

North Dakota Sales and Use Tax Statistical Report

Third Quarter 2013

Covering Sales Occurring in
July, August and September

		<u>Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year</u>		
<u>Sales Quarter</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>
First Quarter:	January, February, March	+33.6%	+52.3%	+1.6%
Second Quarter:	April, May, June	+31.5%	+41.5%	-2.4%
Third Quarter:	July, August, September	+38.6%	+22.4%	+2.4%
Fourth Quarter:	October, November, December	+48.7%	+9.7%	

Office of State Tax Commissioner

RYAN RAUSCHENBERGER

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 2013. 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 2007 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:

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, Third Quarter 2013**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$6,466,584	\$604,296	\$7,070,880
Barnes	21,519,075	5,039,042	26,558,117
Benson	4,705,985	46,813	4,752,798
Billings	13,064,007	520,190	13,584,197
Bottineau	24,671,817	138,366	24,810,183
Bowman	14,734,776	2,120,437	16,855,213
Burke	9,314,307	12,977,768	22,292,075
Burleigh	472,349,237	26,724,381	499,073,618
Cass	767,438,714	91,432,969	858,871,683
Cavalier	12,389,970	734,174	13,124,144
Dickey	12,244,304	349,371	12,593,675
Divide	11,128,965	4,408	11,133,373
Dunn	12,502,437	427,237	12,929,674
Eddy	4,343,046	61,299	4,404,345
Emmons	5,850,267	151,856	6,002,123
Foster	16,923,152	697,765	17,620,917
Golden Valley	5,682,415	76,423	5,758,838
Grand Forks	311,348,248	22,591,781	333,940,029
Grant	4,846,573	14,210	4,860,783
Griggs	5,506,680	447,212	5,953,892
Hettinger	3,348,835	370,313	3,719,148
Kidder	3,411,851	18,235	3,430,086
LaMoure	10,606,956	129,009	10,735,965
Logan	2,909,234	192,876	3,102,110
McHenry	5,809,559	696,211	6,505,770
McIntosh	9,384,824	176,635	9,561,459
McKenzie	53,879,441	11,867,609	65,747,050
McLean	19,803,903	208,071	20,011,974
Mercer	15,331,493	116,056	15,447,549
Morton	69,233,578	9,102,501	78,336,079
Mountrail	70,513,571	3,277,810	73,791,381
Nelson	4,680,110	8,025	4,688,135
Oliver	981,667	115,307	1,096,974
Pembina	13,187,915	7,482,095	20,670,010
Pierce	17,568,020	1,656,179	19,224,199
Ramsey	46,959,015	820,591	47,779,606
Ransom	14,036,531	568,623	14,605,154
Renville	11,644,214	767,800	12,412,014
Richland	35,314,421	6,452,156	41,766,577
Rolette	11,265,741	95,582	11,361,323
Sargent	12,296,726	5,575,703	17,872,429
Sheridan	676,654	24,259	700,913
Sioux	119,496	2,578	122,074
Slope	265,216	2,097	267,313
Stark	333,014,098	17,260,675	350,274,773
Steele	2,774,570	1,026,263	3,800,833
Stutsman	69,918,477	4,089,453	74,007,930
Towner	3,438,010	78,727	3,516,737
Traill	15,385,308	815,291	16,200,599
Walsh	35,114,213	1,013,516	36,127,729
Ward	415,464,182	29,749,561	445,213,743
Wells	15,015,482	213,112	15,228,594
Williams	856,591,953	334,299,887	1,190,891,840
Subtotal In-State	\$3,916,975,823	\$603,432,804	\$4,520,408,627
Consolidated	\$340,756,066	\$86,335,502	\$427,091,568
Out-Of-State	\$1,622,525,795	\$376,607,766	\$1,999,133,561
Grand Total	\$5,880,257,684	\$1,066,376,072	\$6,946,633,756

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Third Quarters 2012 and 2013**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER 2012	THIRD QUARTER 2013	PERCENT CHANGE	THIRD QUARTER 2012	THIRD QUARTER 2013	PERCENT CHANGE
Adams	\$5,931,516	\$6,466,584	9.02%	\$6,155,939	\$7,070,880	14.86%
Barnes	20,283,749	21,519,075	6.09%	23,549,043	26,558,117	12.78%
Benson	4,162,888	4,705,985	13.05%	4,222,678	4,752,798	12.55%
Billings	12,738,689	13,064,007	2.55%	13,594,960	13,584,197	-0.08%
Bottineau	25,032,020	24,671,817	-1.44%	25,534,076	24,810,183	-2.84%
Bowman	13,417,344	14,734,776	9.82%	14,001,852	16,855,213	20.38%
Burke	8,775,222	9,314,307	6.14%	23,778,426	22,292,075	-6.25%
Burleigh	456,443,301	472,349,237	3.48%	487,564,756	499,073,618	2.36%
Cass	731,064,132	767,438,714	4.98%	819,653,315	858,871,683	4.78%
Cavalier	15,160,972	12,389,970	-18.28%	15,630,933	13,124,144	-16.04%
Dickey	10,570,907	12,244,304	15.83%	10,884,994	12,593,675	15.70%
Divide	9,947,404	11,128,965	11.88%	10,006,860	11,133,373	11.26%
Dunn	8,825,240	12,502,437	41.67%	9,554,865	12,929,674	35.32%
Eddy	4,106,446	4,343,046	5.76%	4,144,425	4,404,345	6.27%
Emmons	4,884,701	5,850,267	19.77%	5,278,474	6,002,123	13.71%
Foster	16,166,455	16,923,152	4.68%	16,668,159	17,620,917	5.72%
Golden Valley	5,561,596	5,682,415	2.17%	5,585,980	5,758,838	3.09%
Grand Forks	300,213,054	311,348,248	3.71%	322,194,727	333,940,029	3.65%
Grant	4,001,368	4,846,573	21.12%	4,028,633	4,860,783	20.66%
Griggs	5,673,704	5,506,680	-2.94%	5,917,353	5,953,892	0.62%
Hettinger	2,953,110	3,348,835	13.40%	3,531,566	3,719,148	5.31%
Kidder	3,023,884	3,411,851	12.83%	3,047,026	3,430,086	12.57%
LaMoure	11,946,773	10,606,956	-11.21%	12,085,379	10,735,965	-11.17%
Logan	3,921,968	2,909,234	-25.82%	3,994,817	3,102,110	-22.35%
McHenry	4,858,572	5,809,559	19.57%	5,420,878	6,505,770	20.01%
McIntosh	9,058,487	9,384,824	3.60%	9,108,312	9,561,459	4.98%
McKenzie	53,414,610	53,879,441	0.87%	57,775,982	65,747,050	13.80%
McLean	20,767,626	19,803,903	-4.64%	21,343,828	20,011,974	-6.24%
Mercer	14,818,680	15,331,493	3.46%	14,889,694	15,447,549	3.75%
Morton	66,619,635	69,233,578	3.92%	73,972,161	78,336,079	5.90%
Mountrail	72,446,981	70,513,571	-2.67%	73,350,301	73,791,381	0.60%
Nelson	5,866,416	4,680,110	-20.22%	5,958,501	4,688,135	-21.32%
Oliver	989,021	981,667	-0.74%	1,355,687	1,096,974	-19.08%
Pembina	13,035,844	13,187,915	1.17%	19,105,431	20,670,010	8.19%
Pierce	17,754,613	17,568,020	-1.05%	18,964,864	19,224,199	1.37%
Ramsey	46,187,732	46,959,015	1.67%	48,055,889	47,779,606	-0.57%
Ransom	13,049,552	14,036,531	7.56%	13,386,606	14,605,154	9.10%
Renville	14,206,286	11,644,214	-18.03%	15,858,667	12,412,014	-21.73%
Richland	31,275,162	35,314,421	12.92%	38,100,916	41,766,577	9.62%
Rolette	10,881,230	11,265,741	3.53%	10,955,375	11,361,323	3.71%
Sargent	12,371,755	12,296,726	-0.61%	18,302,027	17,872,429	-2.35%
Sheridan	653,502	676,654	3.54%	658,380	700,913	6.46%
Sioux	196,805	119,496	-39.28%	198,468	122,074	-38.49%
Slope	304,027	265,216	-12.77%	305,784	267,313	-12.58%
Stark	305,397,782	333,014,098	9.04%	321,739,776	350,274,773	8.87%
Steele	2,340,557	2,774,570	18.54%	3,148,336	3,800,833	20.73%
Stutsman	68,205,804	69,918,477	2.51%	72,107,234	74,007,930	2.64%
Towner	3,008,685	3,438,010	14.27%	3,127,435	3,516,737	12.45%
Traill	12,641,067	15,385,308	21.71%	13,662,564	16,200,599	18.58%
Walsh	30,220,183	35,114,213	16.19%	30,859,649	36,127,729	17.07%
Ward	416,663,844	415,464,182	-0.29%	449,851,411	445,213,743	-1.03%
Wells	14,175,602	15,015,482	5.92%	14,402,023	15,228,594	5.74%
Williams	906,080,595	856,591,953	-5.46%	1,265,622,587	1,190,891,840	-5.90%
Subtotal In-State	\$3,852,297,098	\$3,916,975,823	1.68%	\$4,472,198,002	\$4,520,408,627	1.08%
Consolidated and Out-Of-State	1,715,728,679	1,963,281,861	14.43%	2,308,651,017	2,426,225,129	5.09%
Grand Total	\$5,568,025,777	\$5,880,257,684	5.61%	\$6,780,849,019	\$6,946,633,756	2.44%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Third Quarter 2013**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	749	\$1,787,287	\$155,068	\$1,942,355
Beach	1,019	5,119,351	62,357	5,181,708
Beulah	3,121	7,648,167	68,713	7,716,880
Bismarck	61,272	469,628,399	26,327,754	495,956,153
Bottineau	2,211	16,341,925	54,148	16,396,073
Bowman	1,650	13,575,592	1,771,710	15,347,302
Cando	1,115	2,904,459	69,548	2,974,007
Carrington	2,065	16,719,037	693,486	17,412,523
Casselton	2,329	6,662,379	123,936	6,786,315
Cavalier	1,302	4,943,574	7,312,831	12,256,405
Cooperstown	984	4,721,807	67,363	4,789,170
Crosby	1,070	10,078,978	3,478	10,082,456
Devils Lake	7,141	46,211,010	810,258	47,021,268
Dickinson	17,787	308,981,151	15,244,184	324,225,335
Ellendale	1,394	2,727,996	208,235	2,936,231
Fargo	105,549	658,688,467	76,478,066	735,166,533
Garrison	1,453	7,527,935	9,497	7,537,432
Grafton	4,284	23,617,740	554,954	24,172,694
Grand Forks	52,838	300,129,018	22,129,213	322,258,231
Harvey	1,783	13,299,477	186,812	13,486,289
Hazen	2,411	6,627,890	37,176	6,665,066
Hettinger	1,226	6,367,671	433,298	6,800,969
Hillsboro	1,603	6,190,040	27,957	6,217,997
Jamestown	15,427	67,943,098	3,351,676	71,294,774
Kenmare	1,096	11,201,015	52,800	11,253,815
Langdon	1,878	10,424,661	665,294	11,089,955
Larimore	1,346	1,108,744	34,412	1,143,156
Lincoln	2,406	1,020,544	3,447	1,023,991
Linton	1,097	3,196,670	89,089	3,285,759
Lisbon	2,154	12,224,931	170,654	12,395,585
Mandan	18,331	63,699,223	8,413,628	72,112,851
Mayville	1,858	4,755,290	672,051	5,427,341
Minot	40,888	395,959,186	28,564,560	424,523,746
New Rockford	1,391	3,683,270	54,913	3,738,183
New Town	1,925	25,065,649	2,215,940	27,281,589
Northwood	945	7,600,611	167,994	7,768,605
Oakes	1,856	8,734,876	129,890	8,864,766
Park River	1,403	5,515,450	59,527	5,574,977
Rolla	1,280	6,806,254	4,170	6,810,424
Rugby	2,876	17,398,572	1,652,606	19,051,178
Stanley	1,458	36,548,749	291,491	36,840,240
Tioga	1,230	95,508,449	183,286,916	278,795,365
Valley City	6,585	19,504,721	5,008,552	24,513,273
Wahpeton	7,766	25,697,523	5,819,670	31,517,193
Walhalla	996	2,073,985	16,884	2,090,869
Washburn	1,246	7,368,332	29,609	7,397,941
Watford City	1,744	46,518,946	7,981,835	54,500,781
West Fargo	25,830	83,972,565	8,271,798	92,244,363
Williston	14,716	747,281,944	144,079,884	891,361,828
Wishek	1,002	7,450,121	21,567	7,471,688
Subtotal 50 Cities	437,086	\$3,658,762,729	\$553,940,899	\$4,212,703,628
Remaining Cities	235,505	258,213,094	49,491,905	307,704,999
Total In-State	672,591	\$3,916,975,823	\$603,432,804	\$4,520,408,627
Consolidated		340,756,066	86,335,502	427,091,568
Out-Of-State		1,622,525,795	376,607,766	1,999,133,561
Grand Total In- and Out-Of-State		\$5,880,257,684	\$1,066,376,072	\$6,946,633,756

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Third Quarters 2012 and 2013**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER 2012	THIRD QUARTER 2013	PERCENT CHANGE	THIRD QUARTER 2012	THIRD QUARTER 2013	PERCENT CHANGE
Ashley	\$1,788,210	\$1,787,287	-0.05%	\$1,821,943	\$1,942,355	6.61%
Beach	4,941,385	5,119,351	3.60%	4,958,755	5,181,708	4.50%
Beulah	7,973,502	7,648,167	-4.08%	8,020,313	7,716,880	-3.78%
Bismarck	444,175,220	469,628,399	5.73%	474,891,633	495,956,153	4.44%
Bottineau	16,139,826	16,341,925	1.25%	16,216,347	16,396,073	1.11%
Bowman	12,362,625	13,575,592	9.81%	12,781,429	15,347,302	20.08%
Cando	2,423,225	2,904,459	19.86%	2,528,881	2,974,007	17.60%
Carrington	15,949,165	16,719,037	4.83%	16,450,102	17,412,523	5.85%
Casselton	6,388,510	6,662,379	4.29%	6,455,176	6,786,315	5.13%
Cavalier	5,590,047	4,943,574	-11.56%	11,336,702	12,256,405	8.11%
Cooperstown	4,837,952	4,721,807	-2.40%	4,900,603	4,789,170	-2.27%
Crosby	9,384,445	10,078,978	7.40%	9,401,125	10,082,456	7.25%
Devils Lake	45,355,596	46,211,010	1.89%	47,218,342	47,021,268	-0.42%
Dickinson	268,533,168	308,981,151	15.06%	281,536,626	324,225,335	15.16%
Ellendale	2,660,668	2,727,996	2.53%	2,886,432	2,936,231	1.73%
Fargo	636,647,213	658,688,467	3.46%	706,540,974	735,166,533	4.05%
Garrison	7,501,482	7,527,935	0.35%	7,509,895	7,537,432	0.37%
Grafton	19,956,111	23,617,740	18.35%	20,417,936	24,172,694	18.39%
Grand Forks	288,998,483	300,129,018	3.85%	310,481,298	322,258,231	3.79%
Harvey	12,117,706	13,299,477	9.75%	12,327,544	13,486,289	9.40%
Hazen	5,797,253	6,627,890	14.33%	5,821,181	6,665,066	14.50%
Hettinger	5,825,854	6,367,671	9.30%	5,969,290	6,800,969	13.93%
Hillsboro	5,022,216	6,190,040	23.25%	5,086,565	6,217,997	22.24%
Jamestown	66,450,735	67,943,098	2.25%	69,484,619	71,294,774	2.61%
Kenmare	10,265,996	11,201,015	9.11%	10,331,512	11,253,815	8.93%
Langdon	10,933,773	10,424,661	-4.66%	11,287,878	11,089,955	-1.75%
Larimore	1,152,568	1,108,744	-3.80%	1,225,870	1,143,156	-6.75%
Lincoln	919,223	1,020,544	11.02%	924,577	1,023,991	10.75%
Linton	2,480,474	3,196,670	28.87%	2,571,390	3,285,759	27.78%
Lisbon	11,517,490	12,224,931	6.14%	11,666,582	12,395,585	6.25%
Mandan	60,882,356	63,699,223	4.63%	67,990,417	72,112,851	6.06%
Mayville	4,144,395	4,755,290	14.74%	4,710,906	5,427,341	15.21%
Minot	400,506,158	395,959,186	-1.14%	432,676,837	424,523,746	-1.88%
New Rockford	3,002,713	3,683,270	22.66%	3,024,727	3,738,183	23.59%
New Town	22,306,973	25,065,649	12.37%	22,792,656	27,281,589	19.69%
Northwood	7,523,168	7,600,611	1.03%	7,617,958	7,768,605	1.98%
Oakes	7,294,152	8,734,876	19.75%	7,372,238	8,864,766	20.25%
Park River	5,159,415	5,515,450	6.90%	5,202,127	5,574,977	7.17%
Rolla	7,156,932	6,806,254	-4.90%	7,163,676	6,810,424	-4.93%
Rugby	17,656,972	17,398,572	-1.46%	18,853,214	19,051,178	1.05%
Stanley	41,843,212	36,548,749	-12.65%	42,006,513	36,840,240	-12.30%
Tioga	87,239,586	95,508,449	9.48%	304,756,218	278,795,365	-8.52%
Valley City	18,474,527	19,504,721	5.58%	21,696,801	24,513,273	12.98%
Wahpeton	22,700,237	25,697,523	13.20%	29,072,554	31,517,193	8.41%
Walhalla	2,028,596	2,073,985	2.24%	2,051,751	2,090,869	1.91%
Washburn	8,220,801	7,368,332	-10.37%	8,242,069	7,397,941	-10.24%
Watford City	48,984,935	46,518,946	-5.03%	50,145,655	54,500,781	8.68%
West Fargo	72,410,759	83,972,565	15.97%	85,494,149	92,244,363	7.90%
Williston	807,634,349	747,281,944	-7.47%	949,522,865	891,361,828	-6.13%
Wishek	7,120,202	7,450,121	4.63%	7,136,294	7,471,688	4.70%
Subtotal 50 Cities	\$3,586,380,559	\$3,658,762,729	2.02%	\$4,160,581,145	\$4,212,703,628	1.25%
Remaining Cities	265,916,539	258,213,094	-2.90%	311,616,857	307,704,999	-1.26%
Total In-State	\$3,852,297,098	\$3,916,975,823	1.68%	\$4,472,198,002	\$4,520,408,627	1.08%
Consolidated and Out-Of-State	1,715,728,679	1,963,281,861	14.43%	2,308,651,017	2,426,225,129	5.09%
Grand Total In- and Out-Of-State	\$5,568,025,777	\$5,880,257,684	5.61%	\$6,780,849,019	\$6,946,633,756	2.44%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, Third Quarters 2012 and 2013**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	THIRD QUARTER 2012	THIRD QUARTER 2013	
Mining and Oil Extraction	\$1,414,274,634	\$1,147,750,071	-18.85%
Utilities	63,179,954	64,694,171	2.40%
Construction	323,934,138	316,162,561	-2.40%
Manufacturing	381,577,586	438,204,821	14.84%
Wholesale Trade	1,602,661,056	1,785,030,603	11.38%
Retail Trade	1,634,178,308	1,732,206,280	6.00%
Transportation and Warehousing	99,598,685	103,312,300	3.73%
Information Industries	180,605,069	190,065,928	5.24%
Finc, Ins. Real Estate, Rental & Leasing	364,736,970	388,204,595	6.43%
Professional, Scientific, Tech., & Mgmt Serv.	35,660,427	38,894,815	9.07%
Educational, Health Care, and Social Serv.	12,599,089	14,875,882	18.07%
Arts, Entertainment & Recreation	34,123,479	37,049,755	8.58%
Accommodation & Food Services	460,369,051	477,380,715	3.70%
Other Services	125,587,894	140,104,481	11.56%
Miscellaneous	47,762,679	72,696,778	52.20%
GRAND TOTAL	\$6,780,849,019	\$6,946,633,756	2.44%

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