

NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

FIRST QUARTER 2018

Covering Sales Occurring in
January, February and March

		Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year		
	<u>Sales Quarter</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
First Quarter:	January, February, March	-33.2%	-5.1%	+9.6%
Second Quarter:	April, May, June	-25.7%	+6.8%	
Third Quarter:	July, August, September	-19.9%	+2.3%	
Fourth Quarter:	October, November, December	-17.6%	+7.2%	

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

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 2018..... 3

Table 2
Comparison of Taxable Sales and Comparison of Taxable Sales and
Taxable Purchases, by County, First Quarter 2017 and 2018 4

Statistics by City

Table 3
Taxable Sales and Taxable Purchases, 50 Largest Cities, First Quarter 2018 5

Table 4
Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable
Purchases, 50 Largest Cities, First Quarter 2017 and 2018 6

Statistics by Industry

Table 5
Comparison of Taxable Sales and Purchases by Industry (2012 NAICS),
First Quarter 2017 and 2018 7

Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the first quarter of 2018. 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, First Quarter 2018**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$3,492,041	\$604,178	\$4,096,219
Barnes	12,734,060	1,473,801	14,207,861
Benson	2,034,571	10,451	2,045,022
Billings	431,608	140,603	572,211
Bottineau	15,170,700	644,952	15,815,652
Bowman	6,056,532	944,191	7,000,723
Burke	2,584,646	1,767,776	4,352,422
Burleigh	304,376,022	15,002,137	319,378,159
Cass	548,021,239	51,804,219	599,825,458
Cavalier	5,987,152	230,891	6,218,043
Dickey	6,929,743	198,818	7,128,561
Divide	3,207,042	1,889	3,208,931
Dunn	8,149,697	1,015,145	9,164,842
Eddy	1,884,690	632,153	2,516,843
Emmons	3,263,245	78,327	3,341,572
Foster	10,710,655	622,977	11,333,632
Golden Valley	2,042,571	17,589	2,060,160
Grand Forks	208,617,966	10,208,208	218,826,174
Grant	1,778,933	4,707	1,783,640
Griggs	2,438,488	851,240	3,289,728
Hettinger	1,506,674	256,918	1,763,592
Kidder	2,399,203	25,230	2,424,433
LaMoure	5,143,569	91,664	5,235,233
Logan	1,567,099	18,352	1,585,451
McHenry	2,736,583	637,254	3,373,837
McIntosh	4,000,224	31,203	4,031,427
McKenzie	53,006,347	4,205,336	57,211,683
McLean	11,074,304	246,763	11,321,067
Mercer	11,966,757	280,569	12,247,326
Morton	47,309,807	6,038,862	53,348,669
Mountrail	43,421,619	657,123	44,078,742
Nelson	3,450,701	1,419	3,452,120
Oliver	485,694	164,095	649,789
Pembina	7,845,378	261,830	8,107,208
Pierce	8,308,161	669,225	8,977,386
Ramsey	36,488,681	391,052	36,879,733
Ransom	6,352,625	468,296	6,820,921
Renville	6,355,718	435,913	6,791,631
Richland	24,973,324	6,132,389	31,105,713
Rolette	5,616,516	39,745	5,656,261
Sargent	6,250,599	4,769,180	11,019,779
Sheridan	356,285	2,142	358,427
Sioux	508,093	90	508,183
Slope	130,003	1,996	131,999
Stark	205,010,079	9,725,503	214,735,582
Steele	1,200,930	165,824	1,366,754
Stutsman	49,544,711	2,324,700	51,869,411
Towner	1,921,301	132,491	2,053,792
Traill	7,080,617	399,842	7,480,459
Walsh	13,686,565	1,255,644	14,942,209
Ward	211,162,048	8,114,459	219,276,507
Wells	6,815,347	62,770	6,878,117
Williams	305,665,102	32,077,907	337,743,009
Subtotal In-State	\$2,243,252,265	\$166,340,038	\$2,409,592,303
Consolidated	\$388,117,758	\$110,826,244	\$498,944,002
Out-Of-State	\$935,895,833	\$204,995,285	\$1,140,891,118
Grand Total	\$3,567,265,856	\$482,161,567	\$4,049,427,423

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, First Quarters 2017 and 2018**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER 2017	FIRST QUARTER 2018	PERCENT CHANGE	FIRST QUARTER 2017	FIRST QUARTER 2018	PERCENT CHANGE
Adams	\$3,448,374	\$3,492,041	1.27%	\$3,927,325	\$4,096,219	4.30%
Barnes	12,846,987	12,734,060	-0.88%	15,633,485	14,207,861	-9.12%
Benson	2,593,598	2,034,571	-21.55%	2,636,980	2,045,022	-22.45%
Billings	587,723	431,608	-26.56%	702,032	572,211	-18.49%
Bottineau	13,230,412	15,170,700	14.67%	13,738,219	15,815,652	15.12%
Bowman	6,845,837	6,056,532	-11.53%	7,877,817	7,000,723	-11.13%
Burke	2,541,771	2,584,646	1.69%	3,802,409	4,352,422	14.46%
Burleigh	326,559,569	304,376,022	-6.79%	343,939,438	319,378,159	-7.14%
Cass	550,562,011	548,021,239	-0.46%	601,242,173	599,825,458	-0.24%
Cavalier	5,252,817	5,987,152	13.98%	5,596,826	6,218,043	11.10%
Dickey	6,835,561	6,929,743	1.38%	7,038,091	7,128,561	1.29%
Divide	3,479,240	3,207,042	-7.82%	3,489,725	3,208,931	-8.05%
Dunn	9,770,202	8,149,697	-16.59%	10,472,531	9,164,842	-12.49%
Eddy	1,829,816	1,884,690	3.00%	1,875,776	2,516,843	34.18%
Emmons	3,041,249	3,263,245	7.30%	3,195,970	3,341,572	4.56%
Foster	9,790,286	10,710,655	9.40%	10,561,299	11,333,632	7.31%
Golden Valley	2,152,818	2,042,571	-5.12%	2,161,078	2,060,160	-4.67%
Grand Forks	243,896,999	208,617,966	-14.46%	257,679,898	218,826,174	-15.08%
Grant	1,703,798	1,778,933	4.41%	1,714,444	1,783,640	4.04%
Griggs	2,453,380	2,438,488	-0.61%	2,574,114	3,341,728	27.80%
Hettinger	1,617,964	1,506,674	-6.88%	1,647,403	1,763,592	7.05%
Kidder	2,460,583	2,399,203	-2.49%	2,561,208	2,424,433	-5.34%
LaMoure	5,539,043	5,143,569	-7.14%	5,629,403	5,235,233	-7.00%
Logan	2,044,812	1,567,099	-23.36%	2,197,440	1,585,451	-27.85%
McHenry	4,124,426	2,736,583	-33.65%	4,546,520	3,373,837	-25.79%
McIntosh	4,303,636	4,000,224	-7.05%	4,462,547	4,031,427	-9.66%
McKenzie	39,005,429	53,006,347	35.89%	41,664,520	57,211,683	37.32%
McLean	11,999,191	11,074,304	-7.71%	12,194,517	11,321,067	-7.16%
Mercer	13,354,180	11,966,757	-10.39%	15,113,711	12,247,326	-18.97%
Morton	53,207,356	47,309,807	-11.08%	61,692,771	53,348,669	-13.53%
Mountrail	37,472,266	43,421,619	15.88%	38,226,187	44,078,742	15.31%
Nelson	2,853,964	3,450,701	20.91%	2,856,879	3,452,120	20.84%
Oliver	509,354	485,694	-4.65%	796,795	649,789	-18.45%
Pembina	7,838,233	7,845,378	0.09%	8,222,690	8,107,208	-1.40%
Pierce	9,960,240	8,308,161	-16.59%	10,354,423	8,977,386	-13.30%
Ramsey	34,278,806	36,488,681	6.45%	34,598,887	36,879,733	6.59%
Ransom	5,481,790	6,352,625	15.89%	5,885,658	6,820,921	15.89%
Renville	4,437,158	6,355,718	43.24%	4,578,816	6,791,631	48.33%
Richland	25,741,952	24,973,324	-2.99%	31,883,375	31,105,713	-2.44%
Rolette	6,084,137	5,616,516	-7.69%	6,110,588	5,656,261	-7.44%
Sargent	4,744,129	6,250,599	31.75%	9,924,806	11,019,779	11.03%
Sheridan	403,042	356,285	-11.60%	405,747	358,427	-11.66%
Sioux	2,654,164	508,093	-80.86%	2,654,536	508,183	-80.86%
Slope	169,933	130,003	-23.50%	171,764	131,999	-23.15%
Stark	179,886,024	205,010,079	13.97%	186,801,560	214,735,582	14.95%
Steele	1,469,512	1,200,930	-18.28%	1,564,220	1,366,754	-12.62%
Stutsman	51,860,442	49,544,711	-4.47%	53,870,260	51,869,411	-3.71%
Towner	1,807,120	1,921,301	6.32%	2,274,621	2,053,792	-9.71%
Traill	7,010,872	7,080,617	0.99%	7,414,206	7,480,459	0.89%
Walsh	11,724,177	13,686,565	16.74%	12,250,408	14,942,209	21.97%
Ward	216,190,801	211,162,048	-2.33%	224,737,815	219,276,507	-2.43%
Wells	6,453,615	6,815,347	5.61%	6,664,651	6,878,117	3.20%
Williams	233,657,246	305,665,102	30.82%	253,389,540	337,743,009	33.29%
Subtotal In-State	\$2,199,768,045	\$2,243,252,265	1.98%	\$2,357,208,102	\$2,409,592,303	2.22%
Consolidated and Out-Of-State	\$1,134,856,628	\$1,324,013,591	16.67%	\$1,339,215,849	\$1,639,835,120	22.45%
Grand Total	\$3,334,624,673	\$3,567,265,856	6.98%	\$3,696,423,951	\$4,049,427,423	9.55%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, First Quarter 2018**

CITIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	\$1,004,839	\$8,467	\$1,013,306
Beach	1,810,888	17,589	1,828,477
Beulah	7,913,982	112,044	8,026,026
Bismarck	302,694,641	14,860,248	317,554,889
Bottineau	8,852,063	45,190	8,897,253
Bowman	5,596,314	190,922	5,787,236
Cando	1,515,965	121,666	1,637,631
Carrington	10,560,087	622,311	11,182,398
Casselton	4,414,084	22,774	4,436,858
Cavalier	3,299,057	163,676	3,462,733
Cooperstown	2,029,277	57,966	2,087,243
Crosby	2,740,296	1,431	2,741,727
Devils Lake	36,194,316	389,024	36,583,340
Dickinson	194,473,615	7,336,358	201,809,973
Ellendale	1,730,784	164,592	1,895,376
Fargo	471,076,028	37,357,088	508,433,116
Garrison	3,119,350	6,311	3,125,661
Grafton	8,289,002	285,759	8,574,761
Grand Forks	203,580,265	10,152,959	213,733,224
Harvey	5,962,244	48,746	6,010,990
Hazen	3,688,067	27,536	3,715,603
Hettinger	3,361,701	242,602	3,604,303
Hillsboro	3,140,068	53,081	3,193,149
Jamestown	48,711,771	1,486,698	50,198,469
Kenmare	3,832,628	19,538	3,852,166
Langdon	5,497,523	223,239	5,720,762
Larimore	813,320	12,943	826,263
Lincoln	946,310	5,094	951,404
Linton	1,961,706	32,563	1,994,269
Lisbon	4,223,506	37,940	4,261,446
Mandan	44,615,833	5,584,313	50,200,146
Mayville	2,412,233	250,354	2,662,587
Minot	200,251,414	7,920,104	208,171,518
New Rockford	1,664,056	621,468	2,285,524
New Town	20,819,743	375,013	21,194,756
Northwood	2,668,302	26,679	2,694,981
Oakes	4,650,373	29,357	4,679,730
Park River	2,601,798	36,114	2,637,912
Rolla	3,651,042	3,684	3,654,726
Rugby	8,232,147	662,609	8,894,756
Stanley	19,477,321	111,252	19,588,573
Tioga	15,443,757	298,372	15,742,129
Valley City	12,190,575	1,466,576	13,657,151
Wahpeton	19,946,686	5,240,483	25,187,169
Walhalla	903,440	2,911	906,351
Washburn	5,173,757	23,286	5,197,043
Watford City	47,261,830	3,261,984	50,523,814
West Fargo	62,831,122	13,770,327	76,601,449
Williston	288,842,290	31,301,584	320,143,874
Wishek	2,885,468	22,736	2,908,204
Subtotal 50 Cities	\$2,119,556,884	\$145,115,561	\$2,264,672,445
Remaining Cities	123,695,381	21,224,477	144,919,858
Total In-State	\$2,243,252,265	\$166,340,038	\$2,409,592,303
Consolidated	388,117,758	110,826,244	498,944,002
Out-Of-State	935,895,833	204,995,285	1,140,891,118
Grand Total In- and Out-Of-State	\$3,567,265,856	\$482,161,567	\$4,049,427,423

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, First Quarters 2017 and 2018**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE
	2017	2018		2017	2018	
Ashley	\$1,095,458	\$1,004,839	-8.27%	\$1,120,940	\$1,013,306	-9.60%
Beach	1,923,622	1,810,888	-5.86%	1,931,882	1,828,477	-5.35%
Beulah	8,257,492	7,913,982	-4.16%	8,403,260	8,026,026	-4.49%
Bismarck	324,817,127	302,694,641	-6.81%	342,047,223	317,554,889	-7.16%
Bottineau	9,133,339	8,852,063	-3.08%	9,173,831	8,897,253	-3.01%
Bowman	6,333,126	5,596,314	-11.63%	6,484,332	5,787,236	-10.75%
Cando	1,405,853	1,515,965	7.83%	1,871,548	1,637,631	-12.50%
Carrington	9,149,283	10,560,087	15.42%	9,919,614	11,182,398	12.73%
Casselton	4,352,593	4,414,084	1.41%	4,403,618	4,436,858	0.75%
Cavalier	3,265,507	3,299,057	1.03%	3,502,818	3,462,733	-1.14%
Cooperstown	1,931,607	2,029,277	5.06%	2,041,304	2,087,243	2.25%
Crosby	3,137,123	2,740,296	-12.65%	3,143,911	2,741,727	-12.79%
Devils Lake	33,894,380	36,194,316	6.79%	34,212,921	36,583,340	6.93%
Dickinson	170,612,872	194,473,615	13.99%	175,907,781	201,809,973	14.72%
Ellendale	1,811,683	1,730,784	-4.47%	1,873,326	1,895,376	1.18%
Fargo	476,608,843	471,076,028	-1.16%	518,592,966	508,433,116	-1.96%
Garrison	3,555,556	3,119,350	-12.27%	3,572,457	3,125,661	-12.51%
Grafton	7,196,898	8,289,002	15.17%	7,468,508	8,574,761	14.81%
Grand Forks	238,611,816	203,580,265	-14.68%	251,940,451	213,733,224	-15.17%
Harvey	5,392,768	5,962,244	10.56%	5,592,425	6,010,990	7.48%
Hazen	4,586,612	3,688,067	-19.59%	4,613,947	3,715,603	-19.47%
Hettinger	3,313,692	3,361,701	1.45%	3,615,017	3,604,303	-0.30%
Hillsboro	2,397,597	3,140,068	30.97%	2,579,274	3,193,149	23.80%
Jamestown	50,925,659	48,711,771	-4.35%	52,130,483	50,198,469	-3.71%
Kenmare	3,657,824	3,832,628	4.78%	3,682,960	3,852,166	4.59%
Langdon	4,693,430	5,497,523	17.13%	5,021,053	5,720,762	13.94%
Larimore	832,626	813,320	-2.32%	1,119,151	826,263	-26.17%
Lincoln	1,162,150	946,310	-18.57%	1,162,616	951,404	-18.17%
Linton	1,958,723	1,961,706	0.15%	2,003,529	1,994,269	-0.46%
Lisbon	3,974,522	4,223,506	6.26%	3,990,313	4,261,446	6.79%
Mandan	50,040,956	44,615,833	-10.84%	57,981,721	50,200,146	-13.42%
Mayville	2,574,001	2,412,233	-6.28%	2,703,658	2,662,587	-1.52%
Minot	204,961,438	200,251,414	-2.30%	213,291,176	208,171,518	-2.40%
New Rockford	1,547,520	1,664,056	7.53%	1,585,823	2,285,524	44.12%
New Town	16,141,122	20,819,743	28.99%	16,539,132	21,194,756	28.15%
Northwood	2,700,275	2,668,302	-1.18%	2,718,227	2,694,981	-0.86%
Oakes	4,366,663	4,650,373	6.50%	4,477,082	4,679,730	4.53%
Park River	2,435,071	2,601,798	6.85%	2,478,629	2,637,912	6.43%
Rolla	3,770,516	3,651,042	-3.17%	3,773,604	3,654,726	-3.15%
Rugby	9,866,857	8,232,147	-16.57%	10,254,487	8,894,756	-13.26%
Stanley	18,704,355	19,477,321	4.13%	18,738,608	19,588,573	4.54%
Tioga	11,258,728	15,443,757	37.17%	11,377,962	15,742,129	38.36%
Valley City	12,304,089	12,190,575	-0.92%	15,075,972	13,657,151	-9.41%
Wahpeton	20,405,486	19,946,686	-2.25%	26,203,091	25,187,169	-3.88%
Walhalla	940,661	903,440	-3.96%	945,088	906,351	-4.10%
Washburn	5,507,865	5,173,757	-6.07%	5,552,441	5,197,043	-6.40%
Watford City	33,744,567	47,261,830	40.06%	35,926,472	50,523,814	40.63%
West Fargo	61,084,639	62,831,122	2.86%	68,052,670	76,601,449	12.56%
Williston	220,806,592	288,842,290	30.81%	240,361,140	320,143,874	33.19%
Wishek	3,088,654	2,885,468	-6.58%	3,220,475	2,908,204	-9.70%
Subtotal 50 Cities	\$2,076,239,836	\$2,119,556,884	2.09%	\$2,214,380,917	\$2,264,672,445	2.27%
Remaining Cities	123,528,209	123,695,381	0.14%	142,827,185	144,919,858	1.47%
Total In-State	\$2,199,768,045	\$2,243,252,265	1.98%	\$2,357,208,102	\$2,409,592,303	2.22%
Consolidated and Out-Of-State	1,134,856,628	1,324,013,591	16.67%	1,339,215,849	1,639,835,120	22.45%
Grand Total In- and Out-Of-State	\$3,334,624,673	\$3,567,265,856	6.98%	\$3,696,423,951	\$4,049,427,423	9.55%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, First Quarters 2017 and 2018**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FIRST QUARTER 2017	FIRST QUARTER 2018	
Mining and Oil Extraction	\$322,062,373	\$574,613,855	78.42%
Utilities	37,705,089	41,271,558	9.46%
Construction	103,419,168	99,768,552	-3.53%
Manufacturing	167,360,510	183,293,801	9.52%
Wholesale Trade	789,978,232	935,452,562	18.41%
Retail Trade	1,264,611,271	1,267,655,517	0.24%
Transportation and Warehousing	29,678,578	30,493,298	2.75%
Information Industries	198,995,326	130,067,461	-34.64%
Fin. Ins. Real Estate, Rental & Leasing	184,815,794	175,947,462	-4.80%
Professional, Scientific, Tech., & Mgmt Serv.	32,703,123	32,018,894	-2.09%
Educational, Health Care, and Social Serv.	16,867,042	15,205,275	-9.85%
Arts, Entertainment & Recreation	19,258,415	19,569,197	1.61%
Accommodation & Food Services	393,628,069	393,402,058	-0.06%
Other Services	101,456,309	110,774,988	9.18%
Miscellaneous	33,884,652	39,892,945	17.73%
GRAND TOTAL	\$3,696,423,951	\$4,049,427,423	9.55%

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.