

# ***North Dakota Sales and Use Tax Statistical Report***

## **Second Quarter 2010**

Covering Sales Occurring in  
April, May, and June

<u>Sales Quarter</u>	<u>Percent Change in Taxable Sales &amp; Purchases From the Same Quarter in the Prior Year</u>		
	<u>2008</u>	<u>2009</u>	<u>2010</u>
First Quarter: January, February, March	+12.9%	+3.8%	+2.7%
Second Quarter: April, May, June	+21.4%	-3.8%	+14.6%
Third Quarter: July, August, September	+28.0%	-10.7%	
Fourth Quarter: October, November, December	+20.1%	-7.9%	

### **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 second quarter of 2010. 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, Second Quarter 2010**

<b>COUNTIES</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Adams	\$4,301,903	\$159,580	\$4,461,483
Barnes	17,514,365	1,518,241	19,032,606
Benson	4,460,505	36,802	4,497,307
Billings	4,854,430	180,165	5,034,595
Bottineau	15,983,771	281,316	16,265,087
Bowman	12,048,046	498,686	12,546,732
Burke	4,017,480	7,943,734	11,961,214
Burleigh	345,196,936	17,846,597	363,043,533
Cass	576,528,035	53,883,032	630,411,067
Cavalier	9,617,227	718,740	10,335,967
Dickey	8,778,427	418,421	9,196,848
Divide	3,290,019	32,593	3,322,612
Dunn	4,652,090	473,736	5,125,826
Eddy	2,492,456	44,204	2,536,660
Emmons	3,854,821	190,635	4,045,456
Foster	14,143,093	934,934	15,078,027
Golden Valley	4,556,395	643,402	5,199,797
Grand Forks	244,083,345	15,780,380	259,863,725
Grant	2,642,503	18,836	2,661,339
Griggs	4,073,903	150,359	4,224,262
Hettinger	2,332,726	140,460	2,473,186
Kidder	2,679,260	31,411	2,710,671
LaMoure	9,854,241	598,165	10,452,406
Logan	2,488,112	99,734	2,587,846
McHenry	3,959,610	505,776	4,465,386
McIntosh	7,710,091	101,607	7,811,698
McKenzie	17,621,019	1,504,188	19,125,207
McLean	11,542,347	260,286	11,802,633
Mercer	12,366,018	101,111	12,467,129
Morton	48,977,931	7,129,122	56,107,053
Mountrail	18,945,973	593,251	19,539,224
Nelson	4,377,021	196,488	4,573,509
Oliver	650,834	39,370	690,204
Pembina	11,005,895	2,836,723	13,842,618
Pierce	11,523,262	1,494,301	13,017,563
Ramsey	40,172,289	277,395	40,449,684
Ransom	10,841,739	494,368	11,336,107
Renville	5,865,891	129,721	5,995,612
Richland	25,018,102	6,157,758	31,175,860
Rolette	6,936,172	54,221	6,990,393
Sargent	3,889,853	7,769,615	11,659,468
Sheridan	604,753	117	604,870
Sioux	148,223	452	148,675
Slope	127,828	2,651	130,479
Stark	115,614,107	12,466,082	128,080,189
Steele	2,357,897	978,810	3,336,707
Stutsman	54,834,236	3,051,107	57,885,343
Towner	2,910,360	41,451	2,951,811
Traill	11,829,190	391,295	12,220,485
Walsh	21,093,325	890,996	21,984,321
Ward	261,736,769	19,132,428	280,869,197
Wells	9,408,030	138,576	9,546,606
Williams	295,295,266	76,188,794	371,484,060
Subtotal In-State	\$2,321,808,120	\$245,552,223	\$2,567,360,343
Consolidated	\$149,326,749	\$46,501,623	\$195,828,372
Out-Of-State	<u>\$504,487,826</u>	<u>\$148,491,996</u>	<u>652,979,822</u>
Grand Total	\$2,975,622,695	\$440,545,842	\$3,416,168,537

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
By County, Second Quarters 2009 and 2010**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2009	2010		2009	2010	
Adams	\$4,276,490	\$4,301,903	0.59%	\$4,472,273	\$4,461,483	-0.24%
Barnes	17,392,820	17,514,365	0.70%	18,917,787	19,032,606	0.61%
Benson	4,683,294	4,460,505	-4.76%	4,747,137	4,497,307	-5.26%
Billings	3,987,905	4,854,430	21.73%	4,049,200	5,034,595	24.34%
Bottineau	15,741,721	15,983,771	1.54%	15,967,534	16,265,087	1.86%
Bowman	9,255,381	12,048,046	30.17%	9,701,979	12,546,732	29.32%
Burke	3,253,259	4,017,480	23.49%	5,689,861	11,961,214	110.22%
Burleigh	323,764,550	345,196,936	6.62%	338,358,915	363,043,533	7.30%
Cass	573,210,118	576,528,035	0.58%	626,442,753	630,411,067	0.63%
Cavalier	9,200,067	9,617,227	4.53%	9,386,550	10,335,967	10.11%
Dickey	8,242,841	8,778,427	6.50%	8,697,192	9,196,848	5.75%
Divide	2,895,997	3,290,019	13.61%	2,941,076	3,322,612	12.97%
Dunn	4,689,168	4,652,090	-0.79%	4,872,742	5,125,826	5.19%
Eddy	2,324,103	2,492,456	7.24%	2,338,685	2,536,660	8.47%
Emmons	4,298,005	3,854,821	-10.31%	4,648,164	4,045,456	-12.97%
Foster	13,772,282	14,143,093	2.69%	14,299,231	15,078,027	5.45%
Golden Valley	4,900,913	4,556,395	-7.03%	4,995,041	5,199,797	4.10%
Grand Forks	237,219,569	244,083,345	2.89%	252,221,003	259,863,725	3.03%
Grant	3,151,821	2,642,503	-16.16%	3,197,542	2,661,339	-16.77%
Griggs	4,956,108	4,073,903	-17.80%	5,048,043	4,224,262	-16.32%
Hettinger	1,871,704	2,332,726	24.63%	2,140,406	2,473,186	15.55%
Kidder	2,603,000	2,679,260	2.93%	2,639,595	2,710,671	2.69%
LaMoure	10,788,796	9,854,241	-8.66%	11,096,047	10,452,406	-5.80%
Logan	3,931,318	2,488,112	-36.71%	3,937,378	2,587,846	-34.27%
McHenry	3,910,817	3,959,610	1.25%	4,409,578	4,465,386	1.27%
McIntosh	7,291,203	7,710,091	5.75%	7,342,983	7,811,698	6.38%
McKenzie	11,081,404	17,621,019	59.01%	12,685,939	19,125,207	50.76%
McLean	11,910,579	11,542,347	-3.09%	12,151,751	11,802,633	-2.87%
Mercer	12,578,340	12,366,018	-1.69%	12,849,853	12,467,129	-2.98%
Morton	48,510,426	48,977,931	0.96%	52,567,771	56,107,053	6.73%
Mountrail	16,436,410	18,945,973	15.27%	16,622,506	19,539,224	17.55%
Nelson	4,806,982	4,377,021	-8.94%	4,852,795	4,573,509	-5.76%
Oliver	801,833	650,834	-18.83%	934,476	690,204	-26.14%
Pembina	10,647,379	11,005,895	3.37%	15,088,286	13,842,618	-8.26%
Pierce	11,379,551	11,523,262	1.26%	12,954,903	13,017,563	0.48%
Ramsey	40,018,349	40,172,289	0.38%	40,368,538	40,449,684	0.20%
Ransom	10,396,664	10,841,739	4.28%	10,966,589	11,336,107	3.37%
Renville	4,923,738	5,865,891	19.13%	5,067,702	5,995,612	18.31%
Richland	26,993,772	25,018,102	-7.32%	31,521,492	31,175,860	-1.10%
Rolette	6,726,794	6,936,172	3.11%	6,778,563	6,990,393	3.12%
Sargent	3,883,102	3,889,853	0.17%	12,248,901	11,659,468	-4.81%
Sheridan	550,589	604,753	9.84%	550,676	604,870	9.84%
Sioux	124,850	148,223	18.72%	124,941	148,675	19.00%
Slope	126,701	127,828	0.89%	128,222	130,479	1.76%
Stark	91,700,354	115,614,107	26.08%	97,156,443	128,080,189	31.83%
Steele	1,984,954	2,357,897	18.79%	2,636,099	3,336,707	26.58%
Stutsman	54,828,582	54,834,236	0.01%	57,301,058	57,885,343	1.02%
Towner	3,000,127	2,910,360	-2.99%	3,052,439	2,951,811	-3.30%
Traill	13,403,614	11,829,190	-11.75%	13,781,402	12,220,485	-11.33%
Walsh	23,449,525	21,093,325	-10.05%	24,331,804	21,984,321	-9.65%
Ward	229,458,614	261,736,769	14.07%	240,821,087	280,869,197	16.63%
Wells	7,544,551	9,408,030	24.70%	7,677,797	9,546,606	24.34%
Williams	144,072,038	295,295,266	104.96%	187,850,483	371,484,060	97.76%
Subtotal In-State	\$2,072,953,072	\$2,321,808,120	12.00%	\$2,255,631,211	\$2,567,360,343	13.82%
Consolidated and Out-Of-State	532,212,946	653,814,575	22.85%	725,956,649	848,808,194	16.92%
Grand Total	\$2,605,166,018	\$2,975,622,695	14.22%	\$2,981,587,860	\$3,416,168,537	14.58%

**TABLE 3**

**Taxable Sales and Taxable Purchases  
Largest 50 Cities, Second Quarter 2010**

<b>CITIES</b>	<b>POPULATION</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Ashley	882	\$1,342,224	\$26,637	\$1,368,861
Beach	1,116	4,004,703	643,107	4,647,810
Beulah	3,152	6,620,029	78,796	6,698,825
Bismarck	55,532	341,904,648	16,477,869	358,382,517
Bottineau	2,336	12,329,597	80,373	12,409,970
Bowman	1,600	11,270,042	397,339	11,667,381
Cando	1,342	2,352,652	40,765	2,393,417
Carrington	2,268	13,833,864	933,420	14,767,284
Casselton	1,855	4,326,116	83,914	4,410,030
Cavalier	1,537	4,386,867	2,349,036	6,735,903
Cooperstown	1,053	3,338,955	76,840	3,415,795
Crosby	1,089	2,879,673	8,000	2,887,673
Devils Lake	7,222	39,665,418	269,560	39,934,978
Dickinson	16,010	107,585,026	8,118,178	115,703,204
Ellendale	1,559	2,548,147	114,932	2,663,079
Fargo	90,599	502,178,969	47,131,293	549,310,262
Garrison	1,318	3,681,921	83,165	3,765,086
Grafton	4,516	14,421,702	732,943	15,154,645
Grand Forks	49,321	236,043,997	15,305,672	251,349,669
Harvey	1,989	8,249,502	98,831	8,348,333
Hazen	2,457	4,917,747	20,354	4,938,101
Hettinger	1,307	4,210,047	159,154	4,369,201
Hillsboro	1,563	4,253,477	144,645	4,398,122
Jamestown	15,527	53,309,981	2,250,476	55,560,457
Kenmare	1,081	7,637,256	358,540	7,995,796
Langdon	2,101	8,186,476	614,804	8,801,280
Larimore	1,433	1,222,787	41,323	1,264,110
Lincoln	1,730	648,520	714	649,234
Linton	1,321	2,107,700	89,527	2,197,227
Lisbon	2,292	9,022,946	57,343	9,080,289
Mandan	16,718	44,851,949	6,940,535	51,792,484
Mayville	1,953	3,951,678	2,829	3,954,507
Minot	36,567	248,979,823	18,485,125	267,464,948
New Rockford	1,463	2,141,650	41,377	2,183,027
New Town	1,367	3,066,898	400,635	3,467,533
Northwood	959	4,628,045	192,254	4,820,299
Oakes	1,979	5,569,555	263,041	5,832,596
Park River	1,535	3,386,843	43,835	3,430,678
Rolla	1,417	4,662,101	1,657	4,663,758
Rugby	2,939	11,408,437	1,490,030	12,898,467
Stanley	1,279	13,156,249	114,715	13,270,964
Tioga	1,125	21,061,310	43,722,780	64,784,090
Valley City	6,826	15,889,355	1,432,000	17,321,355
Wahpeton	8,586	19,054,100	5,762,071	24,816,171
Walhalla	1,057	1,542,575	409,467	1,952,042
Washburn	1,389	4,786,690	29,850	4,816,540
Watford City	1,435	16,923,637	229,468	17,153,105
West Fargo	14,940	57,673,574	4,625,281	62,298,855
Williston	12,512	272,541,879	32,386,334	304,928,213
Wishek	1,122	6,236,431	74,970	6,311,401
Subtotal 50 Cities	394,276	\$2,179,993,768	\$213,435,804	\$2,393,429,572
Remaining Cities	247,924	141,814,352	32,116,419	173,930,771
Total In-State	642,200	\$2,321,808,120	\$245,552,223	\$2,567,360,343
Consolidated		149,326,749	46,501,623	195,828,372
Out-Of-State		504,487,826	148,491,996	652,979,822
Grand Total In- and Out-Of-State		\$2,975,622,695	\$440,545,842	\$3,416,168,537

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
Largest 50 Cities, Second Quarters 2009 and 2010**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2009	2010		2009	2010	
Ashley	\$1,384,692	\$1,342,224	-3.07%	\$1,425,132	\$1,368,861	-3.95%
Beach	4,604,660	4,004,703	-13.03%	4,689,410	4,647,810	-0.89%
Beulah	6,966,478	6,620,029	-4.97%	7,110,067	6,698,825	-5.78%
Bismarck	321,239,901	341,904,648	6.43%	335,382,807	358,382,517	6.86%
Bottineau	12,801,440	12,329,597	-3.69%	12,867,108	12,409,970	-3.55%
Bowman	8,531,604	11,270,042	32.10%	8,858,321	11,667,381	31.71%
Cando	2,435,727	2,352,652	-3.41%	2,483,156	2,393,417	-3.61%
Carrington	13,481,768	13,833,864	2.61%	14,005,567	14,767,284	5.44%
Casselton	6,675,745	4,326,116	-35.20%	6,740,290	4,410,030	-34.57%
Cavalier	4,199,716	4,386,867	4.46%	8,225,721	6,735,903	-18.11%
Cooperstown	4,169,550	3,338,955	-19.92%	4,218,203	3,415,795	-19.02%
Crosby	2,510,800	2,879,673	14.69%	2,554,254	2,887,673	13.05%
Devils Lake	39,451,090	39,665,418	0.54%	39,796,802	39,934,978	0.35%
Dickinson	87,277,242	107,585,026	23.27%	91,484,571	115,703,204	26.47%
Ellendale	2,757,729	2,548,147	-7.60%	2,855,510	2,663,079	-6.74%
Fargo	501,346,757	502,178,969	0.17%	549,352,001	549,310,262	-0.01%
Garrison	3,825,088	3,681,921	-3.74%	3,933,155	3,765,086	-4.27%
Grafton	14,829,241	14,421,702	-2.75%	15,485,127	15,154,645	-2.13%
Grand Forks	227,974,896	236,043,997	3.54%	242,663,353	251,349,669	3.58%
Harvey	6,650,581	8,249,502	24.04%	6,725,529	8,348,333	24.13%
Hazen	4,995,962	4,917,747	-1.57%	5,027,236	4,938,101	-1.77%
Hettinger	4,161,093	4,210,047	1.18%	4,354,958	4,369,201	0.33%
Hillsboro	5,562,214	4,253,477	-23.53%	5,705,359	4,398,122	-22.91%
Jamestown	53,615,479	53,309,981	-0.57%	55,470,637	55,560,457	0.16%
Kenmare	7,311,909	7,637,256	4.45%	7,415,486	7,995,796	7.83%
Langdon	7,817,140	8,186,476	4.72%	7,956,462	8,801,280	10.62%
Larimore	1,247,719	1,222,787	-2.00%	1,264,180	1,264,110	-0.01%
Lincoln	440,434	648,520	47.25%	440,921	649,234	47.24%
Linton	2,508,766	2,107,700	-15.99%	2,584,915	2,197,227	-15.00%
Lisbon	8,627,358	9,022,946	4.59%	8,683,627	9,080,289	4.57%
Mandan	44,682,247	44,851,949	0.38%	48,607,552	51,792,484	6.55%
Mayville	3,754,685	3,951,678	5.25%	3,759,228	3,954,507	5.19%
Minot	218,333,669	248,979,823	14.04%	229,285,170	267,464,948	16.65%
New Rockford	2,023,044	2,141,650	5.86%	2,033,866	2,183,027	7.33%
New Town	2,696,577	3,066,898	13.73%	2,725,677	3,467,533	27.22%
Northwood	5,977,560	4,628,045	-22.58%	6,097,836	4,820,299	-20.95%
Oakes	4,847,454	5,569,555	14.90%	5,183,092	5,832,596	12.53%
Park River	5,010,232	3,386,843	-32.40%	5,050,751	3,430,678	-32.08%
Rolla	4,619,442	4,662,101	0.92%	4,621,827	4,663,758	0.91%
Rugby	11,283,412	11,408,437	1.11%	12,858,764	12,898,467	0.31%
Stanley	11,728,908	13,156,249	12.17%	11,866,882	13,270,964	11.83%
Tioga	10,691,610	21,061,310	96.99%	23,630,822	64,784,090	174.15%
Valley City	15,533,456	15,889,355	2.29%	17,037,038	17,321,355	1.67%
Wahpeton	20,706,601	19,054,100	-7.98%	24,923,667	24,816,171	-0.43%
Walhalla	1,602,741	1,542,575	-3.75%	1,870,083	1,952,042	4.38%
Washburn	5,007,864	4,786,690	-4.42%	5,040,192	4,816,540	-4.44%
Watford City	10,520,724	16,923,637	60.86%	11,751,897	17,153,105	45.96%
West Fargo	53,913,744	57,673,574	6.97%	58,305,829	62,298,855	6.85%
Williston	131,858,540	272,541,879	106.69%	162,656,666	304,928,213	87.47%
Wishek	5,750,202	6,236,431	8.46%	5,761,542	6,311,401	9.54%
Subtotal 50 Cities	\$1,939,945,491	\$2,179,993,768	12.37%	\$2,102,828,246	\$2,393,429,572	13.82%
Remaining Cities	133,007,581	141,814,352	6.62%	152,802,965	173,930,771	13.83%
Total In-State	\$2,072,953,072	\$2,321,808,120	12.00%	\$2,255,631,211	\$2,567,360,343	13.82%
Consolidated and Out-Of-State	532,212,946	653,814,575	22.85%	725,956,679	848,808,194	16.92%
Grand Total In- and Out-Of-State	\$2,605,166,018	\$2,975,622,695	14.22%	\$2,981,587,890	\$3,416,168,537	14.58%

**TABLE 5**

**Comparison of Taxable Sales and Purchases  
By Industry, Second Quarters 2009 and 2010**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	SECOND QUARTER 2009	SECOND QUARTER 2010	
Mining and Oil Extraction	\$165,183,774	\$326,757,349	97.81%
Utilities	106,135,920	41,707,183	-60.70%
Construction	104,756,680	106,609,301	1.77%
Manufacturing	165,209,377	181,848,676	10.07%
Wholesale Trade	623,035,577	801,933,404	28.71%
Retail Trade	1,108,694,062	1,184,933,228	6.88%
Transportation and Warehousing	27,688,645	40,918,576	47.78%
Information Industries	164,865,924	169,241,361	2.65%
Fin. Ins. Real Estate, Rental & Leasing	64,269,781	81,680,372	27.09%
Professional, Scientific, Tech., & Mgmt Serv.	27,150,588	29,581,102	8.95%
Educational, Health Care, and Social Serv.	15,820,780	16,992,940	7.41%
Arts, Entertainment & Recreation	21,556,875	21,388,426	-0.78%
Accommodation & Food Services	301,192,232	318,209,682	5.65%
Other Services	69,738,429	78,084,306	11.97%
Miscellaneous	16,289,216	16,282,631	-0.04%
<b>GRAND TOTAL</b>	<b>\$2,981,587,860</b>	<b>\$3,416,168,537</b>	<b>14.58%</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.