

# *North Dakota Sales and Use Tax Statistical Report*

## **Fourth Quarter 2007**

Covering Sales Occurring in  
October, November, and December

		<u>Percent Change in Taxable Sales &amp; Purchases From the Same Quarter in the Prior Year</u>		
<u>Sales Quarter</u>		<u>2005</u>	<u>2006</u>	<u>2007</u>
First Quarter:	January, February, March	+6.7%	+12.5%	+7.7%
Second Quarter:	April, May, June	+4.7%	+10.8%	+7.7%
Third Quarter:	July, August, September	+7.8%	+6.3%	+13.5%
Fourth Quarter:	October, November, December	+8.9%	+5.1%	+11.6%

### **Office of State Tax Commissioner**

CORY FONG  
TAX COMMISSIONER

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# Office of State 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 2007. 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). 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:

<b>NAICS Codes</b>	<b>Business Activity</b>
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 2007**

<b>COUNTIES</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Adams	\$4,620,557	\$90,949	\$4,711,506
Barnes	15,457,515	1,030,052	16,487,567
Benson	3,049,030	65,175	3,114,205
Billings	1,110,480	48,470	1,158,950
Bottineau	9,516,440	156,899	9,673,339
Bowman	7,483,482	380,352	7,863,834
Burke	2,429,241	580,807	3,010,048
Burleigh	316,260,111	21,269,282	337,529,393
Cass	600,076,964	56,922,802	656,999,766
Cavalier	7,802,617	324,805	8,127,422
Dickey	9,435,140	430,964	9,866,104
Divide	3,000,195	73,842	3,074,037
Dunn	4,270,880	222,072	4,492,952
Eddy	2,257,862	151,192	2,409,054
Emmons	3,897,113	129,657	4,026,770
Foster	9,127,827	537,327	9,665,154
Golden Valley	4,701,021	35,552	4,736,573
Grand Forks	258,476,656	14,900,278	273,376,934
Grant	2,087,245	19,334	2,106,579
Griggs	3,513,345	133,500	3,646,845
Hettinger	2,384,890	260,503	2,645,393
Kidder	2,265,573	22,821	2,288,394
LaMoure	8,520,890	496,253	9,017,143
Logan	2,824,763	16,577	2,841,340
McHenry	2,874,302	892,735	3,767,037
McIntosh	5,177,873	132,908	5,310,781
McKenzie	7,811,648	1,228,963	9,040,611
McLean	7,978,813	304,271	8,283,084
Mercer	10,810,799	511,303	11,322,102
Morton	45,560,628	6,492,173	52,052,801
Mountrail	7,819,544	537,449	8,356,993
Nelson	2,735,352	121,078	2,856,430
Oliver	993,119	55,343	1,048,462
Pembina	10,142,125	1,568,179	11,710,304
Pierce	8,113,094	984,649	9,097,743
Ramsey	31,876,567	617,482	32,494,049
Ransom	9,641,795	744,987	10,386,782
Renville	4,127,105	88,142	4,215,247
Richland	27,013,644	6,546,699	33,560,343
Rolette	5,984,656	233,844	6,218,500
Sargent	4,069,651	12,764,832	16,834,483
Sheridan	640,551	32,493	673,044
Sioux	194,820	92	194,912
Slope	276,982	48,129	325,111
Stark	85,549,019	7,628,400	93,177,419
Steele	1,735,006	438,065	2,173,071
Stutsman	48,774,248	3,541,599	52,315,847
Towner	2,682,033	745,518	3,427,551
Traill	9,006,603	456,064	9,462,667
Walsh	16,730,284	960,438	17,690,722
Ward	212,069,694	11,830,691	223,900,385
Wells	6,095,241	245,657	6,340,898
Williams	127,717,261	12,446,223	140,163,484
Subtotal In-State	\$1,988,772,294	\$170,497,871	\$2,159,270,165
Consolidated	171,268,268	43,657,249	214,925,517
Out-Of-State	<u>380,826,845</u>	<u>79,936,933</u>	<u>460,763,778</u>
Grand Total	\$2,540,867,407	\$294,092,053	\$2,834,959,460

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
By County, Fourth Quarters 2006 and 2007**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE
	2006	2007		2006	2007	
Adams	\$4,339,864	\$4,620,557	6.47%	\$4,516,393	\$4,711,506	4.32%
Barnes	14,322,260	15,457,515	7.93%	15,055,580	16,487,567	9.51%
Benson	2,722,074	3,049,030	12.01%	2,748,273	3,114,205	13.31%
Billings	1,194,314	1,110,480	-7.02%	1,302,560	1,158,950	-11.03%
Bottineau	8,275,395	9,516,440	15.00%	8,506,985	9,673,339	13.71%
Bowman	7,863,035	7,483,482	-4.83%	8,205,854	7,863,834	-4.17%
Burke	2,291,697	2,429,241	6.00%	2,317,812	3,010,048	29.87%
Burleigh	299,588,332	316,260,111	5.56%	319,385,730	337,529,393	5.68%
Cass	561,228,462	600,076,964	6.92%	621,509,271	656,999,766	5.71%
Cavalier	6,165,608	7,802,617	26.55%	6,306,794	8,127,422	28.87%
Dickey	7,860,811	9,435,140	20.03%	8,090,319	9,866,104	21.95%
Divide	3,062,016	3,000,195	-2.02%	3,144,071	3,074,037	-2.23%
Dunn	2,288,787	4,270,880	86.60%	2,810,259	4,492,952	59.88%
Eddy	2,215,990	2,257,862	1.89%	2,242,931	2,409,054	7.41%
Emmons	3,456,553	3,897,113	12.75%	3,615,583	4,026,770	11.37%
Foster	7,225,379	9,127,827	26.33%	7,830,283	9,665,154	23.43%
Golden Valley	3,160,004	4,701,021	48.77%	3,477,948	4,736,573	36.19%
Grand Forks	234,137,662	258,476,656	10.40%	250,654,410	273,376,934	9.07%
Grant	2,015,120	2,087,245	3.58%	2,054,861	2,106,579	2.52%
Griggs	2,706,789	3,513,345	29.80%	2,852,647	3,646,845	27.84%
Hettinger	2,045,216	2,384,890	16.61%	2,328,791	2,645,393	13.60%
Kidder	2,060,902	2,265,573	9.93%	2,071,680	2,288,394	10.46%
LaMoure	7,093,065	8,520,890	20.13%	7,200,811	9,017,143	25.22%
Logan	1,844,778	2,824,763	53.12%	1,854,994	2,841,340	53.17%
McHenry	2,810,453	2,874,302	2.27%	3,196,097	3,767,037	17.86%
McIntosh	4,346,015	5,177,873	19.14%	4,382,390	5,310,781	21.18%
McKenzie	6,626,072	7,811,648	17.89%	7,015,510	9,040,611	28.87%
McLean	7,867,864	7,978,813	1.41%	8,056,570	8,283,084	2.81%
Mercer	9,617,017	10,810,799	12.41%	9,837,039	11,322,102	15.10%
Morton	41,481,780	45,560,628	9.83%	53,274,926	52,052,801	-2.29%
Mountrail	5,236,861	7,819,544	49.32%	5,354,802	8,356,993	56.07%
Nelson	2,325,904	2,735,352	17.60%	2,395,623	2,856,430	19.24%
Oliver	791,180	993,119	25.52%	807,365	1,048,462	29.86%
Pembina	9,483,284	10,142,125	6.95%	11,318,256	11,710,304	3.46%
Pierce	6,881,452	8,113,094	17.90%	7,539,691	9,097,743	20.66%
Ramsey	30,716,557	31,876,567	3.78%	31,063,488	32,494,049	4.61%
Ransom	7,788,963	9,641,795	23.79%	8,617,260	10,386,782	20.53%
Renville	4,066,729	4,127,105	1.48%	4,245,068	4,215,247	-0.70%
Richland	21,989,313	27,013,644	22.85%	28,558,441	33,560,343	17.51%
Rolette	5,813,009	5,984,656	2.95%	6,150,667	6,218,500	1.10%
Sargent	3,747,810	4,069,651	8.59%	10,241,907	16,834,483	64.37%
Sheridan	630,751	640,551	1.55%	678,846	673,044	-0.85%
Sioux	122,615	194,820	58.89%	123,363	194,912	58.00%
Slope	159,844	276,982	73.28%	199,097	325,111	63.29%
Stark	77,391,863	85,549,019	10.54%	85,658,308	93,177,419	8.78%
Steele	1,422,018	1,735,006	22.01%	1,647,984	2,173,071	31.86%
Stutsman	43,669,987	48,774,248	11.69%	47,255,945	52,315,847	10.71%
Towner	2,774,005	2,682,033	-3.32%	3,481,153	3,427,551	-1.54%
Traill	7,863,774	9,006,603	14.53%	9,013,504	9,462,667	4.98%
Walsh	15,640,250	16,730,284	6.97%	16,046,730	17,690,722	10.25%
Ward	182,037,490	212,069,694	16.50%	193,675,872	223,900,385	15.61%
Wells	5,673,926	6,095,241	7.43%	5,904,339	6,340,898	7.39%
Williams	100,270,479	127,717,261	27.37%	109,841,454	140,163,484	27.61%
Subtotal In-State	\$1,798,411,378	\$1,988,772,294	10.58%	\$1,965,666,535	\$2,159,270,165	9.85%
Consolidated and Out-Of-State	477,507,047	552,095,113	15.62%	574,967,916	675,689,295	17.52%
Grand Total	\$2,275,918,425	\$2,540,867,407	11.64%	\$2,540,634,451	\$2,834,959,460	11.58%

**TABLE 3**

**Taxable Sales and Taxable Purchases  
Largest 50 Cities, Fourth Quarter 2007**

<b>CITIES</b>	<b>POPULATION</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Ashley	882	\$1,428,687	\$108,363	\$1,537,050
Beach	1,116	4,468,935	34,831	4,503,766
Beulah	3,152	5,819,715	218,106	6,037,821
Bismarck	55,532	314,996,406	19,520,159	334,516,565
Bottineau	2,336	7,198,010	69,237	7,267,247
Bowman	1,600	6,669,875	332,935	7,002,810
Cando	1,342	2,180,131	520,693	2,700,824
Carrington	2,268	8,918,652	533,720	9,452,372
Casselton	1,855	5,303,244	170,705	5,473,949
Cavalier	1,537	3,931,550	1,245,275	5,176,825
Cooperstown	1,053	2,898,677	63,774	2,962,451
Crosby	1,089	2,568,111	23,797	2,591,908
Devils Lake	7,222	31,316,237	605,166	31,921,403
Dickinson	16,010	80,989,844	4,368,138	85,357,982
Ellendale	1,559	2,485,993	173,138	2,659,131
Fargo	90,599	530,400,510	48,829,810	579,230,320
Garrison	1,318	2,654,586	159,283	2,813,869
Grafton	4,516	11,864,200	395,518	12,259,718
Grand Forks	49,321	250,920,694	14,154,274	265,074,968
Harvey	1,989	4,733,419	109,378	4,842,797
Hazen	2,457	4,385,094	281,085	4,666,179
Hettinger	1,307	4,460,269	89,951	4,550,220
Hillsboro	1,563	3,124,884	57,567	3,182,451
Jamestown	15,527	47,247,303	3,137,453	50,384,756
Kenmare	1,081	4,356,578	466,874	4,823,452
Langdon	2,101	6,791,980	281,758	7,073,738
Larimore	1,433	1,145,106	108,676	1,253,782
Lincoln	1,730	361,454	150,345	511,799
Linton	1,321	2,230,532	82,450	2,312,982
Lisbon	2,292	8,357,938	62,849	8,420,787
Mandan	16,718	41,926,655	6,382,167	48,308,822
Mayville	1,953	3,681,865	91,518	3,773,383
Minot	36,567	203,553,131	11,123,985	214,677,116
New Rockford	1,463	2,030,578	149,338	2,179,916
New Town	1,367	1,530,394	274,886	1,805,280
Northwood	959	4,634,771	310,826	4,945,597
Oakes	1,979	6,155,652	201,217	6,356,869
Park River	1,535	2,150,853	89,549	2,240,402
Rolla	1,417	4,209,842	67,701	4,277,543
Rugby	2,939	8,015,567	983,349	8,998,916
Stanley	1,279	4,953,943	256,869	5,210,812
Tioga	1,125	10,983,566	5,132,909	16,116,475
Valley City	6,826	14,251,033	968,182	15,219,215
Wahpeton	8,586	20,065,119	5,881,443	25,946,562
Walhalla	1,057	1,874,568	153,430	2,027,998
Washburn	1,389	2,852,521	41,886	2,894,407
Watford City	1,435	7,177,347	879,035	8,056,382
West Fargo	14,940	52,817,560	5,586,530	58,404,090
Williston	12,512	115,620,445	7,297,799	122,918,244
Wishek	1,122	3,517,619	21,744	3,539,363
Subtotal 50 Cities	394,276	\$1,876,211,643	\$142,249,671	\$2,018,461,314
Remaining Cities	247,924	112,560,651	28,248,200	140,808,851
Total In-State	642,200	\$1,988,772,294	\$170,497,871	\$2,159,270,165
Consolidated		171,268,268	43,657,249	214,925,517
Out-Of-State		380,826,845	79,936,933	460,763,778
Grand Total In- and Out-Of-State		\$2,540,867,407	\$294,092,053	\$2,834,959,460

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
Largest 50 Cities, Fourth Quarters 2006 and 2007**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE
	2006	2007		2006	2007	
Ashley	\$1,115,489	\$1,428,687	28.08%	\$1,125,349	\$1,537,050	36.58%
Beach	2,951,570	4,468,935	51.41%	3,268,002	4,503,766	37.81%
Beulah	5,899,259	5,819,715	-1.35%	6,051,628	6,037,821	-0.23%
Bismarck	296,365,825	314,996,406	6.29%	315,391,515	334,516,565	6.06%
Bottineau	6,258,588	7,198,010	15.01%	6,420,397	7,267,247	13.19%
Bowman	7,192,625	6,669,875	-7.27%	7,486,726	7,002,810	-6.46%
Cando	2,312,276	2,180,131	-5.71%	3,009,700	2,700,824	-10.26%
Carrington	7,053,073	8,918,652	26.45%	7,657,408	9,452,372	23.44%
Casselton	3,069,600	5,303,244	72.77%	3,193,428	5,473,949	71.41%
Cavalier	4,105,258	3,931,550	-4.23%	5,305,505	5,176,825	-2.43%
Cooperstown	2,177,925	2,898,677	33.09%	2,243,895	2,962,451	32.02%
Crosby	2,654,063	2,568,111	-3.24%	2,673,668	2,591,908	-3.06%
Devils Lake	29,574,055	31,316,237	5.89%	29,914,955	31,921,403	6.71%
Dickinson	72,719,156	80,989,844	11.37%	77,832,236	85,357,982	9.67%
Ellendale	2,111,233	2,485,993	17.75%	2,209,528	2,659,131	20.35%
Fargo	498,055,840	530,400,510	6.49%	552,170,717	579,230,320	4.90%
Garrison	2,545,178	2,654,586	4.30%	2,648,685	2,813,869	6.24%
Grafton	11,181,287	11,864,200	6.11%	11,499,292	12,259,718	6.61%
Grand Forks	227,657,498	250,920,694	10.22%	243,676,067	265,074,968	8.78%
Harvey	4,339,620	4,733,419	9.07%	4,524,996	4,842,797	7.02%
Hazen	3,244,514	4,385,094	35.15%	3,310,667	4,666,179	40.94%
Hettinger	4,222,489	4,460,269	5.63%	4,395,690	4,550,220	3.52%
Hillsboro	2,703,042	3,124,884	15.61%	3,146,401	3,182,451	1.15%
Jamestown	42,375,711	47,247,303	11.50%	45,358,145	50,384,756	11.08%
Kenmare	3,395,502	4,356,578	28.30%	4,123,321	4,823,452	16.98%
Langdon	5,309,494	6,791,980	27.92%	5,397,707	7,073,738	31.05%
Larimore	1,077,662	1,145,106	6.26%	1,133,466	1,253,782	10.61%
Lincoln	297,751	361,454	21.39%	364,388	511,799	40.45%
Linton	2,032,011	2,230,532	9.77%	2,090,084	2,312,982	10.66%
Lisbon	6,400,852	8,357,938	30.58%	6,447,609	8,420,787	30.60%
Mandan	38,476,286	41,926,655	8.97%	45,163,978	48,308,822	6.96%
Mayville	3,436,869	3,681,865	7.13%	3,611,892	3,773,383	4.47%
Minot	175,995,029	203,553,131	15.66%	186,472,050	214,677,116	15.13%
New Rockford	1,959,729	2,030,578	3.62%	1,970,180	2,179,916	10.65%
New Town	1,065,193	1,530,394	43.67%	1,114,879	1,805,280	61.93%
Northwood	3,419,884	4,634,771	35.52%	3,472,075	4,945,597	42.44%
Oakes	5,167,298	6,155,652	19.13%	5,278,326	6,356,869	20.43%
Park River	2,095,724	2,150,853	2.63%	2,123,613	2,240,402	5.50%
Rolla	4,036,162	4,209,842	4.30%	4,091,625	4,277,543	4.54%
Rugby	6,793,604	8,015,567	17.99%	7,451,376	8,998,916	20.77%
Stanley	3,220,016	4,953,943	53.85%	3,255,223	5,210,812	60.08%
Tioga	8,322,509	10,983,566	31.97%	9,775,607	16,116,475	64.86%
Valley City	13,370,771	14,251,033	6.58%	14,045,094	15,219,215	8.36%
Wahpeton	15,998,226	20,065,119	25.42%	22,233,896	25,946,562	16.70%
Walhalla	1,277,896	1,874,568	46.69%	1,682,788	2,027,998	20.51%
Washburn	3,065,172	2,852,521	-6.94%	3,108,217	2,894,407	-6.88%
Watford City	6,068,905	7,177,347	18.26%	6,305,934	8,056,382	27.76%
West Fargo	51,644,362	52,817,560	2.27%	57,134,091	58,404,090	2.22%
Williston	91,059,305	115,620,445	26.97%	99,058,838	122,918,244	24.09%
Wishek	3,070,174	3,517,619	14.57%	3,095,345	3,539,363	14.34%
Subtotal 50 Cities	\$1,699,941,560	\$1,876,211,643	10.37%	\$1,844,516,202	\$2,018,461,314	9.43%
Remaining Cities	98,469,818	112,560,651	14.31%	121,150,333	140,808,851	16.23%
Total In-State	\$1,798,411,378	\$1,988,772,294	10.58%	\$1,965,666,535	\$2,159,270,165	9.85%
Consolidated and Out-Of-State	477,507,047	552,095,113	15.62%	574,967,916	675,689,295	17.52%
Grand Total In- and Out-Of-State	\$2,275,918,425	\$2,540,867,407	11.64%	\$2,540,634,451	\$2,834,959,460	11.58%

**TABLE 5**

**Comparison of Taxable Sales and Purchases  
By Industry, Fourth Quarters 2006 and 2007**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FOURTH QUARTER 2006	FOURTH QUARTER 2007	
Mining and Oil Extraction	\$56,887,940	\$103,044,599	81.14%
Utilities	81,577,883	76,278,979	-6.50%
Construction	110,033,842	109,812,966	-0.20%
Manufacturing	143,635,740	156,578,498	9.01%
Wholesale Trade	420,932,122	507,242,725	20.50%
Retail Trade	1,102,556,997	1,201,219,962	8.95%
Transportation and Warehousing	19,900,137	23,568,125	18.43%
Information Industries	141,077,126	152,925,006	8.40%
Fin. Ins. Real Estate, Rental & Leasing	79,817,411	90,096,647	12.88%
Professional, Scientific, Tech., & Mgmt Serv.	31,109,365	30,394,581	-2.30%
Educational, Health Care, and Social Serv.	17,629,245	18,118,256	2.77%
Arts, Entertainment & Recreation	13,674,869	14,053,881	2.77%
Accommodation & Food Services	251,327,891	274,071,831	9.05%
Other Services	55,545,000	59,425,432	6.99%
Miscellaneous	14,928,883	18,127,972	21.43%
<b>GRAND TOTAL</b>	<b>\$2,540,634,451</b>	<b>\$2,834,959,460</b>	<b>11.58%</b>

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.