

North Dakota Sales and Use Tax Statistical Report

Third Quarter 2008

Covering Sales Occurring in
July, August, and September

		<u>Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year</u>		
<u>Sales Quarter</u>		<u>2006</u>	<u>2007</u>	<u>2008</u>
First Quarter:	January, February, March	+12.5%	+7.7%	+12.9%
Second Quarter:	April, May, June	+10.8%	+7.7%	+21.4%
Third Quarter:	July, August, September	+6.3%	+13.5%	+28.0%
Fourth Quarter:	October, November, December	+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 third quarter of 2008. 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:

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, Third Quarter 2008**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$4,179,399	\$96,463	\$4,275,862
Barnes	17,569,284	1,911,496	19,480,780
Benson	5,541,927	41,860	5,583,787
Billings	9,341,485	759,639	10,101,124
Bottineau	15,031,516	232,110	15,263,626
Bowman	8,267,334	365,822	8,633,156
Burke	9,251,492	7,156,077	16,407,569
Burleigh	320,376,293	20,349,626	340,725,919
Cass	627,329,724	57,988,829	685,318,553
Cavalier	8,716,132	110,258	8,826,390
Dickey	8,933,403	339,722	9,273,125
Divide	3,234,356	10,652	3,245,008
Dunn	4,641,688	487,162	5,128,850
Eddy	2,757,856	8,839	2,766,695
Emmons	4,189,661	158,767	4,348,428
Foster	12,693,520	380,149	13,073,669
Golden Valley	4,052,485	29,331	4,081,816
Grand Forks	249,557,221	16,285,264	265,842,485
Grant	2,240,811	73,106	2,313,917
Griggs	4,751,013	111,413	4,862,426
Hettinger	2,078,778	134,873	2,213,651
Kidder	2,370,436	10,496	2,380,932
LaMoure	9,748,685	402,882	10,151,567
Logan	2,910,625	4,040	2,914,665
McHenry	3,148,585	1,024,760	4,173,345
McIntosh	5,879,898	26,804	5,906,702
McKenzie	12,170,954	936,458	13,107,412
McLean	10,805,152	349,905	11,155,057
Mercer	10,887,675	84,588	10,972,263
Morton	46,587,430	13,056,358	59,643,788
Mountrail	12,544,351	174,008	12,718,359
Nelson	3,337,847	35,142	3,372,989
Oliver	524,244	41,232	565,476
Pembina	11,328,969	6,212,779	17,541,748
Pierce	10,663,477	1,398,168	12,061,645
Ramsey	35,352,930	441,822	35,794,752
Ransom	10,232,835	991,900	11,224,735
Renville	8,669,129	711,696	9,380,825
Richland	26,956,866	5,582,783	32,539,649
Rolette	7,070,208	92,738	7,162,946
Sargent	4,351,146	10,216,102	14,567,248
Sheridan	558,850	218	559,068
Sioux	146,342	92	146,434
Slope	186,594	1,372	187,966
Stark	99,634,487	62,950,677	162,585,164
Steele	2,107,204	725,747	2,832,951
Stutsman	55,649,845	2,893,921	58,543,766
Towner	2,830,463	410,760	3,241,223
Traill	10,008,865	287,096	10,295,961
Walsh	22,240,946	623,472	22,864,418
Ward	225,423,772	13,867,288	239,291,060
Wells	8,383,982	160,908	8,544,890
Williams	213,534,360	33,659,917	247,194,277
Subtotal In-State	\$2,200,982,530	\$264,407,587	\$2,465,390,117
Consolidated	166,213,582	58,000,940	224,214,522
Out-Of-State	<u>535,730,806</u>	<u>227,182,658</u>	<u>762,913,464</u>
Grand Total	\$2,902,926,918	\$549,591,185	\$3,452,518,103

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Third Quarters 2007 and 2008**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER	THIRD QUARTER	PERCENT CHANGE	THIRD QUARTER	THIRD QUARTER	PERCENT CHANGE
	2007	2008		2007	2008	
Adams	\$4,102,333	\$4,179,399	1.88%	\$4,358,690	\$4,275,862	-1.90%
Barnes	14,582,778	17,569,284	20.48%	15,780,768	19,480,780	23.45%
Benson	3,266,519	5,541,927	69.66%	3,303,726	5,583,787	69.01%
Billings	9,032,476	9,341,485	3.42%	9,126,820	10,101,124	10.68%
Bottineau	11,059,196	15,031,516	35.92%	11,116,839	15,263,626	37.30%
Bowman	6,844,067	8,267,334	20.80%	7,242,664	8,633,156	19.20%
Burke	3,025,582	9,251,492	205.78%	3,137,414	16,407,569	422.96%
Burleigh	302,242,194	320,376,293	6.00%	325,720,858	340,725,919	4.61%
Cass	572,753,755	627,329,724	9.53%	635,136,741	685,318,553	7.90%
Cavalier	7,479,874	8,716,132	16.53%	7,573,015	8,826,390	16.55%
Dickey	8,242,024	8,933,403	8.39%	8,715,601	9,273,125	6.40%
Divide	2,606,124	3,234,356	24.11%	2,677,946	3,245,008	21.18%
Dunn	5,574,572	4,641,688	-16.73%	5,818,853	5,128,850	-11.86%
Eddy	2,239,107	2,757,856	23.17%	2,243,541	2,766,695	23.32%
Emmons	4,342,610	4,189,661	-3.52%	4,447,673	4,348,428	-2.23%
Foster	10,518,099	12,693,520	20.68%	10,942,059	13,073,669	19.48%
Golden Valley	3,904,937	4,052,485	3.78%	3,920,899	4,081,816	4.10%
Grand Forks	240,020,663	249,557,221	3.97%	255,096,268	265,842,485	4.21%
Grant	1,933,263	2,240,811	15.91%	1,937,767	2,313,917	19.41%
Griggs	4,147,213	4,751,013	14.56%	4,274,244	4,862,426	13.76%
Hettinger	1,994,389	2,078,778	4.23%	2,113,174	2,213,651	4.75%
Kidder	2,171,824	2,370,436	9.14%	2,198,813	2,380,932	8.28%
LaMoure	8,120,251	9,748,685	20.05%	8,161,768	10,151,567	24.38%
Logan	1,981,992	2,910,625	46.85%	1,989,287	2,914,665	46.52%
McHenry	2,982,850	3,148,585	5.56%	3,634,906	4,173,345	14.81%
McIntosh	4,838,769	5,879,898	21.52%	4,860,227	5,906,702	21.53%
McKenzie	8,393,906	12,170,954	45.00%	9,804,740	13,107,412	33.68%
McLean	9,143,628	10,805,152	18.17%	9,358,493	11,155,057	19.20%
Mercer	10,668,151	10,887,675	2.06%	10,747,847	10,972,263	2.09%
Morton	48,479,838	46,587,430	-3.90%	53,330,194	59,643,788	11.84%
Mountrail	6,800,881	12,544,351	84.45%	7,183,868	12,718,359	77.04%
Nelson	2,734,692	3,337,847	22.06%	2,774,407	3,372,989	21.58%
Oliver	631,488	524,244	-16.98%	635,675	565,476	-11.04%
Pembina	10,200,507	11,328,969	11.06%	15,335,438	17,541,748	14.39%
Pierce	8,667,329	10,663,477	23.03%	10,058,189	12,061,645	19.92%
Ramsey	33,283,746	35,352,930	6.22%	33,824,815	35,794,752	5.82%
Ransom	8,093,762	10,232,835	26.43%	8,825,275	11,224,735	27.19%
Renville	5,559,480	8,669,129	55.93%	5,626,018	9,380,825	66.74%
Richland	24,209,524	26,956,866	11.35%	31,417,670	32,539,649	3.57%
Rolette	6,142,370	7,070,208	15.11%	6,296,968	7,162,946	13.75%
Sargent	6,586,975	4,351,146	-33.94%	12,303,841	14,567,248	18.40%
Sheridan	550,301	558,850	1.55%	550,612	559,068	1.54%
Sioux	136,659	146,342	7.09%	139,811	146,434	4.74%
Slope	193,900	186,594	-3.77%	195,403	187,966	-3.81%
Stark	79,852,714	99,634,487	24.77%	85,875,431	162,585,164	89.33%
Steele	1,796,599	2,107,204	17.29%	2,079,322	2,832,951	36.24%
Stutsman	46,296,520	55,649,845	20.20%	48,652,120	58,543,766	20.33%
Towner	2,415,881	2,830,463	17.16%	2,667,234	3,241,223	21.52%
Traill	9,203,022	10,008,865	8.76%	9,357,037	10,295,961	10.03%
Walsh	18,008,450	22,240,946	23.50%	18,572,285	22,864,418	23.11%
Ward	196,811,325	225,423,772	14.54%	208,268,079	239,291,060	14.90%
Wells	6,404,629	8,383,982	30.91%	6,519,697	8,544,890	31.06%
Williams	120,803,019	213,534,360	76.76%	138,012,664	247,194,277	79.11%
Subtotal In-State	\$1,912,076,757	\$2,200,982,530	15.11%	\$2,083,943,694	\$2,465,390,117	18.30%
Consolidated and Out-Of-State	461,063,613	701,944,388	52.24%	613,895,804	987,127,986	60.80%
Grand Total	\$2,373,140,370	\$2,902,926,918	22.32%	\$2,697,839,498	\$3,452,518,103	27.97%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Third Quarter 2008**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,173,763	\$19,688	\$1,193,451
Beach	1,116	3,721,963	29,051	3,751,014
Beulah	3,152	6,346,344	67,495	6,413,839
Bismarck	55,532	315,990,777	19,813,304	335,804,081
Bottineau	2,336	11,886,255	82,861	11,969,116
Bowman	1,600	7,576,321	326,540	7,902,861
Cando	1,342	2,343,411	408,593	2,752,004
Carrington	2,268	12,460,738	379,490	12,840,228
Casselton	1,855	5,118,591	84,440	5,203,031
Cavalier	1,537	4,489,250	5,703,311	10,192,561
Cooperstown	1,053	4,225,409	74,199	4,299,608
Crosby	1,089	2,862,769	8,540	2,871,309
Devils Lake	7,222	34,791,476	368,910	35,160,386
Dickinson	16,010	92,931,749	4,275,197	97,206,946
Ellendale	1,559	2,524,724	146,148	2,670,872
Fargo	90,599	546,547,318	52,523,035	599,070,353
Garrison	1,318	3,917,435	131,760	4,049,195
Grafton	4,516	14,553,393	467,189	15,020,582
Grand Forks	49,321	240,769,159	15,690,693	256,459,852
Harvey	1,989	6,763,626	140,054	6,903,680
Hazen	2,457	3,902,797	16,866	3,919,663
Hettinger	1,307	4,104,472	96,463	4,200,935
Hillsboro	1,563	3,788,224	66,402	3,854,626
Jamestown	15,527	54,551,030	2,195,312	56,746,342
Kenmare	1,081	7,493,403	989,701	8,483,104
Langdon	2,101	7,318,402	72,837	7,391,239
Larimore	1,433	1,152,125	20,878	1,173,003
Lincoln	1,730	449,667	666	450,333
Linton	1,321	2,487,116	102,050	2,589,166
Lisbon	2,292	8,995,354	88,055	9,083,409
Mandan	16,718	42,884,574	6,551,546	49,436,120
Mayville	1,953	4,008,211	57,305	4,065,516
Minot	36,567	214,292,100	12,474,222	226,766,322
New Rockford	1,463	2,495,270	7,195	2,502,465
New Town	1,367	2,686,553	57,085	2,743,638
Northwood	959	5,524,926	250,871	5,775,797
Oakes	1,979	5,547,243	187,108	5,734,351
Park River	1,535	3,638,012	54,261	3,692,273
Rolla	1,417	4,897,914	35,311	4,933,225
Rugby	2,939	10,585,801	1,398,168	11,983,969
Stanley	1,279	7,867,467	47,177	7,914,644
Tioga	1,125	14,515,149	22,095,071	36,610,220
Valley City	6,826	16,334,028	1,856,223	18,190,251
Wahpeton	8,586	20,457,706	5,231,633	25,689,339
Walhalla	1,057	1,877,497	384,592	2,262,089
Washburn	1,389	3,724,867	64,584	3,789,451
Watford City	1,435	11,560,689	342,890	11,903,579
West Fargo	14,940	61,885,303	4,678,734	66,564,037
Williston	12,512	197,687,291	11,510,813	209,198,104
Wishek	1,122	4,517,135	7,116	4,524,251
Subtotal 50 Cities	394,276	\$2,052,224,797	\$171,681,633	\$2,223,906,430
Remaining Cities	247,924	148,757,733	92,725,954	241,483,687
Total In-State	642,200	\$2,200,982,530	\$264,407,587	\$2,465,390,117
Consolidated		166,213,582	58,000,940	224,214,522
Out-Of-State		535,730,806	227,182,658	762,913,464
Grand Total In- and Out-Of-State		\$2,902,926,918	\$549,591,185	\$3,452,518,103

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Third Quarters 2007 and 2008**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER 2007	THIRD QUARTER 2008	PERCENT CHANGE	THIRD QUARTER 2007	THIRD QUARTER 2008	PERCENT CHANGE
Ashley	\$1,441,037	\$1,173,763	-18.55%	\$1,454,115	\$1,193,451	-17.93%
Beach	3,743,298	3,721,963	-0.57%	3,759,099	3,751,014	-0.22%
Beulah	6,084,955	6,346,344	4.30%	6,146,697	6,413,839	4.35%
Bismarck	295,558,984	315,990,777	6.91%	316,945,307	335,804,081	5.95%
Bottineau	8,660,895	11,886,255	37.24%	8,689,757	11,969,116	37.74%
Bowman	6,084,410	7,576,321	24.52%	6,409,213	7,902,861	23.30%
Cando	1,974,454	2,343,411	18.69%	2,221,735	2,752,004	23.87%
Carrington	10,302,598	12,460,738	20.95%	10,724,666	12,840,228	19.73%
Casselton	3,626,951	5,118,591	41.13%	3,736,373	5,203,031	39.25%
Cavalier	4,033,650	4,489,250	11.29%	8,815,508	10,192,561	15.62%
Cooperstown	3,621,282	4,225,409	16.68%	3,679,748	4,299,608	16.85%
Crosby	2,286,016	2,862,769	25.23%	2,290,751	2,871,309	25.34%
Devils Lake	32,797,731	34,791,476	6.08%	33,227,700	35,160,386	5.82%
Dickinson	75,055,511	92,931,749	23.82%	78,270,833	97,206,946	24.19%
Ellendale	2,385,652	2,524,724	5.83%	2,611,479	2,670,872	2.27%
Fargo	498,252,741	546,547,318	9.69%	552,712,240	599,070,353	8.39%
Garrison	2,970,968	3,917,435	31.86%	3,072,557	4,049,195	31.79%
Grafton	12,239,258	14,553,393	18.91%	12,634,883	15,020,582	18.88%
Grand Forks	232,815,393	240,769,159	3.42%	246,988,010	256,459,852	3.83%
Harvey	5,037,449	6,763,626	34.27%	5,125,194	6,903,680	34.70%
Hazen	3,909,717	3,902,797	-0.18%	3,927,012	3,919,663	-0.19%
Hettinger	3,976,015	4,104,472	3.23%	4,232,270	4,200,935	-0.74%
Hillsboro	3,630,684	3,788,224	4.34%	3,647,610	3,854,626	5.68%
Jamestown	45,374,964	54,551,030	20.22%	47,290,082	56,746,342	20.00%
Kenmare	6,309,198	7,493,403	18.77%	6,885,163	8,483,104	23.21%
Langdon	6,245,154	7,318,402	17.19%	6,311,535	7,391,239	17.11%
Larimore	1,038,950	1,152,125	10.89%	1,126,081	1,173,003	4.17%
Lincoln	376,052	449,667	19.58%	376,052	450,333	19.75%
Linton	2,196,219	2,487,116	13.25%	2,257,369	2,589,166	14.70%
Lisbon	6,858,724	8,995,354	31.15%	6,893,806	9,083,409	31.76%
Mandan	44,980,537	42,884,574	-4.66%	49,736,404	49,436,120	-0.60%
Mayville	3,667,467	4,008,211	9.29%	3,685,838	4,065,516	10.30%
Minot	186,894,052	214,292,100	14.66%	197,566,423	226,766,322	14.78%
New Rockford	2,073,099	2,495,270	20.36%	2,075,725	2,502,465	20.56%
New Town	1,581,186	2,686,553	69.91%	1,703,951	2,743,638	61.02%
Northwood	3,919,211	5,524,926	40.97%	4,137,263	5,775,797	39.60%
Oakes	5,009,283	5,547,243	10.74%	5,242,588	5,734,351	9.38%
Park River	2,626,718	3,638,012	38.50%	2,670,854	3,692,273	38.24%
Rolla	4,262,455	4,897,914	14.91%	4,323,229	4,933,225	14.11%
Rugby	8,593,922	10,585,801	23.18%	9,984,782	11,983,969	20.02%
Stanley	3,669,098	7,867,467	114.43%	3,687,433	7,914,644	114.64%
Tioga	8,642,542	14,515,149	67.95%	17,031,046	36,610,220	114.96%
Valley City	13,441,411	16,334,028	21.52%	14,622,338	18,190,251	24.40%
Wahpeton	19,005,235	20,457,706	7.64%	25,848,225	25,689,339	-0.61%
Walhalla	1,677,831	1,877,497	11.90%	1,956,347	2,262,089	15.63%
Washburn	3,383,275	3,724,867	10.10%	3,424,071	3,789,451	10.67%
Watford City	7,781,812	11,560,689	48.56%	8,931,787	11,903,579	33.27%
West Fargo	60,077,068	61,885,303	3.01%	66,188,434	66,564,037	0.57%
Williston	110,782,109	197,687,291	78.45%	119,490,505	209,198,104	75.08%
Wishek	3,259,061	4,517,135	38.60%	3,267,441	4,524,251	38.46%
Subtotal 50 Cities	\$1,784,216,282	\$2,052,224,797	15.02%	\$1,938,037,529	\$2,223,906,430	14.75%
Remaining Cities	127,860,475	148,757,733	16.34%	145,906,165	241,483,687	65.51%
Total In-State	\$1,912,076,757	\$2,200,982,530	15.11%	\$2,083,943,694	\$2,465,390,117	18.30%
Consolidated and Out-Of-State	461,063,613	701,944,388	52.24%	613,895,804	987,127,986	60.80%
Grand Total In- and Out-Of-State	\$2,373,140,370	\$2,902,926,918	22.32%	\$2,697,839,498	\$3,452,518,103	27.97%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, Third Quarters 2007 and 2008**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	THIRD QUARTER 2007	THIRD QUARTER 2008	
Mining and Oil Extraction	\$115,938,337	\$237,041,883	104.46%
Utilities	57,858,088	79,460,226	37.34%
Construction	118,376,616	144,907,628	22.41%
Manufacturing	175,651,197	219,426,141	24.92%
Wholesale Trade	508,109,076	762,526,185	50.07%
Retail Trade	1,049,861,424	1,131,032,724	7.73%
Transportation and Warehousing	23,290,242	140,490,079	503.21%
Information Industries	146,247,136	155,560,399	6.37%
Fin. Ins. Real Estate, Rental & Leasing	85,320,758	126,051,836	47.74%
Professional, Scientific, Tech., & Mgmt Serv.	22,814,977	24,924,915	9.25%
Educational, Health Care, and Social Serv.	14,105,337	16,196,450	14.82%
Arts, Entertainment & Recreation	25,769,594	25,560,563	-0.81%
Accommodation & Food Services	288,365,463	312,022,231	8.20%
Other Services	53,655,417	61,277,278	14.21%
Miscellaneous	12,475,836	16,039,565	28.57%
GRAND TOTAL	\$2,697,839,498	\$3,452,518,103	27.97%

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.