

North Dakota Sales and Use Tax Statistical Report

Second Quarter 2012

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>2010</u>	<u>2011</u>	<u>2012</u>
First Quarter:	January, February, March	+2.7%	+33.6%	+52.3%
Second Quarter:	April, May, June	+14.6%	+31.5%	+41.5%
Third Quarter:	July, August, September	+28.0%	+38.6%	
Fourth Quarter:	October, November, December	+31.2%	+48.7%	

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 2012. 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 2007 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 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 2012**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$5,131,552	\$188,470	\$5,320,022
Barnes	19,842,366	2,853,300	22,695,666
Benson	3,243,438	111,972	3,355,410
Billings	6,889,237	1,553,236	8,442,473
Bottineau	25,498,981	208,220	25,707,201
Bowman	15,052,018	526,280	15,578,298
Burke	12,020,193	12,797,172	24,817,365
Burleigh	453,724,989	25,817,330	479,542,319
Cass	705,118,680	70,294,263	775,412,943
Cavalier	10,848,535	424,972	11,273,507
Dickey	11,408,247	270,478	11,678,725
Divide	7,581,196	345,704	7,926,900
Dunn	9,742,272	1,103,140	10,845,412
Eddy	3,462,847	46,072	3,508,919
Emmons	4,859,325	160,405	5,019,730
Foster	16,734,767	1,030,404	17,765,171
Golden Valley	5,493,381	110,553	5,603,934
Grand Forks	279,528,150	22,674,295	302,202,445
Grant	2,731,426	15,943	2,747,369
Griggs	4,643,432	121,370	4,764,802
Hettinger	2,535,161	515,617	3,050,778
Kidder	3,199,748	10,223	3,209,971
LaMoure	12,089,805	150,572	12,240,377
Logan	3,883,885	160,162	4,044,047
McHenry	5,602,438	557,679	6,160,117
McIntosh	7,494,423	38,920	7,533,343
McKenzie	52,293,963	4,018,331	56,312,294
McLean	16,924,384	299,341	17,223,725
Mercer	14,578,065	316,029	14,894,094
Morton	66,450,488	6,544,869	72,995,357
Mountrail	70,142,067	680,099	70,822,166
Nelson	4,959,847	57,347	5,017,194
Oliver	1,005,858	488,838	1,494,696
Pembina	12,998,225	6,952,397	19,950,622
Pierce	16,139,316	1,511,201	17,650,517
Ramsey	47,521,881	900,408	48,422,289
Ransom	15,297,637	547,595	15,845,232
Renville	10,714,039	1,425,821	12,139,860
Richland	29,166,672	4,912,845	34,079,517
Rolette	8,833,603	21,919	8,855,522
Sargent	11,987,216	7,875,062	19,862,278
Sheridan	614,444	4,223	618,667
Sioux	129,182	1,798	130,980
Slope	242,291	1,481	243,772
Stark	278,075,681	21,348,558	299,424,239
Steele	2,544,883	561,895	3,106,778
Stutsman	66,684,905	4,454,718	71,139,623
Towner	2,841,365	75,521	2,916,886
Traill	14,502,831	1,013,639	15,516,470
Walsh	30,926,790	980,666	31,907,456
Ward	404,359,939	44,858,546	449,218,485
Wells	12,798,995	178,079	12,977,074
Williams	889,347,455	300,241,812	1,189,589,267
Subtotal In-State	\$3,720,442,514	\$552,359,790	\$4,272,802,304
Consolidated	\$236,542,842	\$73,143,165	\$309,686,007
Out-Of-State	\$1,373,689,777	\$450,144,488	\$1,823,834,265
Grand Total	\$5,330,675,133	\$1,075,647,443	\$6,406,322,576

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Second Quarters 2011 and 2012**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2011	2012		2011	2012	
Adams	\$5,247,093	\$5,131,552	-2.20%	\$5,459,845	\$5,320,022	-2.56%
Barnes	20,859,701	19,842,366	-4.88%	23,203,105	22,695,666	-2.19%
Benson	4,967,625	3,243,438	-34.71%	5,200,053	3,355,410	-35.47%
Billings	4,535,842	6,889,237	51.88%	7,213,945	8,442,473	17.03%
Bottineau	20,337,597	25,498,981	25.38%	20,647,498	25,707,201	24.51%
Bowman	14,123,666	15,052,018	6.57%	14,602,134	15,578,298	6.69%
Burke	4,963,671	12,020,193	142.16%	22,523,007	24,817,365	10.19%
Burleigh	385,959,627	453,724,989	17.56%	403,152,600	479,542,319	18.95%
Cass	623,921,791	705,118,680	13.01%	682,328,258	775,412,943	13.64%
Cavalier	10,528,820	10,848,535	3.04%	11,166,582	11,273,507	0.96%
Dickey	10,038,509	11,408,247	13.64%	10,463,340	11,678,725	11.62%
Divide	5,345,514	7,581,196	41.82%	5,370,750	7,926,900	47.59%
Dunn	5,984,095	9,742,272	62.80%	6,600,060	10,845,412	64.32%
Eddy	3,160,042	3,462,847	9.58%	3,199,112	3,508,919	9.68%
Emmons	5,556,957	4,859,325	-12.55%	5,747,029	5,019,730	-12.66%
Foster	16,540,109	16,734,767	1.18%	17,214,460	17,765,171	3.20%
Golden Valley	5,714,024	5,493,381	-3.86%	5,773,748	5,603,934	-2.94%
Grand Forks	256,247,488	279,528,150	9.09%	268,166,669	302,202,445	12.69%
Grant	3,512,983	2,731,426	-22.25%	3,531,693	2,747,369	-22.21%
Griggs	4,697,806	4,643,432	-1.16%	4,779,909	4,764,802	-0.32%
Hettinger	2,528,144	2,535,161	0.28%	2,625,015	3,050,778	16.22%
Kidder	2,899,175	3,199,748	10.37%	2,916,113	3,209,971	10.08%
LaMoure	12,067,676	12,089,805	0.18%	12,147,786	12,240,377	0.76%
Logan	3,734,393	3,883,885	4.00%	3,805,739	4,044,047	6.26%
McHenry	3,977,511	5,602,438	40.85%	4,787,048	6,160,117	28.68%
McIntosh	7,808,190	7,494,423	-4.02%	7,874,056	7,533,343	-4.33%
McKenzie	29,188,992	52,293,963	79.16%	31,643,263	56,312,294	77.96%
McLean	13,938,026	16,924,384	21.43%	14,085,758	17,223,725	22.28%
Mercer	13,092,147	14,578,065	11.35%	13,187,416	14,894,094	12.94%
Morton	54,236,835	66,450,488	22.52%	59,867,633	72,995,357	21.93%
Mountrail	41,937,868	70,142,067	67.25%	42,428,457	70,822,166	66.92%
Nelson	4,921,411	4,959,847	0.78%	4,943,858	5,017,194	1.48%
Oliver	868,323	1,005,858	15.84%	1,014,448	1,494,696	47.34%
Pembina	12,615,056	12,998,225	3.04%	13,598,259	19,950,622	46.71%
Pierce	12,676,805	16,139,316	27.31%	14,260,896	17,650,517	23.77%
Ramsey	43,750,202	47,521,881	8.62%	44,102,973	48,422,289	9.79%
Ransom	12,772,770	15,297,637	19.77%	13,380,290	15,845,232	18.42%
Renville	7,618,329	10,714,039	40.64%	9,478,965	12,139,860	28.07%
Richland	29,602,572	29,166,672	-1.47%	37,395,364	34,079,517	-8.87%
Rolette	9,444,589	8,833,603	-6.47%	9,497,063	8,855,522	-6.76%
Sargent	10,834,100	11,987,216	10.64%	15,685,648	19,862,278	26.63%
Sheridan	605,159	614,444	1.53%	605,864	618,667	2.11%
Sioux	741,853	129,182	-82.59%	744,315	130,980	-82.40%
Slope	234,464	242,291	3.34%	236,475	243,772	3.09%
Stark	172,977,039	278,075,681	60.76%	185,865,982	299,424,239	61.10%
Steele	2,193,730	2,544,883	16.01%	3,013,390	3,106,778	3.10%
Stutsman	62,851,432	66,684,905	6.10%	66,427,668	71,139,623	7.09%
Towner	2,972,381	2,841,365	-4.41%	3,047,202	2,916,886	-4.28%
Traill	14,094,387	14,502,831	2.90%	15,504,267	15,516,470	0.08%
Walsh	24,448,416	30,926,790	26.50%	25,379,497	31,907,456	25.72%
Ward	330,545,216	404,359,939	22.33%	343,502,144	449,218,485	30.78%
Wells	10,339,466	12,798,995	23.79%	10,753,386	12,977,074	20.68%
Williams	538,540,068	889,347,455	65.14%	683,058,864	1,189,589,267	74.16%
Subtotal In-State	\$2,903,299,685	\$3,720,442,514	28.15%	\$3,223,208,899	\$4,272,802,304	32.56%
Consolidated and Out-Of-State	992,184,110	1,610,232,619	62.29%	1,305,250,045	2,133,520,272	63.46%
Grand Total	\$3,895,483,795	\$5,330,675,133	36.84%	\$4,528,458,944	\$6,406,322,576	41.47%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Second Quarter 2012**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	749	\$1,540,311	\$18,483	\$1,558,794
Beach	1,019	4,959,229	110,237	5,069,466
Beulah	3,121	7,615,757	293,326	7,909,083
Bismarck	61,272	447,273,904	25,374,571	472,648,475
Bottineau	2,211	16,072,427	77,028	16,149,455
Bowman	1,650	14,076,460	323,919	14,400,379
Cando	1,115	2,234,465	62,217	2,296,682
Carrington	2,065	16,523,639	1,026,450	17,550,089
Casselton	2,329	5,436,465	104,226	5,540,691
Cavalier	1,302	5,282,808	6,681,562	11,964,370
Cooperstown	984	3,810,494	78,917	3,889,411
Crosby	1,070	7,059,341	337,938	7,397,279
Devils Lake	7,141	46,731,534	892,438	47,623,972
Dickinson	17,787	249,579,827	11,975,934	261,555,761
Ellendale	1,394	3,099,820	151,716	3,251,536
Fargo	105,549	609,024,466	56,724,044	665,748,510
Garrison	1,453	4,945,158	15,774	4,960,932
Grafton	4,284	21,587,844	696,088	22,283,932
Grand Forks	52,838	270,745,368	22,057,389	292,802,757
Harvey	1,783	10,812,727	144,492	10,957,219
Hazen	2,411	6,181,802	19,748	6,201,550
Hettinger	1,226	5,010,126	135,069	5,145,195
Hillsboro	1,603	5,642,848	75,899	5,718,747
Jamestown	15,427	64,901,769	3,179,686	68,081,455
Kenmare	1,096	8,310,423	130,483	8,440,906
Langdon	1,878	9,542,880	316,294	9,859,174
Larimore	1,346	1,236,649	20,798	1,257,447
Lincoln	2,406	767,396	472	767,868
Linton	1,097	2,847,139	78,154	2,925,293
Lisbon	2,154	13,669,770	120,386	13,790,156
Mandan	18,331	61,808,098	5,567,128	67,375,226
Mayville	1,858	4,766,480	436,019	5,202,499
Minot	40,888	390,727,441	43,563,556	434,290,997
New Rockford	1,391	2,863,850	29,409	2,893,259
New Town	1,925	15,897,086	286,253	16,183,339
Northwood	945	5,529,842	218,477	5,748,319
Oakes	1,856	7,594,403	55,976	7,650,379
Park River	1,403	4,123,827	72,978	4,196,805
Rolla	1,280	5,975,266	4,084	5,979,350
Rugby	2,876	16,059,735	1,505,022	17,564,757
Stanley	1,458	44,047,937	194,836	44,242,773
Tioga	1,230	98,569,008	216,781,162	315,350,170
Valley City	6,585	17,770,942	2,793,955	20,564,897
Wahpeton	7,766	21,946,799	4,482,543	26,429,342
Walhalla	996	1,410,580	37,286	1,447,866
Washburn	1,246	7,155,587	53,503	7,209,090
Watford City	1,744	49,163,045	807,455	49,970,500
West Fargo	25,830	74,007,445	10,707,628	84,715,073
Williston	14,716	773,746,250	83,333,842	857,080,092
Wishek	1,002	5,822,315	20,437	5,842,752
Subtotal 50 Cities	437,086	\$3,475,508,782	\$502,175,287	\$3,977,684,069
Remaining Cities	235,505	244,933,732	50,184,503	295,118,235
Total In-State	672,591	\$3,720,442,514	\$552,359,790	\$4,272,802,304
Consolidated		236,542,842	73,143,165	309,686,007
Out-Of-State		1,373,689,777	450,144,488	1,823,834,265
Grand Total In- and Out-Of-State		\$5,330,675,133	\$1,075,647,443	\$6,406,322,576

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Second Quarters 2011 and 2012**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2011	2012		2011	2012	
Ashley	\$1,709,498	\$1,540,311	-9.90%	\$1,753,480	\$1,558,794	-11.10%
Beach	5,103,703	4,959,229	-2.83%	5,162,713	5,069,466	-1.81%
Beulah	7,168,033	7,615,757	6.25%	7,237,768	7,909,083	9.28%
Bismarck	382,510,514	447,273,904	16.93%	399,012,325	472,648,475	18.45%
Bottineau	14,013,619	16,072,427	14.69%	14,109,601	16,149,455	14.46%
Bowman	13,194,061	14,076,460	6.69%	13,490,586	14,400,379	6.74%
Cando	2,370,880	2,234,465	-5.75%	2,434,664	2,296,682	-5.67%
Carrington	16,290,486	16,523,639	1.43%	16,963,093	17,550,089	3.46%
Casselton	6,244,692	5,436,465	-12.94%	6,316,323	5,540,691	-12.28%
Cavalier	4,933,056	5,282,808	7.09%	5,525,762	11,964,370	116.52%
Cooperstown	3,886,270	3,810,494	-1.95%	3,942,398	3,889,411	-1.34%
Crosby	4,850,192	7,059,341	45.55%	4,855,967	7,397,279	52.33%
Devils Lake	43,059,191	46,731,534	8.53%	43,402,589	47,623,972	9.73%
Dickinson	157,559,655	249,579,827	58.40%	168,260,970	261,555,761	55.45%
Ellendale	2,873,307	3,099,820	7.88%	2,952,463	3,251,536	10.13%
Fargo	542,254,549	609,024,466	12.31%	589,863,860	665,748,510	12.86%
Garrison	4,517,306	4,945,158	9.47%	4,563,396	4,960,932	8.71%
Grafton	15,521,172	21,587,844	39.09%	16,292,279	22,283,932	36.78%
Grand Forks	247,314,646	270,745,368	9.47%	258,611,217	292,802,757	13.22%
Harvey	8,682,948	10,812,727	24.53%	8,847,545	10,957,219	23.84%
Hazen	5,258,548	6,181,802	17.56%	5,283,159	6,201,550	17.38%
Hettinger	5,143,545	5,010,126	-2.59%	5,354,721	5,145,195	-3.91%
Hillsboro	5,144,373	5,642,848	9.69%	5,197,075	5,718,747	10.04%
Jamestown	61,336,457	64,901,769	5.81%	63,611,100	68,081,455	7.03%
Kenmare	11,836,980	8,310,423	-29.79%	12,060,062	8,440,906	-30.01%
Langdon	9,030,072	9,542,880	5.68%	9,478,201	9,859,174	4.02%
Larimore	1,094,376	1,236,649	13.00%	1,122,844	1,257,447	11.99%
Lincoln	753,292	767,396	1.87%	758,000	767,868	1.30%
Linton	2,438,989	2,847,139	16.73%	2,516,140	2,925,293	16.26%
Lisbon	11,178,363	13,669,770	22.29%	11,285,919	13,790,156	22.19%
Mandan	49,825,704	61,808,098	24.05%	55,140,091	67,375,226	22.19%
Mayville	4,336,053	4,766,480	9.93%	5,124,744	5,202,499	1.52%
Minot	313,076,379	390,727,441	24.80%	324,675,227	434,290,997	33.76%
New Rockford	2,720,127	2,863,850	5.28%	2,741,946	2,893,259	5.52%
New Town	5,280,862	15,897,086	201.03%	5,678,364	16,183,339	185.00%
Northwood	5,347,401	5,529,842	3.41%	5,604,317	5,748,319	2.57%
Oakes	6,349,887	7,594,403	19.60%	6,597,520	7,650,379	15.96%
Park River	4,741,823	4,123,827	-13.03%	4,791,776	4,196,805	-12.42%
Rolla	6,176,918	5,975,266	-3.26%	6,182,389	5,979,350	-3.28%
Rugby	12,579,197	16,059,735	27.67%	14,163,288	17,564,757	24.02%
Stanley	30,339,244	44,047,937	45.18%	30,412,135	44,242,773	45.48%
Tioga	46,452,714	98,569,008	112.19%	133,514,122	315,350,170	136.19%
Valley City	18,488,567	17,770,942	-3.88%	20,772,580	20,564,897	-1.00%
Wahpeton	22,030,597	21,946,799	-0.38%	29,444,368	26,429,342	-10.24%
Walhalla	1,672,608	1,410,580	-15.67%	1,970,437	1,447,866	-26.52%
Washburn	5,817,248	7,155,587	23.01%	5,870,660	7,209,090	22.80%
Watford City	27,947,912	49,163,045	75.91%	28,615,642	49,970,500	74.63%
West Fargo	60,561,588	74,007,445	22.20%	68,516,341	84,715,073	23.64%
Williston	485,500,791	773,746,250	59.37%	542,890,501	857,080,092	57.87%
Wishek	5,937,380	5,822,315	-1.94%	5,957,581	5,842,752	-1.93%
Subtotal 50 Cities	\$2,712,455,773	\$3,475,508,782	28.13%	\$2,988,930,249	\$3,977,684,069	33.08%
Remaining Cities	190,843,912	244,933,732	28.34%	234,278,650	295,118,235	25.97%
Total In-State	\$2,903,299,685	\$3,720,442,514	28.15%	\$3,223,208,899	\$4,272,802,304	32.56%
Consolidated and Out-Of-State	992,184,110	1,610,232,619	62.29%	1,305,250,045	2,133,520,272	63.46%
Grand Total In- and Out-Of-State	\$3,895,483,795	\$5,330,675,133	36.84%	\$4,528,458,944	\$6,406,322,576	41.47%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, Second Quarters 2011 and 2012**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	SECOND QUARTER 2011	SECOND QUARTER 2012	
Mining and Oil Extraction	\$749,024,516	\$1,236,511,029	65.08%
Utilities	51,516,701	49,788,753	-3.35%
Construction	140,163,950	257,121,596	83.44%
Manufacturing	217,913,937	325,744,535	49.48%
Wholesale Trade	1,020,906,119	1,557,028,010	52.51%
Retail Trade	1,323,940,979	1,606,788,741	21.36%
Transportation and Warehousing	89,155,794	167,888,315	88.31%
Information Industries	158,848,112	175,485,857	10.47%
Finc, Ins. Real Estate, Rental & Leasing	218,415,476	326,990,905	49.71%
Professional, Scientific, Tech., & Mgmt Serv.	31,529,911	37,992,712	20.50%
Educational, Health Care, and Social Serv.	15,374,223	20,586,220	33.90%
Arts, Entertainment & Recreation	20,953,054	25,150,251	20.03%
Accommodation & Food Services	358,056,289	426,152,453	19.02%
Other Services	104,015,173	133,530,399	28.38%
Miscellaneous	28,644,710	59,562,800	107.94%
GRAND TOTAL	\$4,528,458,944	\$6,406,322,576	41.47%

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