

# NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

## SECOND QUARTER 2019

Covering Sales Occurring in  
April, May and June

		Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year		
	<u>Sales Quarter</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
First Quarter:	January, February, March	-5.1%	+9.6%	+9.7%
Second Quarter:	April, May, June	+6.8%	+9.5%	+8.4%
Third Quarter:	July, August, September	+2.3%	+18.2%	
Fourth Quarter:	October, November, December	+7.2%	+12.6%	

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# Office of State Tax Commissioner

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# Introduction

## Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the second quarter of 2019. 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:

<b>NAICS Codes</b>	<b>Business Activity</b>
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, Second Quarter 2019**

<b>COUNTIES</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Adams	\$5,228,616	\$683,332	\$5,911,948
Barnes	18,099,248	1,903,971	20,003,219
Benson	3,724,798	509,466	4,234,264
Billings	6,962,448	285,972	7,248,420
Bottineau	22,619,030	345,896	22,964,926
Bowman	10,895,632	1,080,032	11,975,664
Burke	3,223,151	4,796,346	8,019,497
Burleigh	400,633,155	21,621,125	422,254,280
Cass	711,729,612	59,234,300	770,963,912
Cavalier	7,769,302	160,717	7,930,019
Dickey	10,547,933	175,029	10,722,962
Divide	4,227,644	1,836	4,229,480
Dunn	11,579,784	1,545,241	13,125,025
Eddy	2,498,865	8,844	2,507,709
Emmons	4,045,031	128,191	4,173,222
Foster	12,539,102	552,150	13,091,252
Golden Valley	3,602,325	60,590	3,662,915
Grand Forks	258,406,915	14,886,259	273,293,174
Grant	2,339,782	12,381	2,352,163
Griggs	3,678,046	138,318	3,816,364
Hettinger	2,187,440	226,266	2,413,706
Kidder	3,987,733	79,333	4,067,066
LaMoure	7,379,374	111,956	7,491,330
Logan	3,236,617	20,029	3,256,646
McHenry	4,843,384	553,154	5,396,538
McIntosh	6,104,792	37,503	6,142,295
McKenzie	82,136,875	21,120,198	103,257,073
McLean	18,903,930	279,369	19,183,299
Mercer	19,020,151	288,977	19,309,128
Morton	66,941,189	9,922,951	76,864,140
Mountrail	73,840,147	513,442	74,353,589
Nelson	4,204,032	55,500	4,259,532
Oliver	701,955	107,338	809,293
Pembina	10,748,575	3,109,442	13,858,017
Pierce	12,677,012	1,282,491	13,959,503
Ramsey	44,836,207	394,056	45,230,263
Ransom	9,074,897	810,887	9,885,784
Renville	7,682,800	311,610	7,994,410
Richland	35,743,053	6,858,908	42,601,961
Rolette	8,660,017	70,348	8,730,365
Sargent	6,235,276	8,870,768	15,106,044
Sheridan	644,177	23,888	668,065
Sioux	555,087	3,353	558,440
Slope	254,264	3,212	257,476
Stark	283,362,495	10,656,902	294,019,397
Steele	2,199,399	179,505	2,378,904
Stutsman	65,634,634	3,078,858	68,713,492
Towner	2,732,318	160,427	2,892,745
Trail	11,549,456	1,040,063	12,589,519
Walsh	21,026,454	821,710	21,848,164
Ward	290,198,666	12,285,256	302,483,922
Wells	9,202,604	121,147	9,323,751
Williams	408,799,555	40,652,060	449,451,615
Subtotal In-State	\$3,029,654,984	\$232,180,903	\$3,261,835,887
Consolidated	\$486,138,090	\$196,214,785	\$682,352,875
Out-Of-State	\$1,282,628,877	\$365,550,184	\$1,648,179,061
Grand Total	\$4,798,421,951	\$793,945,872	\$5,592,367,823

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
By County, Second Quarters 2018 and 2019**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2018	2019		2018	2019	
Adams	\$5,355,448	\$5,228,616	-2.37%	\$6,225,076	\$5,911,948	-5.03%
Barnes	16,955,746	18,099,248	6.74%	18,767,070	20,003,219	6.59%
Benson	3,362,273	3,724,798	10.78%	3,390,105	4,234,264	24.90%
Billings	6,589,002	6,962,448	5.67%	7,222,733	7,248,420	0.36%
Bottineau	17,187,762	22,619,030	31.60%	17,298,386	22,964,926	32.76%
Bowman	8,829,184	10,895,632	23.40%	9,829,566	11,975,664	21.83%
Burke	3,344,696	3,223,151	-3.63%	4,505,154	8,019,497	78.01%
Burleigh	395,222,969	400,633,155	1.37%	418,461,029	422,254,280	0.91%
Cass	697,914,564	711,729,612	1.98%	753,204,417	770,963,912	2.36%
Cavalier	10,429,533	7,769,302	-25.51%	10,661,896	7,930,019	-25.62%
Dickey	9,623,252	10,547,933	9.61%	9,980,191	10,722,962	7.44%
Divide	4,699,843	4,227,644	-10.05%	4,701,291	4,229,480	-10.04%
Dunn	10,413,942	11,579,784	11.20%	11,190,808	13,125,025	17.28%
Eddy	2,719,749	2,498,865	-8.12%	2,732,491	2,507,709	-8.23%
Emmons	4,064,517	4,045,031	-0.48%	4,160,956	4,173,222	0.29%
Foster	14,376,509	12,539,102	-12.78%	15,122,542	13,091,252	-13.43%
Golden Valley	4,400,930	3,602,325	-18.15%	4,517,660	3,662,915	-18.92%
Grand Forks	259,262,835	258,406,915	-0.33%	270,715,860	273,293,174	0.95%
Grant	3,123,068	2,339,782	-25.08%	3,126,029	2,352,163	-24.76%
Griggs	3,077,477	3,678,046	19.51%	3,213,250	3,816,364	18.77%
Hettinger	2,106,726	2,187,440	3.83%	2,284,747	2,413,706	5.64%
Kidder	4,457,169	3,987,733	-10.53%	4,488,686	4,067,066	-9.39%
LaMoure	8,299,164	7,379,374	-11.08%	8,464,124	7,491,330	-11.49%
Logan	4,262,149	3,236,617	-24.06%	4,347,115	3,256,646	-25.08%
McHenry	6,002,225	4,843,384	-19.31%	6,729,386	5,396,538	-19.81%
McIntosh	7,305,572	6,104,792	-16.44%	7,372,084	6,142,295	-16.68%
McKenzie	71,304,217	82,136,875	15.19%	79,192,765	103,257,073	30.39%
McLean	18,245,228	18,903,930	3.61%	18,919,619	19,183,299	1.39%
Mercer	16,011,746	19,020,151	18.79%	17,052,079	19,309,128	13.24%
Morton	62,832,412	66,941,189	6.54%	70,489,251	76,864,140	9.04%
Mountrail	64,443,069	73,840,147	14.58%	65,328,082	74,353,589	13.82%
Nelson	4,442,411	4,204,032	-5.37%	4,444,970	4,259,532	-4.17%
Oliver	686,187	701,955	2.30%	984,685	809,293	-17.81%
Pembina	12,083,091	10,748,575	-11.04%	14,207,701	13,858,017	-2.46%
Pierce	13,825,031	12,677,012	-8.30%	14,791,628	13,959,503	-5.63%
Ramsey	48,850,195	44,836,207	-8.22%	49,362,310	45,230,263	-8.37%
Ransom	8,262,045	9,074,897	9.84%	8,873,802	9,885,784	11.40%
Renville	8,073,406	7,682,800	-4.84%	8,343,743	7,994,410	-4.19%
Richland	31,452,426	35,743,053	13.64%	40,598,634	42,601,961	4.93%
Rolette	7,811,352	8,660,017	10.86%	7,847,564	8,730,365	11.25%
Sargent	5,065,502	6,235,276	23.09%	14,288,889	15,106,044	5.72%
Sheridan	666,899	644,177	-3.41%	669,172	668,065	-0.17%
Sioux	637,982	555,087	-12.99%	638,073	558,440	-12.48%
Slope	217,588	254,264	16.86%	221,099	257,476	16.45%
Stark	248,352,730	283,362,495	14.10%	265,870,269	294,019,397	10.59%
Steele	1,794,937	2,199,399	22.53%	1,993,803	2,378,904	19.31%
Stutsman	63,429,360	65,634,634	3.48%	66,474,971	68,713,492	3.37%
Towner	2,884,480	2,732,318	-5.28%	3,110,663	2,892,745	-7.01%
Traill	12,468,563	11,549,456	-7.37%	13,376,054	12,589,519	-5.88%
Walsh	19,684,416	21,026,454	6.82%	20,688,571	21,848,164	5.60%
Ward	275,665,742	290,198,666	5.27%	284,459,844	302,483,922	6.34%
Wells	11,559,397	9,202,604	-20.39%	11,643,369	9,323,751	-19.92%
Williams	389,642,901	408,799,555	4.92%	423,659,194	449,451,615	6.09%
Subtotal In-State	\$2,913,779,617	\$3,029,654,984	3.98%	\$3,120,243,456	\$3,261,835,887	4.54%
Consolidated and Out-Of-State	\$1,627,030,172	\$1,768,766,967	8.71%	\$2,039,959,548	\$2,330,531,936	14.24%
Grand Total	\$4,540,809,789	\$4,798,421,951	5.67%	\$5,160,203,004	\$5,592,367,823	8.37%

**TABLE 3**

**Taxable Sales and Taxable Purchases  
Largest 50 Cities, Second Quarter 2019**

<b>CITIES</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Ashley	\$1,593,791	\$27,590	\$1,621,381
Beach	3,294,188	59,173	3,353,361
Beulah	11,515,925	190,663	11,706,588
Bismarck	396,911,726	21,129,369	418,041,095
Bottineau	12,505,187	67,257	12,572,444
Bowman	9,042,145	232,724	9,274,869
Cando	2,110,314	53,068	2,163,382
Carrington	12,327,306	550,553	12,877,859
Casselton	5,569,707	28,072	5,597,779
Cavalier	4,376,667	3,008,971	7,385,638
Cooperstown	2,749,118	80,351	2,829,469
Crosby	3,368,698	1,645	3,370,343
Devils Lake	44,469,945	393,263	44,863,208
Dickinson	269,552,327	7,884,663	277,436,990
Ellendale	3,632,368	89,901	3,722,269
Fargo	591,528,950	47,844,794	639,373,744
Garrison	6,290,880	74,184	6,365,064
Grafton	14,125,340	331,748	14,457,088
Grand Forks	249,724,764	14,087,261	263,812,025
Harvey	8,072,928	55,640	8,128,568
Hazen	6,464,241	89,907	6,554,148
Hettinger	5,130,358	116,677	5,247,035
Hillsboro	4,583,485	129,403	4,712,888
Jamestown	64,252,778	2,342,865	66,595,643
Kenmare	6,212,764	98,014	6,310,778
Langdon	6,659,202	107,041	6,766,243
Larimore	1,151,137	17,646	1,168,783
Lincoln	2,270,657	2,393	2,273,050
Linton	2,908,079	44,893	2,952,972
Lisbon	6,412,731	25,598	6,438,329
Mandan	63,087,760	9,595,318	72,683,078
Mayville	3,183,766	654,038	3,837,804
Minot	274,446,625	11,917,455	286,364,080
New Rockford	2,185,896	5,105	2,191,001
New Town	30,650,890	86,596	30,737,486
Northwood	5,002,879	32,414	5,035,293
Oakes	6,292,816	68,657	6,361,473
Park River	3,382,044	28,849	3,410,893
Rolla	5,939,879	12,812	5,952,691
Rugby	12,597,184	1,279,699	13,876,883
Stanley	29,397,336	134,627	29,531,963
Tioga	19,317,828	290,115	19,607,943
Valley City	17,395,097	1,841,189	19,236,286
Wahpeton	25,695,480	6,369,187	32,064,667
Walhalla	1,686,511	4,141	1,690,652
Washburn	7,989,086	20,907	8,009,993
Watford City	71,473,380	20,227,908	91,701,288
West Fargo	97,824,628	8,409,153	106,233,781
Williston	387,269,339	40,265,958	427,535,297
Wishek	4,292,897	9,913	4,302,810
Subtotal 50 Cities	\$2,827,919,027	\$200,419,368	\$3,028,338,395
Remaining Cities	201,735,957	31,761,535	233,497,492
Total In-State	\$3,029,654,984	\$232,180,903	\$3,261,835,887
Consolidated	486,138,090	196,214,785	682,352,875
Out-Of-State	1,282,628,877	365,550,184	1,648,179,061
Grand Total In- and Out-Of-State	\$4,798,421,951	\$793,945,872	\$5,592,367,823

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
Largest 50 Cities, Second Quarters 2018 and 2019**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2018	2019		2018	2019	
Ashley	\$2,289,590	\$1,593,791	-30.39%	\$2,325,377	\$1,621,381	-30.27%
Beach	4,114,198	3,294,188	-19.93%	4,230,428	3,353,361	-20.73%
Beulah	9,312,662	11,515,925	23.66%	9,432,196	11,706,588	24.11%
Bismarck	392,132,904	396,911,726	1.22%	414,901,027	418,041,095	0.76%
Bottineau	12,160,697	12,505,187	2.83%	12,223,313	12,572,444	2.86%
Bowman	8,229,240	9,042,145	9.88%	8,354,282	9,274,869	11.02%
Cando	2,289,598	2,110,314	-7.83%	2,337,366	2,163,382	-7.44%
Carrington	14,188,361	12,327,306	-13.12%	14,933,076	12,877,859	-13.76%
Casselton	5,111,440	5,569,707	8.97%	5,155,782	5,597,779	8.57%
Cavalier	4,603,678	4,376,667	-4.93%	6,561,151	7,385,638	12.57%
Cooperstown	2,475,040	2,749,118	11.07%	2,570,917	2,829,469	10.06%
Crosby	4,139,121	3,368,698	-18.61%	4,140,102	3,370,343	-18.59%
Devils Lake	48,213,324	44,469,945	-7.76%	48,723,013	44,863,208	-7.92%
Dickinson	233,314,301	269,552,327	15.53%	247,033,949	277,436,990	12.31%
Ellendale	3,369,993	3,632,368	7.79%	3,613,215	3,722,269	3.02%
Fargo	584,422,472	591,528,950	1.22%	628,411,567	639,373,744	1.74%
Garrison	7,355,402	6,290,880	-14.47%	7,368,409	6,365,064	-13.62%
Grafton	12,924,490	14,125,340	9.29%	13,223,874	14,457,088	9.33%
Grand Forks	251,454,124	249,724,764	-0.69%	262,194,227	263,812,025	0.62%
Harvey	10,317,612	8,072,928	-21.76%	10,342,385	8,128,568	-21.41%
Hazen	5,753,706	6,464,241	12.35%	5,788,163	6,554,148	13.23%
Hettinger	5,235,497	5,130,358	-2.01%	5,446,994	5,247,035	-3.67%
Hillsboro	4,107,661	4,583,485	11.58%	4,163,635	4,712,888	13.19%
Jamestown	62,100,639	64,252,778	3.47%	64,141,362	66,595,643	3.83%
Kenmare	8,861,515	6,212,764	-29.89%	8,904,132	6,310,778	-29.13%
Langdon	9,427,671	6,659,202	-29.37%	9,625,858	6,766,243	-29.71%
Larimore	1,103,238	1,151,137	4.34%	1,122,158	1,168,783	4.15%
Lincoln	1,847,625	2,270,657	22.90%	1,871,720	2,273,050	21.44%
Linton	2,959,010	2,908,079	-1.72%	3,002,849	2,952,972	-1.66%
Lisbon	5,577,366	6,412,731	14.98%	5,615,593	6,438,329	14.65%
Mandan	59,048,849	63,087,760	6.84%	66,031,699	72,683,078	10.07%
Mayville	4,427,145	3,183,766	-28.09%	5,078,065	3,837,804	-24.42%
Minot	261,206,646	274,446,625	5.07%	269,751,170	286,364,080	6.16%
New Rockford	2,368,390	2,185,896	-7.71%	2,375,881	2,191,001	-7.78%
New Town	30,942,561	30,650,890	-0.94%	31,436,671	30,737,486	-2.22%
Northwood	4,523,376	5,002,879	10.60%	4,562,116	5,035,293	10.37%
Oakes	5,540,900	6,292,816	13.57%	5,641,148	6,361,473	12.77%
Park River	3,685,810	3,382,044	-8.24%	3,722,310	3,410,893	-8.37%
Rolla	5,127,369	5,939,879	15.85%	5,141,444	5,952,691	15.78%
Rugby	13,736,636	12,597,184	-8.29%	14,690,713	13,876,883	-5.54%
Stanley	27,900,072	29,397,336	5.37%	28,030,865	29,531,963	5.36%
Tioga	18,806,881	19,317,828	2.72%	19,178,250	19,607,943	2.24%
Valley City	16,197,587	17,395,097	7.39%	17,960,342	19,236,286	7.10%
Wahpeton	24,613,336	25,695,480	4.40%	32,286,036	32,064,667	-0.69%
Walhalla	1,773,106	1,686,511	-4.88%	1,776,425	1,690,652	-4.83%
Washburn	6,547,359	7,989,086	22.02%	6,636,611	8,009,993	20.69%
Watford City	62,949,965	71,473,380	13.54%	67,625,712	91,701,288	35.60%
West Fargo	93,086,441	97,824,628	5.09%	102,686,327	106,233,781	3.45%
Williston	368,545,671	387,269,339	5.08%	402,042,984	427,535,297	6.34%
Wishek	4,828,674	4,292,897	-11.10%	4,859,399	4,302,810	-11.45%
Subtotal 50 Cities	\$2,735,248,949	\$2,827,919,027	3.39%	\$2,909,272,288	\$3,028,338,395	4.09%
Remaining Cities	<u>178,530,668</u>	<u>201,735,957</u>	13.00%	<u>210,971,168</u>	<u>233,497,492</u>	10.68%
Total In-State	\$2,913,779,617	\$3,029,654,984	3.98%	\$3,120,243,456	\$3,261,835,887	4.54%
Consolidated and Out-Of-State	<u>1,627,030,172</u>	<u>1,768,766,967</u>	8.71%	<u>2,039,959,548</u>	<u>2,330,531,936</u>	14.24%
Grand Total In- and Out-Of-State	\$4,540,809,789	\$4,798,421,951	5.67%	\$5,160,203,004	\$5,592,367,823	8.37%

**TABLE 5**

**Comparison of Taxable Sales and Purchases  
By Industry, Second Quarters 2018 and 2019**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	SECOND QUARTER 2018	SECOND QUARTER 2019	
Mining and Oil Extraction	\$689,714,452	\$816,854,410	18.43%
Utilities	49,176,243	114,269,936	132.37%
Construction	126,838,847	149,212,632	17.64%
Manufacturing	269,371,448	314,091,672	16.60%
Wholesale Trade	1,299,473,736	1,323,390,816	1.84%
Retail Trade	1,607,099,808	1,712,239,996	6.54%
Transportation and Warehousing	57,181,580	50,301,776	-12.03%
Information Industries	137,615,722	139,480,807	1.36%
Fin. Ins. Real Estate, Rental & Leasing	199,473,789	212,979,456	6.77%
Professional, Scientific, Tech., & Mgmt Serv.	40,395,244	44,516,242	10.20%
Educational, Health Care, and Social Serv.	15,923,396	18,791,047	18.01%
Arts, Entertainment & Recreation	35,334,819	33,585,043	-4.95%
Accommodation & Food Services	450,115,631	473,091,244	5.10%
Other Services	122,821,581	136,320,094	10.99%
Miscellaneous	59,666,708	53,242,652	-10.77%
<b>GRAND TOTAL</b>	<b>\$5,160,203,004</b>	<b>\$5,592,367,823</b>	<b>8.37%</b>

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.