

North Dakota Sales and Use Tax Statistical Report

First Quarter 2013

Covering Sales Occurring in
January, February and March

		<u>Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year</u>		
<u>Sales Quarter</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>
First Quarter:	January, February, March	+33.6%	+52.3%	+1.6%
Second Quarter:	April, May, June	+31.5%	+41.5%	
Third Quarter:	July, August, September	+38.6%	+22.4%	
Fourth Quarter:	October, November, December	+48.7%	+9.7%	

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 first quarter of 2013. 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, First Quarter 2013**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$4,227,026	\$228,644	\$4,455,670
Barnes	14,556,784	2,387,446	16,944,230
Benson	3,003,695	45,029	3,048,724
Billings	1,123,950	1,370,237	2,494,187
Bottineau	15,855,960	145,420	16,001,380
Bowman	9,621,939	700,900	10,322,839
Burke	6,536,016	10,152,659	16,688,675
Burleigh	374,284,581	19,274,059	393,558,640
Cass	568,067,872	55,033,080	623,100,952
Cavalier	7,073,008	368,443	7,441,451
Dickey	9,037,002	290,023	9,327,025
Divide	6,860,353	21,501	6,881,854
Dunn	7,340,446	469,493	7,809,939
Eddy	2,005,020	71,270	2,076,290
Emmons	3,826,605	187,373	4,013,978
Foster	13,687,448	865,806	14,553,254
Golden Valley	4,855,149	31,311	4,886,460
Grand Forks	236,562,470	15,604,884	252,167,354
Grant	3,508,308	23,550	3,531,858
Griggs	3,443,321	126,461	3,569,782
Hettinger	1,926,084	115,360	2,041,444
Kidder	1,924,553	12,429	1,936,982
LaMoure	11,861,994	103,076	11,965,070
Logan	4,658,175	107,398	4,765,573
McHenry	3,595,387	359,521	3,954,908
McIntosh	6,607,298	146,539	6,753,837
McKenzie	40,599,687	4,511,126	45,110,813
McLean	14,672,216	204,701	14,876,917
Mercer	10,891,032	196,716	11,087,748
Morton	48,825,324	7,055,062	55,880,386
Mountrail	55,333,819	559,105	55,892,924
Nelson	4,589,539	131,515	4,721,054
Oliver	673,351	319,772	993,123
Pembina	9,368,739	1,266,288	10,635,027
Pierce	11,227,890	988,650	12,216,540
Ramsey	38,877,233	420,045	39,297,278
Ransom	11,379,741	472,854	11,852,595
Renville	10,478,687	449,589	10,928,276
Richland	25,786,174	5,977,823	31,763,997
Rolette	6,973,217	62,636	7,035,853
Sargent	10,549,472	6,066,484	16,615,956
Sheridan	426,299	861	427,160
Sioux	146,012	3,934	149,946
Slope	167,553	2,245	169,798
Stark	263,117,549	12,868,877	275,986,426
Steele	1,235,655	435,803	1,671,458
Stutsman	52,338,412	2,814,259	55,152,671
Towner	1,784,966	36,146	1,821,112
Traill	9,985,059	514,573	10,499,632
Walsh	22,724,944	607,692	23,332,636
Ward	306,940,388	26,258,441	333,198,829
Wells	8,357,761	100,849	8,458,610
Williams	748,894,660	285,384,218	1,034,278,878
Subtotal In-State	\$3,042,395,823	\$465,952,176	\$3,508,347,999
Consolidated	\$288,439,118	\$72,589,520	\$361,028,638
Out-Of-State	\$1,245,130,236	\$327,277,054	\$1,572,407,290
Grand Total	\$4,575,965,177	\$865,818,750	\$5,441,783,927

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, First Quarters 2012 and 2013**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER 2012	FIRST QUARTER 2013	PERCENT CHANGE	FIRST QUARTER 2012	FIRST QUARTER 2013	PERCENT CHANGE
Adams	\$4,469,585	\$4,227,026	-5.43%	\$4,717,348	\$4,455,670	-5.55%
Barnes	18,280,857	14,556,784	-20.37%	20,467,042	16,944,230	-17.21%
Benson	3,753,594	3,003,695	-19.98%	3,905,810	3,048,724	-21.94%
Billings	3,185,741	1,123,950	-64.72%	4,471,462	2,494,187	-44.22%
Bottineau	17,856,946	15,855,960	-11.21%	18,030,997	16,001,380	-11.26%
Bowman	13,752,872	9,621,939	-30.04%	14,301,561	10,322,839	-27.82%
Burke	7,801,019	6,536,016	-16.22%	17,247,669	16,688,675	-3.24%
Burleigh	371,063,593	374,284,581	0.87%	388,412,962	393,558,640	1.32%
Cass	568,472,305	568,067,872	-0.07%	624,668,381	623,100,952	-0.25%
Cavalier	8,867,759	7,073,008	-20.24%	9,241,104	7,441,451	-19.47%
Dickey	8,677,798	9,037,002	4.14%	8,930,841	9,327,025	4.44%
Divide	5,948,421	6,860,353	15.33%	5,981,068	6,881,854	15.06%
Dunn	7,466,813	7,340,446	-1.69%	8,176,977	7,809,939	-4.49%
Eddy	2,531,281	2,005,020	-20.79%	2,563,086	2,076,290	-18.99%
Emmons	3,339,116	3,826,605	14.60%	3,484,565	4,013,978	15.19%
Foster	10,455,085	13,687,448	30.92%	11,100,038	14,553,254	31.11%
Golden Valley	4,364,661	4,855,149	11.24%	4,563,782	4,886,460	7.07%
Grand Forks	236,539,119	236,562,470	0.01%	255,301,227	252,167,354	-1.23%
Grant	2,385,109	3,508,308	47.09%	2,404,096	3,531,858	46.91%
Griggs	3,972,376	3,443,321	-13.32%	4,140,294	3,569,782	-13.78%
Hettinger	1,825,524	1,926,084	5.51%	2,051,760	2,041,444	-0.50%
Kidder	1,866,518	1,924,553	3.11%	1,889,957	1,936,982	2.49%
LaMoure	9,397,726	11,861,994	26.22%	9,561,694	11,965,070	25.14%
Logan	2,385,472	4,658,175	95.27%	2,428,773	4,765,573	96.21%
McHenry	3,081,077	3,595,387	16.69%	3,631,483	3,954,908	8.91%
McIntosh	5,464,071	6,607,298	20.92%	5,526,771	6,753,837	22.20%
McKenzie	40,564,072	40,599,687	0.09%	44,187,140	45,110,813	2.09%
McLean	12,872,213	14,672,216	13.98%	13,061,495	14,876,917	13.90%
Mercer	9,990,947	10,891,032	9.01%	10,058,160	11,087,748	10.24%
Morton	49,937,780	48,825,324	-2.23%	54,775,441	55,880,386	2.02%
Mountrail	56,429,065	55,333,819	-1.94%	57,086,467	55,892,924	-2.09%
Nelson	5,033,484	4,589,539	-8.82%	5,082,216	4,721,054	-7.11%
Oliver	642,101	673,351	4.87%	726,135	993,123	36.77%
Pembina	9,531,333	9,368,739	-1.71%	10,545,878	10,635,027	0.85%
Pierce	12,292,219	11,227,890	-8.66%	12,693,159	12,216,540	-3.75%
Ramsey	41,061,272	38,877,233	-5.32%	41,708,787	39,297,278	-5.78%
Ransom	9,051,439	11,379,741	25.72%	9,314,796	11,852,595	27.24%
Renville	11,427,333	10,478,687	-8.30%	12,273,432	10,928,276	-10.96%
Richland	26,939,924	25,786,174	-4.28%	34,114,099	31,763,997	-6.89%
Rolette	7,550,045	6,973,217	-7.64%	7,615,311	7,035,853	-7.61%
Sargent	10,148,262	10,549,472	3.95%	17,325,976	16,615,956	-4.10%
Sheridan	501,167	426,299	-14.94%	503,415	427,160	-15.15%
Sioux	142,532	146,012	2.44%	145,754	149,946	2.88%
Slope	187,316	167,553	-10.55%	188,940	169,798	-10.13%
Stark	230,953,950	263,117,549	13.93%	244,490,586	275,986,426	12.88%
Steele	1,287,893	1,235,655	-4.06%	2,233,454	1,671,458	-25.16%
Stutsman	52,107,015	52,338,412	0.44%	55,389,350	55,152,671	-0.43%
Towner	2,367,919	1,784,966	-24.62%	2,434,943	1,821,112	-25.21%
Traill	10,291,550	9,985,059	-2.98%	10,745,627	10,499,632	-2.29%
Walsh	18,410,252	22,724,944	23.44%	19,350,387	23,332,636	20.58%
Ward	335,631,462	306,940,388	-8.55%	364,181,012	333,198,829	-8.51%
Wells	8,389,097	8,357,761	-0.37%	8,687,789	8,458,610	-2.64%
Williams	812,084,237	748,894,660	-7.78%	1,061,706,717	1,034,278,878	-2.58%
Subtotal In-State	\$3,103,030,317	\$3,042,395,823	-1.95%	\$3,537,827,214	\$3,508,347,999	-0.83%
Consolidated and Out-Of-State	1,380,423,516	1,533,569,354	11.09%	1,817,623,981	1,933,435,928	6.37%
Grand Total	\$4,483,453,833	\$4,575,965,177	2.06%	\$5,355,451,195	\$5,441,783,927	1.61%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, First Quarter 2013**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	749	\$956,454	\$88,113	\$1,044,567
Beach	1,019	4,300,633	23,359	4,323,992
Beulah	3,121	5,379,399	119,763	5,499,162
Bismarck	61,272	373,025,731	19,510,301	392,536,032
Bottineau	2,211	10,175,251	57,175	10,232,426
Bowman	1,650	8,909,479	556,483	9,465,962
Cando	1,115	1,422,194	35,363	1,457,557
Carrington	2,065	13,347,983	864,936	14,212,919
Casselton	2,329	4,723,444	145,791	4,869,235
Cavalier	1,302	3,567,705	743,513	4,311,218
Cooperstown	984	2,885,062	92,968	2,978,030
Crosby	1,070	6,484,764	5,420	6,490,184
Devils Lake	7,141	38,332,654	417,629	38,750,283
Dickinson	17,787	237,944,361	10,585,687	248,530,048
Ellendale	1,394	2,015,692	168,749	2,184,441
Fargo	105,549	499,817,660	43,373,054	543,190,714
Garrison	1,453	4,219,035	40,922	4,259,957
Grafton	4,284	17,446,263	500,746	17,947,009
Grand Forks	52,838	229,085,022	14,979,344	244,064,366
Harvey	1,783	6,276,535	84,605	6,361,140
Hazen	2,411	4,937,797	52,045	4,989,842
Hettinger	1,226	4,154,839	119,800	4,274,639
Hillsboro	1,603	4,213,193	35,171	4,248,364
Jamestown	15,427	51,307,826	2,143,875	53,451,701
Kenmare	1,096	4,522,840	116,728	4,639,568
Langdon	1,878	6,372,146	296,253	6,668,399
Larimore	1,346	764,692	2,741	767,433
Lincoln	2,406	689,162	1,142	690,304
Linton	1,097	2,049,801	40,425	2,090,226
Lisbon	2,154	10,051,629	274,542	10,326,171
Mandan	18,331	44,742,781	6,826,027	51,568,808
Mayville	1,858	2,967,754	420,270	3,388,024
Minot	40,888	296,699,587	25,517,746	322,217,333
New Rockford	1,391	1,600,908	65,496	1,666,404
New Town	1,925	17,952,265	178,013	18,130,278
Northwood	945	4,881,798	317,642	5,199,440
Oakes	1,856	6,443,379	103,834	6,547,213
Park River	1,403	2,728,861	29,739	2,758,600
Rolla	1,280	4,516,562	11,022	4,527,584
Rugby	2,876	11,115,177	979,850	12,095,027
Stanley	1,458	32,623,574	218,423	32,841,997
Tioga	1,230	69,046,322	166,701,998	235,748,320
Valley City	6,585	13,589,620	2,373,636	15,963,256
Wahpeton	7,766	19,152,281	5,651,763	24,804,044
Walhalla	996	1,133,261	2,437	1,135,698
Washburn	1,246	7,608,259	70,541	7,678,800
Watford City	1,744	36,031,669	2,213,201	38,244,870
West Fargo	25,830	51,555,319	10,063,753	61,619,072
Williston	14,716	671,566,386	118,625,875	790,192,261
Wishek	1,002	5,546,749	58,426	5,605,175
Subtotal 50 Cities	437,086	\$2,860,881,758	\$435,906,335	\$3,296,788,093
Remaining Cities	235,505	181,514,065	30,045,841	211,559,906
Total In-State	672,591	\$3,042,395,823	\$465,952,176	\$3,508,347,999
Consolidated		288,439,118	72,589,520	361,028,638
Out-Of-State		1,245,130,236	327,277,054	1,572,407,290
Grand Total In- and Out-Of-State		\$4,575,965,177	\$865,818,750	\$5,441,783,927

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, First Quarters 2012 and 2013**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER 2012	FIRST QUARTER 2013	PERCENT CHANGE	FIRST QUARTER 2012	FIRST QUARTER 2013	PERCENT CHANGE
Ashley	\$1,035,344	\$956,454	-7.62%	\$1,071,968	\$1,044,567	-2.56%
Beach	3,869,764	4,300,633	11.13%	4,059,082	4,323,992	6.53%
Beulah	5,550,137	5,379,399	-3.08%	5,598,448	5,499,162	-1.77%
Bismarck	369,213,528	373,025,731	1.03%	385,837,640	392,536,032	1.74%
Bottineau	10,622,028	10,175,251	-4.21%	10,667,463	10,232,426	-4.08%
Bowman	12,994,136	8,909,479	-31.43%	13,489,529	9,465,962	-29.83%
Cando	1,932,129	1,422,194	-26.39%	1,992,808	1,457,557	-26.86%
Carrington	10,282,676	13,347,983	29.81%	10,917,048	14,212,919	30.19%
Casselton	4,645,724	4,723,444	1.67%	4,769,735	4,869,235	2.09%
Cavalier	3,829,065	3,567,705	-6.83%	4,236,680	4,311,218	1.76%
Cooperstown	3,438,031	2,885,062	-16.08%	3,521,001	2,978,030	-15.42%
Crosby	5,505,400	6,484,764	17.79%	5,520,651	6,490,184	17.56%
Devils Lake	40,534,577	38,332,654	-5.43%	41,180,927	38,750,283	-5.90%
Dickinson	206,657,928	237,944,361	15.14%	217,831,509	248,530,048	14.09%
Ellendale	2,481,548	2,015,692	-18.77%	2,571,958	2,184,441	-15.07%
Fargo	500,239,080	499,817,660	-0.08%	542,382,138	543,190,714	0.15%
Garrison	4,200,720	4,219,035	0.44%	4,229,840	4,259,957	0.71%
Grafton	12,252,643	17,446,263	42.39%	12,906,742	17,947,009	39.05%
Grand Forks	230,638,643	229,085,022	-0.67%	248,903,532	244,064,366	-1.94%
Harvey	6,604,113	6,276,535	-4.96%	6,849,127	6,361,140	-7.12%
Hazen	3,951,863	4,937,797	24.95%	3,970,611	4,989,842	25.67%
Hettinger	4,360,217	4,154,839	-4.71%	4,577,622	4,274,639	-6.62%
Hillsboro	4,368,307	4,213,193	-3.55%	4,411,168	4,248,364	-3.69%
Jamestown	50,885,651	51,307,826	0.83%	53,491,300	53,451,701	-0.07%
Kenmare	8,339,101	4,522,840	-45.76%	8,388,648	4,639,568	-44.69%
Langdon	8,130,390	6,372,146	-21.63%	8,397,645	6,668,399	-20.59%
Larimore	800,922	764,692	-4.52%	833,670	767,433	-7.95%
Lincoln	731,144	689,162	-5.74%	733,170	690,304	-5.85%
Linton	1,688,566	2,049,801	21.39%	1,742,458	2,090,226	19.96%
Lisbon	7,955,602	10,051,629	26.35%	8,023,885	10,326,171	28.69%
Mandan	45,759,015	44,742,781	-2.22%	50,376,320	51,568,808	2.37%
Mayville	3,190,410	2,967,754	-6.98%	3,364,149	3,388,024	0.71%
Minot	322,376,605	296,699,587	-7.96%	350,125,535	322,217,333	-7.97%
New Rockford	1,849,100	1,600,908	-13.42%	1,866,268	1,666,404	-10.71%
New Town	15,018,325	17,952,265	19.54%	15,185,195	18,130,278	19.39%
Northwood	3,515,480	4,881,798	38.87%	3,660,200	5,199,440	42.05%
Oakes	5,560,107	6,443,379	15.89%	5,590,972	6,547,213	17.10%
Park River	3,954,390	2,728,861	-30.99%	3,995,724	2,758,600	-30.96%
Rolla	4,973,093	4,516,562	-9.18%	4,975,766	4,527,584	-9.01%
Rugby	12,194,842	11,115,177	-8.85%	12,593,793	12,095,027	-3.96%
Stanley	33,384,496	32,623,574	-2.28%	33,778,907	32,841,997	-2.77%
Tioga	78,478,308	69,046,322	-12.02%	235,917,102	235,748,320	-0.07%
Valley City	16,960,443	13,589,620	-19.87%	19,125,160	15,963,256	-16.53%
Wahpeton	19,982,407	19,152,281	-4.15%	26,902,615	24,804,044	-7.80%
Walhalla	1,467,826	1,133,261	-22.79%	1,660,781	1,135,698	-31.62%
Washburn	5,798,561	7,608,259	31.21%	5,867,616	7,678,800	30.87%
Watford City	37,759,240	36,031,669	-4.58%	38,453,814	38,244,870	-0.54%
West Fargo	52,666,093	51,555,319	-2.11%	65,165,683	61,619,072	-5.44%
Williston	710,760,352	671,566,386	-5.51%	802,923,073	790,192,261	-1.59%
Wishek	4,302,250	5,546,749	28.93%	4,328,128	5,605,175	29.51%
Subtotal 50 Cities	\$2,907,690,320	\$2,860,881,758	-1.61%	\$3,308,964,804	\$3,296,788,093	-0.37%
Remaining Cities	195,339,997	181,514,065	-7.08%	228,862,410	211,559,906	-7.56%
Total In-State	\$3,103,030,317	\$3,042,395,823	-1.95%	\$3,537,827,214	\$3,508,347,999	-0.83%
Consolidated and Out-Of-State	1,380,423,516	1,533,569,354	11.09%	1,817,623,981	1,933,435,928	6.37%
Grand Total In- and Out-Of-State	\$4,483,453,833	\$4,575,965,177	2.06%	\$5,355,451,195	\$5,441,783,927	1.61%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, First Quarters 2012 and 2013**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FIRST QUARTER 2012	FIRST QUARTER 2013	
Mining and Oil Extraction	\$1,165,276,965	\$1,080,426,264	-7.28%
Utilities	37,567,391	59,465,271	58.29%
Construction	197,525,856	161,755,659	-18.11%
Manufacturing	234,210,142	236,237,010	0.87%
Wholesale Trade	1,232,917,070	1,313,868,842	6.57%
Retail Trade	1,323,466,733	1,350,012,475	2.01%
Transportation and Warehousing	87,260,180	53,184,000	-39.05%
Information Industries	168,922,749	191,422,969	13.32%
Finc, Ins. Real Estate, Rental & Leasing	300,888,138	367,256,419	22.06%
Professional, Scientific, Tech., & Mgmt Serv.	30,204,132	31,492,391	4.27%
Educational, Health Care, and Social Serv.	13,484,211	14,940,917	10.80%
Arts, Entertainment & Recreation	19,141,138	17,809,195	-6.96%
Accommodation & Food Services	392,930,150	390,667,518	-0.58%
Other Services	118,717,632	115,190,953	-2.97%
Miscellaneous	32,938,708	58,054,044	76.25%
GRAND TOTAL	\$5,355,451,195	\$5,441,783,927	1.61%

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