

# *North Dakota Sales and Use Tax Statistical Report*

## **First Quarter 2008**

Covering Sales Occurring in  
January, February, and March

		<u>Percent Change in Taxable Sales &amp; Purchases From the Same Quarter in the Prior Year</u>		
<u>Sales Quarter</u>		<u>2006</u>	<u>2007</u>	<u>2008</u>
First Quarter:	January, February, March	+12.5%	+7.7%	+12.9%
Second Quarter:	April, May, June	+10.8%	+7.7%	
Third Quarter:	July, August, September	+6.3%	+13.5%	
Fourth Quarter:	October, November, December	+5.1%	+11.6%	

### **Office of State Tax Commissioner**

CORY FONG  
TAX COMMISSIONER

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# Office of State Tax Commissioner

## Table of Contents

**Introduction** ..... 1, 2

### **Statistics by County**

**Table 1**  
Taxable Sales and Taxable Purchases by County, First Quarter 2008..... 3

**Table 2**  
Comparison of Taxable Sales and Comparison of Taxable Sales and  
Taxable Purchases, by County, First Quarter 2007 and 2008 ..... 4

### **Statistics by City**

**Table 3**  
Taxable Sales and Taxable Purchases, 50 Largest Cities, First Quarter 2008 ..... 5

**Table 4**  
Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable  
Purchases, 50 Largest Cities, First Quarter 2007 and 2008 ..... 6

### **Statistics by Industry**

**Table 5**  
Comparison of Taxable Sales and Purchases by Industry (2002 NAICS),  
First Quarter 2007 and 2008 ..... 7

# Introduction

## Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the first quarter of 2008. 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). 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:

<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, First Quarter 2008**

<b>COUNTIES</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Adams	\$3,620,283	\$88,496	\$3,708,779
Barnes	13,478,078	1,742,405	15,220,483
Benson	2,466,296	213,394	2,679,690
Billings	350,519	70,263	420,782
Bottineau	8,086,325	1,674,105	9,760,430
Bowman	5,842,232	811,786	6,654,018
Burke	2,020,366	2,105,768	4,126,134
Burleigh	258,174,097	14,169,723	272,343,820
Cass	468,124,688	43,380,496	511,505,184
Cavalier	6,088,220	398,466	6,486,686
Dickey	6,748,697	221,450	6,970,147
Divide	1,861,346	12,739	1,874,085
Dunn	3,940,255	252,524	4,192,779
Eddy	1,469,925	7,990	1,477,915
Emmons	2,845,612	308,298	3,153,910
Foster	7,502,955	504,299	8,007,254
Golden Valley	3,505,983	15,321	3,521,304
Grand Forks	196,768,980	10,495,926	207,264,906
Grant	2,095,941	24,150	2,120,091
Griggs	2,948,682	42,458	2,991,140
Hettinger	1,359,642	73,839	1,433,481
Kidder	1,475,263	22,794	1,498,057
LaMoure	8,033,265	53,912	8,087,177
Logan	1,731,230	5,154	1,736,384
McHenry	2,515,097	768,025	3,283,122
McIntosh	4,437,263	49,425	4,486,688
McKenzie	7,427,856	1,022,259	8,450,115
McLean	7,471,653	230,083	7,701,736
Mercer	8,174,761	89,233	8,263,994
Morton	38,542,863	4,068,425	42,611,288
Mountrail	7,943,080	309,265	8,252,345
Nelson	3,045,326	36,669	3,081,995
Oliver	450,129	2,656	452,785
Pembina	8,700,830	690,727	9,391,557
Pierce	7,164,098	299,816	7,463,914
Ramsey	28,407,366	280,908	28,688,274
Ransom	6,869,672	596,564	7,466,236
Renville	3,328,269	82,737	3,411,006
Richland	21,618,885	5,919,337	27,538,222
Rolette	5,152,098	76,045	5,228,143
Sargent	10,066,418	7,484,810	17,551,228
Sheridan	379,825	400	380,225
Sioux	123,582	1,491	125,073
Slope	125,792	1,277	127,069
Stark	69,809,753	15,796,903	85,606,656
Steele	1,103,527	494,142	1,597,669
Stutsman	41,450,740	2,460,598	43,911,338
Towner	2,185,905	33,998	2,219,903
Traill	7,201,740	275,848	7,477,588
Walsh	15,210,577	480,542	15,691,119
Ward	164,647,833	8,545,484	173,193,317
Wells	5,463,339	93,095	5,556,434
Williams	131,929,151	14,217,177	146,146,328
Subtotal In-State	\$1,621,486,308	\$141,103,695	\$1,762,590,003
Consolidated	244,933,542	47,268,692	292,202,234
Out-Of-State	<u>307,821,518</u>	<u>63,081,578</u>	<u>370,903,096</u>
Grand Total	\$2,174,241,368	\$251,453,965	\$2,425,695,333

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
By County, First Quarters 2007 and 2008**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE
	2007	2008		2007	2008	
Adams	\$2,966,514	\$3,620,283	22.04%	\$3,049,895	\$3,708,779	21.60%
Barnes	11,393,431	13,478,078	18.30%	12,509,588	15,220,483	21.67%
Benson	2,121,337	2,466,296	16.26%	2,134,123	2,679,690	25.56%
Billings	309,246	350,519	13.35%	351,704	420,782	19.64%
Bottineau	6,076,127	8,086,325	33.08%	6,121,053	9,760,430	59.46%
Bowman	5,463,241	5,842,232	6.94%	5,746,616	6,654,018	15.79%
Burke	1,546,529	2,020,366	30.64%	1,552,044	4,126,134	165.85%
Burleigh	243,680,997	258,174,097	5.95%	257,393,575	272,343,820	5.81%
Cass	453,085,334	468,124,688	3.32%	493,381,578	511,505,184	3.67%
Cavalier	4,497,773	6,088,220	35.36%	4,571,975	6,486,686	41.88%
Dickey	5,633,241	6,748,697	19.80%	6,022,506	6,970,147	15.73%
Divide	1,556,753	1,861,346	19.57%	1,589,528	1,874,085	17.90%
Dunn	3,888,273	3,940,255	1.34%	3,965,322	4,192,779	5.74%
Eddy	1,375,427	1,469,925	6.87%	1,380,687	1,477,915	7.04%
Emmons	2,715,804	2,845,612	4.78%	2,801,626	3,153,910	12.57%
Foster	5,315,029	7,502,955	41.16%	5,778,382	8,007,254	38.57%
Golden Valley	2,401,150	3,505,983	46.01%	2,566,125	3,521,304	37.22%
Grand Forks	185,254,918	196,768,980	6.22%	195,742,407	207,264,906	5.89%
Grant	1,561,227	2,095,941	34.25%	1,576,729	2,120,091	34.46%
Griggs	2,090,846	2,948,682	41.03%	2,126,386	2,991,140	40.67%
Hettinger	1,307,352	1,359,642	4.00%	1,429,297	1,433,481	0.29%
Kidder	1,430,994	1,475,263	3.09%	1,463,016	1,498,057	2.40%
LaMoure	4,788,071	8,033,265	67.78%	4,841,276	8,087,177	67.05%
Logan	1,526,175	1,731,230	13.44%	1,528,643	1,736,384	13.59%
McHenry	1,998,525	2,515,097	25.85%	2,441,271	3,283,122	34.48%
McIntosh	2,948,044	4,437,263	50.52%	2,961,174	4,486,688	51.52%
McKenzie	5,316,670	7,427,856	39.71%	5,616,727	8,450,115	50.45%
McLean	5,611,580	7,471,653	33.15%	5,805,656	7,701,736	32.66%
Mercer	7,426,371	8,174,761	10.08%	7,487,984	8,263,994	10.36%
Morton	34,403,539	38,542,863	12.03%	37,883,614	42,611,288	12.48%
Mountrail	4,210,368	7,943,080	88.66%	4,309,939	8,252,345	91.47%
Nelson	1,921,845	3,045,326	58.46%	1,951,461	3,081,995	57.93%
Oliver	609,914	450,129	-26.20%	612,275	452,785	-26.05%
Pembina	7,504,496	8,700,830	15.94%	8,466,065	9,391,557	10.93%
Pierce	5,637,510	7,164,098	27.08%	5,783,222	7,463,914	29.06%
Ramsey	25,386,217	28,407,366	11.90%	25,594,241	28,688,274	12.09%
Ransom	5,640,407	6,869,672	21.79%	6,298,960	7,466,236	18.53%
Renville	3,189,823	3,328,269	4.34%	3,237,864	3,411,006	5.35%
Richland	18,231,233	21,618,885	18.58%	24,766,224	27,538,222	11.19%
Rolette	4,789,677	5,152,098	7.57%	4,874,083	5,228,143	7.26%
Sargent	2,585,349	10,066,418	289.36%	12,078,136	17,551,228	45.31%
Sheridan	325,451	379,825	16.71%	325,577	380,225	16.78%
Sioux	152,512	123,582	-18.97%	152,602	125,073	-18.04%
Slope	106,424	125,792	18.20%	107,354	127,069	18.36%
Stark	61,346,460	69,809,753	13.80%	68,668,487	85,606,656	24.67%
Steele	898,762	1,103,527	22.78%	1,041,262	1,597,669	53.44%
Stutsman	34,832,039	41,450,740	19.00%	36,759,591	43,911,338	19.46%
Towner	1,462,258	2,185,905	49.49%	1,945,369	2,219,903	14.11%
Traill	5,724,892	7,201,740	25.80%	5,908,924	7,477,588	26.55%
Walsh	11,349,571	15,210,577	34.02%	11,950,648	15,691,119	31.30%
Ward	147,152,634	164,647,833	11.89%	154,446,294	173,193,317	12.14%
Wells	4,228,751	5,463,339	29.20%	4,361,371	5,556,434	27.40%
Williams	95,928,616	131,929,151	37.53%	105,785,794	146,146,328	38.15%
Subtotal In-State	\$1,452,905,727	\$1,621,486,308	11.60%	\$1,571,246,250	\$1,762,590,003	12.18%
Consolidated and Out-Of-State	465,645,194	552,755,060	18.71%	576,735,643	663,105,330	14.98%
Grand Total	\$1,918,550,921	\$2,174,241,368	13.33%	\$2,147,981,893	\$2,425,695,333	12.93%

**TABLE 3**

**Taxable Sales and Taxable Purchases  
Largest 50 Cities, First Quarter 2008**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,167,899	\$12,982	\$1,180,881
Beach	1,116	3,388,034	13,458	3,401,492
Beulah	3,152	4,681,283	60,801	4,742,084
Bismarck	55,532	257,250,533	13,873,448	271,123,981
Bottineau	2,336	6,131,413	1,611,228	7,742,641
Bowman	1,600	5,205,005	598,467	5,803,472
Cando	1,342	1,860,085	33,511	1,893,596
Carrington	2,268	7,318,999	503,616	7,822,615
Casselton	1,855	3,370,997	80,598	3,451,595
Cavalier	1,537	3,032,534	230,249	3,262,783
Cooperstown	1,053	2,484,840	40,835	2,525,675
Crosby	1,089	1,620,138	11,905	1,632,043
Devils Lake	7,222	28,103,286	278,441	28,381,727
Dickinson	16,010	65,655,485	5,700,776	71,356,261
Ellendale	1,559	2,187,618	114,484	2,302,102
Fargo	90,599	414,567,916	39,206,919	453,774,835
Garrison	1,318	2,086,118	84,975	2,171,093
Grafton	4,516	11,148,914	257,916	11,406,830
Grand Forks	49,321	191,616,259	9,994,999	201,611,258
Harvey	1,989	4,071,652	68,933	4,140,585
Hazen	2,457	3,142,293	28,262	3,170,555
Hettinger	1,307	3,530,959	86,172	3,617,131
Hillsboro	1,563	3,106,038	151,700	3,257,738
Jamestown	15,527	40,663,340	1,812,389	42,475,729
Kenmare	1,081	3,788,143	512,975	4,301,118
Langdon	2,101	5,595,719	383,408	5,979,127
Larimore	1,433	861,482	264,243	1,125,725
Lincoln	1,730	355,067	514	355,581
Linton	1,321	1,670,323	32,194	1,702,517
Lisbon	2,292	5,879,627	62,064	5,941,691
Mandan	16,718	36,145,247	3,914,452	40,059,699
Mayville	1,953	2,607,274	8,069	2,615,343
Minot	36,567	158,015,532	7,975,868	165,991,400
New Rockford	1,463	1,350,475	5,447	1,355,922
New Town	1,367	1,292,819	289,285	1,582,104
Northwood	959	2,977,189	92,272	3,069,461
Oakes	1,979	4,127,018	89,893	4,216,911
Park River	1,535	2,447,854	127,100	2,574,954
Rolla	1,417	3,523,816	31,347	3,555,163
Rugby	2,939	7,092,368	299,816	7,392,184
Stanley	1,279	5,214,986	16,782	5,231,768
Tioga	1,125	12,199,343	7,596,332	19,795,675
Valley City	6,826	12,646,164	1,714,237	14,360,401
Wahpeton	8,586	17,296,104	5,767,478	23,063,582
Walhalla	1,057	1,535,368	395,867	1,931,235
Washburn	1,389	3,516,543	18,363	3,534,906
Watford City	1,435	6,958,052	497,311	7,455,363
West Fargo	14,940	41,207,255	3,466,774	44,674,029
Williston	12,512	118,944,122	6,618,018	125,562,140
Wishek	1,122	3,118,472	36,443	3,154,915
Subtotal 50 Cities	394,276	\$1,527,758,000	\$115,073,616	\$1,642,831,616
Remaining Cities	247,924	93,728,308	26,030,079	119,758,387
Total In-State	642,200	\$1,621,486,308	\$141,103,695	\$1,762,590,003
Consolidated		244,933,542	47,268,692	292,202,234
Out-Of-State		307,821,518	63,081,578	370,903,096
Grand Total In- and Out-Of-State		\$2,174,241,368	\$251,453,965	\$2,425,695,333

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
Largest 50 Cities, First Quarters 2007 and 2008**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE
	2007	2008		2007	2008	
Ashley	\$726,139	\$1,167,899	60.84%	\$731,759	\$1,180,881	61.38%
Beach	2,317,770	3,388,034	46.18%	2,482,563	3,401,492	37.02%
Beulah	4,562,458	4,681,283	2.60%	4,607,842	4,742,084	2.91%
Bismarck	242,590,159	257,250,533	6.04%	255,992,182	271,123,981	5.91%
Bottineau	4,665,589	6,131,413	31.42%	4,685,054	7,742,641	65.26%
Bowman	4,959,508	5,205,005	4.95%	5,206,999	5,803,472	11.46%
Cando	1,140,871	1,860,085	63.04%	1,621,553	1,893,596	16.78%
Carrington	5,177,967	7,318,999	41.35%	5,638,859	7,822,615	38.73%
Casselton	2,606,706	3,370,997	29.32%	2,689,438	3,451,595	28.34%
Cavalier	2,767,851	3,032,534	9.56%	3,351,480	3,262,783	-2.65%
Cooperstown	1,761,780	2,484,840	41.04%	1,793,902	2,525,675	40.79%
Crosby	1,351,419	1,620,138	19.88%	1,359,605	1,632,043	20.04%
Devils Lake	25,075,534	28,103,286	12.07%	25,282,331	28,381,727	12.26%
Dickinson	56,500,089	65,655,485	16.20%	60,146,980	71,356,261	18.64%
Ellendale	1,424,841	2,187,618	53.53%	1,492,096	2,302,102	54.29%
Fargo	403,744,334	414,567,916	2.68%	439,560,467	453,774,835	3.23%
Garrison	1,782,596	2,086,118	17.03%	1,870,455	2,171,093	16.07%
Grafton	7,973,382	11,148,914	39.83%	8,449,605	11,406,830	35.00%
Grand Forks	181,116,197	191,616,259	5.80%	191,340,115	201,611,258	5.37%
Harvey	3,436,886	4,071,652	18.47%	3,556,777	4,140,585	16.41%
Hazen	2,516,103	3,142,293	24.89%	2,532,309	3,170,555	25.20%
Hettinger	2,882,685	3,530,959	22.49%	2,966,066	3,617,131	21.95%
Hillsboro	2,064,338	3,106,038	50.46%	2,078,174	3,257,738	56.76%
Jamestown	34,090,551	40,663,340	19.28%	35,388,985	42,475,729	20.03%
Kenmare	2,595,616	3,788,143	45.94%	2,804,937	4,301,118	53.34%
Langdon	4,033,918	5,595,719	38.72%	4,087,524	5,979,127	46.28%
Larimore	866,541	861,482	-0.58%	896,627	1,125,725	25.55%
Lincoln	282,830	355,067	25.54%	282,866	355,581	25.71%
Linton	1,295,797	1,670,323	28.90%	1,338,481	1,702,517	27.20%
Lisbon	4,739,505	5,879,627	24.06%	4,839,475	5,941,691	22.78%
Mandan	32,285,822	36,145,247	11.95%	35,695,511	40,059,699	12.23%
Mayville	2,443,952	2,607,274	6.68%	2,450,002	2,615,343	6.75%
Minot	142,522,955	158,015,532	10.87%	149,506,344	165,991,400	11.03%
New Rockford	1,282,733	1,350,475	5.28%	1,284,477	1,355,922	5.56%
New Town	833,148	1,292,819	55.17%	897,357	1,582,104	76.31%
Northwood	1,981,569	2,977,189	50.24%	2,120,178	3,069,461	44.77%
Oakes	3,754,402	4,127,018	9.92%	4,063,915	4,216,911	3.76%
Park River	1,761,317	2,447,854	38.98%	1,812,254	2,574,954	42.09%
Rolla	3,374,150	3,523,816	4.44%	3,404,900	3,555,163	4.41%
Rugby	5,582,929	7,092,368	27.04%	5,728,641	7,392,184	29.04%
Stanley	2,700,197	5,214,986	93.13%	2,713,902	5,231,768	92.78%
Tioga	10,750,012	12,199,343	13.48%	13,507,201	19,795,675	46.56%
Valley City	10,645,587	12,646,164	18.79%	11,750,853	14,360,401	22.21%
Wahpeton	13,739,528	17,296,104	25.89%	20,146,074	23,063,582	14.48%
Walhalla	1,167,035	1,535,368	31.56%	1,473,134	1,931,235	31.10%
Washburn	2,284,565	3,516,543	53.93%	2,315,217	3,534,906	52.68%
Watford City	4,963,522	6,958,052	40.18%	5,099,563	7,455,363	46.20%
West Fargo	39,870,331	41,207,255	3.35%	43,912,066	44,674,029	1.74%
Williston	84,446,211	118,944,122	40.85%	91,540,716	125,562,140	37.17%
Wishek	2,129,673	3,118,472	46.43%	2,137,183	3,154,915	47.62%
Subtotal 50 Cities	\$1,379,569,598	\$1,527,758,000	10.74%	\$1,480,634,994	\$1,642,831,616	10.95%
Remaining Cities	73,336,129	93,728,308	27.81%	90,611,256	119,758,387	32.17%
Total In-State	\$1,452,905,727	\$1,621,486,308	11.60%	\$1,571,246,250	\$1,762,590,003	12.18%
Consolidated and Out-Of-State	465,645,194	552,755,060	18.71%	576,735,643	663,105,330	14.98%
Grand Total In- and Out-Of-State	\$1,918,550,921	\$2,174,241,368	13.33%	\$2,147,981,893	\$2,425,695,333	12.93%

**TABLE 5**

**Comparison of Taxable Sales and Purchases  
By Industry, First Quarters 2007 and 2008**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FIRST QUARTER 2007	FIRST QUARTER 2008	
Mining and Oil Extraction	\$61,426,291	\$98,198,389	59.86%
Utilities	128,755,456	149,993,164	16.49%
Construction	83,374,952	68,738,930	-17.55%
Manufacturing	106,560,432	127,789,495	19.92%
Wholesale Trade	354,082,957	456,293,970	28.87%
Retail Trade	852,253,913	899,972,107	5.60%
Transportation and Warehousing	13,651,071	17,154,912	25.67%
Information Industries	136,443,006	150,061,306	9.98%
Fin. Ins. Real Estate, Rental & Leasing	70,244,103	88,413,675	25.87%
Professional, Scientific, Tech., & Mgmt Serv.	20,053,492	22,387,706	11.64%
Educational, Health Care, and Social Serv.	13,029,402	13,002,078	-0.21%
Arts, Entertainment & Recreation	13,957,274	12,118,140	-13.18%
Accommodation & Food Services	236,057,290	257,035,877	8.89%
Other Services	50,524,692	52,357,925	3.63%
Miscellaneous	7,567,562	12,177,659	60.92%
<b>GRAND TOTAL</b>	<b>\$2,147,981,893</b>	<b>\$2,425,695,333</b>	<b>12.93%</b>

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.