tioga	1,125	4,391,008	2,206,808	6,597,816
Valley City	6,826	14,333,692	1,037,318	15,371,010
Wahpeton	8,586	15,837,056	4,993,780	20,830,836
Walhalla	1,057	1,433,217	339,954	1,773,171
Washburn	1,389	2,439,835	38,491	2,478,326
Watford City	1,435	4,744,041	102,225	4,846,266
West Fargo	14,940	50,387,162	4,283,394	54,670,556
Williston	12,512	74,475,274	3,825,282	78,300,556
Wishek	1,122	3,593,869	24,373	3,618,242
Subtotal 50 Cities	394,276	\$1,610,406,688	\$129,651,741	\$1,740,058,429
Remaining Cities	247,924	100,255,853	20,205,295	120,461,148
Total In-State	642,200	\$1,710,662,541	\$149,857,036	\$1,860,519,577
Consolidated		181,115,217	43,424,673	224,539,890
Out-Of-State		268,917,099	52,536,229	321,453,328
Grand Total In- and Out-Of-State		\$2,160,694,857	\$245,817,938	\$2,406,512,795

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Fourth Quarters 2004 and 2005**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE
	2004	2005		2004	2005	
Ashley	\$1,447,999	\$1,301,189	-10.14%	\$1,458,238	\$1,319,931	-9.48%
Beach	3,643,167	3,209,814	-11.89%	3,679,244	3,242,622	-11.87%
Beulah	5,487,774	5,331,794	-2.84%	5,662,050	5,422,463	-4.23%
Bismarck	253,528,425	279,571,036	10.27%	266,502,698	299,996,134	12.57%
Bottineau	6,224,217	6,630,556	6.53%	6,324,470	6,701,630	5.96%
Bowman	4,930,607	5,701,083	15.63%	5,303,319	6,023,777	13.59%
Cando	1,557,576	1,908,537	22.53%	1,713,098	1,986,223	15.94%
Carrington	7,136,158	7,542,153	5.69%	7,661,699	8,167,044	6.60%
Casselton	3,521,208	3,490,831	-0.86%	3,640,082	3,814,710	4.80%
Cavalier	4,360,421	3,841,218	-11.91%	5,356,935	5,523,946	3.12%
Cooperstown	2,762,279	2,342,931	-15.18%	2,810,898	2,385,293	-15.14%
Crosby	1,958,225	2,030,981	3.72%	1,964,328	2,040,012	3.85%
Devils Lake	29,305,967	29,269,465	-0.12%	29,644,409	29,681,246	0.12%
Dickinson	60,950,231	64,939,874	6.55%	64,389,339	68,975,069	7.12%
Ellendale	1,795,373	2,109,128	17.48%	1,930,803	2,218,141	14.88%
Fargo	453,778,964	476,070,904	4.91%	495,397,088	526,689,520	6.32%
Garrison	2,417,793	2,573,427	6.44%	2,560,524	2,710,765	5.87%
Grafton	11,690,252	10,466,259	-10.47%	12,027,485	10,882,728	-9.52%
Grand Forks	218,211,815	218,898,517	0.31%	232,142,514	233,872,722	0.75%
Harvey	4,871,643	4,716,751	-3.18%	5,086,677	4,909,855	-3.48%
Hazen	2,978,773	2,934,259	-1.49%	3,081,022	2,984,724	-3.13%
Hettinger	3,869,791	4,025,184	4.02%	3,987,166	4,201,181	5.37%
Hillsboro	2,849,145	2,851,729	0.09%	2,958,541	2,948,203	-0.35%
Jamestown	42,371,849	41,312,033	-2.50%	44,618,179	43,574,413	-2.34%
Kenmare	2,793,109	3,184,349	14.01%	3,727,143	3,312,343	-11.13%
Langdon	5,178,497	5,313,350	2.60%	5,227,948	5,358,931	2.51%
Larimore	1,201,676	1,242,524	3.40%	1,212,739	1,310,392	8.05%
Lincoln	266,524	268,978	0.92%	266,796	355,816	33.37%
Linton	2,088,643	2,149,041	2.89%	2,112,807	2,169,377	2.68%
Lisbon	6,540,244	7,322,213	11.96%	6,582,090	7,363,200	11.87%
Mandan	34,395,713	37,769,955	9.81%	40,049,499	42,236,441	5.46%
Mayville	3,689,209	3,556,725	-3.59%	3,698,180	3,576,938	-3.28%
Minot	157,776,925	166,691,094	5.65%	164,576,852	176,086,306	6.99%
New Rockford	1,809,695	1,877,045	3.72%	1,896,237	1,992,581	5.08%
New Town	970,048	924,565	-4.69%	1,013,636	963,504	-4.95%
Northwood	3,191,351	4,031,164	26.32%	3,242,093	4,090,569	26.17%
Oakes	4,223,216	4,605,797	9.06%	4,295,622	4,679,784	8.94%
Park River	1,938,270	2,521,789	30.11%	2,016,771	2,639,903	30.90%
Rolla	4,117,772	3,992,548	-3.04%	4,170,233	4,036,875	-3.20%
Rugby	6,830,188	7,483,131	9.56%	7,607,939	8,300,180	9.10%
Stanley	2,698,807	2,767,613	2.55%	2,795,592	2,826,158	1.09%
Tioga	5,124,185	4,391,008	-14.31%	5,949,195	6,597,816	10.90%
Valley City	13,477,385	14,333,692	6.35%	14,541,418	15,371,010	5.71%
Wahpeton	15,539,897	15,837,056	1.91%	20,705,230	20,830,836	0.61%
Walhalla	1,311,437	1,433,217	9.29%	1,854,780	1,773,171	-4.40%
Washburn	2,827,857	2,439,835	-13.72%	2,850,236	2,478,326	-13.05%
Watford City	5,173,386	4,744,041	-8.30%	5,361,402	4,846,266	-9.61%
West Fargo	50,182,408	50,387,162	0.41%	54,562,419	54,670,556	0.20%
Williston	56,022,518	74,475,274	32.94%	58,576,558	78,300,556	33.67%
Wishek	3,008,288	3,593,869	19.47%	3,037,196	3,618,242	19.13%
Subtotal 50 Cities	\$1,524,026,900	\$1,610,406,688	5.67%	\$1,631,831,417	\$1,740,058,429	6.63%
Remaining Cities	96,874,477	100,255,853	3.49%	112,954,113	120,461,148	6.65%
Total In-State	\$1,620,901,377	\$1,710,662,541	5.54%	\$1,744,785,530	\$1,860,519,577	6.63%
Consolidated and Out-Of-State	367,042,159	450,032,316	22.61%	464,572,591	545,993,218	17.53%
Grand Total In- and Out-Of-State	\$1,987,943,536	\$2,160,694,857	8.69%	\$2,209,358,121	\$2,406,512,795	8.92%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, Fourth Quarters 2004 and 2005**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FOURTH QUARTER 2004	FOURTH QUARTER 2005	
Mining and Oil Extraction	\$56,537,588	\$43,761,931	-22.60%
Utilities	70,479,815	104,273,492	47.95%
Construction	81,881,450	102,394,285	25.05%
Manufacturing	120,713,398	144,589,655	19.78%
Wholesale Trade	345,720,629	383,681,233	10.98%
Retail Trade	996,159,296	1,050,990,508	5.50%
Transportation and Warehousing	16,576,945	23,206,532	39.99%
Information Industries	120,343,862	134,148,019	11.47%
Fin. Ins. Real Estate, Rental & Leasing	55,025,511	62,523,522	13.63%
Professional, Scientific, Tech., & Mgmt Serv.	25,335,428	26,774,931	5.68%
Educational, Health Care, and Social Serv.	14,562,232	17,333,276	19.03%
Arts, Entertainment & Recreation	14,598,770	13,427,279	-8.02%
Accommodation & Food Services	223,788,284	233,445,216	4.32%
Other Services	52,003,839	52,377,734	0.72%
Miscellaneous	15,631,074	13,585,182	-13.09%
GRAND TOTAL	\$2,209,358,121	\$2,406,512,795	8.92%

NOTE: Classification by industry is based on 2002 North American Industry Classification System (NAICS)

Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.