

North Dakota Sales and Use Tax Statistical Report

First Quarter 2007

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>2005</u>	<u>2006</u>	<u>2007</u>
First Quarter:	January, February, March	+6.7%	+12.5%	+7.7%
Second Quarter:	April, May, June	+4.7%	+10.8%	
Third Quarter:	July, August, September	+7.8%	+6.3%	
Fourth Quarter:	October, November, December	+8.9%	+5.1%	

Office of State Tax Commissioner

CORY FONG
TAX COMMISSIONER

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Table of Contents

Introduction	1, 2
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Statistics by County

Table 1

Taxable Sales and Taxable Purchases by County, First Quarter 2007	3
---	---

Table 2

Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, by County, First Quarter 2006 and 2007	4
---	---

Statistics by City

Table 3

Taxable Sales and Taxable Purchases, 50 Largest Cities, First Quarter 2007	5
--	---

Table 4

Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, 50 Largest Cities, First Quarter 2006 and 2007	6
---	---

Statistics by Industry

Table 5

Comparison of Taxable Sales and Purchases by Industry (2002 NAICS), First Quarter 2006 and 2007	7
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Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the first quarter of 2007. 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, First Quarter 2007**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$2,966,047	\$83,381	\$3,049,428
Barnes	11,402,591	1,115,109	12,517,700
Benson	2,138,268	12,786	2,151,054
Billings	309,246	42,458	351,704
Bottineau	6,067,337	44,926	6,112,263
Bowman	5,437,436	283,375	5,720,811
Burke	1,546,529	5,515	1,552,044
Burleigh	243,358,784	13,729,145	257,087,929
Cass	453,428,754	40,368,462	493,797,216
Cavalier	4,497,773	74,202	4,571,975
Dickey	5,526,952	389,265	5,916,217
Divide	1,555,957	32,775	1,588,732
Dunn	3,888,273	77,049	3,965,322
Eddy	1,368,133	5,260	1,373,393
Emmons	2,718,987	85,822	2,804,809
Foster	5,292,900	463,353	5,756,253
Golden Valley	2,399,555	164,975	2,564,530
Grand Forks	183,644,090	10,201,239	193,845,329
Grant	1,561,227	15,502	1,576,729
Griggs	2,090,846	35,540	2,126,386
Hettinger	1,216,109	121,945	1,338,054
Kidder	1,390,310	32,022	1,422,332
LaMoure	4,742,790	52,967	4,795,757
Logan	1,526,175	2,468	1,528,643
McHenry	1,986,749	442,079	2,428,828
McIntosh	2,941,718	12,993	2,954,711
McKenzie	5,296,356	300,057	5,596,413
McLean	5,608,337	192,234	5,800,571
Mercer	7,393,454	61,442	7,454,896
Morton	34,402,347	3,479,417	37,881,764
Mountrail	4,206,086	99,571	4,305,657
Nelson	1,921,845	29,616	1,951,461
Oliver	609,005	2,361	611,366
Pembina	7,486,012	982,877	8,468,889
Pierce	5,625,721	145,712	5,771,433
Ramsey	25,242,875	207,825	25,450,700
Ransom	5,639,680	658,553	6,298,233
Renville	3,189,823	48,041	3,237,864
Richland	18,208,169	6,839,767	25,047,936
Rolette	4,748,570	84,406	4,832,976
Sargent	2,534,030	9,492,787	12,026,817
Sheridan	325,451	126	325,577
Sioux	152,512	90	152,602
Slope	106,424	930	107,354
Stark	61,620,424	7,189,709	68,810,133
Steele	923,022	142,500	1,065,522
Stutsman	34,813,375	1,927,524	36,740,899
Towner	1,484,593	489,627	1,974,220
Traill	5,682,039	412,056	6,094,095
Walsh	11,345,125	604,767	11,949,892
Ward	147,053,292	7,532,892	154,586,184
Wells	4,234,566	129,192	4,363,758
Williams	95,885,795	9,862,844	105,748,639
Subtotal In-State	\$1,450,742,464	\$118,811,536	\$1,569,554,000
Consolidated	208,696,413	45,778,939	254,475,352
Out-Of-State	<u>257,363,364</u>	<u>65,418,358</u>	<u>322,781,722</u>
Grand Total	\$1,916,802,241	\$230,008,833	\$2,146,811,074

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, First Quarters 2006 and 2007**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER 2006	FIRST QUARTER 2007	PERCENT CHANGE	FIRST QUARTER 2006	FIRST QUARTER 2007	PERCENT CHANGE
Adams	\$2,997,164	\$2,966,047	-1.04%	\$3,116,972	\$3,049,428	-2.17%
Barnes	11,613,371	11,402,591	-1.81%	12,108,261	12,517,700	3.38%
Benson	1,961,649	2,138,268	9.00%	1,970,977	2,151,054	9.14%
Billings	325,613	309,246	-5.03%	378,185	351,704	-7.00%
Bottineau	6,074,342	6,067,337	-0.12%	6,142,198	6,112,263	-0.49%
Bowman	5,264,752	5,437,436	3.28%	5,511,194	5,720,811	3.80%
Burke	1,539,552	1,546,529	0.45%	1,546,961	1,552,044	0.33%
Burleigh	233,466,559	243,358,784	4.24%	245,342,999	257,087,929	4.79%
Cass	425,673,804	453,428,754	6.52%	462,217,723	493,797,216	6.83%
Cavalier	4,218,087	4,497,773	6.63%	4,328,941	4,571,975	5.61%
Dickey	5,106,303	5,526,952	8.24%	5,344,864	5,916,217	10.69%
Divide	1,517,993	1,555,957	2.50%	1,525,675	1,588,732	4.13%
Dunn	1,879,810	3,888,273	106.84%	1,928,670	3,965,322	105.60%
Eddy	1,443,513	1,368,133	-5.22%	1,451,577	1,373,393	-5.39%
Emmons	2,408,933	2,718,987	12.87%	2,457,075	2,804,809	14.15%
Foster	5,103,059	5,292,900	3.72%	5,556,887	5,756,253	3.59%
Golden Valley	2,622,233	2,399,555	-8.49%	2,781,680	2,564,530	-7.81%
Grand Forks	174,498,075	183,644,090	5.24%	182,665,214	193,845,329	6.12%
Grant	1,415,898	1,561,227	10.26%	1,430,649	1,576,729	10.21%
Griggs	2,151,197	2,090,846	-2.81%	2,177,170	2,126,386	-2.33%
Hettinger	1,150,207	1,216,109	5.73%	1,229,039	1,338,054	8.87%
Kidder	1,348,721	1,390,310	3.08%	1,370,468	1,422,332	3.78%
LaMoure	6,420,271	4,742,790	-26.13%	6,542,090	4,795,757	-26.69%
Logan	1,256,484	1,526,175	21.46%	1,260,710	1,528,643	21.25%
McHenry	1,966,196	1,986,749	1.05%	2,305,416	2,428,828	5.35%
McIntosh	4,144,803	2,941,718	-29.03%	4,168,803	2,954,711	-29.12%
McKenzie	4,737,051	5,296,356	11.81%	4,901,285	5,596,413	14.18%
McLean	7,510,250	5,608,337	-25.32%	7,606,175	5,800,571	-23.74%
Mercer	7,006,808	7,393,454	5.52%	7,135,872	7,454,896	4.47%
Morton	31,425,168	34,402,347	9.47%	35,188,959	37,881,764	7.65%
Mountrail	4,170,503	4,206,086	0.85%	4,325,537	4,305,657	-0.46%
Nelson	2,390,396	1,921,845	-19.60%	2,431,848	1,951,461	-19.75%
Oliver	518,460	609,005	17.46%	519,940	611,366	17.58%
Pembina	6,813,154	7,486,012	9.88%	7,604,262	8,468,889	11.37%
Pierce	5,393,671	5,625,721	4.30%	5,729,287	5,771,433	0.74%
Ramsey	23,965,200	25,242,875	5.33%	24,334,248	25,450,700	4.59%
Ransom	5,754,372	5,639,680	-1.99%	7,117,892	6,298,233	-11.52%
Renville	3,553,097	3,189,823	-10.22%	3,667,933	3,237,864	-11.73%
Richland	16,867,866	18,208,169	7.95%	22,454,366	25,047,936	11.55%
Rolette	4,916,358	4,748,570	-3.41%	4,973,987	4,832,976	-2.83%
Sargent	3,303,378	2,534,030	-23.29%	12,814,925	12,026,817	-6.15%
Sheridan	338,103	325,451	-3.74%	338,506	325,577	-3.82%
Sioux	70,563	152,512	116.14%	70,653	152,602	115.99%
Slope	105,581	106,424	0.80%	107,459	107,354	-0.10%
Stark	56,407,987	61,620,424	9.24%	65,423,383	68,810,133	5.18%
Steele	935,585	923,022	-1.34%	1,052,393	1,065,522	1.25%
Stutsman	34,980,137	34,813,375	-0.48%	37,298,851	36,740,899	-1.50%
Towner	1,322,092	1,484,593	12.29%	1,421,269	1,974,220	38.91%
Traill	5,566,078	5,682,039	2.08%	5,742,951	6,094,095	6.11%
Walsh	13,174,647	11,345,125	-13.89%	13,598,046	11,949,892	-12.12%
Ward	134,060,717	147,053,292	9.69%	141,179,665	154,586,184	9.50%
Wells	5,032,454	4,234,566	-15.85%	5,151,886	4,363,758	-15.30%
Williams	77,770,607	95,885,795	23.29%	84,493,744	105,748,639	25.16%
Subtotal In-State	\$1,365,658,872	\$1,450,742,464	6.23%	\$1,473,545,720	\$1,569,554,000	6.52%
Consolidated and Out-Of-State	439,546,562	466,059,777	6.03%	520,255,304	577,257,074	10.96%
Grand Total	\$1,805,205,434	\$1,916,802,241	6.18%	\$1,993,801,024	\$2,146,811,074	7.67%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, First Quarter 2007**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$726,139	\$5,620	\$731,759
Beach	1,116	2,316,175	164,793	2,480,968
Beulah	3,152	4,560,575	45,213	4,605,788
Bismarck	55,532	242,267,946	13,418,590	255,686,536
Bottineau	2,336	4,662,599	19,465	4,682,064
Bowman	1,600	4,947,803	247,491	5,195,294
Cando	1,342	1,163,761	489,029	1,652,790
Carrington	2,268	5,158,205	460,892	5,619,097
Casselton	1,855	2,609,858	82,822	2,692,680
Cavalier	1,537	2,781,971	583,629	3,365,600
Cooperstown	1,053	1,761,780	32,122	1,793,902
Crosby	1,089	1,350,623	8,186	1,358,809
Devils Lake	7,222	24,940,983	206,598	25,147,581
Dickinson	16,010	57,304,136	3,646,891	60,951,027
Ellendale	1,559	1,425,509	67,255	1,492,764
Fargo	90,599	403,409,310	35,853,263	439,262,573
Garrison	1,318	1,782,512	87,859	1,870,371
Grafton	4,516	7,975,658	479,913	8,455,571
Grand Forks	49,321	179,509,329	9,937,668	189,446,997
Harvey	1,989	3,438,606	120,558	3,559,164
Hazen	2,457	2,494,304	16,206	2,510,510
Hettinger	1,307	2,882,218	83,381	2,965,599
Hillsboro	1,563	2,045,745	241,860	2,287,605
Jamestown	15,527	34,071,887	1,298,406	35,370,293
Kenmare	1,081	2,579,739	209,321	2,789,060
Langdon	2,101	4,033,918	53,606	4,087,524
Larimore	1,433	866,541	30,086	896,627
Lincoln	1,730	282,830	36	282,866
Linton	1,321	1,284,335	42,684	1,327,019
Lisbon	2,292	4,739,505	99,970	4,839,475
Mandan	16,718	32,284,630	3,410,031	35,694,661
Mayville	1,953	2,443,723	6,050	2,449,773
Minot	36,567	142,439,890	7,223,021	149,662,911
New Rockford	1,463	1,275,439	1,744	1,277,183
New Town	1,367	830,824	64,209	895,033
Northwood	959	1,979,658	138,609	2,118,267
Oakes	1,979	3,647,445	309,513	3,956,958
Park River	1,535	1,761,317	50,350	1,811,667
Rolla	1,417	3,374,150	30,750	3,404,900
Rugby	2,939	5,571,140	145,712	5,716,852
Stanley	1,279	2,700,197	13,705	2,713,902
Tioga	1,125	10,750,012	2,757,189	13,507,201
Valley City	6,826	10,654,747	1,104,218	11,758,965
Wahpeton	8,586	13,744,853	6,711,322	20,456,175
Walhalla	1,057	1,165,942	306,099	1,472,041
Washburn	1,389	2,283,010	28,810	2,311,820
Watford City	1,435	4,945,070	136,041	5,081,111
West Fargo	14,940	40,377,752	4,076,733	44,454,485
Williston	12,512	84,403,390	7,100,171	91,503,561
Wishek	1,122	2,123,347	7,373	2,130,720
Subtotal 50 Cities	394,276	\$1,378,131,036	\$101,655,063	\$1,479,786,099
Remaining Cities	247,924	72,611,428	17,156,473	89,767,901
Total In-State	642,200	\$1,450,742,464	\$118,811,536	\$1,569,554,000
Consolidated		208,696,413	45,778,939	254,475,352
Out-Of-State		257,363,364	65,418,358	322,781,722
Grand Total In- and Out-Of-State		\$1,916,802,241	\$230,008,833	\$2,146,811,074

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, First Quarters 2006 and 2007**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE
	2006	2007		2006	2007	
Ashley	\$783,368	\$726,139	-7.31%	\$789,326	\$731,759	-7.29%
Beach	2,523,444	2,316,175	-8.21%	2,682,770	2,480,968	-7.52%
Beulah	4,011,570	4,560,575	13.69%	4,039,253	4,605,788	14.03%
Bismarck	232,480,376	242,267,946	4.21%	244,278,219	255,686,536	4.67%
Bottineau	4,646,229	4,662,599	0.35%	4,660,302	4,682,064	0.47%
Bowman	4,784,483	4,947,803	3.41%	5,018,360	5,195,294	3.53%
Cando	1,034,459	1,163,761	12.50%	1,133,590	1,652,790	45.80%
Carrington	4,986,649	5,158,205	3.44%	5,439,639	5,619,097	3.30%
Casselton	2,576,020	2,609,858	1.31%	2,646,920	2,692,680	1.73%
Cavalier	2,660,065	2,781,971	4.58%	3,154,483	3,365,600	6.69%
Cooperstown	1,711,290	1,761,780	2.95%	1,735,588	1,793,902	3.36%
Crosby	1,327,179	1,350,623	1.77%	1,334,299	1,358,809	1.84%
Devils Lake	23,633,882	24,940,983	5.53%	23,996,046	25,147,581	4.80%
Dickinson	53,586,261	57,304,136	6.94%	58,070,248	60,951,027	4.96%
Ellendale	1,333,491	1,425,509	6.90%	1,404,901	1,492,764	6.25%
Fargo	376,211,215	403,409,310	7.23%	409,339,774	439,262,573	7.31%
Garrison	2,059,424	1,782,512	-13.45%	2,122,880	1,870,371	-11.89%
Grafton	9,516,529	7,975,658	-16.19%	9,803,420	8,455,571	-13.75%
Grand Forks	170,558,624	179,509,329	5.25%	178,589,560	189,446,997	6.08%
Harvey	3,869,859	3,438,606	-11.14%	3,976,450	3,559,164	-10.49%
Hazen	2,688,903	2,494,304	-7.24%	2,790,142	2,510,510	-10.02%
Hettinger	2,885,389	2,882,218	-0.11%	3,005,197	2,965,599	-1.32%
Hillsboro	1,959,060	2,045,745	4.42%	2,024,195	2,287,605	13.01%
Jamestown	34,315,572	34,071,887	-0.71%	36,256,651	35,370,293	-2.44%
Kenmare	2,029,097	2,579,739	27.14%	2,156,768	2,789,060	29.32%
Langdon	3,453,436	4,033,918	16.81%	3,519,920	4,087,524	16.13%
Larimore	843,569	866,541	2.72%	856,476	896,627	4.69%
Lincoln	256,970	282,830	10.06%	257,050	282,866	10.04%
Linton	1,255,680	1,284,335	2.28%	1,288,744	1,327,019	2.97%
Lisbon	4,838,946	4,739,505	-2.06%	4,889,165	4,839,475	-1.02%
Mandan	29,214,729	32,284,630	10.51%	32,904,450	35,694,661	8.48%
Mayville	2,475,875	2,443,723	-1.30%	2,479,021	2,449,773	-1.18%
Minot	129,936,743	142,439,890	9.62%	136,702,474	149,662,911	9.48%
New Rockford	1,258,250	1,275,439	1.37%	1,262,531	1,277,183	1.16%
New Town	635,768	830,824	30.68%	740,728	895,033	20.83%
Northwood	1,792,151	1,979,658	10.46%	1,867,176	2,118,267	13.45%
Oakes	3,333,742	3,647,445	9.41%	3,495,865	3,956,958	13.19%
Park River	1,952,121	1,761,317	-9.77%	1,985,382	1,811,667	-8.75%
Rolla	3,373,170	3,374,150	0.03%	3,407,474	3,404,900	-0.08%
Rugby	5,319,876	5,571,140	4.72%	5,655,492	5,716,852	1.08%
Stanley	2,859,433	2,700,197	-5.57%	2,870,723	2,713,902	-5.46%
Tioga	5,244,262	10,750,012	104.99%	7,018,165	13,507,201	92.46%
Valley City	11,010,030	10,654,747	-3.23%	11,485,835	11,758,965	2.38%
Wahpeton	12,740,798	13,744,853	7.88%	18,124,593	20,456,175	12.86%
Walhalla	1,068,093	1,165,942	9.16%	1,258,672	1,472,041	16.95%
Washburn	3,825,608	2,283,010	-40.32%	3,852,518	2,311,820	-39.99%
Watford City	4,412,189	4,945,070	12.08%	4,456,709	5,081,111	14.01%
West Fargo	40,723,690	40,377,752	-0.85%	43,647,616	44,454,485	1.85%
Williston	71,631,528	84,403,390	17.83%	76,577,656	91,503,561	19.49%
Wishek	3,249,811	2,123,347	-34.66%	3,267,853	2,130,720	-34.80%
Subtotal 50 Cities	\$1,294,878,906	\$1,378,131,036	6.43%	\$1,384,321,269	\$1,479,786,099	6.90%
Remaining Cities	70,779,966	72,611,428	2.59%	89,224,451	89,767,901	0.61%
Total In-State	\$1,365,658,872	\$1,450,742,464	6.23%	\$1,473,545,720	\$1,569,554,000	6.52%
Consolidated and Out-Of-State	439,546,562	466,059,777	6.03%	520,255,304	577,257,074	10.96%
Grand Total In- and Out-Of-State	\$1,805,205,434	\$1,916,802,241	6.18%	\$1,993,801,024	\$2,146,811,074	7.67%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, First Quarters 2006 and 2007**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FIRST QUARTER 2006	FIRST QUARTER 2007	
Mining and Oil Extraction	\$37,291,101	\$61,260,249	64.28%
Utilities	139,548,958	128,823,676	-7.69%
Construction	59,617,753	83,444,979	39.97%
Manufacturing	96,595,925	105,768,496	9.50%
Wholesale Trade	326,822,123	353,173,900	8.06%
Retail Trade	798,443,945	848,843,056	6.31%
Transportation and Warehousing	16,172,293	13,673,776	-15.45%
Information Industries	126,562,354	136,685,388	8.00%
Fin. Ins. Real Estate, Rental & Leasing	56,704,076	70,119,504	23.66%
Professional, Scientific, Tech., & Mgmt Serv.	29,725,548	19,972,726	-32.81%
Educational, Health Care, and Social Serv.	12,086,596	13,030,487	7.81%
Arts, Entertainment & Recreation	12,809,647	13,951,449	8.91%
Accommodation & Food Services	222,156,884	233,984,107	5.32%
Other Services	47,604,754	50,189,421	5.43%
Miscellaneous	11,659,067	13,889,860	19.13%
GRAND TOTAL	\$1,993,801,024	\$2,146,811,074	7.67%

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.