

# *North Dakota Sales and Use Tax Statistical Report*

## **First Quarter 2012**

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>2010</u>	<u>2011</u>	<u>2012</u>
First Quarter:	January, February, March	+2.7%	+33.6%	+52.3%
Second Quarter:	April, May, June	+14.6%	+31.5%	
Third Quarter:	July, August, September	+28.0%	+38.6%	
Fourth Quarter:	October, November, December	+31.2%	+48.7%	

### **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 first quarter of 2012. 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 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 2012**

<b>COUNTIES</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Adams	\$4,483,599	\$247,763	\$4,731,362
Barnes	18,250,114	2,186,185	20,436,299
Benson	3,743,486	152,216	3,895,702
Billings	3,185,741	1,285,721	4,471,462
Bottineau	17,824,781	191,010	18,015,791
Bowman	13,708,658	548,689	14,257,347
Burke	7,832,056	9,446,650	17,278,706
Burleigh	371,347,569	17,451,305	388,798,874
Cass	567,755,183	56,165,601	623,920,784
Cavalier	8,863,927	373,345	9,237,272
Dickey	8,678,005	253,043	8,931,048
Divide	5,948,421	32,647	5,981,068
Dunn	9,028,696	718,280	9,746,976
Eddy	2,524,438	32,294	2,556,732
Emmons	3,320,471	145,449	3,465,920
Foster	10,455,085	644,953	11,100,038
Golden Valley	4,412,134	189,648	4,601,782
Grand Forks	237,461,724	18,726,305	256,188,029
Grant	2,359,499	18,987	2,378,486
Griggs	3,969,147	167,429	4,136,576
Hettinger	1,825,524	226,236	2,051,760
Kidder	1,866,518	23,439	1,889,957
LaMoure	10,003,676	185,033	10,188,709
Logan	2,309,449	39,668	2,349,117
McHenry	2,963,562	550,406	3,513,968
McIntosh	5,464,071	62,700	5,526,771
McKenzie	37,362,681	3,709,546	41,072,227
McLean	12,282,501	189,848	12,472,349
Mercer	9,969,347	67,213	10,036,560
Morton	49,879,107	4,837,140	54,716,247
Mountrail	56,774,754	653,808	57,428,562
Nelson	5,052,972	48,692	5,101,664
Oliver	672,372	84,034	756,406
Pembina	9,516,179	1,014,545	10,530,724
Pierce	12,292,219	400,940	12,693,159
Ramsey	41,062,573	550,458	41,613,031
Ransom	9,026,439	263,357	9,289,796
Renville	11,349,383	846,099	12,195,482
Richland	26,689,454	7,179,875	33,869,329
Rolette	7,546,899	65,266	7,612,165
Sargent	10,104,967	7,177,714	17,282,681
Sheridan	501,167	2,248	503,415
Sioux	142,532	3,222	145,754
Slope	186,989	1,624	188,613
Stark	233,632,419	13,550,944	247,183,363
Steele	1,287,893	945,561	2,233,454
Stutsman	51,838,969	3,283,130	55,122,099
Towner	2,363,008	67,024	2,430,032
Traill	10,173,727	454,077	10,627,804
Walsh	18,390,587	940,135	19,330,722
Ward	348,634,986	22,721,378	371,356,364
Wells	8,389,097	298,692	8,687,789
Williams	799,658,975	249,719,726	1,049,378,701
Subtotal In-State	\$3,104,367,730	\$429,141,298	\$3,533,509,028
Consolidated	\$211,083,957	\$58,760,540	\$269,844,497
Out-Of-State	\$1,177,904,008	\$345,506,957	\$1,523,410,965
Grand Total	\$4,493,355,695	\$833,408,795	\$5,326,764,490

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
By County, First Quarters 2011 and 2012**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE
	2011	2012		2011	2012	
Adams	\$3,493,642	\$4,483,599	28.34%	\$3,587,398	\$4,731,362	31.89%
Barnes	15,910,149	18,250,114	14.71%	17,700,909	20,436,299	15.45%
Benson	3,876,868	3,743,486	-3.44%	4,052,642	3,895,702	-3.87%
Billings	1,040,865	3,185,741	206.07%	1,317,828	4,471,462	239.31%
Bottineau	13,172,503	17,824,781	35.32%	13,412,891	18,015,791	34.32%
Bowman	11,687,969	13,708,658	17.29%	12,097,565	14,257,347	17.85%
Burke	3,521,490	7,832,056	122.41%	20,370,006	17,278,706	-15.18%
Burleigh	290,379,373	371,347,569	27.88%	303,446,421	388,798,874	28.13%
Cass	498,945,801	567,755,183	13.79%	543,386,123	623,920,784	14.82%
Cavalier	7,209,072	8,863,927	22.96%	7,553,656	9,237,272	22.29%
Dickey	6,278,671	8,678,005	38.21%	6,510,691	8,931,048	37.18%
Divide	3,546,217	5,948,421	67.74%	3,986,427	5,981,068	50.04%
Dunn	5,117,212	9,028,696	76.44%	6,471,707	9,746,976	50.61%
Eddy	1,982,935	2,524,438	27.31%	2,161,513	2,556,732	18.28%
Emmons	3,542,045	3,320,471	-6.26%	3,635,358	3,465,920	-4.66%
Foster	9,480,846	10,455,085	10.28%	10,211,591	11,100,038	8.70%
Golden Valley	3,063,904	4,412,134	44.00%	3,323,836	4,601,782	38.45%
Grand Forks	209,688,705	237,461,724	13.24%	218,657,911	256,188,029	17.16%
Grant	2,653,246	2,359,499	-11.07%	2,685,431	2,378,486	-11.43%
Griggs	4,057,091	3,969,147	-2.17%	4,101,903	4,136,576	0.85%
Hettinger	1,530,934	1,825,524	19.24%	1,641,081	2,051,760	25.02%
Kidder	1,723,164	1,866,518	8.32%	1,733,804	1,889,957	9.01%
LaMoure	8,412,546	10,003,676	18.91%	8,748,347	10,188,709	16.46%
Logan	2,539,688	2,309,449	-9.07%	2,595,144	2,349,117	-9.48%
McHenry	2,460,573	2,963,562	20.44%	2,863,933	3,513,968	22.70%
McIntosh	6,439,398	5,464,071	-15.15%	6,476,611	5,526,771	-14.67%
McKenzie	19,324,379	37,362,681	93.34%	21,262,385	41,072,227	93.17%
McLean	9,058,526	12,282,501	35.59%	9,147,715	12,472,349	36.34%
Mercer	9,009,273	9,969,347	10.66%	9,118,443	10,036,560	10.07%
Morton	37,270,622	49,879,107	33.83%	40,897,582	54,716,247	33.79%
Mountrail	31,553,284	56,774,754	79.93%	32,715,128	57,428,562	75.54%
Nelson	4,587,348	5,052,972	10.15%	4,819,052	5,101,664	5.86%
Oliver	597,756	672,372	12.48%	651,275	756,406	16.14%
Pembina	8,736,020	9,516,179	8.93%	9,681,253	10,530,724	8.77%
Pierce	10,528,762	12,292,219	16.75%	10,974,980	12,693,159	15.66%
Ramsey	33,315,317	41,062,573	23.25%	33,631,425	41,613,031	23.73%
Ransom	7,594,372	9,026,439	18.86%	8,068,635	9,289,796	15.13%
Renville	7,447,420	11,349,383	52.39%	7,705,587	12,195,482	58.27%
Richland	24,087,040	26,689,454	10.80%	31,425,690	33,869,329	7.78%
Rolette	6,160,514	7,546,899	22.50%	6,199,311	7,612,165	22.79%
Sargent	6,908,516	10,104,967	46.27%	11,495,826	17,282,681	50.34%
Sheridan	402,933	501,167	24.38%	405,750	503,415	24.07%
Sioux	135,558	142,532	5.14%	137,580	145,754	5.94%
Slope	158,299	186,989	18.12%	159,311	188,613	18.39%
Stark	137,189,814	233,632,419	70.30%	144,887,292	247,183,363	70.60%
Steele	1,272,019	1,287,893	1.25%	1,579,123	2,233,454	41.44%
Stutsman	45,795,401	51,838,969	13.20%	48,144,320	55,122,099	14.49%
Towner	1,893,516	2,363,008	24.79%	1,923,684	2,430,032	26.32%
Traill	7,462,796	10,173,727	36.33%	8,737,560	10,627,804	21.63%
Walsh	15,775,478	18,390,587	16.58%	16,420,123	19,330,722	17.73%
Ward	232,168,439	348,634,986	50.16%	250,680,863	371,356,364	48.14%
Wells	6,041,855	8,389,097	38.85%	6,117,665	8,687,789	42.01%
Williams	439,546,607	799,658,975	81.93%	552,474,584	1,049,378,701	89.94%
Subtotal In-State	\$2,225,776,771	\$3,104,367,730	39.47%	\$2,482,192,869	\$3,533,509,028	42.35%
Consolidated and Out-Of-State	787,329,942	1,388,987,965	76.42%	1,016,381,116	1,793,255,462	76.44%
Grand Total	\$3,013,106,713	\$4,493,355,695	49.13%	\$3,498,573,985	\$5,326,764,490	52.26%

**TABLE 3**

**Taxable Sales and Taxable Purchases  
Largest 50 Cities, First Quarter 2012**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	749	\$1,035,344	\$36,624	\$1,071,968
Beach	1,019	3,869,764	189,318	4,059,082
Beulah	3,121	5,538,200	48,311	5,586,511
Bismarck	61,272	369,593,114	16,726,614	386,319,728
Bottineau	2,211	10,619,109	62,394	10,681,503
Bowman	1,650	12,958,999	495,393	13,454,392
Cando	1,115	1,932,129	60,679	1,992,808
Carrington	2,065	10,282,676	634,372	10,917,048
Casselton	2,329	4,639,526	122,837	4,762,363
Cavalier	1,302	3,829,674	407,615	4,237,289
Cooperstown	984	3,444,603	82,481	3,527,084
Crosby	1,070	5,505,400	15,251	5,520,651
Devils Lake	7,141	40,536,702	549,293	41,085,995
Dickinson	17,787	206,312,088	10,765,605	217,077,693
Ellendale	1,394	2,481,548	90,410	2,571,958
Fargo	105,549	499,764,414	42,092,153	541,856,567
Garrison	1,453	3,651,043	29,120	3,680,163
Grafton	4,284	12,252,643	654,099	12,906,742
Grand Forks	52,838	231,599,331	18,229,086	249,828,417
Harvey	1,783	6,604,113	245,014	6,849,127
Hazen	2,411	3,951,863	18,748	3,970,611
Hettinger	1,226	4,374,231	217,405	4,591,636
Hillsboro	1,603	4,302,964	42,861	4,345,825
Jamestown	15,427	50,617,605	2,605,649	53,223,254
Kenmare	1,096	8,339,101	49,547	8,388,648
Langdon	1,878	8,130,390	267,255	8,397,645
Larimore	1,346	800,922	32,748	833,670
Lincoln	2,406	636,101	2,026	638,127
Linton	1,097	1,669,921	53,892	1,723,813
Lisbon	2,154	7,955,602	68,283	8,023,885
Mandan	18,331	45,700,342	4,616,784	50,317,126
Mayville	1,858	3,190,410	173,739	3,364,149
Minot	40,888	335,433,910	21,920,758	357,354,668
New Rockford	1,391	1,842,257	17,657	1,859,914
New Town	1,925	15,018,325	174,561	15,192,886
Northwood	945	3,515,480	144,720	3,660,200
Oakes	1,856	5,560,107	30,865	5,590,972
Park River	1,403	3,954,390	41,334	3,995,724
Rolla	1,280	4,973,093	2,673	4,975,766
Rugby	2,876	12,194,842	398,951	12,593,793
Stanley	1,458	33,256,446	381,411	33,637,857
Tioga	1,230	78,407,881	157,438,794	235,846,675
Valley City	6,585	16,929,700	2,164,717	19,094,417
Wahpeton	7,766	19,731,937	6,920,208	26,652,145
Walhalla	996	1,452,311	192,955	1,645,266
Washburn	1,246	5,758,820	69,055	5,827,875
Watford City	1,744	35,355,539	781,052	36,136,591
West Fargo	25,830	52,429,354	12,520,876	64,950,230
Williston	14,716	698,834,813	92,170,512	791,005,325
Wishek	1,002	4,302,250	25,878	4,328,128
Subtotal 50 Cities	437,086	\$2,905,071,327	\$395,082,583	\$3,300,153,910
Remaining Cities	235,505	199,296,403	34,058,715	233,355,118
Total In-State	672,591	\$3,104,367,730	\$429,141,298	\$3,533,509,028
Consolidated		211,083,957	58,760,540	269,844,497
Out-Of-State		1,177,904,008	345,506,957	1,523,410,965
Grand Total In- and Out-Of-State		\$4,493,355,695	\$833,408,795	\$5,326,764,490

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
Largest 50 Cities, First Quarters 2011 and 2012**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER 2011	FIRST QUARTER 2012	PERCENT CHANGE	FIRST QUARTER 2011	FIRST QUARTER 2012	PERCENT CHANGE
Ashley	\$860,244	\$1,035,344	20.35%	\$880,024	\$1,071,968	21.81%
Beach	2,833,582	3,869,764	36.57%	3,087,854	4,059,082	31.45%
Beulah	4,760,832	5,538,200	16.33%	4,848,858	5,586,511	15.21%
Bismarck	289,234,569	369,593,114	27.78%	301,731,297	386,319,728	28.03%
Bottineau	8,736,992	10,619,109	21.54%	8,863,100	10,681,503	20.52%
Bowman	11,024,223	12,958,999	17.55%	11,199,990	13,454,392	20.13%
Cando	1,507,695	1,932,129	28.15%	1,537,307	1,992,808	29.63%
Carrington	8,956,863	10,282,676	14.80%	9,687,157	10,917,048	12.70%
Casselton	4,298,505	4,639,526	7.93%	4,351,757	4,762,363	9.44%
Cavalier	3,327,010	3,829,674	15.11%	3,864,974	4,237,289	9.63%
Cooperstown	3,543,878	3,444,603	-2.80%	3,587,314	3,527,084	-1.68%
Crosby	3,092,062	5,505,400	78.05%	3,101,562	5,520,651	78.00%
Devils Lake	32,718,207	40,536,702	23.90%	33,033,085	41,085,995	24.38%
Dickinson	124,963,204	206,312,088	65.10%	130,769,236	217,077,693	66.00%
Ellendale	1,533,787	2,481,548	61.79%	1,657,367	2,571,958	55.18%
Fargo	442,373,188	499,764,414	12.97%	475,525,674	541,856,567	13.95%
Garrison	2,342,388	3,651,043	55.87%	2,363,219	3,680,163	55.73%
Grafton	10,833,824	12,252,643	13.10%	11,270,990	12,906,742	14.51%
Grand Forks	205,263,914	231,599,331	12.83%	213,504,089	249,828,417	17.01%
Harvey	5,003,075	6,604,113	32.00%	5,055,934	6,849,127	35.47%
Hazen	3,819,395	3,951,863	3.47%	3,840,363	3,970,611	3.39%
Hettinger	3,411,688	4,374,231	28.21%	3,505,444	4,591,636	30.99%
Hillsboro	3,085,773	4,302,964	39.45%	3,130,755	4,345,825	38.81%
Jamestown	44,719,426	50,617,605	13.19%	46,525,004	53,223,254	14.40%
Kenmare	4,388,316	8,339,101	90.03%	4,586,377	8,388,648	82.90%
Langdon	6,542,626	8,130,390	24.27%	6,773,245	8,397,645	23.98%
Larimore	830,154	800,922	-3.52%	1,091,140	833,670	-23.60%
Lincoln	574,272	636,101	10.77%	575,960	638,127	10.79%
Linton	1,365,271	1,669,921	22.31%	1,411,194	1,723,813	22.15%
Lisbon	6,575,926	7,955,602	20.98%	6,651,801	8,023,885	20.63%
Mandan	33,763,434	45,700,342	35.35%	36,934,019	50,317,126	36.24%
Mayville	2,608,251	3,190,410	22.32%	3,583,831	3,364,149	-6.13%
Minot	223,473,383	335,433,910	50.10%	241,331,428	357,354,668	48.08%
New Rockford	1,641,958	1,842,257	12.20%	1,816,808	1,859,914	2.37%
New Town	4,091,051	15,018,325	267.10%	4,563,662	15,192,886	232.91%
Northwood	2,088,993	3,515,480	68.29%	2,269,605	3,660,200	61.27%
Oakes	4,176,300	5,560,107	33.13%	4,277,437	5,590,972	30.71%
Park River	2,634,911	3,954,390	50.08%	2,670,771	3,995,724	49.61%
Rolla	4,148,389	4,973,093	19.88%	4,173,825	4,975,766	19.21%
Rugby	10,447,339	12,194,842	16.73%	10,853,835	12,593,793	16.03%
Stanley	22,829,331	33,256,446	45.67%	22,893,471	33,637,857	46.93%
Tioga	37,294,577	78,407,881	110.24%	101,667,888	235,846,675	131.98%
Valley City	14,723,452	16,929,700	14.98%	16,496,370	19,094,417	15.75%
Wahpeton	18,150,928	19,731,937	8.71%	25,154,411	26,652,145	5.95%
Walhalla	1,334,861	1,452,311	8.80%	1,598,303	1,645,266	2.94%
Washburn	4,508,337	5,758,820	27.74%	4,528,535	5,827,875	28.69%
Watford City	18,497,008	35,355,539	91.14%	19,154,150	36,136,591	88.66%
West Fargo	42,358,033	52,429,354	23.78%	51,980,920	64,950,230	24.95%
Williston	400,376,625	698,834,813	74.54%	448,919,139	791,005,325	76.20%
Wishek	5,459,018	4,302,250	-21.19%	5,476,127	4,328,128	-20.96%
Subtotal 50 Cities	\$2,097,127,068	\$2,905,071,327	38.53%	\$2,318,356,606	\$3,300,153,910	42.35%
Remaining Cities	128,649,703	199,296,403	54.91%	163,836,263	233,355,118	42.43%
Total In-State	\$2,225,776,771	\$3,104,367,730	39.47%	\$2,482,192,869	\$3,533,509,028	42.35%
Consolidated and Out-Of-State	787,329,942	1,388,987,965	76.42%	1,016,381,116	1,793,255,462	76.44%
Grand Total In- and Out-Of-State	\$3,013,106,713	\$4,493,355,695	49.13%	\$3,498,573,985	\$5,326,764,490	52.26%

**TABLE 5**

**Comparison of Taxable Sales and Purchases  
By Industry, First Quarters 2011 and 2012**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FIRST QUARTER 2011	FIRST QUARTER 2012	
Mining and Oil Extraction	\$575,370,778	\$1,147,190,866	99.38%
Utilities	27,146,279	37,567,391	38.39%
Construction	86,615,049	184,846,602	113.41%
Manufacturing	144,465,645	233,808,311	61.84%
Wholesale Trade	742,520,366	1,229,932,449	65.64%
Retail Trade	1,035,585,911	1,319,472,239	27.41%
Transportation and Warehousing	45,495,792	90,272,642	98.42%
Information Industries	150,539,137	168,840,677	12.16%
Finc, Ins. Real Estate, Rental & Leasing	203,457,750	301,828,684	48.35%
Professional, Scientific, Tech., & Mgmt Serv.	26,801,169	29,760,466	11.04%
Educational, Health Care, and Social Serv.	15,857,330	13,500,166	-14.86%
Arts, Entertainment & Recreation	14,205,352	19,544,157	37.58%
Accommodation & Food Services	312,419,117	396,771,001	27.00%
Other Services	86,927,138	119,263,343	37.20%
Miscellaneous	31,167,172	34,165,496	9.62%
<b>GRAND TOTAL</b>	<b>\$3,498,573,985</b>	<b>\$5,326,764,490</b>	<b>52.26%</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