

NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

FOURTH QUARTER 2018

Covering Sales Occurring in
October, November and December

		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%	+9.5%
Third Quarter:	July, August, September	-19.9%	+2.3%	+18.2%
Fourth Quarter:	October, November, December	-17.6%	+7.2%	+12.6%

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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, Fourth Quarter 2018..... 3

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

Statistics by City

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

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

Statistics by Industry

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

Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the fourth 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.

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TABLE 1

**Taxable Sales and Purchases
By County, Fourth Quarter 2018**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$5,837,047	\$970,922	\$6,807,969
Barnes	14,185,535	2,328,565	16,514,100
Benson	2,810,289	7,671	2,817,960
Billings	1,681,895	326,714	2,008,609
Bottineau	21,836,822	553,720	22,390,542
Bowman	9,780,582	1,967,336	11,747,918
Burke	4,176,712	2,862,849	7,039,561
Burleigh	380,659,655	22,829,542	403,489,197
Cass	698,765,988	72,355,093	771,121,081
Cavalier	7,806,496	179,221	7,985,717
Dickey	8,696,262	351,929	9,048,191
Divide	4,512,552	6,224	4,518,776
Dunn	15,377,548	1,367,943	16,745,491
Eddy	3,964,468	129,405	4,093,873
Emmons	4,817,815	264,744	5,082,559
Foster	13,311,809	404,226	13,716,035
Golden Valley	4,653,573	153,006	4,806,579
Grand Forks	258,052,946	19,280,591	277,333,537
Grant	3,105,034	42,408	3,147,442
Griggs	3,300,902	189,776	3,490,678
Hettinger	2,175,264	264,233	2,439,497
Kidder	3,578,535	59,925	3,638,460
LaMoure	7,622,840	285,628	7,908,468
Logan	3,741,202	42,010	3,783,212
McHenry	4,149,592	645,141	4,794,733
McIntosh	7,669,354	265,304	7,934,658
McKenzie	81,794,415	2,973,832	84,768,247
McLean	15,744,589	416,255	16,160,844
Mercer	15,457,897	335,106	15,793,003
Morton	61,153,483	12,076,739	73,230,222
Mountrail	71,286,311	841,775	72,128,086
Nelson	4,162,429	46,776	4,209,205
Oliver	755,025	440,324	1,195,349
Pembina	9,730,410	2,529,069	12,259,479
Pierce	10,731,694	798,340	11,530,034
Ramsey	39,683,365	673,779	40,357,144
Ransom	7,255,813	1,157,566	8,413,379
Renville	5,473,725	334,126	5,807,851
Richland	30,224,437	5,067,155	35,291,592
Rolette	6,638,683	150,224	6,788,907
Sargent	5,275,958	8,840,931	14,116,889
Sheridan	693,207	2,966	696,173
Sioux	565,247	254	565,501
Slope	216,213	2,590	218,803
Stark	253,215,298	13,315,972	266,531,270
Steele	2,057,498	165,724	2,223,222
Stutsman	57,932,255	4,786,300	62,718,555
Towner	2,358,828	394,029	2,752,857
Traill	8,008,135	827,466	8,835,601
Walsh	18,533,670	967,330	19,501,000
Ward	279,771,859	14,792,390	294,564,249
Wells	8,542,564	117,114	8,659,678
Williams	396,040,505	35,046,870	431,087,375
Subtotal In-State	\$2,889,574,230	\$235,235,128	\$3,124,809,358
Consolidated	\$525,970,107	\$176,228,209	\$702,198,316
Out-Of-State	\$1,314,671,885	\$258,319,730	\$1,572,991,615
Grand Total	\$4,730,216,222	\$669,783,067	\$5,399,999,289

TABLE 2

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

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE
	2017	2018		2017	2018	
Adams	\$4,583,842	\$5,837,047	27.34%	\$5,110,691	\$6,807,969	33.21%
Barnes	15,242,727	14,185,535	-6.94%	17,547,618	16,514,100	-5.89%
Benson	3,271,150	2,810,289	-14.09%	3,276,923	2,817,960	-14.01%
Billings	1,648,392	1,681,895	2.03%	1,887,745	2,008,609	6.40%
Bottineau	21,254,083	21,836,822	2.74%	21,654,541	22,390,542	3.40%
Bowman	8,465,808	9,780,582	15.53%	9,903,537	11,747,918	18.62%
Burke	3,973,922	4,176,712	5.10%	6,336,220	7,039,561	11.10%
Burleigh	383,057,683	380,659,655	-0.63%	405,586,736	403,489,197	-0.52%
Cass	681,008,859	698,765,988	2.61%	753,261,470	771,121,081	2.37%
Cavalier	7,669,194	7,806,496	1.79%	8,125,468	7,985,717	-1.72%
Dickey	10,091,177	8,696,262	-13.82%	10,550,638	9,048,191	-14.24%
Divide	4,702,588	4,512,552	-4.04%	4,714,176	4,518,776	-4.14%
Dunn	9,763,140	15,377,548	57.51%	10,844,186	16,745,491	54.42%
Eddy	2,953,741	3,964,468	34.22%	3,034,627	4,093,873	34.91%
Emmons	4,541,396	4,817,815	6.09%	4,708,608	5,082,559	7.94%
Foster	13,124,766	13,311,809	1.43%	14,126,821	13,716,035	-2.91%
Golden Valley	3,516,231	4,653,573	32.35%	3,560,674	4,806,579	34.99%
Grand Forks	300,849,986	258,052,946	-14.23%	319,923,816	277,333,537	-13.31%
Grant	3,306,372	3,105,034	-6.09%	3,335,080	3,147,442	-5.63%
Griggs	3,638,722	3,300,902	-9.28%	3,898,138	3,490,678	-10.45%
Hettinger	2,394,513	2,175,264	-9.16%	2,736,728	2,439,497	-10.86%
Kidder	3,504,481	3,578,535	2.11%	3,546,589	3,638,460	2.59%
LaMoure	9,218,820	7,622,840	-17.31%	9,404,526	7,908,468	-15.91%
Logan	2,986,352	3,741,202	25.28%	3,029,396	3,783,212	24.88%
McHenry	4,012,767	4,149,592	3.41%	5,104,209	4,794,733	-6.06%
McIntosh	6,987,911	7,669,354	9.75%	7,218,800	7,934,658	9.92%
McKenzie	56,054,271	81,794,415	45.92%	62,988,464	84,768,247	34.58%
McLean	15,921,466	15,744,589	-1.11%	16,122,287	16,160,844	0.24%
Mercer	15,754,684	15,457,897	-1.88%	17,086,386	15,793,003	-7.57%
Morton	59,709,015	61,153,483	2.42%	67,998,651	73,230,222	7.69%
Mountrail	46,410,218	71,286,311	53.60%	47,006,750	72,128,086	53.44%
Nelson	3,712,273	4,162,429	12.13%	3,757,960	4,209,205	12.01%
Oliver	749,764	755,025	0.70%	882,652	1,195,349	35.43%
Pembina	10,347,908	9,730,410	-5.97%	11,833,457	12,259,479	3.60%
Pierce	11,533,574	10,731,694	-6.95%	12,256,224	11,530,034	-5.93%
Ramsey	41,108,582	39,683,365	-3.47%	41,803,288	40,357,144	-3.46%
Ransom	7,318,524	7,255,813	-0.86%	8,398,867	8,413,379	0.17%
Renville	6,002,568	5,473,725	-8.81%	6,290,946	5,807,851	-7.68%
Richland	31,304,492	30,224,437	-3.45%	37,813,092	35,291,592	-6.67%
Rolette	7,454,038	6,638,683	-10.94%	7,551,843	6,788,907	-10.10%
Sargent	5,441,604	5,275,958	-3.04%	13,025,720	14,116,889	8.38%
Sheridan	839,332	693,207	-17.41%	840,562	696,173	-17.18%
Sioux	576,927	565,247	-2.02%	577,481	565,501	-2.07%
Slope	225,046	216,213	-3.92%	227,946	218,803	-4.01%
Stark	227,239,600	253,215,298	11.43%	240,770,902	266,531,270	10.70%
Steele	1,920,239	2,057,498	7.15%	2,104,473	2,223,222	5.64%
Stutsman	59,080,865	57,932,255	-1.94%	63,288,238	62,718,555	-0.90%
Towner	2,568,369	2,358,828	-8.16%	2,845,386	2,752,857	-3.25%
Traill	10,278,410	8,008,135	-22.09%	11,128,854	8,835,601	-20.61%
Walsh	18,588,133	18,533,670	-0.29%	20,416,579	19,501,000	-4.48%
Ward	267,826,475	279,771,859	4.46%	279,381,741	294,564,249	5.43%
Wells	8,822,664	8,542,564	-3.17%	8,991,320	8,659,678	-3.69%
Williams	327,912,915	396,040,505	20.78%	372,650,028	431,087,375	15.68%
Subtotal In-State	\$2,760,470,579	\$2,889,574,230	4.68%	\$3,000,468,058	\$3,124,809,358	4.14%
Consolidated and Out-Of-State	\$1,424,278,082	\$1,840,641,992	29.23%	\$1,794,688,749	\$2,275,189,931	26.77%
Grand Total	\$4,184,748,661	\$4,730,216,222	13.03%	\$4,795,156,807	\$5,399,999,289	12.61%

TABLE 3

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

CITIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	\$1,540,278	\$248,971	\$1,789,249
Beach	4,235,959	152,222	4,388,181
Beulah	9,519,294	124,287	9,643,581
Bismarck	378,634,702	22,356,222	400,990,924
Bottineau	11,475,507	114,944	11,590,451
Bowman	8,692,869	383,086	9,075,955
Cando	1,874,491	72,565	1,947,056
Carrington	13,074,213	402,477	13,476,690
Casselton	4,576,009	672,009	5,248,018
Cavalier	3,988,766	2,262,576	6,251,342
Cooperstown	2,430,289	71,304	2,501,593
Crosby	3,876,559	5,743	3,882,302
Devils Lake	39,157,867	673,314	39,831,181
Dickinson	237,842,597	9,754,097	247,596,694
Ellendale	2,458,879	90,989	2,549,868
Fargo	595,977,240	56,176,051	652,153,291
Garrison	6,300,113	25,124	6,325,237
Grafton	11,535,769	624,853	12,160,622
Grand Forks	250,488,051	18,994,457	269,482,508
Harvey	7,192,621	65,703	7,258,324
Hazen	5,130,660	167,930	5,298,590
Hettinger	5,716,801	92,277	5,809,078
Hillsboro	2,810,830	24,607	2,835,437
Jamestown	56,552,742	4,054,692	60,607,434
Kenmare	5,726,293	57,461	5,783,754
Langdon	6,765,673	144,957	6,910,630
Larimore	943,875	9,873	953,748
Lincoln	995,604	7,712	1,003,316
Linton	3,281,156	192,379	3,473,535
Lisbon	5,190,947	26,310	5,217,257
Mandan	57,388,886	11,195,439	68,584,325
Mayville	2,796,984	672,607	3,469,591
Minot	266,844,554	14,391,880	281,236,434
New Rockford	2,498,807	124,458	2,623,265
New Town	33,376,148	411,087	33,787,235
Northwood	3,799,748	136,672	3,936,420
Oakes	5,516,672	248,720	5,765,392
Park River	3,417,543	47,490	3,465,033
Rolla	3,892,120	55,716	3,947,836
Rugby	10,592,944	787,591	11,380,535
Stanley	28,017,783	112,447	28,130,230
Tioga	20,869,191	308,104	21,177,295
Valley City	13,352,578	2,307,415	15,659,993
Wahpeton	23,492,658	4,465,600	27,958,258
Walhalla	1,292,277	6,243	1,298,520
Washburn	4,973,540	40,310	5,013,850
Watford City	71,419,089	1,922,776	73,341,865
West Fargo	86,026,442	11,859,699	97,886,141
Williston	373,319,623	34,649,307	407,968,930
Wishek	5,915,553	16,222	5,931,775
Subtotal 50 Cities	\$2,706,789,794	\$201,808,975	\$2,908,598,769
Remaining Cities	182,784,436	33,426,153	216,210,589
Total In-State	\$2,889,574,230	\$235,235,128	\$3,124,809,358
Consolidated	525,970,107	176,228,209	702,198,316
Out-Of-State	1,314,671,885	258,319,730	1,572,991,615
Grand Total In- and Out-Of-State	\$4,730,216,222	\$669,783,067	\$5,399,999,289

TABLE 4

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

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE
	2017	2018		2017	2018	
Ashley	\$1,323,435	\$1,540,278	16.38%	\$1,511,288	\$1,789,249	18.39%
Beach	3,042,602	4,235,959	39.22%	3,085,467	4,388,181	42.22%
Beulah	9,676,368	9,519,294	-1.62%	9,871,894	9,643,581	-2.31%
Bismarck	380,965,408	378,634,702	-0.61%	403,108,437	400,990,924	-0.53%
Bottineau	11,603,474	11,475,507	-1.10%	11,686,058	11,590,451	-0.82%
Bowman	7,826,870	8,692,869	11.06%	8,301,309	9,075,955	9.33%
Cando	2,041,239	1,874,491	-8.17%	2,159,084	1,947,056	-9.82%
Carrington	12,818,477	13,074,213	2.00%	13,803,834	13,476,690	-2.37%
Cassellton	6,196,477	4,576,009	-26.15%	6,333,192	5,248,018	-17.13%
Cavalier	3,990,009	3,988,766	-0.03%	5,245,929	6,251,342	19.17%
Cooperstown	2,847,055	2,430,289	-14.64%	2,944,811	2,501,593	-15.05%
Crosby	3,951,019	3,876,559	-1.88%	3,961,063	3,882,302	-1.99%
Devils Lake	40,511,464	39,157,867	-3.34%	41,181,515	39,831,181	-3.28%
Dickinson	215,399,512	237,842,597	10.42%	225,441,526	247,596,694	9.83%
Ellendale	3,877,746	2,458,879	-36.59%	4,177,283	2,549,868	-38.96%
Fargo	582,703,987	595,977,240	2.28%	638,249,104	652,153,291	2.18%
Garrison	6,730,681	6,300,113	-6.40%	6,742,145	6,325,237	-6.18%
Grafton	11,725,444	11,535,769	-1.62%	12,205,317	12,160,622	-0.37%
Grand Forks	293,338,711	250,488,051	-14.61%	312,058,411	269,482,508	-13.64%
Harvey	7,380,129	7,192,621	-2.54%	7,511,486	7,258,324	-3.37%
Hazen	5,281,276	5,130,660	-2.85%	5,383,078	5,298,590	-1.57%
Hettinger	4,356,002	5,716,801	31.24%	4,603,491	5,809,078	26.19%
Hillsboro	4,007,154	2,810,830	-29.85%	4,067,450	2,835,437	-30.29%
Jamestown	57,196,911	56,552,742	-1.13%	60,615,105	60,607,434	-0.01%
Kenmare	6,140,894	5,726,293	-6.75%	6,166,274	5,783,754	-6.20%
Langdon	6,657,413	6,765,673	1.63%	7,075,971	6,910,630	-2.34%
Larimore	1,015,741	943,875	-7.08%	1,078,907	953,748	-11.60%
Lincoln	1,013,559	995,604	-1.77%	1,021,789	1,003,316	-1.81%
Linton	3,105,428	3,281,156	5.66%	3,243,456	3,473,535	7.09%
Lisbon	5,463,617	5,190,947	-4.99%	5,995,439	5,217,257	-12.98%
Mandan	55,384,232	57,388,886	3.62%	63,218,137	68,584,325	8.49%
Mayville	3,207,802	2,796,984	-12.81%	3,712,929	3,469,591	-6.55%
Minot	255,735,288	266,844,554	4.34%	266,881,344	281,236,434	5.38%
New Rockford	2,401,667	2,498,807	4.04%	2,481,252	2,623,265	5.72%
New Town	21,150,430	33,376,148	57.80%	21,370,756	33,787,235	58.10%
Northwood	3,979,976	3,799,748	-4.53%	4,014,161	3,936,420	-1.94%
Oakes	5,411,884	5,516,672	1.94%	5,561,919	5,765,392	3.66%
Park River	3,141,149	3,417,543	8.80%	3,177,415	3,465,033	9.05%
Rolla	4,476,869	3,892,120	-13.06%	4,526,093	3,947,836	-12.78%
Rugby	11,404,610	10,592,944	-7.12%	12,117,311	11,380,535	-6.08%
Stanley	22,095,606	28,017,783	26.80%	22,158,570	28,130,230	26.95%
Tioga	17,268,827	20,869,191	20.85%	17,582,123	21,177,295	20.45%
Valley City	14,431,654	13,352,578	-7.48%	16,697,025	15,659,993	-6.21%
Wahpeton	24,162,647	23,492,658	-2.77%	29,752,707	27,958,258	-6.03%
Walhalla	1,674,498	1,292,277	-22.83%	1,679,588	1,298,520	-22.69%
Washburn	5,277,977	4,973,540	-5.77%	5,295,104	5,013,850	-5.31%
Watford City	46,929,322	71,419,089	52.18%	51,543,039	73,341,865	42.29%
West Fargo	79,648,701	86,026,442	8.01%	91,105,394	97,886,141	7.44%
Williston	308,751,150	373,319,623	20.91%	353,109,279	407,968,930	15.54%
Wishek	5,456,711	5,915,553	8.41%	5,499,217	5,931,775	7.87%
Subtotal 50 Cities	\$2,594,179,102	\$2,706,789,794	4.34%	\$2,800,313,476	\$2,908,598,769	3.87%
Remaining Cities	166,291,477	182,784,436	9.92%	200,154,582	216,210,589	8.02%
Total In-State	\$2,760,470,579	\$2,889,574,230	4.68%	\$3,000,468,058	\$3,124,809,358	4.14%
Consolidated and Out-Of-State	1,424,278,082	1,840,641,992	29.23%	1,794,688,749	2,275,189,931	26.77%
Grand Total In- and Out-Of-State	\$4,184,748,661	\$4,730,216,222	13.03%	\$4,795,156,807	\$5,399,999,289	12.61%

TABLE 5

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

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FOURTH QUARTER 2017	FOURTH QUARTER 2018	
Mining and Oil Extraction	\$578,236,247	\$729,195,621	26.11%
Utilities	45,634,458	76,142,734	66.85%
Construction	160,538,814	167,929,181	4.60%
Manufacturing	252,166,895	290,458,204	15.18%
Wholesale Trade	1,061,397,951	1,271,884,886	19.83%
Retail Trade	1,637,978,660	1,740,947,717	6.29%
Transportation and Warehousing	36,823,159	43,871,854	19.14%
Information Industries	138,055,005	146,536,295	6.14%
Fin. Ins. Real Estate, Rental & Leasing	200,384,873	223,184,288	11.38%
Professional, Scientific, Tech., & Mgmt Serv.	51,565,580	53,672,504	4.09%
Educational, Health Care, and Social Serv.	20,959,229	25,614,176	22.21%
Arts, Entertainment & Recreation	21,702,731	20,122,400	-7.28%
Accommodation & Food Services	416,590,477	437,843,279	5.10%
Other Services	118,078,326	126,149,077	6.84%
Miscellaneous	55,044,402	46,447,073	-15.62%
GRAND TOTAL	\$4,795,156,807	\$5,399,999,289	12.61%

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.