

North Dakota Sales and Use Tax Statistical Report

Fourth Quarter 2006

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>2004</u>	<u>2005</u>	<u>2006</u>
First Quarter:	January, February, March	+10.8%	+6.7%	+12.5%
Second Quarter:	April, May, June	+9.4%	+4.7%	+10.8%
Third Quarter:	July, August, September	+5.9%	+7.8%	+6.3%
Fourth Quarter:	October, November, December	+7.6%	+8.9%	+5.1%

Office of State Tax Commissioner

CORY FONG
TAX COMMISSIONER

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Table of Contents

Introduction	1, 2
---------------------------	------

Statistics by County

Table 1

Taxable Sales and Taxable Purchases by County, Fourth Quarter 2006.....	3
---	---

Table 2

Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, by County, Fourth Quarter 2005 and 2006	4
--	---

Statistics by City

Table 3

Taxable Sales and Taxable Purchases, 50 Largest Cities, Fourth Quarter 2006	5
---	---

Table 4

Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, 50 Largest Cities, Fourth Quarter 2005 and 2006	6
--	---

Statistics by Industry

Table 5

Comparison of Taxable Sales and Purchases by Industry (2002 NAICS), Fourth Quarter 2005 and 2006	7
--	---

Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the fourth quarter of 2006. These taxable sales and taxable purchases are reported by businesses to the Office of State Tax Commissioner on quarterly or monthly sales tax returns.

This report is used primarily as a summary of the economic activity that occurs throughout the regions of the state. In recognition that the primary focus of this report is as an economic indicator, not as a summary of state tax revenues, sales tax collections are no longer contained in this report. Collections statistics are available from the Office of Management and Budget or the Office of Tax Commissioner.

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). (Previously, industry statistics were reported using the SIC system. Statistics have been reclassified under NAICS beginning with the 4th quarter 2005.) 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:

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 2006**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$4,339,632	\$176,529	\$4,516,161
Barnes	14,275,441	725,140	15,000,581
Benson	2,729,242	26,199	2,755,441
Billings	1,175,508	108,246	1,283,754
Bottineau	8,248,909	231,590	8,480,499
Bowman	7,813,653	342,819	8,156,472
Burke	2,291,697	26,115	2,317,812
Burleigh	298,959,074	19,848,932	318,808,006
Cass	560,820,435	60,346,118	621,166,553
Cavalier	6,333,470	452,886	6,786,356
Dickey	7,818,564	218,695	8,037,259
Divide	3,062,016	82,055	3,144,071
Dunn	2,279,107	514,836	2,793,943
Eddy	2,215,990	26,941	2,242,931
Emmons	3,447,271	174,638	3,621,909
Foster	7,226,004	605,029	7,831,033
Golden Valley	3,155,300	317,944	3,473,244
Grand Forks	232,904,331	16,260,075	249,164,406
Grant	1,999,585	39,741	2,039,326
Griggs	2,704,061	145,858	2,849,919
Hettinger	1,951,312	283,575	2,234,887
Kidder	2,054,616	10,637	2,065,253
LaMoure	7,073,758	85,450	7,159,208
Logan	1,842,736	10,216	1,852,952
McHenry	2,797,972	373,561	3,171,533
McIntosh	4,234,849	36,375	4,271,224
McKenzie	6,631,737	389,438	7,021,175
McLean	7,851,955	271,891	8,123,846
Mercer	9,590,817	223,533	9,814,350
Morton	41,442,527	6,778,852	48,221,379
Mountrail	5,169,374	117,941	5,287,315
Nelson	2,173,670	69,591	2,243,261
Oliver	790,308	16,185	806,493
Pembina	9,429,379	1,833,619	11,262,998
Pierce	6,861,747	657,494	7,519,241
Ramsey	30,651,880	346,931	30,998,811
Ransom	7,655,444	829,439	8,484,883
Renville	4,052,309	178,339	4,230,648
Richland	21,756,425	6,596,499	28,352,924
Rolette	5,854,086	340,012	6,194,098
Sargent	3,747,210	6,522,568	10,269,778
Sheridan	629,941	41,396	671,337
Sioux	122,265	748	123,013
Slope	158,811	39,253	198,064
Stark	77,272,087	8,263,858	85,535,945
Steele	1,410,316	225,966	1,636,282
Stutsman	43,483,676	3,510,373	46,994,049
Towner	2,710,819	716,679	3,427,498
Traill	7,822,338	1,286,076	9,108,414
Walsh	15,739,207	406,480	16,145,687
Ward	181,941,483	11,601,105	193,542,588
Wells	5,669,743	230,413	5,900,156
Williams	99,248,800	9,570,843	108,819,643
Subtotal In-State	\$1,793,622,887	\$162,535,722	\$1,956,158,609
Consolidated	167,645,717	40,689,116	208,334,833
Out-Of-State	<u>310,477,364</u>	<u>55,551,311</u>	<u>366,028,675</u>
Grand Total	\$2,271,745,968	\$258,776,149	\$2,530,522,117

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Fourth Quarters 2005 and 2006**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE
	2005	2006		2005	2006	
Adams	\$4,188,838	\$4,339,632	3.60%	\$4,364,875	\$4,516,161	3.47%
Barnes	15,417,092	14,275,441	-7.41%	16,513,615	15,000,581	-9.16%
Benson	2,329,169	2,729,242	17.18%	2,388,184	2,755,441	15.38%
Billings	973,147	1,175,508	20.79%	1,026,806	1,283,754	25.02%
Bottineau	8,641,445	8,248,909	-4.54%	8,782,974	8,480,499	-3.44%
Bowman	6,455,006	7,813,653	21.05%	7,125,318	8,156,472	14.47%
Burke	1,995,952	2,291,697	14.82%	2,074,796	2,317,812	11.71%
Burleigh	282,740,738	298,959,074	5.74%	303,777,148	318,808,006	4.95%
Cass	539,133,252	560,820,435	4.02%	595,186,841	621,166,553	4.36%
Cavalier	6,038,986	6,333,470	4.88%	6,095,856	6,786,356	11.33%
Dickey	7,442,820	7,818,564	5.05%	7,639,048	8,037,259	5.21%
Divide	2,421,634	3,062,016	26.44%	2,434,127	3,144,071	29.17%
Dunn	3,086,553	2,279,107	-26.16%	3,446,616	2,793,943	-18.94%
Eddy	2,202,450	2,215,990	0.61%	2,320,226	2,242,931	-3.33%
Emmons	4,094,955	3,447,271	-15.82%	4,134,175	3,621,909	-12.39%
Foster	7,732,782	7,226,004	-6.55%	8,380,787	7,831,033	-6.56%
Golden Valley	3,501,301	3,155,300	-9.88%	3,535,630	3,473,244	-1.76%
Grand Forks	225,685,021	232,904,331	3.20%	241,066,543	249,164,406	3.36%
Grant	1,818,202	1,999,585	9.98%	1,843,821	2,039,326	10.60%
Griggs	3,051,560	2,704,061	-11.39%	3,113,142	2,849,919	-8.46%
Hettinger	2,156,072	1,951,312	-9.50%	2,306,178	2,234,887	-3.09%
Kidder	1,985,466	2,054,616	3.48%	2,009,460	2,065,253	2.78%
LaMoure	7,474,258	7,073,758	-5.36%	7,702,700	7,159,208	-7.06%
Logan	1,950,159	1,842,736	-5.51%	1,957,785	1,852,952	-5.35%
McHenry	3,159,659	2,797,972	-11.45%	3,552,919	3,171,533	-10.73%
McIntosh	5,094,993	4,234,849	-16.88%	5,139,436	4,271,224	-16.89%
McKenzie	5,292,933	6,631,737	25.29%	5,439,775	7,021,175	29.07%
McLean	7,388,916	7,851,955	6.27%	7,650,915	8,123,846	6.18%
Mercer	8,725,857	9,590,817	9.91%	8,871,342	9,814,350	10.63%
Morton	41,359,921	41,442,527	0.20%	45,933,493	48,221,379	4.98%
Mountrail	4,745,896	5,169,374	8.92%	4,910,725	5,287,315	7.67%
Nelson	1,952,237	2,173,670	11.34%	2,030,596	2,243,261	10.47%
Oliver	704,822	790,308	12.13%	730,683	806,493	10.38%
Pembina	9,156,468	9,429,379	2.98%	11,372,717	11,262,998	-0.96%
Pierce	7,591,271	6,861,747	-9.61%	8,408,831	7,519,241	-10.58%
Ramsey	29,869,470	30,651,880	2.62%	30,288,551	30,998,811	2.34%
Ransom	8,523,356	7,655,444	-10.18%	9,153,203	8,484,883	-7.30%
Renville	3,524,271	4,052,309	14.98%	3,621,452	4,230,648	16.82%
Richland	22,336,047	21,756,425	-2.60%	27,608,866	28,352,924	2.69%
Rolette	5,647,884	5,854,086	3.65%	5,887,573	6,194,098	5.21%
Sargent	6,236,592	3,747,210	-39.92%	11,372,455	10,269,778	-9.70%
Sheridan	575,898	629,941	9.38%	630,670	671,337	6.45%
Sioux	98,890	122,265	23.64%	99,436	123,013	23.71%
Slope	147,024	158,811	8.02%	179,754	198,064	10.19%
Stark	68,214,191	77,272,087	13.28%	80,108,251	85,535,945	6.78%
Steele	1,343,870	1,410,316	4.94%	1,557,594	1,636,282	5.05%
Stutsman	42,577,431	43,483,676	2.13%	45,499,845	46,994,049	3.28%
Towner	2,395,877	2,710,819	13.15%	3,617,850	3,427,498	-5.26%
Traill	8,154,280	7,822,338	-4.07%	8,433,725	9,108,414	8.00%
Walsh	15,316,637	15,739,207	2.76%	16,774,379	16,145,687	-3.75%
Ward	172,991,388	181,941,483	5.17%	182,806,976	193,542,588	5.87%
Wells	6,086,898	5,669,743	-6.85%	6,303,706	5,900,156	-6.40%
Williams	80,319,309	99,248,800	23.57%	86,362,557	108,819,643	26.00%
Subtotal In-State	\$1,712,049,144	\$1,793,622,887	4.76%	\$1,863,574,926	\$1,956,158,609	4.97%
Consolidated and Out-Of-State	450,364,790	478,123,081	6.16%	545,253,046	574,363,508	5.34%
Grand Total	\$2,162,413,934	\$2,271,745,968	5.06%	\$2,408,827,972	\$2,530,522,117	5.05%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Fourth Quarter 2006**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,083,060	\$9,860	\$1,092,920
Beach	1,116	2,951,570	316,432	3,268,002
Beulah	3,152	5,875,734	155,880	6,031,614
Bismarck	55,532	295,856,294	19,077,768	314,934,062
Bottineau	2,336	6,244,584	161,809	6,406,393
Bowman	1,600	7,159,919	294,101	7,454,020
Cando	1,342	2,319,729	709,633	3,029,362
Carrington	2,268	7,053,073	604,335	7,657,408
Casselton	1,855	3,171,719	124,675	3,296,394
Cavalier	1,537	4,102,612	1,198,657	5,301,269
Cooperstown	1,053	2,175,197	65,970	2,241,167
Crosby	1,089	2,654,063	19,605	2,673,668
Devils Lake	7,222	29,511,868	340,900	29,852,768
Dickinson	16,010	73,381,412	5,110,493	78,491,905
Ellendale	1,559	2,082,555	98,295	2,180,850
Fargo	90,599	496,509,403	54,152,652	550,662,055
Garrison	1,318	2,545,178	103,507	2,648,685
Grafton	4,516	11,278,729	318,005	11,596,734
Grand Forks	49,321	226,443,598	15,761,896	242,205,494
Harvey	1,989	4,335,437	185,376	4,520,813
Hazen	2,457	3,241,839	66,153	3,307,992
Hettinger	1,307	4,222,257	173,201	4,395,458
Hillsboro	1,563	2,673,171	654,898	3,328,069
Jamestown	15,527	42,219,097	2,907,267	45,126,364
Kenmare	1,081	3,394,502	727,819	4,122,321
Langdon	2,101	5,269,466	88,213	5,357,679
Larimore	1,433	1,077,921	55,804	1,133,725
Lincoln	1,730	300,535	66,637	367,172
Linton	1,321	2,022,633	73,681	2,096,314
Lisbon	2,292	6,388,779	47,899	6,436,678
Mandan	16,718	38,449,823	6,682,281	45,132,104
Mayville	1,953	3,434,199	99,830	3,534,029
Minot	36,567	175,878,081	10,445,686	186,323,767
New Rockford	1,463	1,959,729	10,451	1,970,180
New Town	1,367	1,065,193	49,686	1,114,879
Northwood	959	3,414,786	52,191	3,466,977
Oakes	1,979	5,163,982	111,028	5,275,010
Park River	1,535	2,096,270	27,281	2,123,551
Rolla	1,417	4,034,059	55,463	4,089,522
Rugby	2,939	6,787,996	657,027	7,445,023
Stanley	1,279	3,215,249	35,207	3,250,456
Tioga	1,125	8,314,953	1,452,381	9,767,334
Valley City	6,826	13,335,056	666,323	14,001,379
Wahpeton	8,586	15,960,711	6,263,041	22,223,752
Walhalla	1,057	1,325,254	404,892	1,730,146
Washburn	1,389	3,063,924	126,230	3,190,154
Watford City	1,435	6,068,905	237,029	6,305,934
West Fargo	14,940	52,530,888	5,520,448	58,051,336
Williston	12,512	90,045,769	7,998,575	98,044,344
Wishek	1,122	2,991,437	25,171	3,016,608
Subtotal 50 Cities	394,276	\$1,696,682,198	\$144,591,642	\$1,841,273,840
Remaining Cities	247,924	96,940,689	17,944,080	114,884,769
Total In-State	642,200	\$1,793,622,887	\$162,535,722	\$1,956,158,609
Consolidated		167,645,717	40,689,116	208,334,833
Out-Of-State		310,477,364	55,551,311	366,028,675
Grand Total In- and Out-Of-State		\$2,271,745,968	\$258,776,149	\$2,530,522,117

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Fourth Quarters 2005 and 2006**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER 2005	FOURTH QUARTER 2006	PERCENT CHANGE	FOURTH QUARTER 2005	FOURTH QUARTER 2006	PERCENT CHANGE
Ashley	\$1,318,217	\$1,083,060	-17.84%	\$1,336,959	\$1,092,920	-18.25%
Beach	3,209,814	2,951,570	-8.05%	3,242,622	3,268,002	0.78%
Beulah	5,430,664	5,875,734	8.20%	5,521,333	6,031,614	9.24%
Bismarck	279,376,059	295,856,294	5.90%	299,816,142	314,934,062	5.04%
Bottineau	6,630,906	6,244,584	-5.83%	6,702,100	6,406,393	-4.41%
Bowman	5,753,875	7,159,919	24.44%	6,076,569	7,454,020	22.67%
Cando	1,908,537	2,319,729	21.54%	3,127,428	3,029,362	-3.14%
Carrington	7,525,728	7,053,073	-6.28%	8,150,619	7,657,408	-6.05%
Casselton	3,485,052	3,171,719	-8.99%	3,808,931	3,296,394	-13.46%
Cavalier	3,841,218	4,102,612	6.80%	5,523,946	5,301,269	-4.03%
Cooperstown	2,347,411	2,175,197	-7.34%	2,389,773	2,241,167	-6.22%
Crosby	2,060,669	2,654,063	28.80%	2,069,700	2,673,668	29.18%
Devils Lake	29,309,765	29,511,868	0.69%	29,721,546	29,852,768	0.44%
Dickinson	64,966,874	73,381,412	12.95%	69,002,341	78,491,905	13.75%
Ellendale	2,109,128	2,082,555	-1.26%	2,218,141	2,180,850	-1.68%
Fargo	476,201,534	496,509,403	4.26%	526,578,170	550,662,055	4.57%
Garrison	2,552,577	2,545,178	-0.29%	2,689,915	2,648,685	-1.53%
Grafton	10,466,259	11,278,729	7.76%	10,882,728	11,596,734	6.56%
Grand Forks	218,589,025	226,443,598	3.59%	233,563,230	242,205,494	3.70%
Harvey	4,722,246	4,335,437	-8.19%	4,915,350	4,520,813	-8.03%
Hazen	2,942,276	3,241,839	10.18%	2,992,741	3,307,992	10.53%
Hettinger	4,049,294	4,222,257	4.27%	4,225,291	4,395,458	4.03%
Hillsboro	2,853,529	2,673,171	-6.32%	2,950,003	3,328,069	12.82%
Jamestown	41,317,564	42,219,097	2.18%	43,582,246	45,126,364	3.54%
Kenmare	3,184,349	3,394,502	6.60%	3,312,343	4,122,321	24.45%
Langdon	5,297,491	5,269,466	-0.53%	5,343,072	5,357,679	0.27%
Larimore	1,237,753	1,077,921	-12.91%	1,305,621	1,133,725	-13.17%
Lincoln	268,978	300,535	11.73%	355,816	367,172	3.19%
Linton	2,162,888	2,022,633	-6.48%	2,183,224	2,096,314	-3.98%
Lisbon	7,322,213	6,388,779	-12.75%	7,363,200	6,436,678	-12.58%
Mandan	37,693,487	38,449,823	2.01%	42,127,864	45,132,104	7.13%
Mayville	3,557,795	3,434,199	-3.47%	3,578,008	3,534,029	-1.23%
Minot	166,809,020	175,878,081	5.44%	176,229,568	186,323,767	5.73%
New Rockford	1,882,677	1,959,729	4.09%	1,998,213	1,970,180	-1.40%
New Town	933,275	1,065,193	14.13%	972,214	1,114,879	14.67%
Northwood	4,040,465	3,414,786	-15.49%	4,099,870	3,466,977	-15.44%
Oakes	4,613,647	5,163,982	11.93%	4,687,634	5,275,010	12.53%
Park River	2,533,122	2,096,270	-17.25%	2,647,043	2,123,551	-19.78%
Rolla	3,992,548	4,034,059	1.04%	4,036,875	4,089,522	1.30%
Rugby	7,483,131	6,787,996	-9.29%	8,300,180	7,445,023	-10.30%
Stanley	2,797,409	3,215,249	14.94%	2,855,954	3,250,456	13.81%
Tioga	4,368,436	8,314,953	90.34%	6,575,244	9,767,334	48.55%
Valley City	14,423,289	13,335,056	-7.54%	15,460,607	14,001,379	-9.44%
Wahpeton	15,907,809	15,960,711	0.33%	20,903,633	22,223,752	6.32%
Walhalla	1,434,958	1,325,254	-7.65%	1,774,912	1,730,146	-2.52%
Washburn	2,439,835	3,063,924	25.58%	2,478,326	3,190,154	28.72%
Watford City	4,757,012	6,068,905	27.58%	4,859,237	6,305,934	29.77%
West Fargo	50,655,435	52,530,888	3.70%	55,418,402	58,051,336	4.75%
Williston	74,519,771	90,045,769	20.83%	78,345,053	98,044,344	25.14%
Wishek	3,576,702	2,991,437	-16.36%	3,601,075	3,016,608	-16.23%
Subtotal 50 Cities	\$1,610,861,716	\$1,696,682,198	5.33%	\$1,741,901,012	\$1,841,273,840	5.70%
Remaining Cities	101,187,428	96,940,689	-4.20%	121,673,914	114,884,769	-5.58%
Total In-State	\$1,712,049,144	\$1,793,622,887	4.76%	\$1,863,574,926	\$1,956,158,609	4.97%
Consolidated and Out-Of-State	450,364,790	478,123,081	6.16%	545,253,046	574,363,508	5.34%
Grand Total In- and Out-Of-State	\$2,162,413,934	\$2,271,745,968	5.06%	\$2,408,827,972	\$2,530,522,117	5.05%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, Fourth Quarters 2005 and 2006**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FOURTH QUARTER 2005	FOURTH QUARTER 2006	
Mining and Oil Extraction	\$43,401,419	\$56,840,059	30.96%
Utilities	104,273,492	81,577,883	-21.77%
Construction	101,897,289	104,069,921	2.13%
Manufacturing	138,276,946	142,853,516	3.31%
Wholesale Trade	385,409,217	419,476,390	8.84%
Retail Trade	1,059,055,259	1,106,074,491	4.44%
Transportation and Warehousing	23,236,031	19,911,048	-14.31%
Information Industries	134,005,322	139,400,035	4.03%
Fin. Ins. Real Estate, Rental & Leasing	62,539,320	78,437,321	25.42%
Professional, Scientific, Tech., & Mgmt Serv.	26,939,736	31,113,443	15.49%
Educational, Health Care, and Social Serv.	17,115,267	17,395,012	1.63%
Arts, Entertainment & Recreation	13,455,886	13,495,170	0.29%
Accommodation & Food Services	233,503,696	249,035,149	6.65%
Other Services	52,628,285	55,631,923	5.71%
Miscellaneous	13,090,807	15,210,756	16.19%
GRAND TOTAL	\$2,408,827,972	\$2,530,522,117	5.05%

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.