

North Dakota Sales and Use Tax Statistical Report

First Quarter 2014

Covering Sales Occurring in
January, February and March

		<u>Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year</u>		
<u>Sales Quarter</u>		<u>2012</u>	<u>2013</u>	<u>2014</u>
First Quarter:	January, February, March	+52.3%	+1.6%	+4.4%
Second Quarter:	April, May, June	+41.5%	-2.4%	
Third Quarter:	July, August, September	+22.4%	+2.4%	
Fourth Quarter:	October, November, December	+9.7%	+0.0%	

Office of State Tax Commissioner

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TAX COMMISSIONER

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Office of State Tax Commissioner

Table of Contents

Introduction 1, 2

Statistics by County

Table 1
Taxable Sales and Taxable Purchases by County, First Quarter 2014..... 3

Table 2
Comparison of Taxable Sales and Comparison of Taxable Sales and
Taxable Purchases, by County, First Quarter 2013 and 2014 4

Statistics by City

Table 3
Taxable Sales and Taxable Purchases, 50 Largest Cities, First Quarter 2014 5

Table 4
Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable
Purchases, 50 Largest Cities, First Quarter 2013 and 2014. 6

Statistics by Industry

Table 5
Comparison of Taxable Sales and Purchases by Industry (2012 NAICS),
First Quarter 2013 and 2014 7

Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the first quarter of 2014. 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 2012 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, First Quarter 2014**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$4,195,167	\$472,363	\$4,667,530
Barnes	17,239,167	2,990,382	20,229,549
Benson	2,993,531	67,641	3,061,172
Billings	1,747,794	1,127,519	2,875,313
Bottineau	22,230,596	243,898	22,474,494
Bowman	11,563,757	542,203	12,105,960
Burke	3,842,743	17,977,824	21,820,567
Burleigh	366,279,044	19,708,338	385,987,382
Cass	586,285,673	65,874,640	652,160,313
Cavalier	6,813,339	446,144	7,259,483
Dickey	7,650,783	205,613	7,856,396
Divide	6,672,600	13,052	6,685,652
Dunn	12,935,940	321,383	13,257,323
Eddy	1,954,019	14,760	1,968,779
Emmons	3,308,882	186,267	3,495,149
Foster	12,420,000	1,184,766	13,604,766
Golden Valley	4,143,329	50,177	4,193,506
Grand Forks	233,974,488	11,889,381	245,863,869
Grant	2,600,795	3,617	2,604,412
Griggs	3,792,593	161,476	3,954,069
Hettinger	1,924,201	158,064	2,082,265
Kidder	2,102,775	29,907	2,132,682
LaMoure	10,260,677	68,706	10,329,383
Logan	3,123,275	306,012	3,429,287
McHenry	3,710,829	779,054	4,489,883
McIntosh	7,060,641	67,552	7,128,193
McKenzie	56,710,667	5,343,758	62,054,425
McLean	13,981,193	146,290	14,127,483
Mercer	11,114,877	153,189	11,268,066
Morton	52,751,869	5,904,166	58,656,035
Mountrail	62,561,025	2,415,219	64,976,244
Nelson	4,712,787	7,019	4,719,806
Oliver	777,259	370,772	1,148,031
Pembina	8,302,526	874,143	9,176,669
Pierce	10,859,577	720,252	11,579,829
Ramsey	35,985,528	439,510	36,425,038
Ransom	9,196,207	701,610	9,897,817
Renville	10,929,432	908,364	11,837,796
Richland	26,073,786	5,922,948	31,996,734
Rolette	7,909,956	36,395	7,946,351
Sargent	5,581,996	4,697,309	10,279,305
Sheridan	410,934	1,503	412,437
Sioux	122,633	2,069	124,702
Slope	182,378	1,722	184,100
Stark	311,526,454	20,830,211	332,356,665
Steele	1,231,104	326,710	1,557,814
Stutsman	53,601,297	4,561,394	58,162,691
Towner	2,455,267	32,047	2,487,314
Traill	9,386,876	150,420	9,537,296
Walsh	17,458,952	700,129	18,159,081
Ward	310,805,837	15,545,365	326,351,202
Wells	8,829,869	91,930	8,921,799
Williams	743,082,133	268,200,978	1,011,283,111
Subtotal In-State	\$3,117,369,057	\$463,976,161	\$3,581,345,218
Consolidated	\$349,385,371	\$64,541,419	\$413,926,790
Out-Of-State	\$1,394,935,893	\$298,088,812	\$1,693,024,705
Grand Total	\$4,861,690,321	\$826,606,392	\$5,688,296,713

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, First Quarters 2013 and 2014**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE
	2013	2014		2013	2014	
Adams	\$4,226,226	\$4,195,167	-0.73%	\$4,454,870	\$4,667,530	4.77%
Barnes	14,617,035	17,239,167	17.94%	17,004,511	20,229,549	18.97%
Benson	3,003,695	2,993,531	-0.34%	3,048,724	3,061,172	0.41%
Billings	1,123,950	1,747,794	55.50%	2,494,187	2,875,313	15.28%
Bottineau	15,855,960	22,230,596	40.20%	16,001,380	22,474,494	40.45%
Bowman	9,650,976	11,563,757	19.82%	10,378,030	12,105,960	16.65%
Burke	6,543,683	3,842,743	-41.28%	16,598,841	21,820,567	31.46%
Burleigh	374,794,388	366,279,044	-2.27%	394,185,199	385,987,382	-2.08%
Cass	567,637,817	586,285,673	3.29%	622,634,377	652,160,313	4.74%
Cavalier	7,073,919	6,813,339	-3.68%	7,442,362	7,259,483	-2.46%
Dickey	8,933,229	7,650,783	-14.36%	9,169,973	7,856,396	-14.32%
Divide	6,875,067	6,672,600	-2.94%	6,896,568	6,685,652	-3.06%
Dunn	7,340,446	12,935,940	76.23%	7,809,939	13,257,323	69.75%
Eddy	2,005,020	1,954,019	-2.54%	2,076,290	1,968,779	-5.18%
Emmons	3,838,159	3,308,882	-13.79%	4,025,532	3,495,149	-13.18%
Foster	13,687,448	12,420,000	-9.26%	14,553,254	13,604,766	-6.52%
Golden Valley	4,855,149	4,143,329	-14.66%	4,886,460	4,193,506	-14.18%
Grand Forks	236,665,490	233,974,488	-1.14%	252,272,372	245,863,869	-2.54%
Grant	3,508,308	2,600,795	-25.87%	3,531,858	2,604,412	-26.26%
Griggs	3,461,624	3,792,593	9.56%	3,588,085	3,954,069	10.20%
Hettinger	1,926,084	1,924,201	-0.10%	2,041,444	2,082,265	2.00%
Kidder	1,936,108	2,102,775	8.61%	1,948,537	2,132,682	9.45%
LaMoure	11,861,981	10,260,677	-13.50%	11,965,568	10,329,383	-13.67%
Logan	4,737,880	3,123,275	-34.08%	4,845,278	3,429,287	-29.22%
McHenry	3,595,448	3,710,829	3.21%	3,954,969	4,489,883	13.53%
McIntosh	6,607,298	7,060,641	6.86%	6,753,837	7,128,193	5.54%
McKenzie	40,719,489	56,710,667	39.27%	47,040,287	62,054,425	31.92%
McLean	14,784,876	13,981,193	-5.44%	14,989,813	14,127,483	-5.75%
Mercer	10,891,032	11,114,877	2.06%	11,087,748	11,268,066	1.63%
Morton	48,671,102	52,751,869	8.38%	55,726,164	58,656,035	5.26%
Mountrail	55,580,964	62,561,025	12.56%	56,331,183	64,976,244	15.35%
Nelson	4,570,322	4,712,787	3.12%	4,705,008	4,719,806	0.31%
Oliver	674,391	777,259	15.25%	994,163	1,148,031	15.48%
Pembina	9,368,739	8,302,526	-11.38%	10,635,027	9,176,669	-13.71%
Pierce	11,227,890	10,859,577	-3.28%	12,216,540	11,579,829	-5.21%
Ramsey	38,950,749	35,985,528	-7.61%	39,370,794	36,425,038	-7.48%
Ransom	11,386,591	9,196,207	-19.24%	11,859,773	9,897,817	-16.54%
Renville	10,497,494	10,929,432	4.11%	10,947,083	11,837,796	8.14%
Richland	26,063,394	26,073,786	0.04%	32,041,217	31,996,734	-0.14%
Rolette	6,963,425	7,909,956	13.59%	7,026,061	7,946,351	13.10%
Sargent	10,590,035	5,581,996	-47.29%	16,656,519	10,279,305	-38.29%
Sheridan	426,299	410,934	-3.60%	427,160	412,437	-3.45%
Sioux	146,012	122,633	-16.01%	149,946	124,702	-16.84%
Slope	167,553	182,378	8.85%	169,019	184,100	8.92%
Stark	263,219,096	311,526,454	18.35%	276,359,792	332,356,665	20.26%
Steele	1,247,622	1,231,104	-1.32%	1,683,425	1,557,814	-7.46%
Stutsman	52,502,779	53,601,297	2.09%	55,317,038	58,162,691	5.14%
Towner	1,784,966	2,455,267	37.55%	1,821,112	2,487,314	36.58%
Traill	9,997,639	9,386,876	-6.11%	10,512,212	9,537,296	-9.27%
Walsh	22,700,191	17,458,952	-23.09%	23,307,883	18,159,081	-22.09%
Ward	308,030,532	310,805,837	0.90%	334,278,512	326,351,202	-2.37%
Wells	8,357,761	8,829,869	5.65%	8,458,610	8,921,799	5.48%
Williams	750,888,908	743,082,133	-1.04%	1,034,647,900	1,011,283,111	-2.26%
Subtotal In-State	\$3,046,772,239	\$3,117,369,057	2.32%	\$3,513,322,434	\$3,581,345,218	1.94%
Consolidated and Out-Of-State	1,533,750,994	1,744,321,264	13.73%	1,935,201,477	2,106,951,495	8.88%
Grand Total	\$4,580,523,233	\$4,861,690,321	6.14%	\$5,448,523,911	\$5,688,296,713	4.40%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, First Quarter 2014**

CITIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	\$963,768	\$18,794	\$982,562
Beach	3,713,569	34,617	3,748,186
Beulah	5,384,280	78,082	5,462,362
Bismarck	364,912,061	19,600,785	384,512,846
Bottineau	10,116,835	104,998	10,221,833
Bowman	10,922,253	318,085	11,240,338
Cando	2,101,515	30,572	2,132,087
Carrington	12,191,340	1,184,636	13,375,976
Casselton	5,519,175	64,200	5,583,375
Cavalier	3,286,637	820,223	4,106,860
Cooperstown	3,133,345	78,117	3,211,462
Crosby	5,889,180	7,301	5,896,481
Devils Lake	35,587,964	437,825	36,025,789
Dickinson	291,444,220	18,314,171	309,758,391
Ellendale	1,649,689	90,256	1,739,945
Fargo	511,067,957	51,523,518	562,591,475
Garrison	3,444,683	13,081	3,457,764
Grafton	12,256,740	524,742	12,781,482
Grand Forks	228,043,676	11,627,563	239,671,239
Harvey	7,464,618	80,619	7,545,237
Hazen	5,288,855	58,808	5,347,663
Hettinger	4,103,042	318,419	4,421,461
Hillsboro	4,329,607	15,484	4,345,091
Jamestown	52,495,739	3,842,611	56,338,350
Kenmare	8,575,794	111,809	8,687,603
Langdon	6,160,691	358,356	6,519,047
Larimore	743,272	14,802	758,074
Lincoln	839,246	12,420	851,666
Linton	1,871,944	35,411	1,907,355
Lisbon	7,408,579	12,469	7,421,048
Mandan	49,368,970	5,477,929	54,846,899
Mayville	2,943,729	92,238	3,035,967
Minot	295,145,292	13,849,394	308,994,686
New Rockford	1,640,022	4,887	1,644,909
New Town	19,777,424	193,152	19,970,576
Northwood	3,467,665	126,242	3,593,907
Oakes	5,430,765	71,760	5,502,525
Park River	3,219,472	35,257	3,254,729
Rolla	4,765,857	5,213	4,771,070
Rugby	10,761,289	719,364	11,480,653
Stanley	36,431,507	315,156	36,746,663
Tioga	81,581,373	140,670,829	222,252,202
Valley City	15,592,864	2,965,277	18,558,141
Wahpeton	19,297,983	5,625,683	24,923,666
Walhalla	942,088	11,421	953,509
Washburn	7,559,988	56,422	7,616,410
Watford City	48,149,510	2,312,182	50,461,692
West Fargo	59,442,046	12,657,565	72,099,611
Williston	651,889,414	127,198,679	779,088,093
Wishek	5,920,695	48,666	5,969,361
Subtotal 50 Cities	\$2,934,238,227	\$422,170,090	\$3,356,408,317
Remaining Cities	183,130,830	41,806,071	224,936,901
Total In-State	\$3,117,369,057	\$463,976,161	\$3,581,345,218
Consolidated	349,385,371	64,541,419	413,926,790
Out-Of-State	1,394,935,893	298,088,812	1,693,024,705
Grand Total In- and Out-Of-State	\$4,861,690,321	\$826,606,392	\$5,688,296,713

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, First Quarters 2013 and 2014**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER 2013	FIRST QUARTER 2014	PERCENT CHANGE	FIRST QUARTER 2013	FIRST QUARTER 2014	PERCENT CHANGE
Ashley	\$956,454	\$963,768	0.76%	\$1,044,567	\$982,562	-5.94%
Beach	4,300,633	3,713,569	-13.65%	4,323,992	3,748,186	-13.32%
Beulah	5,379,399	5,384,280	0.09%	5,499,162	5,462,362	-0.67%
Bismarck	373,535,538	364,912,061	-2.31%	393,162,591	384,512,846	-2.20%
Bottineau	10,175,251	10,116,835	-0.57%	10,232,426	10,221,833	-0.10%
Bowman	8,938,516	10,922,253	22.19%	9,521,153	11,240,338	18.06%
Cando	1,422,194	2,101,515	47.77%	1,457,557	2,132,087	46.28%
Carrington	13,347,983	12,191,340	-8.67%	14,212,919	13,375,976	-5.89%
Casselton	4,724,644	5,519,175	16.82%	4,870,435	5,583,375	14.64%
Cavalier	3,567,705	3,286,637	-7.88%	4,311,218	4,106,860	-4.74%
Cooperstown	2,885,062	3,133,345	8.61%	2,978,030	3,211,462	7.84%
Crosby	6,481,489	5,889,180	-9.14%	6,486,909	5,896,481	-9.10%
Devils Lake	38,406,170	35,587,964	-7.34%	38,823,799	36,025,789	-7.21%
Dickinson	238,710,101	291,444,220	22.09%	249,567,607	309,758,391	24.12%
Ellendale	2,015,692	1,649,689	-18.16%	2,184,441	1,739,945	-20.35%
Fargo	499,167,764	511,067,957	2.38%	542,666,898	562,591,475	3.67%
Garrison	4,199,018	3,444,683	-17.96%	4,240,176	3,457,764	-18.45%
Grafton	17,421,510	12,256,740	-29.65%	17,922,256	12,781,482	-28.68%
Grand Forks	229,150,033	228,043,676	-0.48%	244,131,375	239,671,239	-1.83%
Harvey	6,276,535	7,464,618	18.93%	6,361,140	7,545,237	18.61%
Hazen	4,937,797	5,288,855	7.11%	4,989,842	5,347,663	7.17%
Hettinger	4,154,039	4,103,042	-1.23%	4,273,839	4,421,461	3.45%
Hillsboro	4,213,193	4,329,607	2.76%	4,248,364	4,345,091	2.28%
Jamestown	51,472,193	52,495,739	1.99%	53,616,068	56,338,350	5.08%
Kenmare	4,390,163	8,575,794	95.34%	4,506,891	8,687,603	92.76%
Langdon	6,372,146	6,160,691	-3.32%	6,668,399	6,519,047	-2.24%
Larimore	764,692	743,272	-2.80%	767,433	758,074	-1.22%
Lincoln	689,162	839,246	21.78%	690,304	851,666	23.38%
Linton	2,061,355	1,871,944	-9.19%	2,101,780	1,907,355	-9.25%
Lisbon	10,051,629	7,408,579	-26.29%	10,326,499	7,421,048	-28.14%
Mandan	44,581,813	49,368,970	10.74%	51,407,840	54,846,899	6.69%
Mayville	2,967,754	2,943,729	-0.81%	3,388,024	3,035,967	-10.39%
Minot	297,871,256	295,145,292	-0.92%	323,469,483	308,994,686	-4.47%
New Rockford	1,600,908	1,640,022	2.44%	1,666,404	1,644,909	-1.29%
New Town	17,998,203	19,777,424	9.89%	18,277,175	19,970,576	9.27%
Northwood	4,889,864	3,467,665	-29.08%	5,207,506	3,593,907	-30.99%
Oakes	6,339,606	5,430,765	-14.34%	6,390,161	5,502,525	-13.89%
Park River	2,728,861	3,219,472	17.98%	2,758,600	3,254,729	17.98%
Rolla	4,516,562	4,765,857	5.52%	4,527,584	4,771,070	5.38%
Rugby	11,115,177	10,761,289	-3.18%	12,095,027	11,480,653	-5.08%
Stanley	32,782,271	36,431,507	11.13%	33,000,694	36,746,663	11.35%
Tioga	69,048,397	81,581,373	18.15%	235,474,953	222,252,202	-5.62%
Valley City	13,649,871	15,592,864	14.23%	16,023,537	18,558,141	15.82%
Wahpeton	19,246,900	19,297,983	0.27%	24,898,663	24,923,666	0.10%
Walhalla	1,133,261	942,088	-16.87%	1,135,698	953,509	-16.04%
Washburn	7,608,259	7,559,988	-0.63%	7,678,800	7,616,410	-0.81%
Watford City	36,087,249	48,149,510	33.43%	38,361,830	50,461,692	31.54%
West Fargo	51,715,706	59,442,046	14.94%	61,623,839	72,099,611	17.00%
Williston	673,501,177	651,889,414	-3.21%	790,777,268	779,088,093	-1.48%
Wishek	5,546,749	5,920,695	6.74%	5,605,175	5,969,361	6.50%
Subtotal 50 Cities	\$2,865,097,904	\$2,934,238,227	2.41%	\$3,299,956,331	\$3,356,408,317	1.71%
Remaining Cities	181,674,335	183,130,830	0.80%	213,366,103	224,936,901	5.42%
Total In-State	\$3,046,772,239	\$3,117,369,057	2.32%	\$3,513,322,434	\$3,581,345,218	1.94%
Consolidated and Out-Of-State	1,533,750,994	1,744,321,264	13.73%	1,935,201,477	2,106,951,495	8.88%
Grand Total In- and Out-Of-State	\$4,580,523,233	\$4,861,690,321	6.14%	\$5,448,523,911	\$5,688,296,713	4.40%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, First Quarters 2013 and 2014**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FIRST QUARTER 2013	FIRST QUARTER 2014	
Mining and Oil Extraction	\$1,079,244,416	\$1,050,663,007	-2.65%
Utilities	59,465,271	43,683,944	-26.54%
Construction	161,158,814	150,347,540	-6.71%
Manufacturing	239,080,983	243,741,470	1.95%
Wholesale Trade	1,315,017,017	1,490,588,181	13.35%
Retail Trade	1,351,188,255	1,390,988,307	2.95%
Transportation and Warehousing	53,331,648	70,304,150	31.82%
Information Industries	191,054,916	187,756,180	-1.73%
Finc, Ins. Real Estate, Rental & Leasing	368,934,332	394,121,154	6.83%
Professional, Scientific, Tech., & Mgmt Serv.	31,660,157	32,758,973	3.47%
Educational, Health Care, and Social Serv.	14,757,190	13,999,536	-5.13%
Arts, Entertainment & Recreation	18,053,435	17,131,016	-5.11%
Accommodation & Food Services	391,591,297	416,761,566	6.43%
Other Services	115,703,077	131,059,111	13.27%
Miscellaneous	58,283,103	54,392,578	-6.68%
GRAND TOTAL	\$5,448,523,911	\$5,688,296,713	4.40%

NOTE: Classification by industry is based on 2012 North American Industry Classification System (NAICS)

Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis