

# *North Dakota Sales and Use Tax Statistical Report*

## **First Quarter 2009**

Covering Sales Occurring in  
January, February, and March

		<u>Percent Change in Taxable Sales &amp; Purchases From the Same Quarter in the Prior Year</u>		
<u>Sales Quarter</u>		<u>2007</u>	<u>2008</u>	<u>2009</u>
First Quarter:	January, February, March	+7.7%	+12.9%	+3.8%
Second Quarter:	April, May, June	+7.7%	+21.4%	
Third Quarter:	July, August, September	+13.5%	+28.0%	
Fourth Quarter:	October, November, December	+11.6%	+20.1%	

### **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 first quarter of 2009. These taxable sales and taxable purchases are reported by businesses to the Office of State Tax Commissioner on quarterly or monthly sales tax returns.

## 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, First Quarter 2009**

<b>COUNTIES</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Adams	\$2,854,704	\$82,345	\$2,937,049
Barnes	12,662,766	1,367,917	14,030,683
Benson	3,223,782	28,766	3,252,548
Billings	312,651	41,240	353,891
Bottineau	10,677,353	347,914	11,025,267
Bowman	6,064,009	216,113	6,280,122
Burke	1,900,420	12,072,272	13,972,692
Burleigh	247,348,841	13,193,389	260,542,230
Cass	442,775,629	39,146,762	481,922,391
Cavalier	5,037,777	116,802	5,154,579
Dickey	6,247,618	113,146	6,360,764
Divide	2,678,384	8,036	2,686,420
Dunn	5,168,784	193,183	5,361,967
Eddy	1,534,377	11,372	1,545,749
Emmons	3,250,171	169,434	3,419,605
Foster	7,638,669	539,615	8,178,284
Golden Valley	3,078,082	73,025	3,151,107
Grand Forks	188,660,982	10,523,521	199,184,503
Grant	1,682,787	15,107	1,697,894
Griggs	2,749,398	86,678	2,836,076
Hettinger	1,220,665	106,620	1,327,285
Kidder	1,283,353	14,587	1,297,940
LaMoure	7,946,515	60,559	8,007,074
Logan	2,437,217	9,451	2,446,668
McHenry	2,453,943	724,536	3,178,479
McIntosh	4,329,551	29,077	4,358,628
McKenzie	9,590,155	664,530	10,254,685
McLean	6,449,175	140,235	6,589,410
Mercer	8,211,704	87,682	8,299,386
Morton	33,779,898	4,129,165	37,909,063
Mountrail	10,685,280	203,560	10,888,840
Nelson	3,009,502	53,910	3,063,412
Oliver	479,944	2,302	482,246
Pembina	8,094,251	717,239	8,811,490
Pierce	7,398,142	282,142	7,680,284
Ramsey	28,817,675	283,791	29,101,466
Ransom	6,621,421	752,814	7,374,235
Renville	2,919,186	818,042	3,737,228
Richland	20,827,530	4,776,298	25,603,828
Rolette	5,364,841	124,327	5,489,168
Sargent	2,711,613	5,982,294	8,693,907
Sheridan	344,814	82	344,896
Sioux	125,353	368	125,721
Slope	101,086	912	101,998
Stark	71,087,221	6,634,181	77,721,402
Steele	1,021,080	236,283	1,257,363
Stutsman	40,975,856	1,865,773	42,841,629
Towner	1,808,997	71,388	1,880,385
Traill	6,518,483	234,087	6,752,570
Walsh	13,768,446	543,065	14,311,511
Ward	174,435,507	11,582,328	186,017,835
Wells	4,674,162	112,309	4,786,471
Williams	172,976,049	30,093,375	203,069,424
Subtotal In-State	\$1,618,015,799	\$149,683,949	\$1,767,699,748
Consolidated	236,066,267	47,019,262	283,085,529
Out-Of-State	<u>359,807,739</u>	<u>126,053,125</u>	<u>485,860,864</u>
Grand Total	\$2,213,889,805	\$322,756,336	\$2,536,646,141

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
By County, First Quarters 2008 and 2009**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE
	2008	2009		2008	2009	
Adams	\$3,623,192	\$2,854,704	-21.21%	\$3,711,688	\$2,937,049	-20.87%
Barnes	13,470,457	12,662,766	-6.00%	15,214,660	14,030,683	-7.78%
Benson	2,466,296	3,223,782	30.71%	2,679,690	3,252,548	21.38%
Billings	350,519	312,651	-10.80%	420,782	353,891	-15.90%
Bottineau	8,086,325	10,677,353	32.04%	9,760,430	11,025,267	12.96%
Bowman	5,848,772	6,064,009	3.68%	6,645,492	6,280,122	-5.50%
Burke	2,020,366	1,900,420	-5.94%	4,126,134	13,972,692	238.64%
Burleigh	258,140,665	247,348,841	-4.18%	272,326,238	260,542,230	-4.33%
Cass	467,162,539	442,775,629	-5.22%	510,536,619	481,922,391	-5.60%
Cavalier	6,088,220	5,037,777	-17.25%	6,486,686	5,154,579	-20.54%
Dickey	6,748,697	6,247,618	-7.42%	6,970,147	6,360,764	-8.74%
Divide	1,861,346	2,678,384	43.90%	1,874,085	2,686,420	43.35%
Dunn	3,940,315	5,168,784	31.18%	4,192,839	5,361,967	27.88%
Eddy	1,470,549	1,534,377	4.34%	1,478,539	1,545,749	4.55%
Emmons	2,864,822	3,250,171	13.45%	3,173,120	3,419,605	7.77%
Foster	7,519,058	7,638,669	1.59%	8,023,357	8,178,284	1.93%
Golden Valley	3,505,983	3,078,082	-12.20%	3,521,304	3,151,107	-10.51%
Grand Forks	196,800,627	188,660,982	-4.14%	207,303,107	199,184,503	-3.92%
Grant	2,095,973	1,682,787	-19.71%	2,120,123	1,697,894	-19.92%
Griggs	2,948,682	2,749,398	-6.76%	2,991,140	2,836,076	-5.18%
Hettinger	1,359,642	1,220,665	-10.22%	1,433,481	1,327,285	-7.41%
Kidder	1,526,588	1,283,353	-15.93%	1,549,382	1,297,940	-16.23%
LaMoure	8,053,881	7,946,515	-1.33%	8,107,793	8,007,074	-1.24%
Logan	1,731,168	2,437,217	40.78%	1,736,322	2,446,668	40.91%
McHenry	2,523,318	2,453,943	-2.75%	3,291,343	3,178,479	-3.43%
McIntosh	4,438,939	4,329,551	-2.46%	4,488,364	4,358,628	-2.89%
McKenzie	7,449,583	9,590,155	28.73%	8,471,842	10,254,685	21.04%
McLean	7,474,614	6,449,175	-13.72%	7,704,744	6,589,410	-14.48%
Mercer	8,201,276	8,211,704	0.13%	8,299,509	8,299,386	0.11%
Morton	38,548,718	33,779,898	-12.37%	42,626,527	37,909,063	-11.07%
Mountrail	7,949,896	10,685,280	34.41%	8,259,161	10,888,840	31.84%
Nelson	3,043,096	3,009,502	-1.10%	3,079,765	3,063,412	-0.53%
Oliver	450,129	479,944	6.62%	452,785	482,246	6.51%
Pembina	8,706,830	8,094,251	-7.04%	9,397,557	8,811,490	-6.24%
Pierce	7,164,098	7,398,142	3.27%	7,463,303	7,680,284	2.91%
Ramsey	28,488,574	28,817,675	1.16%	28,769,482	29,101,466	1.15%
Ransom	6,812,733	6,621,421	-2.81%	7,409,297	7,374,235	-0.47%
Renville	3,328,269	2,919,186	-12.29%	3,411,006	3,737,228	9.56%
Richland	21,641,458	20,827,530	-3.76%	27,566,595	25,603,828	-7.12%
Rolette	5,164,379	5,364,841	3.88%	5,240,424	5,489,168	4.75%
Sargent	8,846,235	2,711,613	-69.35%	14,214,492	8,693,907	-38.84%
Sheridan	379,825	344,814	-9.22%	380,225	344,896	-9.29%
Sioux	123,582	125,353	1.43%	123,673	125,721	1.66%
Slope	129,597	101,086	-22.00%	130,874	101,998	-22.06%
Stark	69,779,800	71,087,221	1.87%	85,555,998	77,721,402	-9.16%
Steele	1,103,527	1,021,080	-7.47%	1,597,669	1,257,363	-21.30%
Stutsman	41,713,308	40,975,856	-1.77%	44,173,906	42,841,629	-3.02%
Towner	2,191,091	1,808,997	-17.44%	2,225,089	1,880,385	-15.49%
Traill	7,203,740	6,518,483	-9.51%	7,479,588	6,752,570	-9.72%
Walsh	15,232,429	13,768,446	-9.61%	15,712,971	14,311,511	-8.92%
Ward	164,742,359	174,435,507	5.88%	173,248,781	186,017,835	7.37%
Wells	5,463,339	4,674,162	-14.44%	5,556,434	4,786,471	-13.86%
Williams	132,420,939	172,976,049	30.63%	146,648,425	203,069,424	38.47%
Subtotal In-State	\$1,620,400,363	\$1,618,015,799	-0.15%	\$1,759,353,987	\$1,767,699,748	0.47%
Consolidated and Out-Of-State	557,183,879	595,874,006	6.94%	684,452,719	768,946,393	12.34%
Grand Total	\$2,177,584,242	\$2,213,889,805	1.67%	\$2,443,806,706	\$2,536,646,141	3.80%

**TABLE 3**

**Taxable Sales and Taxable Purchases  
Largest 50 Cities, First Quarter 2009**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$922,851	\$22,350	\$945,201
Beach	1,116	2,956,875	72,816	3,029,691
Beulah	3,152	4,709,394	48,371	4,757,765
Bismarck	55,532	246,269,722	12,919,780	259,189,502
Bottineau	2,336	8,260,908	129,152	8,390,060
Bowman	1,600	5,595,415	200,974	5,796,389
Cando	1,342	1,471,445	70,904	1,542,349
Carrington	2,268	7,382,109	539,247	7,921,356
Casselton	1,855	3,286,403	57,575	3,343,978
Cavalier	1,537	2,978,381	442,668	3,421,049
Cooperstown	1,053	2,345,930	44,417	2,390,347
Crosby	1,089	2,392,537	5,995	2,398,532
Devils Lake	7,222	28,480,264	276,496	28,756,760
Dickinson	16,010	67,108,091	4,210,086	71,318,177
Ellendale	1,559	1,553,900	53,645	1,607,545
Fargo	90,599	395,987,808	35,277,529	431,265,337
Garrison	1,318	2,134,651	69,108	2,203,759
Grafton	4,516	9,596,581	371,942	9,968,523
Grand Forks	49,321	183,630,796	10,325,850	193,956,646
Harvey	1,989	3,863,441	76,524	3,939,965
Hazen	2,457	3,106,421	19,029	3,125,450
Hettinger	1,307	2,777,783	81,900	2,859,683
Hillsboro	1,563	2,619,214	149,412	2,768,626
Jamestown	15,527	39,651,108	1,434,899	41,086,007
Kenmare	1,081	4,890,668	66,648	4,957,316
Langdon	2,101	4,551,158	104,277	4,655,435
Larimore	1,433	868,277	89,157	957,434
Lincoln	1,730	370,254	0	370,254
Linton	1,321	1,685,847	45,957	1,731,804
Lisbon	2,292	5,315,384	84,664	5,400,048
Mandan	16,718	31,568,656	3,984,802	35,553,458
Mayville	1,953	2,415,814	3,002	2,418,816
Minot	36,567	167,247,365	11,283,586	178,530,951
New Rockford	1,463	1,345,461	5,059	1,350,520
New Town	1,367	2,033,898	127,587	2,161,485
Northwood	959	2,574,756	53,203	2,627,959
Oakes	1,979	4,132,066	47,484	4,179,550
Park River	1,535	2,671,473	40,193	2,711,666
Rolla	1,417	3,647,292	36,539	3,683,831
Rugby	2,939	7,315,835	277,817	7,593,652
Stanley	1,279	7,376,512	72,898	7,449,410
Tioga	1,125	12,329,802	20,650,983	32,980,785
Valley City	6,826	11,941,327	1,348,139	13,289,466
Wahpeton	8,586	16,496,479	4,594,356	21,090,835
Walhalla	1,057	1,422,096	217,943	1,640,039
Washburn	1,389	2,543,188	16,762	2,559,950
Watford City	1,435	9,134,922	149,648	9,284,570
West Fargo	14,940	35,433,537	3,141,463	38,575,000
Williston	12,512	159,724,980	9,437,231	169,162,211
Wishek	1,122	3,281,197	6,727	3,287,924
Subtotal 50 Cities	394,276	\$1,531,400,272	\$122,786,794	\$1,654,187,066
Remaining Cities	247,924	86,615,527	26,897,155	113,512,682
Total In-State	642,200	\$1,618,015,799	\$149,683,949	\$1,767,699,748
Consolidated		236,066,267	47,019,262	283,085,529
Out-Of-State		359,807,739	126,053,125	485,860,864
Grand Total In- and Out-Of-State		\$2,213,889,805	\$322,756,336	\$2,536,646,141

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
Largest 50 Cities, First Quarters 2008 and 2009**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE
	2008	2009		2008	2009	
Ashley	\$1,169,222	\$922,851	-21.07%	\$1,182,204	\$945,201	-20.05%
Beach	3,388,034	2,956,875	-12.73%	3,401,492	3,029,691	-10.93%
Beulah	4,681,203	4,709,394	0.60%	4,742,004	4,757,765	0.33%
Bismarck	257,217,101	246,269,722	-4.26%	271,106,399	259,189,502	-4.40%
Bottineau	6,131,413	8,260,908	34.73%	7,742,641	8,390,060	8.36%
Bowman	5,225,831	5,595,415	7.07%	5,809,232	5,796,389	-0.22%
Cando	1,860,085	1,471,445	-20.89%	1,893,596	1,542,349	-18.55%
Carrington	7,335,102	7,382,109	0.64%	7,838,718	7,921,356	1.05%
Casselton	3,370,997	3,286,403	-2.51%	3,451,595	3,343,978	-3.12%
Cavalier	3,032,534	2,978,381	-1.79%	3,262,783	3,421,049	4.85%
Cooperstown	2,484,840	2,345,930	-5.59%	2,525,675	2,390,347	-5.36%
Crosby	1,620,138	2,392,537	47.67%	1,632,043	2,398,532	46.97%
Devils Lake	28,168,068	28,480,264	1.11%	28,446,509	28,756,760	1.09%
Dickinson	65,632,164	67,108,091	2.25%	71,322,139	71,318,177	-0.01%
Ellendale	2,187,618	1,553,900	-28.97%	2,302,102	1,607,545	-30.17%
Fargo	413,472,986	395,987,808	-4.23%	452,596,625	431,265,337	-4.71%
Garrison	2,077,583	2,134,651	2.75%	2,162,558	2,203,759	1.91%
Grafton	11,164,414	9,596,581	-14.04%	11,422,330	9,968,523	-12.73%
Grand Forks	191,646,606	183,630,796	-4.18%	201,658,173	193,956,646	-3.82%
Harvey	4,071,652	3,863,441	-5.11%	4,140,585	3,939,965	-4.85%
Hazen	3,168,888	3,106,421	-1.97%	3,197,150	3,125,450	-2.24%
Hettinger	3,533,868	2,777,783	-21.40%	3,620,040	2,859,683	-21.00%
Hillsboro	3,106,038	2,619,214	-15.67%	3,257,738	2,768,626	-15.01%
Jamestown	40,925,908	39,651,108	-3.11%	42,738,297	41,086,007	-3.87%
Kenmare	3,788,143	4,890,668	29.10%	4,301,118	4,957,316	15.26%
Langdon	5,595,719	4,551,158	-18.67%	5,979,127	4,655,435	-22.14%
Larimore	861,482	868,277	0.79%	1,125,725	957,434	-14.95%
Lincoln	355,067	370,254	4.28%	355,581	370,254	4.13%
Linton	1,689,533	1,685,847	-0.22%	1,721,727	1,731,804	0.59%
Lisbon	5,824,378	5,315,384	-8.74%	5,886,442	5,400,048	-8.26%
Mandan	36,147,402	31,568,656	-12.67%	40,061,334	35,553,458	-11.25%
Mayville	2,609,274	2,415,814	-7.41%	2,617,343	2,418,816	-7.59%
Minot	158,109,620	167,247,365	5.78%	166,046,432	178,530,951	7.52%
New Rockford	1,351,099	1,345,461	-0.42%	1,356,546	1,350,520	-0.44%
New Town	1,297,453	2,033,898	56.76%	1,586,738	2,161,485	36.22%
Northwood	2,977,189	2,574,756	-13.52%	3,069,461	2,627,959	-14.38%
Oakes	4,127,018	4,132,066	0.12%	4,216,911	4,179,550	-0.89%
Park River	2,447,854	2,671,473	9.14%	2,574,954	2,711,666	5.31%
Rolla	3,530,309	3,647,292	3.31%	3,561,656	3,683,831	3.43%
Rugby	7,092,368	7,315,835	3.15%	7,391,573	7,593,652	2.73%
Stanley	5,217,168	7,376,512	41.39%	5,233,950	7,449,410	42.33%
Tioga	12,199,343	12,329,802	1.07%	19,795,675	32,980,785	66.61%
Valley City	12,621,543	11,941,327	-5.39%	14,337,578	13,289,466	-7.31%
Wahpeton	17,298,044	16,496,479	-4.63%	23,065,522	21,090,835	-8.56%
Walhalla	1,535,368	1,422,096	-7.38%	1,931,235	1,640,039	-15.08%
Washburn	3,516,543	2,543,188	-27.68%	3,534,906	2,559,950	-27.58%
Watford City	6,979,779	9,134,922	30.88%	7,477,090	9,284,570	24.17%
West Fargo	41,317,731	35,433,537	-14.24%	44,830,580	38,575,000	-13.95%
Williston	119,422,953	159,724,980	33.75%	126,051,280	169,162,211	34.20%
Wishek	3,118,825	3,281,197	5.21%	3,155,268	3,287,924	4.20%
Subtotal 50 Cities	\$1,527,703,498	\$1,531,400,272	0.24%	\$1,642,718,380	\$1,654,187,066	0.70%
Remaining Cities	92,696,865	86,615,527	-6.56%	116,635,607	113,512,682	-2.68%
Total In-State	\$1,620,400,363	\$1,618,015,799	-0.15%	\$1,759,353,987	\$1,767,699,748	0.47%
Consolidated and Out-Of-State	557,183,879	595,874,006	6.94%	684,452,719	768,946,393	12.34%
Grand Total In- and Out-Of-State	\$2,177,584,242	\$2,213,889,805	1.67%	\$2,443,806,706	\$2,536,646,141	3.80%

**TABLE 5**

**Comparison of Taxable Sales and Purchases  
By Industry, First Quarters 2008 and 2009**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FIRST QUARTER 2008	FIRST QUARTER 2009	
Mining and Oil Extraction	\$131,459,591	\$200,694,662	52.67%
Utilities	149,993,164	136,019,611	-9.32%
Construction	68,889,427	67,067,351	-2.64%
Manufacturing	123,697,423	124,392,611	0.56%
Wholesale Trade	459,404,923	503,858,499	9.68%
Retail Trade	899,889,752	863,558,217	-4.04%
Transportation and Warehousing	17,146,666	33,337,673	94.43%
Information Industries	150,206,566	157,110,800	4.60%
Fin. Ins. Real Estate, Rental & Leasing	57,777,952	65,999,067	14.23%
Professional, Scientific, Tech., & Mgmt Serv.	22,470,144	22,308,452	-0.72%
Educational, Health Care, and Social Serv.	13,018,256	14,520,494	11.54%
Arts, Entertainment & Recreation	12,136,594	12,414,113	2.29%
Accommodation & Food Services	257,376,025	264,325,562	2.70%
Other Services	68,399,113	61,031,571	-10.77%
Miscellaneous	11,941,110	10,007,458	-16.19%
<b>GRAND TOTAL</b>	<b>\$2,443,806,706</b>	<b>\$2,536,646,141</b>	<b>3.80%</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.			