

North Dakota Sales and Use Tax Statistical Report

Fourth Quarter 2009

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>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%	-7.9%

Office of State Tax Commissioner

CORY FONG
TAX COMMISSIONER

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Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the fourth 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:

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 2009**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$4,415,538	\$230,450	\$4,645,988
Barnes	16,830,314	1,615,658	18,445,972
Benson	4,105,615	72,562	4,178,177
Billings	1,246,906	102,146	1,349,052
Bottineau	14,819,312	343,424	15,162,736
Bowman	10,725,465	723,652	11,449,117
Burke	3,538,244	3,488,305	7,026,549
Burleigh	336,902,702	17,222,870	354,125,572
Cass	597,268,384	61,148,155	658,416,539
Cavalier	7,763,059	205,787	7,968,846
Dickey	9,310,370	250,166	9,560,536
Divide	4,321,811	35,592	4,357,403
Dunn	3,866,717	391,842	4,258,559
Eddy	2,709,850	170,347	2,880,197
Emmons	4,560,999	299,327	4,860,326
Foster	11,985,241	756,611	12,741,852
Golden Valley	4,379,290	113,541	4,492,831
Grand Forks	260,361,976	15,903,534	276,265,510
Grant	2,714,101	26,127	2,740,228
Griggs	4,788,322	189,102	4,977,424
Hettinger	2,600,334	373,634	2,973,968
Kidder	2,386,717	83,611	2,470,328
LaMoure	11,558,401	154,388	11,712,789
Logan	3,620,163	56,720	3,676,883
McHenry	3,730,287	487,938	4,218,225
McIntosh	6,357,294	102,193	6,459,487
McKenzie	13,786,121	1,136,606	14,922,727
McLean	10,953,858	217,713	11,171,571
Mercer	11,288,328	117,745	11,406,073
Morton	41,785,283	4,396,732	46,182,015
Mountrail	14,858,915	900,269	15,759,184
Nelson	3,300,992	118,652	3,419,644
Oliver	851,891	218,150	1,070,041
Pembina	10,809,705	2,248,803	13,058,508
Pierce	10,594,620	1,038,330	11,632,950
Ramsey	35,854,209	512,642	36,366,851
Ransom	10,074,578	901,548	10,976,126
Renville	6,911,618	657,825	7,569,443
Richland	28,246,514	5,863,059	34,109,573
Rolette	7,008,901	169,302	7,178,203
Sargent	4,061,004	7,590,259	11,651,263
Sheridan	615,406	981	616,387
Sioux	126,575	1,298	127,873
Slope	378,432	10,732	389,164
Stark	104,383,884	11,290,112	115,673,996
Steele	1,943,130	962,035	2,905,165
Stutsman	55,660,056	3,605,903	59,265,959
Towner	2,415,016	101,915	2,516,931
Traill	9,197,611	400,446	9,598,057
Walsh	18,613,977	1,169,804	19,783,781
Ward	245,737,528	15,959,490	261,697,018
Wells	8,137,708	391,447	8,529,155
Williams	186,413,467	41,770,697	228,184,164
Subtotal In-State	\$2,180,876,739	\$206,300,177	\$2,387,176,916
Consolidated	\$141,806,251	\$64,341,144	\$206,147,395
Out-Of-State	<u>\$449,728,585</u>	<u>\$99,730,210</u>	<u>549,458,795</u>
Grand Total	\$2,772,411,575	\$370,371,531	\$3,142,783,106

TABLE 2

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

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE
	2008	2009		2008	2009	
Adams	\$4,274,178	\$4,415,538	3.31%	\$4,422,451	\$4,645,988	5.05%
Barnes	17,631,685	16,830,314	-4.55%	18,906,541	18,445,972	-2.44%
Benson	3,940,958	4,105,615	4.18%	4,032,191	4,178,177	3.62%
Billings	1,218,551	1,246,906	2.33%	1,322,137	1,349,052	2.04%
Bottineau	15,042,203	14,819,312	-1.48%	15,278,162	15,162,736	-0.76%
Bowman	8,551,482	10,725,465	25.42%	9,058,037	11,449,117	26.40%
Burke	3,545,928	3,538,244	-0.22%	20,170,305	7,026,549	-65.16%
Burleigh	330,592,568	336,902,702	1.91%	353,127,692	354,125,572	0.28%
Cass	603,139,405	597,268,384	-0.97%	663,980,512	658,416,539	-0.84%
Cavalier	7,079,901	7,763,059	9.65%	7,393,559	7,968,846	7.78%
Dickey	8,628,372	9,310,370	7.90%	9,108,254	9,560,536	4.97%
Divide	4,229,307	4,321,811	2.19%	4,256,463	4,357,403	2.37%
Dunn	7,149,128	3,866,717	-45.91%	7,643,440	4,258,559	-44.28%
Eddy	2,535,244	2,709,850	6.89%	2,621,255	2,880,197	9.88%
Emmons	4,692,449	4,560,999	-2.80%	4,921,940	4,860,326	-1.25%
Foster	11,824,073	11,985,241	1.36%	12,328,671	12,741,852	3.35%
Golden Valley	3,984,108	4,379,290	9.92%	4,082,083	4,492,831	10.06%
Grand Forks	256,411,133	260,361,976	1.54%	272,886,607	276,265,510	1.24%
Grant	2,185,102	2,714,101	24.21%	2,216,741	2,740,228	23.62%
Griggs	4,435,112	4,788,322	7.96%	4,558,376	4,977,424	9.19%
Hettinger	2,322,046	2,600,334	11.98%	2,410,711	2,973,968	23.36%
Kidder	2,331,650	2,386,717	2.36%	2,343,257	2,470,328	5.42%
LaMoure	11,324,351	11,558,401	2.07%	11,409,861	11,712,789	2.65%
Logan	3,766,759	3,620,163	-3.89%	3,815,713	3,676,883	-3.64%
McHenry	3,632,119	3,730,287	2.70%	4,713,011	4,218,225	-10.50%
McIntosh	6,203,779	6,357,294	2.47%	6,393,395	6,459,487	1.03%
McKenzie	12,145,149	13,786,121	13.51%	13,082,672	14,922,727	14.06%
McLean	9,485,160	10,953,858	15.48%	9,799,454	11,171,571	14.00%
Mercer	10,960,247	11,288,328	2.99%	11,136,548	11,406,073	2.42%
Morton	41,879,930	41,785,283	-0.23%	47,007,583	46,182,015	-1.76%
Mountrail	14,114,946	14,858,915	5.27%	14,337,332	15,759,184	9.92%
Nelson	3,576,949	3,300,992	-7.71%	3,659,039	3,419,644	-6.54%
Oliver	636,207	851,891	33.90%	734,223	1,070,041	45.74%
Pembina	10,766,208	10,809,705	0.40%	12,582,412	13,058,508	3.78%
Pierce	8,581,623	10,594,620	23.46%	9,248,968	11,632,950	25.78%
Ramsey	36,084,589	35,854,209	-0.64%	36,578,374	36,366,851	-0.58%
Ransom	10,467,222	10,074,578	-3.75%	11,769,596	10,976,126	-6.74%
Renville	5,547,173	6,911,618	24.60%	6,040,041	7,569,443	25.32%
Richland	29,058,003	28,246,514	-2.79%	35,580,815	34,109,573	-4.13%
Rolette	6,839,180	7,008,901	2.48%	7,053,151	7,178,203	1.77%
Sargent	3,998,158	4,061,004	1.57%	11,948,000	11,651,263	-2.48%
Sheridan	591,623	615,406	4.02%	596,538	616,387	3.33%
Sioux	135,430	126,575	-6.54%	137,051	127,873	-6.70%
Slope	357,749	378,432	5.78%	379,166	389,164	2.64%
Stark	99,343,591	104,383,884	5.07%	108,577,257	115,673,996	6.54%
Steele	1,805,627	1,943,130	7.62%	2,539,220	2,905,165	14.41%
Stutsman	55,757,476	55,660,056	-0.17%	58,823,940	59,265,959	0.75%
Towner	2,481,778	2,415,016	-2.69%	3,805,260	2,516,931	-33.86%
Traill	8,934,237	9,197,611	2.95%	9,547,756	9,598,057	0.53%
Walsh	20,520,070	18,613,977	-9.29%	21,914,089	19,783,781	-9.72%
Ward	231,699,288	245,737,528	6.06%	248,857,585	261,697,018	5.16%
Wells	7,567,167	8,137,708	7.54%	7,900,823	8,529,155	7.95%
Williams	234,351,619	186,413,467	-20.46%	290,490,783	228,184,164	-21.45%
Subtotal In-State	\$2,198,357,990	\$2,180,876,739	-0.80%	\$2,437,529,041	\$2,387,176,916	-2.07%
Consolidated and Out-Of-State	727,772,854	591,534,836	-18.72%	974,358,852	755,606,190	-22.45%
Grand Total	\$2,926,130,844	\$2,772,411,575	-5.25%	\$3,411,887,893	\$3,142,783,106	-7.89%

TABLE 3

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

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,249,160	\$83,176	\$1,332,336
Beach	1,116	4,047,363	112,915	4,160,278
Beulah	3,152	6,361,460	69,655	6,431,115
Bismarck	55,532	334,361,146	16,649,575	351,010,721
Bottineau	2,336	11,459,307	214,650	11,673,957
Bowman	1,600	9,834,109	537,254	10,371,363
Cando	1,342	1,868,322	98,205	1,966,527
Carrington	2,268	11,775,083	755,348	12,530,431
Casselton	1,855	4,778,013	78,958	4,856,971
Cavalier	1,537	4,168,471	1,790,266	5,958,737
Cooperstown	1,053	4,098,548	69,859	4,168,407
Crosby	1,089	3,863,176	9,269	3,872,445
Devils Lake	7,222	35,259,233	505,915	35,765,148
Dickinson	16,010	99,406,794	9,306,327	108,713,121
Ellendale	1,559	2,443,234	136,258	2,579,492
Fargo	90,599	531,568,627	52,658,790	584,227,417
Garrison	1,318	3,372,494	36,286	3,408,780
Grafton	4,516	12,362,547	740,545	13,103,092
Grand Forks	49,321	252,577,283	15,474,130	268,051,413
Harvey	1,989	6,677,584	168,631	6,846,215
Hazen	2,457	4,210,313	45,451	4,255,764
Hettinger	1,307	4,280,051	230,450	4,510,501
Hillsboro	1,563	3,078,124	163,796	3,241,920
Jamestown	15,527	53,975,862	3,028,140	57,004,002
Kenmare	1,081	5,228,943	325,182	5,554,125
Langdon	2,101	6,042,738	162,847	6,205,585
Larimore	1,433	1,111,105	91,917	1,203,022
Lincoln	1,730	464,334	365	464,699
Linton	1,321	2,061,059	86,748	2,147,807
Lisbon	2,292	8,339,554	71,137	8,410,691
Mandan	16,718	37,849,567	3,536,727	41,386,294
Mayville	1,953	3,544,497	62,343	3,606,840
Minot	36,567	235,642,345	14,920,300	250,562,645
New Rockford	1,463	2,427,963	123,886	2,551,849
New Town	1,367	2,696,799	470,500	3,167,299
Northwood	959	4,306,510	119,519	4,426,029
Oakes	1,979	6,202,466	101,476	6,303,942
Park River	1,535	3,116,783	44,632	3,161,415
Rolla	1,417	4,942,621	63,804	5,006,425
Rugby	2,939	10,472,159	1,037,700	11,509,859
Stanley	1,279	10,267,919	228,024	10,495,943
Tioga	1,125	11,920,387	22,904,925	34,825,312
Valley City	6,826	15,244,563	1,571,134	16,815,697
Wahpeton	8,586	21,009,512	5,331,065	26,340,577
Walhalla	1,057	1,591,947	297,826	1,889,773
Washburn	1,389	4,669,362	54,237	4,723,599
Watford City	1,435	13,044,791	500,459	13,545,250
West Fargo	14,940	50,378,375	5,296,375	55,674,750
Williston	12,512	173,122,937	18,844,827	191,967,764
Wishek	1,122	4,968,797	18,208	4,987,005
Subtotal 50 Cities	394,276	\$2,047,744,337	\$179,230,012	\$2,226,974,349
Remaining Cities	247,924	133,132,402	27,070,165	160,202,567
Total In-State	642,200	\$2,180,876,739	\$206,300,177	\$2,387,176,916
Consolidated		141,806,251	64,341,144	206,147,395
Out-Of-State		449,728,585	99,730,210	549,458,795
Grand Total In- and Out-Of-State		\$2,772,411,575	\$370,371,531	\$3,142,783,106

TABLE 4

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

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE
	2008	2009		2008	2009	
Ashley	\$1,300,282	\$1,249,160	-3.93%	\$1,472,039	\$1,332,336	-9.49%
Beach	3,686,550	4,047,363	9.79%	3,778,998	4,160,278	10.09%
Beulah	5,766,949	6,361,460	10.31%	5,879,825	6,431,115	9.38%
Bismarck	328,483,725	334,361,146	1.79%	350,134,860	351,010,721	0.25%
Bottineau	11,692,696	11,459,307	-2.00%	11,791,368	11,673,957	-1.00%
Bowman	7,700,885	9,834,109	27.70%	8,189,645	10,371,363	26.64%
Cando	1,992,129	1,868,322	-6.21%	3,305,062	1,966,527	-40.50%
Carrington	11,587,822	11,775,083	1.62%	12,090,513	12,530,431	3.64%
Casselton	5,516,996	4,778,013	-13.39%	5,706,562	4,856,971	-14.89%
Cavalier	3,965,581	4,168,471	5.12%	5,190,830	5,958,737	14.79%
Cooperstown	3,794,979	4,098,548	8.00%	3,864,225	4,168,407	7.87%
Crosby	3,845,915	3,863,176	0.45%	3,852,814	3,872,445	0.51%
Devils Lake	35,541,473	35,259,233	-0.79%	36,027,806	35,765,148	-0.73%
Dickinson	92,419,252	99,406,794	7.56%	98,241,257	108,713,121	10.66%
Ellendale	2,261,575	2,443,234	8.03%	2,491,507	2,579,492	3.53%
Fargo	533,679,080	531,568,627	-0.40%	586,697,390	584,227,417	-0.42%
Garrison	3,213,252	3,372,494	4.96%	3,336,769	3,408,780	2.16%
Grafton	13,952,368	12,362,547	-11.39%	14,940,406	13,103,092	-12.30%
Grand Forks	248,205,695	252,577,283	1.76%	264,146,654	268,051,413	1.48%
Harvey	5,615,205	6,677,584	18.92%	5,771,563	6,846,215	18.62%
Hazen	4,546,750	4,210,313	-7.40%	4,599,557	4,255,764	-7.47%
Hettinger	4,148,159	4,280,051	3.18%	4,287,421	4,510,501	5.20%
Hillsboro	3,120,491	3,078,124	-1.36%	3,276,106	3,241,920	-1.04%
Jamestown	53,975,347	53,975,862	0.00%	56,189,406	57,004,002	1.45%
Kenmare	7,650,940	5,228,943	-31.66%	8,059,066	5,554,125	-31.08%
Langdon	6,255,180	6,042,738	-3.40%	6,523,142	6,205,585	-4.87%
Larimore	1,142,704	1,111,105	-2.77%	1,213,493	1,203,022	-0.86%
Lincoln	423,142	464,334	9.73%	513,125	464,699	-9.44%
Linton	2,420,556	2,061,059	-14.85%	2,538,738	2,147,807	-15.40%
Lisbon	8,974,237	8,339,554	-7.07%	9,031,978	8,410,691	-6.88%
Mandan	38,174,731	37,849,567	-0.85%	42,992,227	41,386,294	-3.74%
Mayville	3,767,371	3,544,497	-5.92%	3,974,867	3,606,840	-9.26%
Minot	219,718,910	235,642,345	7.25%	235,623,803	250,562,645	6.34%
New Rockford	2,260,647	2,427,963	7.40%	2,343,718	2,551,849	8.88%
New Town	2,416,246	2,696,799	11.61%	2,522,246	3,167,299	25.57%
Northwood	4,878,113	4,306,510	-11.72%	5,103,921	4,426,029	-13.28%
Oakes	5,514,938	6,202,466	12.47%	5,750,342	6,303,942	9.63%
Park River	3,607,497	3,116,783	-13.60%	3,675,595	3,161,415	-13.99%
Rolla	4,866,343	4,942,621	1.57%	4,991,920	5,006,425	0.29%
Rugby	8,472,577	10,472,159	23.60%	9,139,233	11,509,859	25.94%
Stanley	8,847,656	10,267,919	16.05%	8,924,772	10,495,943	17.60%
Tioga	15,635,400	11,920,387	-23.76%	41,068,471	34,825,312	-15.20%
Valley City	15,591,363	15,244,563	-2.22%	16,811,063	16,815,697	0.03%
Wahpeton	21,883,116	21,009,512	-3.99%	27,941,283	26,340,577	-5.73%
Walhalla	1,877,502	1,591,947	-15.21%	2,257,299	1,889,773	-16.28%
Washburn	3,467,703	4,669,362	34.65%	3,530,214	4,723,599	33.80%
Watford City	11,425,933	13,044,791	14.17%	11,835,010	13,545,250	14.45%
West Fargo	50,483,117	50,378,375	-0.21%	55,422,423	55,674,750	0.46%
Williston	217,363,621	173,122,937	-20.35%	248,052,325	191,967,764	-22.61%
Wishek	4,701,992	4,968,797	5.67%	4,719,347	4,987,005	5.67%
Subtotal 50 Cities	\$2,061,834,691	\$2,047,744,337	-0.68%	\$2,259,822,204	\$2,226,974,349	-1.45%
Remaining Cities	136,523,299	133,132,402	-2.48%	177,706,837	160,202,567	-9.85%
Total In-State	\$2,198,357,990	\$2,180,876,739	-0.80%	\$2,437,529,041	\$2,387,176,916	-2.07%
Consolidated and Out-Of-State	727,772,854	591,534,836	-18.72%	974,358,852	755,606,190	-22.45%
Grand Total In- and Out-Of-State	\$2,926,130,844	\$2,772,411,575	-5.25%	\$3,411,887,893	\$3,142,783,106	-7.89%

TABLE 5

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

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FOURTH QUARTER 2008	FOURTH QUARTER 2009	
Mining and Oil Extraction	\$328,341,728	\$181,169,209	-44.82%
Utilities	101,543,304	57,358,318	-43.51%
Construction	130,439,292	126,845,992	-2.75%
Manufacturing	186,870,691	156,203,728	-16.41%
Wholesale Trade	735,642,767	640,314,624	-12.96%
Retail Trade	1,210,641,567	1,238,244,989	2.28%
Transportation and Warehousing	26,382,125	20,109,582	-23.78%
Information Industries	159,914,969	165,491,614	3.49%
Fin. Ins. Real Estate, Rental & Leasing	88,150,808	96,563,446	9.54%
Professional, Scientific, Tech., & Mgmt Serv.	33,822,739	35,561,795	5.14%
Educational, Health Care, and Social Serv.	19,441,455	19,942,003	2.57%
Arts, Entertainment & Recreation	14,685,455	14,580,169	-0.72%
Accommodation & Food Services	287,430,343	293,348,967	2.06%
Other Services	69,018,136	78,131,492	13.20%
Miscellaneous	19,562,514	18,917,178	-3.30%
GRAND TOTAL	\$3,411,887,893	\$3,142,783,106	-7.89%
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.			