

North Dakota Sales and Use Tax Statistical Report

Fourth Quarter 2012

Covering Sales Occurring in
October, November, and December

		<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%	+22.4%
Fourth Quarter:	October, November, December	+31.2%	+48.7%	+9.7%

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 fourth 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, Fourth Quarter 2012**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$6,352,766	\$363,330	\$6,716,096
Barnes	20,598,166	2,584,416	23,182,582
Benson	5,546,418	133,485	5,679,903
Billings	2,164,225	2,394,796	4,559,021
Bottineau	22,716,655	653,278	23,369,933
Bowman	12,580,208	992,189	13,572,397
Burke	10,865,805	13,731,482	24,597,287
Burleigh	478,949,592	26,210,123	505,159,715
Cass	750,439,830	84,666,076	835,105,906
Cavalier	13,370,825	732,497	14,103,322
Dickey	13,053,323	480,661	13,533,984
Divide	9,466,867	24,004	9,490,871
Dunn	8,899,327	866,464	9,765,791
Eddy	5,141,158	188,223	5,329,381
Emmons	6,273,636	144,598	6,418,234
Foster	21,626,777	833,683	22,460,460
Golden Valley	5,697,655	112,957	5,810,612
Grand Forks	314,619,913	24,074,885	338,694,798
Grant	3,269,361	36,171	3,305,532
Griggs	5,866,828	367,611	6,234,439
Hettinger	3,474,122	463,059	3,937,181
Kidder	3,577,818	15,587	3,593,405
LaMoure	20,206,331	207,292	20,413,623
Logan	4,851,806	59,578	4,911,384
McHenry	4,244,301	506,621	4,750,922
McIntosh	10,667,470	233,226	10,900,696
McKenzie	47,989,441	5,735,221	53,724,662
McLean	16,681,945	324,637	17,006,582
Mercer	13,415,214	246,040	13,661,254
Morton	67,066,911	6,471,100	73,538,011
Mountrail	76,317,467	1,087,623	77,405,090
Nelson	4,819,885	84,637	4,904,522
Oliver	930,826	659,246	1,590,072
Pembina	12,512,585	3,383,807	15,896,392
Pierce	15,220,376	786,057	16,006,433
Ramsey	43,946,268	970,224	44,916,492
Ransom	16,545,706	622,221	17,167,927
Renville	11,808,421	973,864	12,782,285
Richland	40,202,029	6,906,492	47,108,521
Rolette	9,177,783	99,939	9,277,722
Sargent	12,877,048	8,306,152	21,183,200
Sheridan	780,699	15,846	796,545
Sioux	173,198	1,034	174,232
Slope	233,975	13,729	247,704
Stark	286,936,703	14,079,314	301,016,017
Steele	2,067,737	577,379	2,645,116
Stutsman	72,324,384	5,915,547	78,239,931
Towner	3,027,586	202,313	3,229,899
Traill	12,072,845	781,695	12,854,540
Walsh	32,276,457	1,597,601	33,874,058
Ward	412,118,233	30,045,047	442,163,280
Wells	14,139,253	211,544	14,350,797
Williams	823,610,869	331,263,205	1,154,874,074
Subtotal In-State	\$3,813,795,027	\$582,437,806	\$4,396,232,833
Consolidated	\$302,446,791	\$93,729,108	\$396,175,899
Out-Of-State	\$1,523,158,099	\$430,050,489	\$1,953,208,588
Grand Total	\$5,639,399,917	\$1,106,217,403	\$6,745,617,320

TABLE 2

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

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE
	2011	2012		2011	2012	
Adams	\$7,080,410	\$6,352,766	-10.28%	\$7,382,594	\$6,716,096	-9.03%
Barnes	18,915,217	20,598,166	8.90%	21,267,135	23,182,582	9.01%
Benson	5,337,807	5,546,418	3.91%	5,507,922	5,679,903	3.12%
Billings	3,641,230	2,164,225	-40.56%	5,192,234	4,559,021	-12.20%
Bottineau	19,531,748	22,716,655	16.31%	19,925,075	23,369,933	17.29%
Bowman	15,880,652	12,580,208	-20.78%	17,484,224	13,572,397	-22.37%
Burke	9,498,790	10,865,805	14.39%	21,331,001	24,597,287	15.31%
Burleigh	471,243,685	478,949,592	1.64%	501,305,115	505,159,715	0.77%
Cass	732,468,722	750,439,830	2.45%	800,093,755	835,105,906	4.38%
Cavalier	10,628,642	13,370,825	25.80%	11,648,939	14,103,322	21.07%
Dickey	11,797,644	13,053,323	10.64%	12,251,563	13,533,984	10.47%
Divide	7,776,189	9,466,867	21.74%	7,814,221	9,490,871	21.46%
Dunn	8,947,829	8,899,327	-0.54%	10,183,698	9,765,791	-4.10%
Eddy	4,295,969	5,141,158	19.67%	4,655,783	5,329,381	14.47%
Emmons	6,146,363	6,273,636	2.07%	6,260,783	6,418,234	2.51%
Foster	15,324,870	21,626,777	41.12%	16,156,457	22,460,460	39.02%
Golden Valley	6,459,313	5,697,655	-11.79%	6,763,492	5,810,612	-14.09%
Grand Forks	306,594,543	314,619,913	2.62%	328,394,557	338,694,798	3.14%
Grant	2,897,790	3,269,361	12.82%	2,925,959	3,305,532	12.97%
Griggs	5,925,208	5,866,828	-0.99%	6,466,782	6,234,439	-3.59%
Hettinger	2,943,706	3,474,122	18.02%	3,169,991	3,937,181	24.20%
Kidder	4,459,283	3,577,818	-19.77%	4,482,484	3,593,405	-19.83%
LaMoure	19,242,320	20,206,331	5.01%	19,346,868	20,413,623	5.51%
Logan	4,347,305	4,851,806	11.60%	4,557,038	4,911,384	7.78%
McHenry	4,930,534	4,244,301	-13.92%	5,453,028	4,750,922	-12.88%
McIntosh	9,530,385	10,667,470	11.93%	9,694,932	10,900,696	12.44%
McKenzie	39,231,617	47,989,441	22.32%	43,514,655	53,724,662	23.46%
McLean	16,114,925	16,681,945	3.52%	16,263,199	17,006,582	4.57%
Mercer	14,911,352	13,415,214	-10.03%	15,233,574	13,661,254	-10.32%
Morton	64,585,250	67,066,911	3.84%	71,420,289	73,538,011	2.97%
Mountrail	63,793,860	76,317,467	19.63%	64,313,973	77,405,090	20.36%
Nelson	3,748,584	4,819,885	28.58%	3,829,170	4,904,522	28.08%
Oliver	858,196	930,826	8.46%	1,249,755	1,590,072	27.23%
Pembina	13,155,784	12,512,585	-4.89%	14,511,570	15,896,392	9.54%
Pierce	13,278,576	15,220,376	14.62%	14,078,870	16,006,433	13.69%
Ramsey	44,583,372	43,946,268	-1.43%	46,834,063	44,916,492	-4.09%
Ransom	14,984,123	16,545,706	10.42%	15,528,705	17,167,927	10.56%
Renville	11,987,676	11,808,421	-1.50%	12,334,457	12,782,285	3.63%
Richland	32,137,670	40,202,029	25.09%	41,406,030	47,108,521	13.77%
Rolette	8,899,069	9,177,783	3.13%	9,118,979	9,277,722	1.74%
Sargent	11,344,312	12,877,048	13.51%	17,526,968	21,183,200	20.86%
Sheridan	676,561	780,699	15.39%	678,584	796,545	17.38%
Sioux	229,057	173,198	-24.39%	231,528	174,232	-24.75%
Slope	295,458	233,975	-20.81%	302,164	247,704	-18.02%
Stark	245,088,634	286,936,703	17.07%	259,764,442	301,016,017	15.88%
Steele	2,276,242	2,067,737	-9.16%	2,897,384	2,645,116	-8.71%
Stutsman	72,395,907	72,324,384	-0.10%	77,051,129	78,239,931	1.54%
Towner	3,193,489	3,027,586	-5.20%	3,361,875	3,229,899	-3.93%
Traill	10,151,493	12,072,845	18.93%	10,882,394	12,854,540	18.12%
Walsh	23,861,652	32,276,457	35.26%	25,448,111	33,874,058	33.11%
Ward	422,740,924	412,118,233	-2.51%	471,316,515	442,163,280	-6.19%
Wells	13,502,523	14,139,253	4.72%	13,773,558	14,350,797	4.19%
Williams	824,352,709	823,610,869	-0.09%	1,090,852,311	1,154,874,074	5.87%
Subtotal In-State	\$3,688,225,169	\$3,813,795,027	3.40%	\$4,203,439,882	\$4,396,232,833	4.59%
Consolidated and Out-Of-State	1,393,153,300	1,825,604,890	31.04%	1,948,195,632	2,349,384,487	20.59%
Grand Total	\$5,081,378,469	\$5,639,399,917	10.98%	\$6,151,635,514	\$6,745,617,320	9.66%

TABLE 3

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

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	749	\$1,849,052	\$174,356	\$2,023,408
Beach	1,019	4,892,653	93,282	4,985,935
Beulah	3,121	6,843,690	181,280	7,024,970
Bismarck	61,272	473,037,090	26,062,159	499,099,249
Bottineau	2,211	13,786,169	140,279	13,926,448
Bowman	1,650	11,615,770	683,710	12,299,480
Cando	1,115	2,286,420	197,264	2,483,684
Carrington	2,065	21,341,914	831,640	22,173,554
Casselton	2,329	7,285,204	365,007	7,650,211
Cavalier	1,302	4,297,548	2,251,312	6,548,860
Cooperstown	984	5,036,568	223,777	5,260,345
Crosby	1,070	8,872,755	11,790	8,884,545
Devils Lake	7,141	43,250,950	962,912	44,213,862
Dickinson	17,787	260,087,653	11,195,282	271,282,935
Ellendale	1,394	3,048,242	381,811	3,430,053
Fargo	105,549	658,105,479	66,709,448	724,814,927
Garrison	1,453	5,227,208	59,707	5,286,915
Grafton	4,284	21,449,142	651,245	22,100,387
Grand Forks	52,838	303,413,864	23,502,642	326,916,506
Harvey	1,783	10,758,344	185,494	10,943,838
Hazen	2,411	5,728,700	64,021	5,792,721
Hettinger	1,226	6,144,057	235,279	6,379,336
Hillsboro	1,603	3,914,972	58,292	3,973,264
Jamestown	15,427	70,405,324	4,678,816	75,084,140
Kenmare	1,096	9,015,367	63,063	9,078,430
Langdon	1,878	9,858,550	428,242	10,286,792
Larimore	1,346	1,409,661	124,752	1,534,413
Lincoln	2,406	732,215	3,283	735,498
Linton	1,097	2,965,225	124,040	3,089,265
Lisbon	2,154	14,523,076	87,876	14,610,952
Mandan	18,331	60,328,267	5,887,581	66,215,848
Mayville	1,858	4,369,001	392,356	4,761,357
Minot	40,888	395,006,367	29,074,644	424,081,011
New Rockford	1,391	3,165,540	114,461	3,280,001
New Town	1,925	29,289,963	202,953	29,492,916
Northwood	945	7,544,008	134,778	7,678,786
Oakes	1,856	9,025,196	87,210	9,112,406
Park River	1,403	5,396,438	57,203	5,453,641
Rolla	1,280	6,065,983	43,747	6,109,730
Rugby	2,876	15,101,650	768,744	15,870,394
Stanley	1,458	40,295,199	726,909	41,022,108
Tioga	1,230	75,854,790	173,288,122	249,142,912
Valley City	6,585	18,268,662	2,456,900	20,725,562
Wahpeton	7,766	27,138,916	6,479,409	33,618,325
Walhalla	996	1,674,839	23,772	1,698,611
Washburn	1,246	7,411,126	35,450	7,446,576
Watford City	1,744	44,094,835	2,548,637	46,643,472
West Fargo	25,830	67,714,903	12,725,960	80,440,863
Williston	14,716	735,956,795	157,790,758	893,747,553
Wishek	1,002	8,596,409	56,677	8,653,086
Subtotal 50 Cities	437,086	\$3,553,481,749	\$533,628,332	\$4,087,110,081
Remaining Cities	235,505	260,313,278	48,809,474	309,122,752
Total In-State	672,591	\$3,813,795,027	\$582,437,806	\$4,396,232,833
Consolidated		302,446,791	93,729,108	396,175,899
Out-Of-State		1,523,158,099	430,050,489	1,953,208,588
Grand Total In- and Out-Of-State		\$5,639,399,917	\$1,106,217,403	\$6,745,617,320

TABLE 4

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

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER 2011	FOURTH QUARTER 2012	PERCENT CHANGE	FOURTH QUARTER 2011	FOURTH QUARTER 2012	PERCENT CHANGE
Ashley	\$1,843,260	\$1,849,052	0.31%	\$1,977,899	\$2,023,408	2.30%
Beach	5,522,774	4,892,653	-11.41%	5,826,560	4,985,935	-14.43%
Beulah	7,824,073	6,843,690	-12.53%	8,067,536	7,024,970	-12.92%
Bismarck	465,835,400	473,037,090	1.55%	494,922,751	499,099,249	0.84%
Bottineau	13,894,420	13,786,169	-0.78%	14,014,941	13,926,448	-0.63%
Bowman	14,742,489	11,615,770	-21.21%	16,303,353	12,299,480	-24.56%
Cando	2,596,872	2,286,420	-11.95%	2,749,703	2,483,684	-9.67%
Carrington	14,982,012	21,341,914	42.45%	15,812,551	22,173,554	40.23%
Casselton	6,666,368	7,285,204	9.28%	6,769,788	7,650,211	13.01%
Cavalier	5,037,556	4,297,548	-14.69%	5,852,039	6,548,860	11.91%
Cooperstown	5,122,333	5,036,568	-1.67%	5,266,510	5,260,345	-0.12%
Crosby	7,243,492	8,872,755	22.49%	7,256,986	8,884,545	22.43%
Devils Lake	43,963,642	43,250,950	-1.62%	46,206,152	44,213,862	-4.31%
Dickinson	223,094,809	260,087,653	16.58%	234,155,834	271,282,935	15.86%
Ellendale	3,326,607	3,048,242	-8.37%	3,613,908	3,430,053	-5.09%
Fargo	646,884,708	658,105,479	1.73%	703,964,302	724,814,927	2.96%
Garrison	4,667,152	5,227,208	12.00%	4,723,585	5,286,915	11.93%
Grafton	15,247,546	21,449,142	40.67%	16,372,680	22,100,387	34.98%
Grand Forks	295,030,790	303,413,864	2.84%	316,010,907	326,916,506	3.45%
Harvey	11,525,966	10,758,344	-6.66%	11,761,466	10,943,838	-6.95%
Hazen	6,308,291	5,728,700	-9.19%	6,386,648	5,792,721	-9.30%
Hettinger	6,869,692	6,144,057	-10.56%	7,119,041	6,379,336	-10.39%
Hillsboro	3,144,138	3,914,972	24.52%	3,233,060	3,973,264	22.89%
Jamestown	70,355,020	70,405,324	0.07%	73,974,365	75,084,140	1.50%
Kenmare	10,524,177	9,015,367	-14.34%	10,573,750	9,078,430	-14.14%
Langdon	8,549,379	9,858,550	15.31%	9,027,836	10,286,792	13.95%
Larimore	1,205,377	1,409,661	16.95%	1,268,548	1,534,413	20.96%
Lincoln	770,249	732,215	-4.94%	780,138	735,498	-5.72%
Linton	2,889,821	2,965,225	2.61%	2,977,866	3,089,265	3.74%
Lisbon	13,062,279	14,523,076	11.18%	13,120,476	14,610,952	11.36%
Mandan	57,607,130	60,328,267	4.72%	63,424,578	66,215,848	4.40%
Mayville	3,751,402	4,369,001	16.46%	3,961,909	4,761,357	20.18%
Minot	405,016,301	395,006,367	-2.47%	452,285,053	424,081,011	-6.24%
New Rockford	3,196,530	3,165,540	-0.97%	3,542,057	3,280,001	-7.40%
New Town	15,867,363	29,289,963	84.59%	16,122,054	29,492,916	82.94%
Northwood	7,603,464	7,544,008	-0.78%	7,732,931	7,678,786	-0.70%
Oakes	7,433,398	9,025,196	21.41%	7,591,605	9,112,406	20.03%
Park River	5,013,285	5,396,438	7.64%	5,046,792	5,453,641	8.06%
Rolla	5,930,713	6,065,983	2.28%	6,025,056	6,109,730	1.41%
Rugby	13,166,987	15,101,650	14.69%	13,965,878	15,870,394	13.64%
Stanley	39,088,157	40,295,199	3.09%	39,328,016	41,022,108	4.31%
Tioga	87,412,780	75,854,790	-13.22%	245,842,419	249,142,912	1.34%
Valley City	17,299,753	18,268,662	5.60%	19,609,045	20,725,562	5.69%
Wahpeton	23,293,606	27,138,916	16.51%	31,794,054	33,618,325	5.74%
Walhalla	2,121,141	1,674,839	-21.04%	2,476,657	1,698,611	-31.42%
Washburn	7,021,126	7,411,126	5.55%	7,058,009	7,446,576	5.51%
Watford City	36,527,306	44,094,835	20.72%	37,425,546	46,643,472	24.63%
West Fargo	63,417,493	67,714,903	6.78%	71,322,684	80,440,863	12.78%
Williston	716,618,881	735,956,795	2.70%	824,666,034	893,747,553	8.38%
Wishek	7,515,983	8,596,409	14.38%	7,539,416	8,653,086	14.77%
Subtotal 50 Cities	\$3,443,633,491	\$3,553,481,749	3.19%	\$3,916,850,972	\$4,087,110,081	4.35%
Remaining Cities	244,591,678	260,313,278	6.43%	286,588,910	309,122,752	7.86%
Total In-State	\$3,688,225,169	\$3,813,795,027	3.40%	\$4,203,439,882	\$4,396,232,833	4.59%
Consolidated and Out-Of-State	1,393,153,300	1,825,604,890	31.04%	1,948,195,632	2,349,384,487	20.59%
Grand Total In- and Out-Of-State	\$5,081,378,469	\$5,639,399,917	10.98%	\$6,151,635,514	\$6,745,617,320	9.66%

TABLE 5

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

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FOURTH QUARTER 2011	FOURTH QUARTER 2012	
Mining and Oil Extraction	\$1,155,880,987	\$1,316,022,630	13.85%
Utilities	50,991,698	66,326,420	30.07%
Construction	259,849,850	293,000,203	12.76%
Manufacturing	313,583,556	333,033,165	6.20%
Wholesale Trade	1,391,802,697	1,589,329,247	14.19%
Retail Trade	1,650,705,230	1,784,092,556	8.08%
Transportation and Warehousing	167,984,938	80,297,593	-52.20%
Information Industries	165,537,496	190,603,176	15.14%
Finc, Ins. Real Estate, Rental & Leasing	327,556,719	365,832,181	11.69%
Professional, Scientific, Tech., & Mgmt Serv.	41,468,042	47,460,532	14.45%
Educational, Health Care, and Social Serv.	20,937,435	21,082,169	0.69%
Arts, Entertainment & Recreation	19,854,437	17,323,049	-12.75%
Accommodation & Food Services	398,263,286	424,844,806	6.67%
Other Services	127,238,943	133,577,523	4.98%
Miscellaneous	59,980,200	82,792,070	38.03%
GRAND TOTAL	\$6,151,635,514	\$6,745,617,320	9.66%

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