

# *North Dakota Sales and Use Tax Statistical Report*

## **Third Quarter 2009**

Covering Sales Occurring in  
July, August, and September

		<u>Percent Change in Taxable Sales &amp; Purchases From the Same Quarter in the Prior Year</u>		
<u>Sales Quarter</u>		<u>2007</u>	<u>2008</u>	<u>2009</u>
First Quarter:	January, February, March	+7.7%	+12.9%	+3.8%
Second Quarter:	April, May, June	+7.7%	+21.4%	-3.8%
Third Quarter:	July, August, September	+13.5%	+28.0%	-10.7%
Fourth Quarter:	October, November, December	+11.6%	+20.1%	

### **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 third quarter of 2009. 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 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, Third Quarter 2009**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$4,278,001	\$214,356	\$4,492,357
Barnes	17,236,927	1,505,455	18,742,382
Benson	4,195,850	30,262	4,226,112
Billings	10,071,077	94,150	10,165,227
Bottineau	16,257,084	228,546	16,485,630
Bowman	10,955,893	569,322	11,525,215
Burke	3,503,155	1,397,223	4,900,378
Burleigh	323,111,056	17,446,124	340,557,180
Cass	595,161,773	53,776,836	648,938,609
Cavalier	8,420,403	138,376	8,558,779
Dickey	9,433,642	594,101	10,027,743
Divide	4,448,565	14,045	4,462,610
Dunn	3,778,912	219,584	3,998,496
Eddy	2,861,911	9,605	2,871,516
Emmons	5,308,462	142,866	5,451,328
Foster	14,220,610	589,292	14,809,902
Golden Valley	4,159,204	63,252	4,222,456
Grand Forks	244,668,928	20,136,440	264,805,368
Grant	3,197,492	27,681	3,225,173
Griggs	5,626,460	122,906	5,749,366
Hettinger	2,384,058	189,925	2,573,983
Kidder	2,559,191	18,611	2,577,802
LaMoure	10,056,686	282,990	10,339,676
Logan	3,201,784	9,022	3,210,806
McHenry	3,180,900	814,286	3,995,186
McIntosh	6,372,208	45,585	6,417,793
McKenzie	13,502,485	1,009,195	14,511,680
McLean	12,345,043	222,355	12,567,398
Mercer	12,101,718	78,777	12,180,495
Morton	49,663,357	4,678,430	54,341,787
Mountrail	14,676,494	298,376	14,974,870
Nelson	3,292,182	49,846	3,342,028
Oliver	714,204	54,303	768,507
Pembina	11,806,269	9,540,916	21,347,185
Pierce	12,749,028	1,820,474	14,569,502
Ramsey	37,482,030	865,635	38,347,665
Ransom	9,561,619	418,089	9,979,708
Renville	9,011,536	390,889	9,402,425
Richland	26,872,273	5,776,772	32,649,045
Rolette	7,459,731	88,150	7,547,881
Sargent	5,865,271	3,549,521	9,414,792
Sheridan	574,933	29,029	603,962
Sioux	121,937	13,381	135,318
Slope	150,577	1,428	152,005
Stark	96,988,689	4,693,489	101,682,178
Steele	2,299,301	808,616	3,107,917
Stutsman	35,601,577	20,225,913	55,827,490
Towner	3,216,336	115,264	3,331,600
Traill	12,478,297	290,529	12,768,826
Walsh	22,207,942	728,041	22,935,983
Ward	245,053,860	17,960,392	263,014,252
Wells	8,408,628	220,000	8,628,628
Williams	151,137,471	28,248,600	179,386,071
Subtotal In-State	\$2,123,993,020	\$200,857,251	\$2,324,850,271
Consolidated	\$138,681,419	\$73,553,812	\$212,235,231
Out-Of-State	<u>\$406,928,780</u>	<u>\$133,650,952</u>	<u>540,579,732</u>
Grand Total	\$2,669,603,219	\$408,062,015	\$3,077,665,234

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
By County, Third Quarters 2008 and 2009**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER 2008	THIRD QUARTER 2009	PERCENT CHANGE	THIRD QUARTER 2008	THIRD QUARTER 2009	PERCENT CHANGE
Adams	\$4,180,932	\$4,278,001	2.32%	\$4,277,395	\$4,492,357	5.03%
Barnes	17,655,023	17,236,927	-2.37%	19,566,579	18,742,382	-4.21%
Benson	5,357,883	4,195,850	-21.69%	5,399,743	4,226,112	-21.73%
Billings	9,302,509	10,071,077	8.26%	10,062,148	10,165,227	1.02%
Bottineau	15,042,941	16,257,084	8.07%	15,182,403	16,485,630	8.58%
Bowman	8,267,334	10,955,893	32.52%	8,604,579	11,525,215	33.94%
Burke	9,251,492	3,503,155	-62.13%	16,407,569	4,900,378	-70.13%
Burleigh	320,372,732	323,111,056	0.85%	340,724,220	340,557,180	-0.05%
Cass	626,660,918	595,161,773	-5.03%	684,614,166	648,938,609	-5.21%
Cavalier	8,728,492	8,420,403	-3.53%	8,838,750	8,558,779	-3.17%
Dickey	8,938,587	9,433,642	5.54%	9,278,545	10,027,743	8.07%
Divide	3,234,356	4,448,565	37.54%	3,245,008	4,462,610	37.52%
Dunn	4,641,688	3,778,912	-18.59%	5,128,850	3,998,496	-22.04%
Eddy	2,763,551	2,861,911	3.56%	2,772,390	2,871,516	3.58%
Emmons	4,256,431	5,308,462	24.72%	4,415,198	5,451,328	23.47%
Foster	12,694,650	14,220,610	12.02%	13,074,799	14,809,902	13.27%
Golden Valley	4,052,485	4,159,204	2.63%	4,085,641	4,222,456	3.35%
Grand Forks	249,543,373	244,668,928	-1.95%	265,825,448	264,805,368	-0.38%
Grant	2,247,681	3,197,492	42.26%	2,320,787	3,225,173	38.97%
Griggs	4,793,071	5,626,460	17.39%	4,904,484	5,749,366	17.23%
Hettinger	2,036,801	2,384,058	17.05%	2,171,674	2,573,983	18.53%
Kidder	2,445,593	2,559,191	4.65%	2,455,866	2,577,802	4.97%
LaMoure	9,760,685	10,056,686	3.03%	10,163,784	10,339,676	1.73%
Logan	2,910,625	3,201,784	10.00%	2,914,665	3,210,806	10.16%
McHenry	3,181,315	3,180,900	-0.01%	4,206,175	3,995,186	-5.02%
McIntosh	5,928,493	6,372,208	7.48%	5,955,422	6,417,793	7.76%
McKenzie	12,200,093	13,502,485	10.68%	13,136,551	14,511,680	10.47%
McLean	10,669,809	12,345,043	15.70%	11,019,667	12,567,398	14.05%
Mercer	10,820,669	12,101,718	11.84%	10,904,144	12,180,495	11.71%
Morton	46,744,544	49,663,357	6.24%	53,497,526	54,341,787	1.58%
Mountrail	12,555,266	14,676,494	16.90%	12,729,330	14,974,870	17.64%
Nelson	3,340,988	3,292,182	-1.46%	3,376,130	3,342,028	-1.01%
Oliver	539,379	714,204	32.41%	580,611	768,507	32.36%
Pembina	11,423,512	11,806,269	3.35%	17,636,291	21,347,185	21.04%
Pierce	10,663,477	12,749,028	19.56%	12,061,645	14,569,502	20.79%
Ramsey	36,079,592	37,482,030	3.89%	36,523,659	38,347,665	4.99%
Ransom	10,251,469	9,561,619	-6.73%	11,243,369	9,979,708	-11.24%
Renville	8,711,758	9,011,536	3.44%	9,423,454	9,402,425	-0.22%
Richland	26,945,280	26,872,273	-0.27%	32,490,356	32,649,045	0.49%
Rolette	7,123,479	7,459,731	4.72%	7,216,217	7,547,881	4.60%
Sargent	4,335,728	5,865,271	35.28%	11,689,314	9,414,792	-19.46%
Sheridan	558,850	574,933	2.88%	559,068	603,962	8.03%
Sioux	146,342	121,937	-16.68%	146,434	135,318	-7.59%
Slope	188,138	150,577	-19.96%	189,510	152,005	-19.79%
Stark	99,720,489	96,988,689	-2.74%	162,763,570	101,682,178	-37.53%
Steele	2,107,204	2,299,301	9.12%	2,832,951	3,107,917	9.71%
Stutsman	55,492,894	35,601,577	-35.84%	58,386,815	55,827,490	-4.38%
Towner	2,829,457	3,216,336	13.67%	3,240,217	3,331,600	2.82%
Traill	10,000,197	12,478,297	24.78%	10,287,713	12,768,826	24.12%
Walsh	22,374,217	22,207,942	-0.74%	22,997,689	22,935,983	-0.27%
Ward	225,749,834	245,053,860	8.55%	238,958,595	263,014,252	10.07%
Wells	8,394,475	8,408,628	0.17%	8,555,383	8,628,628	0.86%
Williams	214,051,256	151,137,471	-29.39%	247,711,173	179,386,071	-27.58%
Subtotal In-State	\$2,202,268,037	\$2,123,993,020	-3.55%	\$2,456,753,670	\$2,324,850,271	-5.37%
Consolidated and Out-Of-State	703,716,404	545,610,199	-22.47%	989,459,885	752,814,963	-23.92%
Grand Total	\$2,905,984,441	\$2,669,603,219	-8.13%	\$3,446,213,555	\$3,077,665,234	-10.69%

**TABLE 3**

**Taxable Sales and Taxable Purchases  
Largest 50 Cities, Third Quarter 2009**

<b>CITIES</b>	<b>POPULATION</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Ashley	882	\$1,337,115	\$22,192	\$1,359,307
Beach	1,116	3,884,384	63,065	3,947,449
Beulah	3,152	6,492,091	51,333	6,543,424
Bismarck	55,532	317,442,495	16,760,191	334,202,686
Bottineau	2,336	12,093,083	57,220	12,150,303
Bowman	1,600	10,154,444	245,273	10,399,717
Cando	1,342	2,678,079	107,580	2,785,659
Carrington	2,268	13,994,074	587,656	14,581,730
Casselton	1,855	4,745,090	47,829	4,792,919
Cavalier	1,537	4,694,109	9,213,229	13,907,338
Cooperstown	1,053	5,037,423	47,330	5,084,753
Crosby	1,089	4,086,124	13,279	4,099,403
Devils Lake	7,222	36,956,848	861,232	37,818,080
Dickinson	16,010	91,067,964	4,424,038	95,492,002
Ellendale	1,559	3,649,737	109,847	3,759,584
Fargo	90,599	517,226,528	46,856,658	564,083,186
Garrison	1,318	3,859,072	26,341	3,885,413
Grafton	4,516	13,968,846	588,504	14,557,350
Grand Forks	49,321	235,328,948	19,763,473	255,092,421
Harvey	1,989	7,179,747	96,581	7,276,328
Hazen	2,457	4,836,220	19,733	4,855,953
Hettinger	1,307	4,185,121	214,356	4,399,477
Hillsboro	1,563	4,148,321	36,469	4,184,790
Jamestown	15,527	34,165,349	19,721,983	53,887,332
Kenmare	1,081	9,762,320	859,950	10,622,270
Langdon	2,101	6,898,356	100,330	6,998,686
Larimore	1,433	1,095,893	46,820	1,142,713
Lincoln	1,730	411,352	300	411,652
Linton	1,321	2,520,500	77,128	2,597,628
Lisbon	2,292	8,127,538	37,335	8,164,873
Mandan	16,718	45,173,903	4,294,980	49,468,883
Mayville	1,953	4,225,982	4,019	4,230,001
Minot	36,567	231,130,068	16,475,369	247,605,437
New Rockford	1,463	2,340,823	5,745	2,346,568
New Town	1,367	2,817,835	206,343	3,024,178
Northwood	959	6,117,745	117,519	6,235,264
Oakes	1,979	5,106,689	475,812	5,582,501
Park River	1,535	4,498,953	40,971	4,539,924
Rolla	1,417	5,182,663	42,370	5,225,033
Rugby	2,939	12,642,422	1,812,415	14,454,837
Stanley	1,279	9,293,493	86,306	9,379,799
Tioga	1,125	11,470,259	16,007,747	27,478,006
Valley City	6,826	15,706,782	1,457,219	17,164,001
Wahpeton	8,586	20,178,958	5,341,219	25,520,177
Walhalla	1,057	2,023,036	266,610	2,289,646
Washburn	1,389	4,844,763	66,394	4,911,157
Watford City	1,435	12,874,868	160,017	13,034,885
West Fargo	14,940	59,234,770	4,997,388	64,232,158
Williston	12,512	138,086,140	12,220,156	150,306,296
Wishek	1,122	4,899,260	23,393	4,922,653
Subtotal 50 Cities	394,276	\$1,969,876,583	\$185,159,247	\$2,155,035,830
Remaining Cities	247,924	154,116,437	15,698,004	169,814,441
Total In-State	642,200	\$2,123,993,020	\$200,857,251	\$2,324,850,271
Consolidated		138,681,419	73,553,812	212,235,231
Out-Of-State		406,928,780	133,650,952	540,579,732
Grand Total In- and Out-Of-State		\$2,669,603,219	\$408,062,015	\$3,077,665,234

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
Largest 50 Cities, Third Quarters 2008 and 2009**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER 2008	THIRD QUARTER 2009	PERCENT CHANGE	THIRD QUARTER 2008	THIRD QUARTER 2009	PERCENT CHANGE
Ashley	\$1,222,358	\$1,337,115	9.39%	\$1,242,171	\$1,359,307	9.43%
Beach	3,721,963	3,884,384	4.36%	3,754,839	3,947,449	5.13%
Beulah	6,245,932	6,492,091	3.94%	6,312,314	6,543,424	3.66%
Bismarck	315,987,216	317,442,495	0.46%	335,802,382	334,202,686	-0.48%
Bottineau	11,897,680	12,093,083	1.64%	11,980,856	12,150,303	1.41%
Bowman	7,576,321	10,154,444	34.03%	7,874,284	10,399,717	32.07%
Cando	2,343,411	2,678,079	14.28%	2,752,004	2,785,659	1.22%
Carrington	12,461,868	13,994,074	12.30%	12,841,358	14,581,730	13.55%
Casselton	5,118,591	4,745,090	-7.30%	5,203,031	4,792,919	-7.88%
Cavalier	4,531,950	4,694,109	3.58%	10,235,261	13,907,338	35.88%
Cooperstown	4,225,409	5,037,423	19.22%	4,299,608	5,084,753	18.26%
Crosby	2,862,769	4,086,124	42.73%	2,871,309	4,099,403	42.77%
Devils Lake	35,507,907	36,956,848	4.08%	35,879,062	37,818,080	5.40%
Dickinson	93,008,319	91,067,964	-2.09%	97,283,717	95,492,002	-1.84%
Ellendale	2,531,541	3,649,737	44.17%	2,677,689	3,759,584	40.40%
Fargo	545,665,378	517,226,528	-5.21%	598,132,396	564,083,186	-5.69%
Garrison	3,858,432	3,859,072	0.02%	3,990,192	3,885,413	-2.63%
Grafton	14,562,134	13,968,846	-4.07%	15,029,323	14,557,350	-3.14%
Grand Forks	240,742,074	235,328,948	-2.25%	256,433,448	255,092,421	-0.52%
Harvey	6,785,987	7,179,747	5.80%	6,926,041	7,276,328	5.06%
Hazen	3,905,761	4,836,220	23.82%	3,922,627	4,855,953	23.79%
Hettinger	4,106,005	4,185,121	1.93%	4,202,468	4,399,477	4.69%
Hillsboro	3,797,407	4,148,321	9.24%	3,863,809	4,184,790	8.31%
Jamestown	54,411,520	34,165,349	-37.21%	56,606,832	53,887,332	-4.80%
Kenmare	7,515,237	9,762,320	29.90%	8,475,972	10,622,270	25.32%
Langdon	7,317,994	6,898,356	-5.73%	7,390,831	6,998,686	-5.31%
Larimore	1,152,125	1,095,893	-4.88%	1,173,003	1,142,713	-2.58%
Lincoln	449,667	411,352	-8.52%	450,333	411,652	-8.59%
Linton	2,553,886	2,520,500	-1.31%	2,655,936	2,597,628	-2.20%
Lisbon	8,997,554	8,127,538	-9.67%	9,085,609	8,164,873	-10.13%
Mandan	43,042,093	45,173,903	4.95%	49,598,362	49,468,883	-0.26%
Mayville	3,975,060	4,225,982	6.31%	4,032,365	4,230,001	4.90%
Minot	214,596,328	231,130,068	7.70%	226,436,743	247,605,437	9.35%
New Rockford	2,500,965	2,340,823	-6.40%	2,508,160	2,346,568	-6.44%
New Town	2,690,176	2,817,835	4.75%	2,747,261	3,024,178	10.08%
Northwood	5,524,926	6,117,745	10.73%	5,775,797	6,235,264	7.96%
Oakes	5,545,245	5,106,689	-7.91%	5,732,353	5,582,501	-2.61%
Park River	3,638,012	4,498,953	23.67%	3,692,273	4,539,924	22.96%
Rolla	4,935,800	5,182,663	5.00%	4,971,111	5,225,033	5.11%
Rugby	10,580,760	12,642,422	19.49%	11,978,928	14,454,837	20.67%
Stanley	7,867,467	9,293,493	18.13%	7,914,644	9,379,799	18.51%
Tioga	14,563,261	11,470,259	-21.24%	36,658,332	27,478,006	-25.04%
Valley City	16,384,818	15,706,782	-4.14%	18,241,101	17,164,001	-5.90%
Wahpeton	20,464,718	20,178,958	-1.40%	25,658,644	25,520,177	-0.54%
Walhalla	1,913,617	2,023,036	5.72%	2,298,209	2,289,646	-0.37%
Washburn	3,724,888	4,844,763	30.06%	3,789,425	4,911,157	29.60%
Watford City	11,569,162	12,874,868	11.29%	11,912,052	13,034,885	9.43%
West Fargo	61,957,442	59,234,770	-4.39%	66,656,612	64,232,158	-3.64%
Williston	198,156,075	138,086,140	-30.31%	209,666,888	150,306,296	-28.31%
Wishek	4,517,135	4,899,260	8.46%	4,524,251	4,922,653	8.81%
Subtotal 50 Cities	\$2,053,212,344	\$1,969,876,583	-4.06%	\$2,224,142,216	\$2,155,035,830	-3.11%
Remaining Cities	149,055,693	154,116,437	3.40%	232,611,454	169,814,441	-27.00%
Total In-State	\$2,202,268,037	\$2,123,993,020	-3.55%	\$2,456,753,670	\$2,324,850,271	-5.37%
Consolidated and Out-Of-State	703,716,404	545,610,199	-22.47%	989,459,885	752,814,963	-23.92%
Grand Total In- and Out-Of-State	\$2,905,984,441	\$2,669,603,219	-8.13%	\$3,446,213,555	\$3,077,665,234	-10.69%

**TABLE 5**

**Comparison of Taxable Sales and Purchases  
By Industry, Third Quarters 2008 and 2009**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	THIRD QUARTER 2008	THIRD QUARTER 2009	
Mining and Oil Extraction	\$285,038,231	\$156,805,581	-44.99%
Utilities	79,460,226	66,167,821	-16.73%
Construction	139,296,709	129,891,401	-6.75%
Manufacturing	216,357,292	203,507,857	-5.94%
Wholesale Trade	762,411,601	647,790,446	-15.03%
Retail Trade	1,132,068,259	1,122,157,858	-0.88%
Transportation and Warehousing	140,518,417	42,476,606	-69.77%
Information Industries	156,224,815	159,785,536	2.28%
Fin. Ins. Real Estate, Rental & Leasing	76,712,073	74,536,572	-2.84%
Professional, Scientific, Tech., & Mgmt Serv.	24,981,998	26,587,644	6.43%
Educational, Health Care, and Social Serv.	16,211,347	14,877,966	-8.22%
Arts, Entertainment & Recreation	26,257,057	27,385,739	4.30%
Accommodation & Food Services	313,181,171	321,805,728	2.75%
Other Services	61,435,614	70,717,883	15.11%
Miscellaneous	16,058,745	13,170,596	-17.98%
<b>GRAND TOTAL</b>	<b>\$3,446,213,555</b>	<b>\$3,077,665,234</b>	<b>-10.69%</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.