

# NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

## THIRD QUARTER 2015

Covering Sales Occurring in  
July, August and September

		Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year		
	<u>Sales Quarter</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
First Quarter:	January, February, March	+1.6%	+4.4%	+2.3%
Second Quarter:	April, May, June	-2.4%	+11.4%	-16.1%
Third Quarter:	July, August, September	+2.4%	+10.3%	-25.0%
Fourth Quarter:	October, November, December	+0.0%	+15.5%	

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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 third quarter of 2015. 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 2012 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 2012 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, Third Quarter 2015**

<b>COUNTIES</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Adams	\$6,081,409	\$788,774	\$6,870,183
Barnes	17,446,784	2,774,683	20,221,467
Benson	3,300,753	51,096	3,351,849
Billings	16,364,394	326,535	16,690,929
Bottineau	26,754,532	360,821	27,115,353
Bowman	11,141,076	2,920,889	14,061,965
Burke	4,346,729	5,577,763	9,924,492
Burleigh	447,661,351	31,294,899	478,956,250
Cass	761,475,793	91,994,268	853,470,061
Cavalier	9,309,865	388,637	9,698,502
Dickey	10,271,210	260,043	10,531,253
Divide	7,533,208	31,094	7,564,302
Dunn	13,627,444	1,615,936	15,243,380
Eddy	3,100,166	101,425	3,201,591
Emmons	5,268,824	236,783	5,505,607
Foster	13,898,569	1,249,444	15,148,013
Golden Valley	5,229,765	217,455	5,447,220
Grand Forks	309,442,007	19,580,800	329,022,807
Grant	3,087,853	5,235	3,093,088
Griggs	4,432,727	186,708	4,619,435
Hettinger	2,985,418	137,615	3,123,033
Kidder	4,343,688	41,782	4,385,470
LaMoure	8,458,826	72,802	8,531,628
Logan	3,305,560	64,875	3,370,435
McHenry	6,387,719	886,662	7,274,381
McIntosh	7,045,979	37,176	7,083,155
McKenzie	61,003,629	4,095,266	65,098,895
McLean	18,118,549	307,523	18,426,072
Mercer	15,470,765	227,423	15,698,188
Morton	76,267,486	6,361,284	82,628,770
Mountrail	47,063,309	1,260,032	48,323,341
Nelson	3,751,741	1,780	3,753,521
Oliver	852,547	82,766	935,313
Pembina	13,433,520	14,819,550	28,253,070
Pierce	12,370,491	1,507,464	13,877,955
Ramsey	44,945,859	490,038	45,435,897
Ransom	10,179,944	665,333	10,845,277
Renville	6,071,964	318,296	6,390,260
Richland	31,345,313	9,229,328	40,574,641
Rolette	10,508,719	108,953	10,617,672
Sargent	4,988,480	13,224,316	18,212,796
Sheridan	743,842	5,038	748,880
Sioux	140,904	3,428	144,332
Slope	269,767	2,397	272,164
Stark	267,640,651	9,622,208	277,262,859
Steele	2,743,333	146,284	2,889,617
Stutsman	65,361,185	6,284,041	71,645,226
Towner	2,960,886	32,083	2,992,969
Traill	11,040,855	805,134	11,845,989
Walsh	21,777,338	2,290,145	24,067,483
Ward	338,302,158	23,042,195	361,344,353
Wells	11,621,831	145,933	11,767,764
Williams	515,878,674	147,071,217	662,949,891
Subtotal In-State	\$3,307,155,389	\$403,353,655	\$3,710,509,044
Consolidated	\$397,847,117	\$90,059,652	\$487,906,769
Out-Of-State	\$1,261,121,368	\$303,884,388	\$1,565,005,756
Grand Total	\$4,966,123,874	\$797,297,695	\$5,763,421,569

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
By County, Third Quarters 2014 and 2015**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER	THIRD QUARTER	PERCENT CHANGE	THIRD QUARTER	THIRD QUARTER	PERCENT CHANGE
	2014	2015		2014	2015	
Adams	\$6,084,856	\$6,081,409	-0.06%	\$6,955,952	\$6,870,183	-1.23%
Barnes	20,003,124	17,446,784	-12.78%	23,217,802	20,221,467	-12.91%
Benson	3,149,544	3,300,753	4.80%	3,199,978	3,351,849	4.75%
Billings	14,775,886	16,364,394	10.75%	20,638,064	16,690,929	-19.13%
Bottineau	29,320,514	26,754,532	-8.75%	30,444,277	27,115,353	-10.93%
Bowman	16,278,133	11,141,076	-31.56%	17,273,864	14,061,965	-18.59%
Burke	7,161,437	4,346,729	-39.30%	18,269,840	9,924,492	-45.68%
Burleigh	475,642,139	447,661,351	-5.88%	503,038,469	478,956,250	-4.79%
Cass	792,169,889	761,475,793	-3.87%	879,234,433	853,470,061	-2.93%
Cavalier	11,198,703	9,309,865	-16.87%	11,555,104	9,698,502	-16.07%
Dickey	11,573,653	10,271,210	-11.25%	11,775,539	10,531,253	-10.57%
Divide	12,811,398	7,533,208	-41.20%	12,827,841	7,564,302	-41.03%
Dunn	19,697,893	13,627,444	-30.82%	21,296,910	15,243,380	-28.42%
Eddy	3,830,362	3,100,166	-19.06%	3,857,063	3,201,591	-16.99%
Emmons	5,834,527	5,268,824	-9.70%	5,989,208	5,505,607	-8.07%
Foster	14,985,513	13,898,569	-7.25%	16,007,405	15,148,013	-5.37%
Golden Valley	7,121,186	5,229,765	-26.56%	7,163,578	5,447,220	-23.96%
Grand Forks	319,297,850	309,442,007	-3.09%	336,985,311	329,022,807	-2.36%
Grant	3,018,511	3,087,853	2.30%	3,026,256	3,093,088	2.21%
Griggs	4,936,241	4,432,727	-10.20%	5,170,143	4,619,435	-10.65%
Hettinger	2,912,188	2,985,418	2.51%	3,145,789	3,123,033	-0.72%
Kidder	3,727,191	4,343,688	16.54%	3,767,455	4,385,470	16.40%
LaMoure	7,938,331	8,458,826	6.56%	8,006,446	8,531,628	6.56%
Logan	3,422,360	3,305,560	-3.41%	3,515,848	3,370,435	-4.14%
McHenry	5,065,312	6,387,719	26.11%	5,921,798	7,274,381	22.84%
McIntosh	8,769,013	7,045,979	-19.65%	8,812,595	7,083,155	-19.62%
McKenzie	92,851,298	61,003,629	-34.30%	102,349,421	65,098,895	-36.40%
McLean	19,995,188	18,118,549	-9.39%	20,448,971	18,426,072	-9.89%
Mercer	16,028,642	15,470,765	-3.48%	16,306,590	15,698,188	-3.73%
Morton	79,779,166	76,267,486	-4.40%	86,195,129	82,628,770	-4.14%
Mountrail	84,560,473	47,063,309	-44.34%	86,710,878	48,323,341	-44.27%
Nelson	4,348,174	3,751,741	-13.72%	4,351,074	3,753,521	-13.73%
Oliver	932,674	852,547	-8.59%	1,154,168	935,313	-18.96%
Pembina	12,705,361	13,433,520	5.73%	20,251,328	28,253,070	39.51%
Pierce	15,880,349	12,370,491	-22.10%	17,676,652	13,877,955	-21.49%
Ramsey	47,117,163	44,945,859	-4.61%	48,132,436	45,435,897	-5.60%
Ransom	12,161,955	10,179,944	-16.30%	13,393,317	10,845,277	-19.02%
Renville	12,104,879	6,071,964	-49.84%	13,333,575	6,390,260	-52.07%
Richland	33,354,126	31,345,313	-6.02%	40,805,532	40,574,641	-0.57%
Rolette	12,605,090	10,508,719	-16.63%	12,713,213	10,617,672	-16.48%
Sargent	8,509,531	4,988,480	-41.38%	14,811,185	18,212,796	22.97%
Sheridan	682,210	743,842	9.03%	682,804	748,880	9.68%
Sioux	183,143	140,904	-23.06%	184,385	144,332	-21.72%
Slope	344,289	269,767	-21.65%	347,321	272,164	-21.64%
Stark	403,777,617	267,640,651	-33.72%	424,571,068	277,262,859	-34.70%
Steele	3,654,403	2,743,333	-24.93%	3,890,934	2,889,617	-25.73%
Stutsman	64,484,953	65,361,185	1.36%	68,313,857	71,645,226	4.88%
Towner	2,938,160	2,960,886	0.77%	2,992,475	2,992,969	0.02%
Traill	12,355,966	11,040,855	-10.64%	13,205,196	11,845,989	-10.29%
Walsh	26,852,545	21,777,338	-18.90%	27,897,761	24,067,483	-13.73%
Ward	432,620,257	338,302,158	-21.80%	453,554,904	361,344,353	-20.33%
Wells	12,100,051	11,621,831	-3.95%	12,281,020	11,767,764	-4.18%
Williams	926,562,553	515,878,674	-44.32%	1,260,891,289	662,949,891	-47.42%
Subtotal In-State	\$4,150,215,970	\$3,307,155,389	-20.31%	\$4,738,543,451	\$3,710,509,044	-21.70%
Consolidated and Out-Of-State	\$2,314,532,640	\$1,658,968,485	-28.32%	\$2,942,655,471	\$2,052,912,525	-30.24%
Grand Total	\$6,464,748,610	\$4,966,123,874	-23.18%	\$7,681,198,922	\$5,763,421,569	-24.97%

**TABLE 3**

**Taxable Sales and Taxable Purchases  
Largest 50 Cities, Third Quarter 2015**

<b>CITIES</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Ashley	\$1,943,949	\$18,634	\$1,962,583
Beach	4,703,786	198,962	4,902,748
Beulah	8,330,860	141,466	8,472,326
Bismarck	444,710,203	27,674,965	472,385,168
Bottineau	15,254,569	94,726	15,349,295
Bowman	10,162,222	577,321	10,739,543
Cando	2,506,660	29,744	2,536,404
Carrington	13,669,128	1,234,415	14,903,543
Casselton	5,604,841	46,256	5,651,097
Cavalier	4,946,367	14,592,841	19,539,208
Cooperstown	3,692,629	67,043	3,759,672
Crosby	6,881,114	11,453	6,892,567
Devils Lake	44,353,740	483,550	44,837,290
Dickinson	248,257,493	7,398,767	255,656,260
Ellendale	2,604,046	148,001	2,752,047
Fargo	650,376,391	72,426,629	722,803,020
Garrison	5,807,325	10,257	5,817,582
Grafton	12,685,012	893,638	13,578,650
Grand Forks	299,944,434	18,493,851	318,438,285
Harvey	10,070,996	99,921	10,170,917
Hazen	5,661,994	42,082	5,704,076
Hettinger	5,898,618	418,949	6,317,567
Hillsboro	4,152,143	24,433	4,176,576
Jamestown	63,577,545	5,630,484	69,208,029
Kenmare	7,655,415	112,223	7,767,638
Langdon	8,070,167	260,739	8,330,906
Larimore	1,118,361	379,521	1,497,882
Lincoln	1,284,627	1,612	1,286,239
Linton	3,374,798	69,040	3,443,838
Lisbon	8,201,139	22,297	8,223,436
Mandan	70,511,692	5,923,979	76,435,671
Mayville	3,725,021	674,180	4,399,201
Minot	323,703,511	21,338,728	345,042,239
New Rockford	2,906,983	98,551	3,005,534
New Town	20,599,013	593,385	21,192,398
Northwood	6,138,850	122,335	6,261,185
Oakes	6,645,180	99,646	6,744,826
Park River	3,968,969	113,492	4,082,461
Rolla	5,756,880	9,088	5,765,968
Rugby	12,264,733	1,505,541	13,770,274
Stanley	22,039,645	273,024	22,312,669
Tioga	47,227,153	73,507,870	120,735,023
Valley City	16,259,261	2,736,853	18,996,114
Wahpeton	23,482,213	8,455,044	31,937,257
Walhalla	2,668,642	14,720	2,683,362
Washburn	7,526,520	63,121	7,589,641
Watford City	50,482,961	2,629,398	53,112,359
West Fargo	91,425,668	10,765,170	102,190,838
Williston	455,629,512	73,355,885	528,985,397
Wishek	4,921,464	18,305	4,939,769
Subtotal 50 Cities	\$3,083,384,443	\$353,902,135	\$3,437,286,578
Remaining Cities	223,770,946	49,451,520	273,222,466
Total In-State	\$3,307,155,389	\$403,353,655	\$3,710,509,044
Consolidated	397,847,117	90,059,652	487,906,769
Out-Of-State	1,261,121,368	303,884,388	1,565,005,756
Grand Total In- and Out-Of-State	\$4,966,123,874	\$797,297,695	\$5,763,421,569

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
Largest 50 Cities, Third Quarters 2014 and 2015**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER 2014	THIRD QUARTER 2015	PERCENT CHANGE	THIRD QUARTER 2014	THIRD QUARTER 2015	PERCENT CHANGE
Ashley	\$1,894,945	\$1,943,949	2.59%	\$1,910,615	\$1,962,583	2.72%
Beach	6,337,414	4,703,786	-25.78%	6,361,902	4,902,748	-22.94%
Beulah	8,646,814	8,330,860	-3.65%	8,862,594	8,472,326	-4.40%
Bismarck	472,427,314	444,710,203	-5.87%	499,644,650	472,385,168	-5.46%
Bottineau	16,226,566	15,254,569	-5.99%	16,273,181	15,349,295	-5.68%
Bowman	15,298,855	10,162,222	-33.58%	16,089,913	10,739,543	-33.25%
Cando	2,420,078	2,506,660	3.58%	2,466,570	2,536,404	2.83%
Carrington	14,780,288	13,669,128	-7.52%	15,801,399	14,903,543	-5.68%
Casselton	4,715,331	5,604,841	18.86%	4,813,043	5,651,097	17.41%
Cavalier	5,161,272	4,946,367	-4.16%	12,175,632	19,539,208	60.48%
Cooperstown	4,110,045	3,692,629	-10.16%	4,156,658	3,759,672	-9.55%
Crosby	11,541,084	6,881,114	-40.38%	11,551,719	6,892,567	-40.33%
Devils Lake	46,403,969	44,353,740	-4.42%	47,414,965	44,837,290	-5.44%
Dickinson	373,787,332	248,257,493	-33.58%	391,265,801	255,656,260	-34.66%
Ellendale	2,838,461	2,604,046	-8.26%	2,970,588	2,752,047	-7.36%
Fargo	676,761,880	650,376,391	-3.90%	747,783,328	722,803,020	-3.34%
Garrison	6,373,324	5,807,325	-8.88%	6,381,575	5,817,582	-8.84%
Grafton	16,786,075	12,685,012	-24.43%	17,523,323	13,578,650	-22.51%
Grand Forks	308,741,223	299,944,434	-2.85%	325,672,501	318,438,285	-2.22%
Harvey	10,593,418	10,070,996	-4.93%	10,753,314	10,170,917	-5.42%
Hazen	6,287,362	5,661,994	-9.95%	6,326,291	5,704,076	-9.84%
Hettinger	5,974,740	5,898,618	-1.27%	6,611,877	6,317,567	-4.45%
Hillsboro	4,872,217	4,152,143	-14.78%	5,118,948	4,176,576	-18.41%
Jamestown	62,443,263	63,577,545	1.82%	65,408,095	69,208,029	5.81%
Kenmare	9,093,490	7,655,415	-15.81%	9,149,984	7,767,638	-15.11%
Langdon	8,770,886	8,070,167	-7.99%	9,095,889	8,330,906	-8.41%
Larimore	1,258,942	1,118,361	-11.17%	1,325,204	1,497,882	13.03%
Lincoln	1,119,409	1,284,627	14.76%	1,136,558	1,286,239	13.17%
Linton	3,374,358	3,374,798	0.01%	3,482,336	3,443,838	-1.11%
Lisbon	10,402,648	8,201,139	-21.16%	10,412,375	8,223,436	-21.02%
Mandan	72,851,213	70,511,692	-3.21%	78,822,656	76,435,671	-3.03%
Mayville	4,284,079	3,725,021	-13.05%	4,642,884	4,399,201	-5.25%
Minot	407,284,773	323,703,511	-20.52%	426,882,905	345,042,239	-19.17%
New Rockford	3,318,222	2,906,983	-12.39%	3,339,953	3,005,534	-10.01%
New Town	31,327,287	20,599,013	-34.25%	32,297,943	21,192,398	-34.38%
Northwood	7,142,788	6,138,850	-14.06%	7,307,598	6,261,185	-14.32%
Oakes	7,974,491	6,645,180	-16.67%	8,034,843	6,744,826	-16.06%
Park River	5,231,440	3,968,969	-24.13%	5,299,767	4,082,461	-22.97%
Rolla	5,956,548	5,756,880	-3.35%	5,962,215	5,765,968	-3.29%
Rugby	15,775,547	12,264,733	-22.25%	17,569,544	13,770,274	-21.62%
Stanley	43,981,892	22,039,645	-49.89%	44,509,922	22,312,669	-49.87%
Tioga	96,681,416	47,227,153	-51.15%	259,177,055	120,735,023	-53.42%
Valley City	18,114,608	16,259,261	-10.24%	21,264,506	18,996,114	-10.67%
Wahpeton	24,485,590	23,482,213	-4.10%	31,444,735	31,937,257	1.57%
Walhalla	1,926,436	2,668,642	38.53%	1,938,924	2,683,362	38.39%
Washburn	8,048,830	7,526,520	-6.49%	8,111,458	7,589,641	-6.43%
Watford City	78,587,760	50,482,961	-35.76%	84,849,672	53,112,359	-37.40%
West Fargo	95,201,114	91,425,668	-3.97%	106,136,746	102,190,838	-3.72%
Williston	809,782,716	455,629,512	-43.73%	980,944,393	528,985,397	-46.07%
Wishek	6,688,703	4,921,464	-26.42%	6,716,615	4,939,769	-26.45%
Subtotal 50 Cities	\$3,864,088,456	\$3,083,384,443	-20.20%	\$4,403,195,162	\$3,437,286,578	-21.94%
Remaining Cities	286,127,514	223,770,946	-21.79%	335,348,289	273,222,466	-18.53%
Total In-State	\$4,150,215,970	\$3,307,155,389	-20.31%	\$4,738,543,451	\$3,710,509,044	-21.70%
Consolidated and Out-Of-State	2,314,532,640	1,658,968,485	-28.32%	2,942,655,471	2,052,912,525	-30.24%
Grand Total In- and Out-Of-State	\$6,464,748,610	\$4,966,123,874	-23.18%	\$7,681,198,922	\$5,763,421,569	-24.97%

TABLE 5

**Comparison of Taxable Sales and Purchases  
By Industry, Third Quarters 2014 and 2015**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	THIRD QUARTER 2014	THIRD QUARTER 2015	
Mining and Oil Extraction	\$1,379,889,071	\$651,437,661	-52.79%
Utilities	50,982,156	69,494,252	36.31%
Construction	325,666,000	269,129,867	-17.36%
Manufacturing	498,587,465	370,847,655	-25.62%
Wholesale Trade	2,026,362,439	1,366,750,465	-32.55%
Retail Trade	1,816,261,096	1,697,419,577	-6.54%
Transportation and Warehousing	118,410,696	70,214,732	-40.70%
Information Industries	196,773,759	209,278,673	6.35%
Finc, Ins. Real Estate, Rental & Leasing	425,173,693	287,074,451	-32.48%
Professional, Scientific, Tech., & Mgmt Serv.	39,503,111	42,017,125	6.36%
Educational, Health Care, and Social Serv.	13,913,979	19,997,970	43.73%
Arts, Entertainment & Recreation	39,351,400	41,233,586	4.78%
Accommodation & Food Services	526,720,764	485,967,577	-7.74%
Other Services	154,494,866	122,758,960	-20.54%
Miscellaneous	69,108,427	59,799,018	-13.47%
<b>GRAND TOTAL</b>	<b>\$7,681,198,922</b>	<b>\$5,763,421,569</b>	<b>-24.97%</b>

NOTE: Classification by industry is based on 2012 North American Industry Classification System (NAICS)

Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis