

North Dakota Sales and Use Tax Statistical Report

Fourth Quarter 2013

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>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%	+0.0%

Office of State Tax Commissioner

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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 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, Fourth Quarter 2013**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$6,625,806	\$483,366	\$7,109,172
Barnes	20,109,633	3,626,335	23,735,968
Benson	5,191,318	53,131	5,244,449
Billings	3,030,687	1,307,592	4,338,279
Bottineau	25,217,089	500,154	25,717,243
Bowman	13,841,972	1,657,563	15,499,535
Burke	6,774,773	6,349,015	13,123,788
Burleigh	478,379,125	30,140,222	508,519,347
Cass	775,082,103	83,968,382	859,050,485
Cavalier	10,967,195	638,499	11,605,694
Dickey	12,908,173	380,583	13,288,756
Divide	11,736,963	12,732	11,749,695
Dunn	11,441,461	341,819	11,783,280
Eddy	4,253,741	139,015	4,392,756
Emmons	5,620,798	656,555	6,277,353
Foster	18,983,278	1,231,775	20,215,053
Golden Valley	6,248,248	57,947	6,306,195
Grand Forks	328,283,312	25,696,229	353,979,541
Grant	3,608,866	24,606	3,633,472
Griggs	5,959,004	522,815	6,481,819
Hettinger	3,356,851	371,848	3,728,699
Kidder	3,126,865	24,987	3,151,852
LaMoure	13,182,446	279,762	13,462,208
Logan	3,424,529	93,979	3,518,508
McHenry	5,323,360	863,442	6,186,802
McIntosh	9,605,404	183,409	9,788,813
McKenzie	55,112,190	8,538,456	63,650,646
McLean	17,280,782	479,952	17,760,734
Mercer	14,042,928	533,563	14,576,491
Morton	70,593,294	8,708,882	79,302,176
Mountrail	71,091,876	5,135,268	76,227,144
Nelson	5,180,839	377,615	5,558,454
Oliver	1,189,765	351,600	1,541,365
Pembina	11,876,647	4,867,619	16,744,266
Pierce	15,082,588	734,930	15,817,518
Ramsey	49,730,351	1,080,360	50,810,711
Ransom	14,249,321	865,235	15,114,556
Renville	11,440,265	649,391	12,089,656
Richland	36,367,908	8,211,264	44,579,172
Rolette	10,511,407	97,077	10,608,484
Sargent	7,191,237	4,930,985	12,122,222
Sheridan	824,643	17,122	841,765
Sioux	87,463	3,413	90,876
Slope	214,018	2,916	216,934
Stark	337,289,363	15,826,679	353,116,042
Steele	2,576,573	570,589	3,147,162
Stutsman	65,910,648	4,537,953	70,448,601
Towner	2,955,342	247,719	3,203,061
Traill	14,912,755	603,959	15,516,714
Walsh	27,037,326	1,883,742	28,921,068
Ward	415,736,124	28,663,366	444,399,490
Wells	12,837,900	163,802	13,001,702
Williams	844,893,602	295,050,722	1,139,944,324
Subtotal In-State	\$3,908,500,155	\$552,739,941	\$4,461,240,096
Consolidated	\$347,634,173	\$68,699,706	\$416,333,879
Out-Of-State	\$1,558,798,933	\$319,194,940	\$1,877,993,873
Grand Total	\$5,814,933,261	\$940,634,587	\$6,755,567,848

TABLE 2

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

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE
	2012	2013		2012	2013	
Adams	\$6,352,766	\$6,625,806	4.30%	\$6,716,096	\$7,109,172	5.85%
Barnes	20,661,670	20,109,633	-2.67%	23,249,455	23,735,968	2.09%
Benson	5,560,920	5,191,318	-6.65%	5,694,405	5,244,449	-7.90%
Billings	2,164,225	3,030,687	40.04%	4,559,021	4,338,279	-4.84%
Bottineau	22,716,879	25,217,089	11.01%	23,370,157	25,717,243	10.04%
Bowman	12,597,880	13,841,972	9.88%	13,590,069	15,499,535	14.05%
Burke	10,865,805	6,774,773	-37.65%	24,515,412	13,123,788	-46.47%
Burleigh	480,070,733	478,379,125	-0.35%	506,556,009	508,519,347	0.39%
Cass	749,737,957	775,082,103	3.38%	834,504,283	859,050,485	2.94%
Cavalier	13,379,598	10,967,195	-18.03%	14,112,095	11,605,694	-17.76%
Dickey	13,053,324	12,908,173	-1.11%	13,524,878	13,288,756	-1.75%
Divide	9,476,861	11,736,963	23.85%	9,501,883	11,749,695	23.66%
Dunn	8,919,846	11,441,461	28.27%	9,794,170	11,783,280	20.31%
Eddy	5,141,158	4,253,741	-17.26%	5,329,381	4,392,756	-17.57%
Emmons	6,273,636	5,620,798	-10.41%	6,418,234	6,277,353	-2.20%
Foster	21,626,777	18,983,278	-12.22%	22,460,460	20,215,053	-10.00%
Golden Valley	5,762,387	6,248,248	8.43%	5,875,344	6,306,195	7.33%
Grand Forks	314,766,682	328,283,312	4.29%	338,766,409	353,979,541	4.49%
Grant	3,269,361	3,608,866	10.38%	3,305,532	3,633,472	9.92%
Griggs	5,919,146	5,959,004	0.67%	6,240,465	6,481,819	3.87%
Hettinger	3,487,690	3,356,851	-3.75%	3,950,749	3,728,699	-5.62%
Kidder	3,588,526	3,126,865	-12.86%	3,604,113	3,151,852	-12.55%
LaMoure	20,143,688	13,182,446	-34.56%	20,350,980	13,462,208	-33.85%
Logan	4,990,484	3,424,529	-31.38%	5,050,062	3,518,508	-30.33%
McHenry	4,244,792	5,323,360	25.41%	4,751,413	6,186,802	30.21%
McIntosh	10,668,213	9,605,404	-9.96%	10,901,439	9,788,813	-10.21%
McKenzie	48,777,648	55,112,190	12.99%	57,017,771	63,650,646	11.63%
McLean	16,991,701	17,280,782	1.70%	17,317,171	17,760,734	2.56%
Mercer	13,416,241	14,042,928	4.67%	13,662,281	14,576,491	6.69%
Morton	66,954,428	70,593,294	5.43%	73,418,217	79,302,176	8.01%
Mountrail	77,349,450	71,091,876	-8.09%	78,490,008	76,227,144	-2.88%
Nelson	4,871,648	5,180,839	6.35%	4,956,285	5,558,454	12.15%
Oliver	930,826	1,189,765	27.82%	1,590,072	1,541,365	-3.06%
Pembina	12,512,585	11,876,647	-5.08%	15,896,392	16,744,266	5.33%
Pierce	15,221,061	15,082,588	-0.91%	16,007,118	15,817,518	-1.18%
Ramsey	44,399,224	49,730,351	12.01%	45,381,772	50,810,711	11.96%
Ransom	16,552,243	14,249,321	-13.91%	17,161,184	15,114,556	-11.93%
Renville	11,808,921	11,440,265	-3.12%	12,782,785	12,089,656	-5.42%
Richland	40,536,726	36,367,908	-10.28%	47,443,218	44,579,172	-6.04%
Rolette	9,177,783	10,511,407	14.53%	9,277,722	10,608,484	14.34%
Sargent	12,877,048	7,191,237	-44.15%	21,183,200	12,122,222	-42.77%
Sheridan	780,699	824,643	5.63%	796,545	841,765	5.68%
Sioux	173,198	87,463	-49.50%	174,232	90,876	-47.84%
Slope	233,975	214,018	-8.53%	247,704	216,934	-12.42%
Stark	287,290,518	337,289,363	17.40%	301,368,999	353,116,042	17.17%
Steele	2,067,737	2,576,573	24.61%	2,645,116	3,147,162	18.98%
Stutsman	72,501,273	65,910,648	-9.09%	78,416,820	70,448,601	-10.16%
Towner	3,027,586	2,955,342	-2.39%	3,229,899	3,203,061	-0.83%
Traill	12,153,114	14,912,755	22.71%	12,934,809	15,516,714	19.96%
Walsh	32,391,862	27,037,326	-16.53%	33,989,888	28,921,068	-14.91%
Ward	410,582,207	415,736,124	1.26%	440,618,661	444,399,490	0.86%
Wells	14,183,696	12,837,900	-9.49%	14,395,240	13,001,702	-9.68%
Williams	824,057,820	844,893,602	2.53%	1,153,896,209	1,139,944,324	-1.21%
Subtotal In-State	\$3,817,262,222	\$3,908,500,155	2.39%	\$4,400,991,832	\$4,461,240,096	1.37%
Consolidated and Out-Of-State	1,817,462,214	1,906,433,106	4.90%	2,357,390,508	2,294,327,752	-2.68%
Grand Total	\$5,634,724,436	\$5,814,933,261	3.20%	\$6,758,382,340	\$6,755,567,848	-0.04%

TABLE 3

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

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	749	\$1,849,052	\$146,087	\$1,995,139
Beach	1,019	4,957,385	49,722	5,007,107
Beulah	3,121	6,843,690	417,090	7,260,780
Bismarck	61,272	474,150,481	29,939,863	504,090,344
Bottineau	2,211	13,786,393	117,369	13,903,762
Bowman	1,650	11,633,442	1,116,748	12,750,190
Cando	1,115	2,286,420	237,075	2,523,495
Carrington	2,065	21,341,914	1,229,390	22,571,304
Casselton	2,329	7,285,204	239,826	7,525,030
Cavalier	1,302	4,297,548	4,561,906	8,859,454
Cooperstown	984	5,088,886	80,649	5,169,535
Crosby	1,070	8,872,755	6,492	8,879,247
Devils Lake	7,141	43,699,892	1,074,093	44,773,985
Dickinson	17,787	261,638,713	13,123,685	274,762,398
Ellendale	1,394	3,048,242	132,873	3,181,115
Fargo	105,549	657,328,040	65,649,550	722,977,590
Garrison	1,453	5,478,655	89,958	5,568,613
Grafton	4,284	21,556,482	791,571	22,348,053
Grand Forks	52,838	303,536,205	24,887,166	328,423,371
Harvey	1,783	10,802,787	155,463	10,958,250
Hazen	2,411	5,729,727	100,562	5,830,289
Hettinger	1,226	6,144,057	362,340	6,506,397
Hillsboro	1,603	3,986,451	45,006	4,031,457
Jamestown	15,427	70,582,213	3,301,045	73,883,258
Kenmare	1,096	8,963,558	69,329	9,032,887
Langdon	1,878	9,858,550	520,602	10,379,152
Larimore	1,346	1,409,661	160,881	1,570,542
Lincoln	2,406	732,215	20,534	752,749
Linton	1,097	2,965,225	70,283	3,035,508
Lisbon	2,154	14,523,076	76,159	14,599,235
Mandan	18,331	60,215,784	8,206,106	68,421,890
Mayville	1,858	4,369,029	386,799	4,755,828
Minot	40,888	393,532,302	27,661,496	421,193,798
New Rockford	1,391	3,165,540	123,116	3,288,656
New Town	1,925	29,835,789	86,440	29,922,229
Northwood	945	7,544,008	70,559	7,614,567
Oakes	1,856	9,025,197	173,485	9,198,682
Park River	1,403	5,396,438	83,888	5,480,326
Rolla	1,280	6,065,983	67,759	6,133,742
Rugby	2,876	15,102,335	718,700	15,821,035
Stanley	1,458	40,295,199	1,206,668	41,501,867
Tioga	1,230	75,899,254	145,303,383	221,202,637
Valley City	6,585	18,332,166	3,508,407	21,840,573
Wahpeton	7,766	27,174,848	7,738,817	34,913,665
Walhalla	996	1,674,839	18,472	1,693,311
Washburn	1,246	7,411,126	42,472	7,453,598
Watford City	1,744	44,096,608	4,327,692	48,424,300
West Fargo	25,830	67,858,129	11,039,970	78,898,099
Williston	14,716	735,944,796	149,178,948	885,123,744
Wishek	1,002	8,597,152	36,869	8,634,021
Subtotal 50 Cities	437,086	\$3,555,913,441	\$508,753,363	\$4,064,666,804
Remaining Cities	235,505	352,586,714	43,986,578	396,573,292
Total In-State	672,591	\$3,908,500,155	\$552,739,941	\$4,461,240,096
Consolidated		347,634,173	68,699,706	416,333,879
Out-Of-State		1,558,798,933	319,194,940	1,877,993,873
Grand Total In- and Out-Of-State		\$5,814,933,261	\$940,634,587	\$6,755,567,848

TABLE 4

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

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER 2012	FOURTH QUARTER 2013	PERCENT CHANGE	FOURTH QUARTER 2012	FOURTH QUARTER 2013	PERCENT CHANGE
Ashley	\$1,849,052	\$1,827,765	-1.15%	\$2,023,408	\$1,973,852	-2.45%
Beach	4,957,385	5,468,283	10.31%	5,050,667	5,518,005	9.25%
Beulah	6,843,690	7,221,310	5.52%	7,024,970	7,638,400	8.73%
Bismarck	474,150,481	476,271,556	0.45%	500,487,793	506,211,419	1.14%
Bottineau	13,786,393	13,951,678	1.20%	13,926,672	14,069,047	1.02%
Bowman	11,633,442	12,960,228	11.40%	12,317,152	14,076,976	14.29%
Cando	2,286,420	2,224,984	-2.69%	2,483,684	2,462,059	-0.87%
Carrington	21,341,914	18,633,352	-12.69%	22,173,554	19,862,742	-10.42%
Casselton	7,285,204	5,897,602	-19.05%	7,650,211	6,137,428	-19.77%
Cavalier	4,297,548	4,784,496	11.33%	6,548,860	9,346,402	42.72%
Cooperstown	5,088,886	5,029,419	-1.17%	5,266,041	5,110,068	-2.96%
Crosby	8,872,755	10,578,565	19.23%	8,885,563	10,585,057	19.13%
Devils Lake	43,699,892	48,978,011	12.08%	44,675,128	50,052,104	12.04%
Dickinson	261,638,713	316,771,062	21.07%	272,833,995	329,894,747	20.91%
Ellendale	3,048,242	3,227,590	5.88%	3,430,053	3,360,463	-2.03%
Fargo	657,328,040	676,333,810	2.89%	724,173,790	741,983,360	2.46%
Garrison	5,478,655	5,386,397	-1.68%	5,538,362	5,476,355	-1.12%
Grafton	21,556,482	18,962,128	-12.04%	22,208,152	19,753,699	-11.05%
Grand Forks	303,536,205	315,165,140	3.83%	326,963,689	340,052,306	4.00%
Harvey	10,802,787	11,069,868	2.47%	10,988,281	11,225,331	2.16%
Hazen	5,729,727	6,070,632	5.95%	5,793,748	6,171,194	6.51%
Hettinger	6,144,057	6,423,874	4.55%	6,379,336	6,786,214	6.38%
Hillsboro	3,986,451	6,279,521	57.52%	4,044,743	6,324,527	56.36%
Jamestown	70,582,213	63,842,807	-9.55%	75,261,029	67,143,852	-10.79%
Kenmare	8,963,558	11,099,103	23.82%	9,026,621	11,168,432	23.73%
Langdon	9,858,550	9,495,145	-3.69%	10,286,792	10,015,747	-2.63%
Larimore	1,409,661	1,432,879	1.65%	1,534,413	1,593,760	3.87%
Lincoln	732,215	831,615	13.58%	735,498	852,149	15.86%
Linton	2,965,225	2,685,908	-9.42%	3,089,265	2,756,191	-10.78%
Lisbon	14,523,076	12,172,912	-16.18%	14,610,952	12,249,071	-16.17%
Mandan	60,215,784	64,859,765	7.71%	66,360,454	73,065,871	10.10%
Mayville	4,369,029	4,470,272	2.32%	4,761,385	4,857,071	2.01%
Minot	393,532,302	396,800,819	0.83%	422,671,099	424,462,315	0.42%
New Rockford	3,165,540	3,347,616	5.75%	3,280,001	3,470,732	5.81%
New Town	29,835,789	28,065,687	-5.93%	30,038,742	28,152,127	-6.28%
Northwood	7,544,008	8,737,341	15.82%	7,678,786	8,807,900	14.70%
Oakes	9,025,197	8,646,346	-4.20%	9,103,300	8,819,831	-3.11%
Park River	5,396,438	4,420,661	-18.08%	5,453,641	4,504,549	-17.40%
Rolla	6,065,983	6,261,936	3.23%	6,109,730	6,329,695	3.60%
Rugby	15,102,335	14,986,001	-0.77%	15,871,079	15,704,701	-1.05%
Stanley	40,295,199	36,140,202	-10.31%	40,995,967	37,346,870	-8.90%
Tioga	75,899,254	88,173,036	16.17%	249,057,540	233,476,419	-6.26%
Valley City	18,332,166	17,695,421	-3.47%	20,792,435	21,203,828	1.98%
Wahpeton	27,174,848	24,738,517	-8.97%	33,654,257	32,477,334	-3.50%
Walhalla	1,674,839	1,330,171	-20.58%	1,698,611	1,348,643	-20.60%
Washburn	7,411,126	7,785,830	5.06%	7,446,576	7,828,302	5.13%
Watford City	44,096,608	46,333,384	5.07%	47,475,983	50,661,076	6.71%
West Fargo	67,858,129	75,546,344	11.33%	80,455,216	86,586,314	7.62%
Williston	735,944,796	749,014,752	1.78%	892,454,592	898,193,700	0.64%
Wishek	8,597,152	7,591,395	-11.70%	8,653,829	7,628,264	-11.85%
Subtotal 50 Cities	\$3,555,913,441	\$3,676,023,136	3.38%	\$4,089,425,645	\$4,184,776,499	2.33%
Remaining Cities	261,348,781	232,477,019	-11.05%	311,566,187	276,463,597	-11.27%
Total In-State	\$3,817,262,222	\$3,908,500,155	2.39%	\$4,400,991,832	\$4,461,240,096	1.37%
Consolidated and Out-Of-State	1,817,462,214	1,906,433,106	4.90%	2,357,390,508	2,294,327,752	-2.68%
Grand Total In- and Out-Of-State	\$5,634,724,436	\$5,814,933,261	3.20%	\$6,758,382,340	\$6,755,567,848	-0.04%

TABLE 5

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

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FOURTH QUARTER 2012	FOURTH QUARTER 2013	
Mining and Oil Extraction	\$1,320,447,492	\$1,076,372,064	-18.48%
Utilities	66,938,563	49,217,111	-26.47%
Construction	293,858,255	283,106,455	-3.66%
Manufacturing	335,465,886	351,357,977	4.74%
Wholesale Trade	1,591,415,630	1,740,318,596	9.36%
Retail Trade	1,785,911,056	1,842,208,776	3.15%
Transportation and Warehousing	80,504,829	77,479,356	-3.76%
Information Industries	190,321,391	190,717,104	0.21%
Finc, Ins. Real Estate, Rental & Leasing	372,265,376	405,154,778	8.83%
Professional, Scientific, Tech., & Mgmt Serv.	47,537,613	50,131,358	5.46%
Educational, Health Care, and Social Serv.	21,089,400	19,078,721	-9.53%
Arts, Entertainment & Recreation	17,556,151	17,683,868	0.73%
Accommodation & Food Services	426,402,371	444,019,330	4.13%
Other Services	134,045,939	141,417,097	5.50%
Miscellaneous	74,622,388	67,305,257	-9.81%
GRAND TOTAL	\$6,758,382,340	\$6,755,567,848	-0.04%

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