North Dakota Sales and Use Tax Statistical Report

Second Quarter 2016

Covering Sales Occurring in
April, May and June

		Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year		
	Sales Quarter	2014	2015	2016
First Quarter:	January, February, March	+4.4%	+2.3%	-33.2%
Second Quarter:	April, May, June	+11.4%	-16.1%	-25.7%
Third Quarter:	July, August, September	+10.3%	-25.0%	
Fourth Quarter:	October, November, December	+15.5%	-31.2%	

This report can be accessed at:
www.nd.gov/tax

State of North Dakota
Office of State Tax Commissioner
Ryan Rauschenberger, Commissioner

ND Tax North Dakota

Office of State Tax Commissioner

Table of Contents

Introduction 1, 2

Statistics by County

Table 1
Taxable Sales and Taxable Purchases by County, Second Quarter 2016..... 3

Table 2
Comparison of Taxable Sales and Comparison of Taxable Sales and
Taxable Purchases, by County, Second Quarter 2015 and 2016 4

Statistics by City

Table 3
Taxable Sales and Taxable Purchases, 50 Largest Cities, Second Quarter 2016 5

Table 4
Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable
Purchases, 50 Largest Cities, Second Quarter 2015 and 2016. 6

Statistics by Industry

Table 5
Comparison of Taxable Sales and Purchases by Industry (2012 NAICS),
Second Quarter 2015 and 2016 7

Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the second quarter of 2016. 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 2012 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.

Visit our Website

Get all the latest news from the Office of State Tax Commissioner by visiting our website at www.nd.gov/tax. Press releases and statistical reports are available in our website Latest News section. Various other forms, publications and information can be found on our website as well. Be sure to check it out.

TABLE 1

Taxable Sales and Purchases
By County, Second Quarter 2016

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	$5,211,464	$347,594	$5,559,058
Barnes	15,792,729	1,803,910	17,596,639
Benson	2,290,397	32,639	2,323,036
Billings	6,341,427	939,636	7,281,063
Bottineau	17,633,234	764,917	18,398,151
Bowman	10,256,204	1,505,620	11,761,824
Burke	3,251,768	2,551,620	5,803,388
Burleigh	408,446,195	21,974,957	430,421,152
Cass	715,154,891	68,679,274	783,834,165
Cavalier	6,991,900	342,277	7,334,177
Dickey	8,504,206	257,866	8,762,072
Divide	4,960,466	31,784	4,992,250
Dunn	7,039,067	533,193	7,572,260
Eddy	2,906,832	11,652	2,918,484
Emmons	4,785,074	134,701	4,919,775
Foster	10,452,922	880,298	11,333,220
Golden Valley	4,618,455	7,415	4,625,870
Grand Forks	291,922,422	21,928,556	313,850,978
Grant	2,308,888	19,331	2,328,219
Griggs	3,438,912	89,357	3,528,269
Hettinger	2,193,125	65,490	2,258,615
Kidder	4,194,656	42,309	4,236,965
LaMoure	6,651,740	115,078	6,766,818
Logan	2,332,782	46,423	2,379,205
McHenry	6,015,519	670,764	6,686,283
McIntosh	6,097,043	39,899	6,136,942
McKenzie	39,907,187	1,076,743	40,983,930
McLean	16,314,778	291,717	16,606,495
Mercer	17,350,183	337,860	17,688,043
Morton	66,602,479	6,664,115	73,266,594
Mountrail	34,886,061	1,175,745	36,061,806
Nelson	3,556,394	2,080	3,558,474
Oliver	821,198	678,037	1,499,235
Pembina	10,310,529	3,999,799	14,310,328
Pierce	10,339,353	845,719	11,185,072
Ramsey	42,584,630	505,510	43,090,140
Ransom	8,086,022	397,072	8,483,094
Renville	5,417,971	115,747	5,533,718
Richland	30,192,627	7,179,732	37,372,359
Rolette	7,226,617	29,062	7,255,679
Sargent	4,826,586	10,616,402	15,442,988
Sheridan	626,783	2,497	629,280
Sioux	237,795	1,501	239,296
Slope	237,129	4,056	241,185
Stark	187,610,776	12,409,141	200,019,917
Steele	2,198,552	182,114	2,380,666
Stutsman	68,020,917	3,359,009	71,379,926
Towner	2,488,377	257,156	2,745,533
Traill	10,468,013	385,884	10,853,897
Walsh	18,274,659	879,575	19,154,234
Ward	268,398,536	14,939,919	283,338,455
Wells	8,409,289	59,853	8,469,142
Williams	240,164,870	30,488,562	270,653,432
Subtotal In-State	$2,665,350,629	$220,701,167	$2,886,051,796
Consolidated	$385,736,026	$82,465,097	$468,201,123
Out-Of-State	$867,212,750	$163,882,847	$1,031,095,597
Grand Total	$3,918,299,405	$467,049,111	$4,385,348,516

TABLE 2

Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Second Quarters 2015 and 2016

COUNTIES	TAXABLE SALES SECOND QUARTER 2015	TAXABLE SALES SECOND QUARTER 2016	PERCENT CHANGE	TAXABLE SALES AND PURCHASES SECOND QUARTER 2015	TAXABLE SALES AND PURCHASES SECOND QUARTER 2016	PERCENT CHANGE
Adams	$6,335,325	$5,211,464	-17.74%	$6,856,888	$5,559,058	-18.93%
Barnes	19,050,337	15,792,729	-17.10%	20,306,762	17,596,639	-13.35%
Benson	3,062,600	2,290,397	-25.21%	3,089,684	2,323,036	-24.81%
Billings	6,346,914	6,341,427	-0.09%	6,694,757	7,281,063	8.76%
Bottineau	19,058,082	17,633,234	-7.48%	19,490,657	18,398,151	-5.61%
Bowman	10,806,548	10,256,204	-5.09%	12,537,303	11,761,824	-6.19%
Burke	3,999,102	3,251,768	-18.69%	23,445,660	5,803,388	-75.25%
Burleigh	457,233,331	408,446,195	-10.67%	482,509,533	430,421,152	-10.80%
Cass	749,483,608	715,154,891	-4.58%	826,470,663	783,834,165	-5.16%
Cavalier	8,668,624	6,991,900	-19.34%	9,263,517	7,334,177	-20.83%
Dickey	9,481,554	8,504,206	-10.31%	9,773,444	8,762,072	-10.35%
Divide	6,206,933	4,960,466	-20.08%	6,223,664	4,992,250	-19.79%
Dunn	26,715,599	7,039,067	-73.65%	27,396,291	7,572,260	-72.36%
Eddy	2,817,483	2,906,832	3.17%	2,853,250	2,918,484	2.29%
Emmons	5,101,301	4,785,074	-6.20%	5,225,473	4,919,775	-5.85%
Foster	12,961,780	10,452,922	-19.36%	13,543,454	11,333,220	-16.32%
Golden Valley	4,636,400	4,618,455	-0.39%	4,786,994	4,625,870	-3.37%
Grand Forks	302,446,854	291,922,422	-3.48%	316,877,616	313,850,978	-0.96%
Grant	2,705,537	2,308,888	-14.66%	2,716,607	2,328,219	-14.30%
Griggs	3,821,794	3,438,912	-10.02%	3,914,867	3,528,269	-9.88%
Hettinger	2,427,318	2,193,125	-9.65%	2,620,966	2,258,615	-13.83%
Kidder	4,622,289	4,194,656	-9.25%	4,731,981	4,236,965	-10.46%
LaMoure	8,009,914	6,651,740	-16.96%	8,157,075	6,766,818	-17.04%
Logan	4,072,554	2,332,782	-42.72%	4,115,242	2,379,205	-42.19%
McHenry	5,324,214	6,015,519	12.98%	5,802,086	6,686,283	15.24%
McIntosh	7,010,657	6,097,043	-13.03%	7,054,122	6,136,942	-13.00%
McKenzie	63,943,503	39,907,187	-37.59%	67,598,127	40,983,930	-39.37%
McLean	17,700,512	16,314,778	-7.83%	18,183,764	16,606,495	-8.67%
Mercer	15,255,845	17,350,183	13.73%	15,416,175	17,688,043	14.74%
Morton	73,533,139	66,602,479	-9.43%	79,055,706	73,266,594	-7.32%
Mountrail	51,155,774	34,886,061	-31.80%	51,736,991	36,061,806	-30.30%
Nelson	3,892,815	3,556,394	-8.64%	3,902,707	3,558,474	-8.82%
Oliver	1,005,924	821,198	-18.36%	1,286,078	1,499,235	16.57%
Pembina	12,227,488	10,310,529	-15.68%	22,687,722	14,310,328	-36.92%
Pierce	12,041,020	10,339,353	-14.13%	13,039,075	11,185,072	-14.22%
Ramsey	45,580,563	42,584,630	-6.57%	45,982,742	43,090,140	-6.29%
Ransom	11,205,418	8,086,022	-27.84%	11,321,025	8,483,094	-25.07%
Renville	7,210,556	5,417,971	-24.86%	8,432,689	5,533,718	-34.38%
Richland	29,322,389	30,192,627	2.97%	38,394,459	37,372,359	-2.66%
Rolette	9,154,576	7,226,617	-21.06%	9,209,776	7,255,679	-21.22%
Sargent	4,773,121	4,826,586	1.12%	17,679,903	15,442,988	-12.65%
Sheridan	820,016	626,783	-23.56%	850,465	629,280	-26.01%
Sioux	222,689	237,795	6.78%	225,224	239,296	6.25%
Slope	248,487	237,129	-4.57%	252,818	241,185	-4.60%
Stark	287,730,109	187,610,776	-34.80%	300,106,664	200,019,917	-33.35%
Steele	2,208,625	2,198,552	-0.46%	2,363,162	2,380,666	0.74%
Stutsman	60,732,463	68,020,917	12.00%	65,444,968	71,379,926	9.07%
Towner	2,535,499	2,488,377	-1.86%	2,575,617	2,745,533	6.60%
Traill	11,039,970	10,468,013	-5.18%	11,644,772	10,853,897	-6.79%
Walsh	19,144,032	18,274,659	-4.54%	20,171,963	19,154,234	-5.05%
Ward	340,780,868	268,398,536	-21.24%	413,457,010	283,338,455	-31.47%
Wells	10,735,943	8,409,289	-21.67%	11,062,364	8,469,142	-23.44%
Williams	531,065,237	240,164,870	-54.78%	616,107,648	270,653,432	-56.07%
Subtotal In-State	$3,317,673,233	$2,665,350,629	-19.66%	$3,684,648,170	$2,886,051,796	-21.67%
Consolidated and Out-Of-State	$1,668,089,338	$1,252,948,776	-24.89%	$2,220,698,308	$1,499,296,720	-32.49%
Grand Total	$4,985,762,571	$3,918,299,405	-21.41%	$5,905,346,478	$4,385,348,516	-25.74%

TABLE 3

Taxable Sales and Taxable Purchases
Largest 50 Cities, Second Quarter 2016

CITIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	$1,201,894	$15,106	$1,217,000
Beach	4,221,570	5,323	4,226,893
Beulah	10,860,223	170,864	11,031,087
Bismarck	405,947,084	21,407,115	427,354,199
Bottineau	12,735,820	100,204	12,836,024
Bowman	9,563,157	612,011	10,175,168
Cando	1,912,435	217,718	2,130,153
Carrington	10,235,402	855,692	11,091,094
Casselton	4,254,872	30,337	4,285,209
Cavalier	4,417,320	3,859,101	8,276,421
Cooperstown	2,778,633	48,597	2,827,230
Crosby	4,520,388	27,523	4,547,911
Devils Lake	42,004,223	504,132	42,508,355
Dickinson	178,068,826	10,803,524	188,872,350
Ellendale	2,537,444	104,799	2,642,243
Fargo	611,879,407	59,427,132	671,306,539
Garrison	5,454,798	8,055	5,462,853
Grafton	11,499,558	448,296	11,947,854
Grand Forks	283,894,423	21,558,143	305,452,566
Harvey	7,340,665	26,059	7,366,724
Hazen	5,489,769	52,807	5,542,576
Hettinger	5,067,259	284,289	5,351,548
Hillsboro	4,755,022	46,074	4,801,096
Jamestown	66,557,858	2,510,660	69,068,518
Kenmare	5,869,320	85,967	5,955,287
Langdon	6,069,628	292,549	6,362,177
Larimore	1,260,552	56,786	1,317,338
Lincoln	1,051,052	9,370	1,060,422
Linton	3,341,585	73,682	3,415,267
Lisbon	6,241,969	22,056	6,264,025
Mandan	62,169,423	6,324,769	68,494,192
Mayville	3,195,147	208,510	3,403,657
Minot	257,192,327	14,373,840	271,566,167
New Rockford	2,251,447	8,106	2,259,553
New Town	14,763,893	205,882	14,969,775
Northwood	4,532,719	105,353	4,638,072
Oakes	5,267,904	126,183	5,394,087
Park River	3,676,953	51,861	3,728,814
Rolla	4,398,668	10,486	4,409,154
Rugby	10,237,240	831,088	11,068,328
Stanley	17,797,110	180,030	17,977,140
Tioga	10,162,690	94,563	10,257,253
Valley City	15,158,481	1,767,281	16,925,762
Wahpeton	23,643,397	6,923,686	30,567,083
Walhalla	1,624,757	12,093	1,636,850
Washburn	6,410,766	55,348	6,466,114
Watford City	33,458,279	722,407	34,180,686
West Fargo	87,634,517	8,042,790	95,677,307
Williston	227,709,865	30,339,301	258,049,166
Wishek	4,674,553	24,284	4,698,837
Subtotal 50 Cities	$2,516,992,292	$194,071,832	$2,711,064,124
Remaining Cities	148,358,337	26,629,335	174,987,672
Total In-State	$2,665,350,629	$220,701,167	$2,886,051,796
Consolidated	385,736,026	82,465,097	468,201,123
Out-Of-State	867,212,750	163,882,847	1,031,095,597
Grand Total In- and Out-Of-State	$3,918,299,405	$467,049,111	$4,385,348,516

TABLE 4

Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Second Quarters 2015 and 2016

CITIES	TAXABLE SALES SECOND QUARTER 2015	TAXABLE SALES SECOND QUARTER 2016	PERCENT CHANGE	TAXABLE SALES AND PURCHASES SECOND QUARTER 2015	TAXABLE SALES AND PURCHASES SECOND QUARTER 2016	PERCENT CHANGE
Ashley	$1,606,205	$1,201,894	-25.17%	$1,624,645	$1,217,000	-25.09%
Beach	4,184,791	4,221,570	0.88%	4,327,875	4,226,893	-2.33%
Beulah	7,907,426	10,860,223	37.34%	8,011,921	11,031,087	37.68%
Bismarck	454,468,390	405,947,084	-10.68%	479,008,368	427,354,199	-10.78%
Bottineau	13,996,518	12,735,820	-9.01%	14,257,044	12,836,024	-9.97%
Bowman	9,942,894	9,563,157	-3.82%	10,447,427	10,175,168	-2.61%
Cando	1,978,402	1,912,435	-3.33%	2,000,878	2,130,153	6.46%
Carrington	12,785,309	10,235,402	-19.94%	13,365,401	11,091,094	-17.02%
Casselton	5,007,251	4,254,872	-15.03%	5,083,193	4,285,209	-15.70%
Cavalier	5,472,272	4,417,320	-19.28%	15,394,429	8,276,421	-46.24%
Cooperstown	3,100,971	2,778,633	-10.39%	3,155,863	2,827,230	-10.41%
Crosby	5,700,647	4,520,388	-20.70%	5,709,476	4,547,911	-20.34%
Devils Lake	44,977,922	42,004,223	-6.61%	45,370,729	42,508,355	-6.31%
Dickinson	270,050,582	178,068,826	-34.06%	279,725,910	188,872,350	-32.48%
Ellendale	3,128,838	2,537,444	-18.90%	3,307,008	2,642,243	-20.10%
Fargo	640,087,267	611,879,407	-4.41%	702,257,510	671,306,539	-4.41%
Garrison	6,757,544	5,454,798	-19.28%	6,781,457	5,462,853	-19.44%
Grafton	12,271,893	11,499,558	-6.29%	12,716,920	11,947,854	-6.05%
Grand Forks	293,290,280	283,894,423	-3.20%	307,023,418	305,452,566	-0.51%
Harvey	9,320,161	7,340,665	-21.24%	9,605,476	7,366,724	-23.31%
Hazen	6,399,157	5,489,769	-14.21%	6,439,571	5,542,576	-13.93%
Hettinger	6,188,787	5,067,259	-18.12%	6,543,252	5,351,548	-18.21%
Hillsboro	4,695,385	4,755,022	1.27%	4,723,374	4,801,096	1.65%
Jamestown	59,060,042	66,557,858	12.70%	62,799,306	69,068,518	9.98%
Kenmare	8,600,841	5,869,320	-31.76%	8,698,635	5,955,287	-31.54%
Langdon	6,810,615	6,069,628	-10.88%	7,221,052	6,362,177	-11.89%
Larimore	1,270,890	1,260,552	-0.81%	1,277,596	1,317,338	3.11%
Lincoln	1,136,615	1,051,052	-7.53%	1,143,138	1,060,422	-7.24%
Linton	3,082,640	3,341,585	8.40%	3,157,386	3,415,267	8.17%
Lisbon	7,945,049	6,241,969	-21.44%	7,965,361	6,264,025	-21.36%
Mandan	68,718,425	62,169,423	-9.53%	73,931,806	68,494,192	-7.35%
Mayville	3,727,374	3,195,147	-14.28%	4,186,449	3,403,657	-18.70%
Minot	325,496,713	257,192,327	-20.98%	397,260,322	271,566,167	-31.64%
New Rockford	2,540,952	2,251,447	-11.39%	2,552,594	2,259,553	-11.48%
New Town	19,185,390	14,763,893	-23.05%	19,362,222	14,969,775	-22.69%
Northwood	6,026,835	4,532,719	-24.79%	6,227,569	4,638,072	-25.52%
Oakes	5,631,203	5,267,904	-6.45%	5,716,379	5,394,087	-5.64%
Park River	3,565,549	3,676,953	3.12%	3,617,389	3,728,814	3.08%
Rolla	4,957,677	4,398,668	-11.28%	4,976,616	4,409,154	-11.40%
Rugby	11,939,810	10,237,240	-14.26%	12,932,687	11,068,328	-14.42%
Stanley	27,033,191	17,797,110	-34.17%	27,188,215	17,977,140	-33.88%
Tioga	15,615,092	10,162,690	-34.92%	16,109,672	10,257,253	-36.33%
Valley City	17,622,120	15,158,481	-13.98%	18,851,951	16,925,762	-10.22%
Wahpeton	22,680,204	23,643,397	4.25%	31,429,518	30,567,083	-2.74%
Walhalla	1,978,270	1,624,757	-17.87%	1,989,124	1,636,850	-17.71%
Washburn	6,607,965	6,410,766	-2.98%	6,738,277	6,466,114	-4.04%
Watford City	53,383,357	33,458,279	-37.32%	55,519,691	34,180,686	-38.44%
West Fargo	92,020,965	87,634,517	-4.77%	103,549,412	95,677,307	-7.60%
Williston	501,057,998	227,709,865	-54.55%	585,321,649	258,049,166	-55.91%
Wishek	5,211,496	4,674,553	-10.30%	5,234,309	4,698,837	-10.23%
Subtotal 50 Cities	$3,106,226,170	$2,516,992,292	-18.97%	$3,421,839,470	$2,711,064,124	-20.77%
Remaining Cities	211,447,063	148,358,337	-29.84%	262,808,700	174,987,672	-33.42%
Total In-State	$3,317,673,233	$2,665,350,629	-19.66%	$3,684,648,170	$2,886,051,796	-21.67%
Consolidated and Out-Of-State	1,668,089,338	1,252,948,776	-24.89%	2,220,698,308	1,499,296,720	-32.49%
Grand Total In- and Out-Of-State	$4,985,762,571	$3,918,299,405	-21.41%	$5,905,346,478	$4,385,348,516	-25.74%

TABLE 5

Comparison of Taxable Sales and Purchases
By Industry, Second Quarters 2015 and 2016

INDUSTRY	TAXABLE SALES AND PURCHASES SECOND QUARTER 2015	SECOND QUARTER 2016	PERCENT CHANGE
Mining and Oil Extraction	$864,894,845	$283,602,924	-67.21%
Utilities	50,195,297	46,256,745	-7.85%
Construction	231,953,642	182,241,538	-21.43%
Manufacturing	316,654,148	243,191,880	-23.20%
Wholesale Trade	1,367,741,573	906,139,140	-33.75%
Retail Trade	1,722,760,904	1,587,884,356	-7.83%
Transportation and Warehousing	87,404,940	46,618,928	-46.66%
Information Industries	206,328,495	200,236,759	-2.95%
Finc, Ins. Real Estate, Rental & Leasing	304,006,993	218,267,541	-28.20%
Professional, Scientific, Tech., & Mgmt Serv.	39,310,183	37,961,149	-3.43%
Educational, Health Care, and Social Serv.	17,091,435	19,374,155	13.36%
Arts, Entertainment & Recreation	29,810,664	30,851,012	3.49%
Accommodation & Food Services	468,296,421	435,069,054	-7.10%
Other Services	123,882,285	93,697,070	-24.37%
Miscellaneous	75,014,653	53,956,265	-28.07%
GRAND TOTAL	**$5,905,346,478**	**$4,385,348,516**	**-25.74%**

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.