

North Dakota Sales and Use Tax Statistical Report

Second Quarter 2009

Covering Sales Occurring in
April, May, and June

		<u>Percent Change in Taxable Sales & 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%	-3.8%
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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Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the second 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:

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, Second Quarter 2009**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$4,234,716	\$192,703	\$4,427,419
Barnes	17,321,561	1,524,967	18,846,528
Benson	4,682,788	63,843	4,746,631
Billings	3,987,905	61,295	4,049,200
Bottineau	15,741,185	224,462	15,965,647
Bowman	9,248,161	446,598	9,694,759
Burke	3,253,259	2,436,602	5,689,861
Burleigh	323,564,193	14,594,660	338,158,853
Cass	571,860,829	52,883,502	624,744,331
Cavalier	9,200,067	186,483	9,386,550
Dickey	8,242,841	454,351	8,697,192
Divide	2,895,997	45,079	2,941,076
Dunn	4,675,567	183,574	4,859,141
Eddy	2,313,378	14,582	2,327,960
Emmons	4,229,176	350,159	4,579,335
Foster	13,782,015	526,949	14,308,964
Golden Valley	4,873,116	94,128	4,967,244
Grand Forks	236,012,360	15,020,308	251,032,668
Grant	3,152,756	45,721	3,198,477
Griggs	4,908,426	91,935	5,000,361
Hettinger	1,871,704	268,702	2,140,406
Kidder	2,504,161	36,503	2,540,664
LaMoure	10,788,796	307,251	11,096,047
Logan	3,953,923	6,060	3,959,983
McHenry	3,868,806	498,761	4,367,567
McIntosh	7,252,557	51,780	7,304,337
McKenzie	11,071,841	1,604,535	12,676,376
McLean	11,809,336	218,036	12,027,372
Mercer	12,421,182	271,120	12,692,302
Morton	48,459,094	4,061,982	52,521,076
Mountrail	16,354,221	186,040	16,540,261
Nelson	4,806,982	45,813	4,852,795
Oliver	801,833	132,643	934,476
Pembina	10,592,209	4,440,907	15,033,116
Pierce	11,332,225	1,575,352	12,907,577
Ramsey	39,731,653	350,189	40,081,842
Ransom	10,383,948	569,925	10,953,873
Renville	4,923,738	143,964	5,067,702
Richland	27,002,514	4,527,987	31,530,501
Rolette	6,723,344	83,006	6,806,350
Sargent	3,781,170	8,365,799	12,146,969
Sheridan	550,589	87	550,676
Sioux	143,957	91	144,048
Slope	126,701	1,521	128,222
Stark	91,657,251	5,347,387	97,004,638
Steele	1,984,954	651,145	2,636,099
Stutsman	54,756,958	2,472,476	57,229,434
Towner	2,999,506	52,312	3,051,818
Traill	13,287,673	376,728	13,664,401
Walsh	23,380,541	881,791	24,262,332
Ward	229,311,378	11,317,345	240,628,723
Wells	7,456,799	133,246	7,590,045
Williams	143,953,050	43,384,300	187,337,350
Subtotal In-State	\$2,068,224,890	\$181,806,685	\$2,250,031,575
Consolidated	\$181,364,319	\$75,222,774	\$256,587,093
Out-Of-State	<u>\$350,041,862</u>	<u>\$117,877,251</u>	<u>467,919,113</u>
Grand Total	\$2,599,631,071	\$374,906,710	\$2,974,537,781

TABLE 2

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

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2008	2009		2008	2009	
Adams	\$4,734,161	\$4,234,716	-10.55%	\$4,899,605	\$4,427,419	-9.64%
Barnes	18,070,929	17,321,561	-4.15%	19,443,235	18,846,528	-3.07%
Benson	3,731,557	4,682,788	25.49%	3,906,876	4,746,631	21.49%
Billings	4,404,779	3,987,905	-9.46%	6,473,470	4,049,200	-37.45%
Bottineau	15,011,494	15,741,185	4.86%	15,344,504	15,965,647	4.05%
Bowman	9,403,937	9,248,161	-1.66%	9,762,791	9,694,759	-0.70%
Burke	3,280,724	3,253,259	-0.84%	8,395,977	5,689,861	-32.23%
Burleigh	322,338,231	323,564,193	0.38%	342,389,444	338,158,853	-1.24%
Cass	595,609,601	571,860,829	-3.99%	642,688,162	624,744,331	-2.79%
Cavalier	9,431,644	9,200,067	-2.46%	9,625,080	9,386,550	-2.48%
Dickey	8,775,565	8,242,841	-6.07%	9,006,475	8,697,192	-3.43%
Divide	2,817,276	2,895,997	2.79%	3,174,959	2,941,076	-7.37%
Dunn	5,641,709	4,675,567	-17.12%	6,048,745	4,859,141	-19.67%
Eddy	2,343,883	2,313,378	-1.30%	2,350,494	2,327,960	-0.96%
Emmons	3,730,525	4,229,176	13.37%	4,073,662	4,579,335	12.41%
Foster	11,313,499	13,782,015	21.82%	11,804,627	14,308,964	21.21%
Golden Valley	4,659,063	4,873,116	4.59%	4,713,279	4,967,244	5.39%
Grand Forks	243,767,871	236,012,360	-3.18%	258,882,645	251,032,668	-3.03%
Grant	2,898,904	3,152,756	8.76%	2,922,775	3,198,477	9.43%
Griggs	4,070,986	4,908,426	20.57%	4,149,809	5,000,361	20.50%
Hettinger	1,636,357	1,871,704	14.38%	1,964,827	2,140,406	8.94%
Kidder	2,377,010	2,504,161	5.35%	2,389,555	2,540,664	6.32%
LaMoure	11,088,033	10,788,796	-2.70%	11,171,617	11,096,047	-0.68%
Logan	2,795,852	3,953,923	41.42%	2,802,297	3,959,983	41.31%
McHenry	3,376,129	3,868,806	14.59%	4,636,344	4,367,567	-5.80%
McIntosh	7,052,859	7,252,557	2.83%	7,105,284	7,304,337	2.80%
McKenzie	11,013,043	11,071,841	0.53%	12,280,261	12,676,376	3.23%
McLean	10,515,712	11,809,336	12.30%	10,735,529	12,027,372	12.03%
Mercer	11,588,125	12,421,182	7.19%	11,677,031	12,692,302	8.69%
Morton	50,104,913	48,459,094	-3.28%	56,715,573	52,521,076	-7.40%
Mountrail	14,042,802	16,354,221	16.46%	14,651,363	16,540,261	12.89%
Nelson	3,774,207	4,806,982	27.36%	3,845,312	4,852,795	26.20%
Oliver	662,318	801,833	21.06%	669,240	934,476	39.63%
Pembina	11,200,641	10,592,209	-5.43%	13,873,402	15,033,116	8.36%
Pierce	10,840,048	11,332,225	4.54%	12,084,239	12,907,577	6.81%
Ramsey	38,090,233	39,731,653	4.31%	38,512,127	40,081,842	4.08%
Ransom	9,440,796	10,383,948	9.99%	10,413,922	10,953,873	5.18%
Renville	12,672,648	4,923,738	-61.15%	12,864,994	5,067,702	-60.61%
Richland	25,598,950	27,002,514	5.48%	30,506,900	31,530,501	3.36%
Rolette	5,940,615	6,723,344	13.18%	6,059,245	6,806,350	12.33%
Sargent	3,833,575	3,781,170	-1.37%	13,767,655	12,146,969	-11.77%
Sheridan	546,102	550,589	0.82%	546,147	550,676	0.83%
Sioux	160,897	143,957	-10.53%	161,574	144,048	-10.85%
Slope	173,093	126,701	-26.80%	175,156	128,222	-26.80%
Stark	92,963,137	91,657,251	-1.40%	108,466,854	97,004,638	-10.57%
Steele	1,937,959	1,984,954	2.42%	2,678,383	2,636,099	-1.58%
Stutsman	54,532,693	54,756,958	0.41%	59,291,032	57,229,434	-3.48%
Towner	2,609,651	2,999,506	14.94%	2,703,955	3,051,818	12.86%
Traill	10,214,965	13,287,673	30.08%	10,680,421	13,664,401	27.94%
Walsh	35,622,442	23,380,541	-34.37%	36,346,493	24,262,332	-33.25%
Ward	214,119,426	229,311,378	7.10%	223,187,676	240,628,723	7.81%
Wells	8,304,933	7,456,799	-10.21%	8,441,264	7,590,045	-10.08%
Williams	191,640,869	143,953,050	-24.88%	219,488,624	187,337,350	-14.65%
Subtotal In-State	\$2,136,507,371	\$2,068,224,890	-3.20%	\$2,320,950,910	\$2,250,031,575	-3.06%
Consolidated and Out-Of-State	609,610,847	531,406,181	-12.83%	772,499,272	724,506,206	-6.21%
Grand Total	\$2,746,118,218	\$2,599,631,071	-5.33%	\$3,093,450,182	\$2,974,537,781	-3.84%

TABLE 3

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

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,369,711	\$40,440	\$1,410,151
Beach	1,116	4,576,863	84,750	4,661,613
Beulah	3,152	6,902,845	143,196	7,046,041
Bismarck	55,532	320,989,544	14,143,201	335,132,745
Bottineau	2,336	12,801,016	65,668	12,866,684
Bowman	1,600	8,524,384	326,717	8,851,101
Cando	1,342	2,435,727	47,429	2,483,156
Carrington	2,268	13,491,501	523,799	14,015,300
Casselton	1,855	6,675,745	64,545	6,740,290
Cavalier	1,537	4,195,728	4,026,005	8,221,733
Cooperstown	1,053	4,134,010	48,653	4,182,663
Crosby	1,089	2,510,800	43,454	2,554,254
Devils Lake	7,222	39,164,394	345,712	39,510,106
Dickinson	16,010	87,271,929	4,099,354	91,371,283
Ellendale	1,559	2,757,729	97,781	2,855,510
Fargo	90,599	500,459,370	47,538,577	547,997,947
Garrison	1,318	3,825,088	108,067	3,933,155
Grafton	4,516	14,818,224	655,598	15,473,822
Grand Forks	49,321	226,762,603	14,706,808	241,469,411
Harvey	1,989	6,562,829	74,948	6,637,777
Hazen	2,457	4,987,984	31,274	5,019,258
Hettinger	1,307	4,119,319	190,785	4,310,104
Hillsboro	1,563	5,550,713	143,145	5,693,858
Jamestown	15,527	53,554,644	1,855,158	55,409,802
Kenmare	1,081	7,284,898	103,577	7,388,475
Langdon	2,101	7,817,140	139,322	7,956,462
Larimore	1,433	1,247,719	16,461	1,264,180
Lincoln	1,730	440,434	487	440,921
Linton	1,321	2,498,581	76,149	2,574,730
Lisbon	2,292	8,627,358	56,269	8,683,627
Mandan	16,718	44,645,310	3,929,942	48,575,252
Mayville	1,953	3,683,248	4,543	3,687,791
Minot	36,567	218,099,315	10,906,619	229,005,934
New Rockford	1,463	2,016,918	10,822	2,027,740
New Town	1,367	2,696,577	29,100	2,725,677
Northwood	959	5,977,560	120,276	6,097,836
Oakes	1,979	4,847,454	335,638	5,183,092
Park River	1,535	5,012,520	40,519	5,053,039
Rolla	1,417	4,615,992	31,378	4,647,370
Rugby	2,939	11,236,086	1,575,352	12,811,438
Stanley	1,279	11,658,073	137,974	11,796,047
Tioga	1,125	10,691,610	12,939,212	23,630,822
Valley City	6,826	15,462,197	1,503,582	16,965,779
Wahpeton	8,586	20,715,343	4,217,333	24,932,676
Walhalla	1,057	1,564,188	267,342	1,831,530
Washburn	1,389	4,997,803	33,428	5,031,231
Watford City	1,435	10,511,161	1,231,173	11,742,334
West Fargo	14,940	53,473,669	4,510,854	57,984,523
Williston	12,512	131,742,326	30,403,981	162,146,307
Wishek	1,122	5,750,202	11,340	5,761,542
Subtotal 50 Cities	394,276	\$1,935,756,382	\$162,037,737	\$2,097,794,119
Remaining Cities	247,924	132,468,508	19,768,948	152,237,456
Total In-State	642,200	\$2,068,224,890	\$181,806,685	\$2,250,031,575
Consolidated		181,364,319	75,222,774	256,587,093
Out-Of-State		350,041,862	117,877,251	467,919,113
Grand Total In- and Out-Of-State		\$2,599,631,071	\$374,906,710	\$2,974,537,781

TABLE 4

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

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2008	2009		2008	2009	
Ashley	\$1,647,256	\$1,369,711	-16.85%	\$1,659,604	\$1,410,151	-15.03%
Beach	4,242,248	4,576,863	7.89%	4,295,861	4,661,613	8.51%
Beulah	6,848,792	6,902,845	0.79%	6,923,065	7,046,041	1.78%
Bismarck	319,712,009	320,989,544	0.40%	339,129,226	335,132,745	-1.18%
Bottineau	11,801,342	12,801,016	8.47%	12,016,891	12,866,684	7.07%
Bowman	8,712,106	8,524,384	-2.15%	8,988,805	8,851,101	-1.53%
Cando	2,122,291	2,435,727	14.77%	2,212,208	2,483,156	12.25%
Carrington	11,069,418	13,491,501	21.88%	11,556,853	14,015,300	21.27%
Casselton	5,505,213	6,675,745	21.26%	5,589,743	6,740,290	20.58%
Cavalier	4,279,070	4,195,728	-1.95%	6,542,399	8,221,733	25.67%
Cooperstown	3,399,481	4,134,010	21.61%	3,474,048	4,182,663	20.40%
Crosby	2,448,533	2,510,800	2.54%	2,457,463	2,554,254	3.94%
Devils Lake	37,505,127	39,164,394	4.42%	37,868,541	39,510,106	4.33%
Dickinson	85,272,597	87,271,929	2.34%	95,564,983	91,371,283	-4.39%
Ellendale	2,725,042	2,757,729	1.20%	2,841,701	2,855,510	0.49%
Fargo	517,496,334	500,459,370	-3.29%	558,433,151	547,997,947	-1.87%
Garrison	3,066,736	3,825,088	24.73%	3,089,742	3,933,155	27.30%
Grafton	28,320,445	14,818,224	-47.68%	28,668,863	15,473,822	-46.03%
Grand Forks	234,814,246	226,762,603	-3.43%	249,467,265	241,469,411	-3.21%
Harvey	6,845,399	6,562,829	-4.13%	6,944,492	6,637,777	-4.42%
Hazen	4,207,495	4,987,984	18.55%	4,221,385	5,019,258	18.90%
Hettinger	4,623,294	4,119,319	-10.90%	4,788,688	4,310,104	-9.99%
Hillsboro	4,449,351	5,550,713	24.75%	4,795,677	5,693,858	18.73%
Jamestown	53,287,422	53,554,644	0.50%	57,204,921	55,409,802	-3.14%
Kenmare	6,536,108	7,284,898	11.46%	6,655,981	7,388,475	11.01%
Langdon	7,465,395	7,817,140	4.71%	7,575,758	7,956,462	5.03%
Larimore	1,161,085	1,247,719	7.46%	1,203,353	1,264,180	5.05%
Lincoln	421,028	440,434	4.61%	422,132	440,921	4.45%
Linton	2,128,545	2,498,581	17.38%	2,303,989	2,574,730	11.75%
Lisbon	8,113,724	8,627,358	6.33%	8,179,016	8,683,627	6.17%
Mandan	46,645,083	44,645,310	-4.29%	53,152,678	48,575,252	-8.61%
Mayville	3,699,115	3,683,248	-0.43%	3,711,227	3,687,791	-0.63%
Minot	203,606,495	218,099,315	7.12%	212,071,952	229,005,934	7.99%
New Rockford	2,070,281	2,016,918	-2.58%	2,073,960	2,027,740	-2.23%
New Town	1,970,501	2,696,577	36.85%	2,482,703	2,725,677	9.79%
Northwood	5,948,543	5,977,560	0.49%	6,122,409	6,097,836	-0.40%
Oakes	5,411,502	4,847,454	-10.42%	5,505,322	5,183,092	-5.85%
Park River	4,409,583	5,012,520	13.67%	4,517,793	5,053,039	11.85%
Rolla	4,075,195	4,615,992	13.27%	4,110,976	4,647,370	13.05%
Rugby	10,731,796	11,236,086	4.70%	11,975,305	12,811,438	6.98%
Stanley	9,430,627	11,658,073	23.62%	9,500,866	11,796,047	24.16%
Tioga	12,177,527	10,691,610	-12.20%	28,304,197	23,630,822	-16.51%
Valley City	16,659,396	15,462,197	-7.19%	18,010,655	16,965,779	-5.80%
Wahpeton	19,809,869	20,715,343	4.57%	24,473,839	24,932,676	1.87%
Walhalla	1,747,133	1,564,188	-10.47%	1,986,123	1,831,530	-7.78%
Washburn	4,805,329	4,997,803	4.01%	4,851,604	5,031,231	3.70%
Watford City	10,390,885	10,511,161	1.16%	10,650,639	11,742,334	10.25%
West Fargo	58,505,319	53,473,669	-8.60%	62,845,744	57,984,523	-7.74%
Williston	178,134,429	131,742,326	-26.04%	189,807,887	162,146,307	-14.57%
Wishek	5,246,310	5,750,202	9.60%	5,286,387	5,761,542	8.99%
Subtotal 50 Cities	\$1,995,702,050	\$1,935,756,382	-3.00%	\$2,146,518,070	\$2,097,794,119	-2.27%
Remaining Cities	140,805,321	132,468,508	-5.92%	174,432,840	152,237,456	-12.72%
Total In-State	\$2,136,507,371	\$2,068,224,890	-3.20%	\$2,320,950,910	\$2,250,031,575	-3.06%
Consolidated and Out-Of-State	609,610,847	531,406,181	-12.83%	772,499,272	724,506,206	-6.21%
Grand Total In- and Out-Of-State	\$2,746,118,218	\$2,599,631,071	-5.33%	\$3,093,450,182	\$2,974,537,781	-3.84%

TABLE 5

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

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	SECOND QUARTER 2008	SECOND QUARTER 2009	
Mining and Oil Extraction	\$205,097,268	\$164,586,087	-19.75%
Utilities	108,564,346	106,175,346	-2.20%
Construction	107,655,853	103,610,071	-3.76%
Manufacturing	171,051,979	164,829,659	-3.64%
Wholesale Trade	688,616,878	623,629,178	-9.44%
Retail Trade	1,125,391,739	1,107,058,284	-1.63%
Transportation and Warehousing	30,536,794	27,538,677	-9.82%
Information Industries	153,826,288	163,539,752	6.31%
Fin. Ins. Real Estate, Rental & Leasing	70,157,536	64,227,296	-8.45%
Professional, Scientific, Tech., & Mgmt Serv.	27,286,069	26,954,440	-1.22%
Educational, Health Care, and Social Serv.	13,786,605	15,432,427	11.94%
Arts, Entertainment & Recreation	23,238,757	21,464,762	-7.63%
Accommodation & Food Services	293,398,508	299,303,956	2.01%
Other Services	58,691,767	69,610,892	18.60%
Miscellaneous	16,149,795	16,576,954	2.64%
GRAND TOTAL	\$3,093,450,182	\$2,974,537,781	-3.84%
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.			