

# NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

## SECOND QUARTER 2020

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>2018</u>	<u>2019</u>	<u>2020</u>
First Quarter:	January, February, March	+9.6%	+9.7%	+2.9%
Second Quarter:	April, May, June	+9.5%	+8.4%	-22.5%
Third Quarter:	July, August, September	+18.2%	+4.0	
Fourth Quarter:	October, November, December	+12.6%	+3.4%	

This report can be accessed at:  
**[www.nd.gov/tax](http://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, Second Quarter 2020..... 3

**Table 2**  
Comparison of Taxable Sales and Comparison of Taxable Sales and  
Taxable Purchases, by County, Second Quarter 2019 and 2020 ..... 4

### **Statistics by City**

**Table 3**  
Taxable Sales and Taxable Purchases, 50 Largest Cities, Second Quarter 2020 ..... 5

**Table 4**  
Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable  
Purchases, 50 Largest Cities, Second Quarter 2019 and 2020 ..... 6

### **Statistics by Industry**

**Table 5**  
Comparison of Taxable Sales and Purchases by Industry (2012 NAICS),  
Second Quarter 2019 and 2020 ..... 7

# Introduction

## Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the second quarter of 2020. 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.

#### **Visit our Website**

Get all the latest news from the Office of State Tax Commissioner by visiting our website at [www.nd.gov/tax](http://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 2020**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$5,054,125	\$264,751	\$5,318,876
Barnes	16,190,780	1,404,138	17,594,918
Benson	4,595,381	76,431	4,671,812
Billings	3,845,571	1,240,912	5,086,483
Bottineau	17,305,938	259,622	17,565,560
Bowman	7,160,326	915,412	8,075,738
Burke	2,781,477	271,459	3,052,936
Burleigh	363,406,700	24,799,509	388,206,209
Cass	615,035,540	65,605,109	680,640,649
Cavalier	7,818,100	177,833	7,995,933
Dickey	9,220,723	207,051	9,427,774
Divide	3,783,160	32,647	3,815,807
Dunn	7,635,185	3,273,356	10,908,541
Eddy	2,841,365	37,366	2,878,731
Emmons	3,991,437	89,199	4,080,636
Foster	12,337,052	591,240	12,928,292
Golden Valley	3,378,025	69,254	3,447,279
Grand Forks	229,321,467	10,829,785	240,151,252
Grant	2,982,364	27,784	3,010,148
Griggs	3,539,376	147,412	3,686,788
Hettinger	2,569,506	190,927	2,760,433
Kidder	4,051,927	28,568	4,080,495
LaMoure	6,637,886	95,562	6,733,448
Logan	3,657,034	60,514	3,717,548
McHenry	5,312,032	355,441	5,667,473
McIntosh	7,750,815	10,917	7,761,732
McKenzie	42,971,181	2,072,464	45,043,645
McLean	17,761,651	325,803	18,087,454
Mercer	14,665,612	123,927	14,789,539
Morton	66,503,282	12,515,579	79,018,861
Mountrail	35,658,009	407,919	36,065,928
Nelson	4,203,236	5,614	4,208,850
Oliver	714,278	252,037	966,315
Pembina	10,480,683	3,699,857	14,180,540
Pierce	11,281,502	1,009,792	12,291,294
Ramsey	45,333,959	206,006	45,539,965
Ransom	8,195,752	1,752,909	9,948,661
Renville	5,690,421	142,606	5,833,027
Richland	34,573,746	6,274,316	40,848,062
Rolette	8,448,443	26,505	8,474,948
Sargent	5,344,219	5,854,553	11,198,772
Sheridan	635,022	2,912	637,934
Sioux	593,400	106	593,506
Slope	205,504	2,223	207,727
Stark	160,514,553	6,521,115	167,035,668
Steele	2,025,094	140,053	2,165,147
Stutsman	62,670,187	4,191,800	66,861,987
Towner	3,224,380	104,518	3,328,898
Traill	9,537,553	450,274	9,987,827
Walsh	23,741,715	616,131	24,357,846
Ward	257,207,642	9,023,397	266,231,039
Wells	10,074,389	87,304	10,161,693
Williams	226,578,527	4,535,003	231,113,530
Subtotal In-State	\$2,421,037,232	\$171,406,922	\$2,592,444,154
Consolidated	\$427,229,481	\$77,257,856	\$504,487,337
Out-Of-State	\$1,067,313,661	\$177,415,537	\$1,244,729,198
Grand Total	\$3,915,580,374	\$426,080,315	\$4,341,660,689

**TABLE 2**

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
By County, Second Quarters 2019 and 2020**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2019	2020		2019	2020	
Adams	\$5,231,013	\$5,054,125	-3.38%	\$5,914,345	\$5,318,876	-10.07%
Barnes	18,129,774	16,190,780	-10.70%	20,033,870	17,594,918	-12.17%
Benson	3,739,592	4,595,381	22.88%	4,139,858	4,671,812	12.85%
Billings	6,973,860	3,845,571	-44.86%	7,258,697	5,086,483	-29.93%
Bottineau	22,644,431	17,305,938	-23.58%	22,988,166	17,565,560	-23.59%
Bowman	10,901,101	7,160,326	-34.32%	11,980,485	8,075,738	-32.59%
Burke	3,228,429	2,781,477	-13.84%	8,024,775	3,052,936	-61.96%
Burleigh	400,597,071	363,406,700	-9.28%	422,224,215	388,206,209	-8.06%
Cass	710,252,478	615,035,540	-13.41%	769,502,746	680,640,649	-11.55%
Cavalier	7,798,156	7,818,100	0.26%	7,959,458	7,995,933	0.46%
Dickey	10,585,994	9,220,723	-12.90%	10,760,559	9,427,774	-12.39%
Divide	4,480,062	3,783,160	-15.56%	4,481,898	3,815,807	-14.86%
Dunn	11,579,784	7,635,185	-34.06%	13,125,025	10,908,541	-16.89%
Eddy	2,538,229	2,841,365	11.94%	2,547,073	2,878,731	13.02%
Emmons	4,055,243	3,991,437	-1.57%	4,183,996	4,080,636	-2.47%
Foster	12,613,967	12,337,052	-2.20%	13,166,117	12,928,292	-1.81%
Golden Valley	3,611,819	3,378,025	-6.47%	3,672,750	3,447,279	-6.14%
Grand Forks	259,213,112	229,321,467	-11.53%	274,169,398	240,151,252	-12.41%
Grant	2,348,629	2,982,364	26.98%	2,361,010	3,010,148	27.49%
Griggs	3,667,937	3,539,376	-3.50%	3,806,255	3,686,788	-3.14%
Hettinger	2,187,469	2,569,506	17.46%	2,413,735	2,760,433	14.36%
Kidder	4,011,621	4,051,927	1.00%	4,091,079	4,080,495	-0.26%
LaMoure	7,389,016	6,637,886	-10.17%	7,500,972	6,733,448	-10.23%
Logan	3,241,085	3,657,034	12.83%	3,261,114	3,717,548	14.00%
McHenry	4,881,251	5,312,032	8.83%	5,434,597	5,667,473	4.29%
McIntosh	6,122,315	7,750,815	26.60%	6,159,818	7,761,732	26.01%
McKenzie	86,234,228	42,971,181	-50.17%	107,355,414	45,043,645	-58.04%
McLean	18,219,356	17,761,651	-2.51%	18,500,182	18,087,454	-2.23%
Mercer	19,038,739	14,665,612	-22.97%	19,327,716	14,789,539	-23.48%
Morton	66,011,934	66,503,282	0.74%	75,935,004	79,018,861	4.06%
Mountrail	69,951,691	35,658,009	-49.02%	70,508,623	36,065,928	-48.85%
Nelson	4,212,572	4,203,236	-0.22%	4,228,398	4,208,850	-0.46%
Oliver	701,955	714,278	1.76%	809,293	966,315	19.40%
Pembina	10,800,741	10,480,683	-2.96%	13,933,483	14,180,540	1.77%
Pierce	12,693,462	11,281,502	-11.12%	13,975,953	12,291,294	-12.05%
Ramsey	45,007,366	45,333,959	0.73%	45,405,635	45,539,965	0.30%
Ransom	9,005,476	8,195,752	-8.99%	9,816,383	9,948,661	1.35%
Renville	7,792,379	5,690,421	-26.97%	8,106,902	5,833,027	-28.05%
Richland	35,752,782	34,573,746	-3.30%	42,653,641	40,848,062	-4.23%
Rolette	8,684,872	8,448,443	-2.72%	8,756,056	8,474,948	-3.21%
Sargent	6,265,784	5,344,219	-14.71%	15,136,552	11,198,772	-26.02%
Sheridan	644,177	635,022	-1.42%	668,065	637,934	-4.51%
Sioux	555,088	593,400	6.90%	558,441	593,506	6.28%
Slope	254,264	205,504	-19.18%	257,476	207,727	-19.32%
Stark	263,925,824	160,514,553	-39.18%	274,567,178	167,035,668	-39.16%
Steele	2,200,099	2,025,094	-7.95%	2,379,604	2,165,147	-9.01%
Stutsman	65,773,827	62,670,187	-4.72%	68,854,741	66,861,987	-2.89%
Towner	2,765,566	3,224,380	16.59%	2,925,993	3,328,898	13.77%
Traill	11,603,584	9,537,553	-17.81%	12,643,647	9,987,827	-21.01%
Walsh	21,120,058	23,741,715	12.41%	21,956,564	24,357,846	10.94%
Ward	290,382,453	257,207,642	-11.42%	302,763,174	266,231,039	-12.07%
Wells	9,289,341	10,074,389	8.45%	9,410,927	10,161,693	7.98%
Williams	409,340,958	226,578,527	-44.65%	450,113,218	231,113,530	-48.65%
Subtotal In-State	\$3,010,252,014	\$2,421,037,232	-19.57%	\$3,242,710,274	\$2,592,444,154	-20.05%
Consolidated and Out-Of-State	\$1,795,322,044	\$1,494,543,142	-16.75%	\$2,358,731,387	\$1,749,216,535	-25.84%
Grand Total	\$4,805,574,058	\$3,915,580,374	-18.52%	\$5,601,441,661	\$4,341,660,689	-22.49%

**TABLE 3**

**Taxable Sales and Taxable Purchases  
Largest 50 Cities, Second Quarter 2020**

CITIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	\$1,770,395	\$3,149	\$1,773,544
Beach	3,019,209	69,254	3,088,463
Beulah	7,224,366	76,224	7,300,590
Bismarck	359,552,326	24,269,586	383,821,912
Bottineau	14,967,742	103,672	15,071,414
Bowman	6,542,431	126,200	6,668,631
Cando	2,712,792	44,149	2,756,941
Carrington	12,185,459	590,028	12,775,487
Casselton	4,852,024	241,122	5,093,146
Cavalier	4,616,719	3,629,784	8,246,503
Cooperstown	2,457,320	52,011	2,509,331
Crosby	3,568,901	23,222	3,592,123
Devils Lake	44,842,950	204,019	45,046,969
Dickinson	154,305,415	4,277,511	158,582,926
Ellendale	2,927,782	105,566	3,033,348
Fargo	501,056,783	53,921,097	554,977,880
Garrison	6,232,211	10,764	6,242,975
Grafton	14,552,349	219,292	14,771,641
Grand Forks	222,331,607	10,618,615	232,950,222
Harvey	8,738,930	69,673	8,808,603
Hazen	6,236,252	44,626	6,280,878
Hettinger	4,915,766	93,798	5,009,564
Hillsboro	3,154,271	62,737	3,217,008
Jamestown	61,453,937	3,374,913	64,828,850
Kenmare	5,995,938	289,001	6,284,939
Langdon	6,770,095	115,364	6,885,459
Larimore	1,122,669	62,440	1,185,109
Lincoln	2,408,786	1,555	2,410,341
Linton	2,675,685	41,268	2,716,953
Lisbon	6,080,405	12,464	6,092,869
Mandan	63,477,629	12,229,342	75,706,971
Mayville	3,158,371	283,937	3,442,308
Minot	246,093,662	8,536,515	254,630,177
New Rockford	2,400,282	32,072	2,432,354
New Town	16,120,608	102,277	16,222,885
Northwood	3,150,675	12,476	3,163,151
Oakes	5,707,248	99,028	5,806,276
Park River	3,974,560	46,005	4,020,565
Rolla	5,653,959	11,730	5,665,689
Rugby	11,225,191	1,005,855	12,231,046
Stanley	17,470,873	127,812	17,598,685
Tioga	11,714,260	73,261	11,787,521
Valley City	15,492,548	1,356,713	16,849,261
Wahpeton	27,767,226	5,863,195	33,630,421
Walhalla	1,619,637	1,552	1,621,189
Washburn	7,731,969	17,053	7,749,022
Watford City	36,117,559	1,723,298	37,840,857
West Fargo	95,501,044	8,483,642	103,984,686
Williston	212,593,120	4,344,191	216,937,311
Wishek	5,835,032	7,768	5,842,800
Subtotal 50 Cities	\$2,272,076,968	\$147,110,826	\$2,419,187,794
Remaining Cities	148,960,264	24,296,096	173,256,360
Total In-State	\$2,421,037,232	\$171,406,922	\$2,592,444,154
Consolidated	427,229,481	77,257,856	504,487,337
Out-Of-State	1,067,313,661	177,415,537	1,244,729,198
Grand Total In- and Out-Of-State	\$3,915,580,374	\$426,080,315	\$4,341,660,689

**TABLE 4**

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
Largest 50 Cities, Second Quarters 2019 and 2020**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2019	2020		2019	2020	
Ashley	\$1,611,314	\$1,770,395	9.87%	\$1,638,904	\$1,773,544	8.22%
Beach	3,303,682	3,019,209	-8.61%	3,363,196	3,088,463	-8.17%
Beulah	11,531,381	7,224,366	-37.35%	11,722,044	7,300,590	-37.72%
Bismarck	396,873,057	359,552,326	-9.40%	418,008,445	383,821,912	-8.18%
Bottineau	12,513,477	14,967,742	19.61%	12,580,734	15,071,414	19.80%
Bowman	9,047,614	6,542,431	-27.69%	9,279,690	6,668,631	-28.14%
Cando	2,110,314	2,712,792	28.55%	2,163,382	2,756,941	27.44%
Carrington	12,402,171	12,185,459	-1.75%	12,952,724	12,775,487	-1.37%
Casselton	5,547,123	4,852,024	-12.53%	5,576,619	5,093,146	-8.67%
Cavalier	4,376,667	4,616,719	5.48%	7,385,638	8,246,503	11.66%
Cooperstown	2,739,009	2,457,320	-10.28%	2,819,360	2,509,331	-11.00%
Crosby	3,621,116	3,568,901	-1.44%	3,622,761	3,592,123	-0.85%
Devils Lake	44,619,929	44,842,950	0.50%	45,017,405	45,046,969	0.07%
Dickinson	250,022,159	154,305,415	-38.28%	257,898,210	158,582,926	-38.51%
Ellendale	3,632,368	2,927,782	-19.40%	3,722,269	3,033,348	-18.51%
Fargo	589,715,620	501,056,783	-15.03%	637,538,239	554,977,880	-12.95%
Garrison	6,293,129	6,232,211	-0.97%	6,369,163	6,242,975	-1.98%
Grafton	14,182,148	14,552,349	2.61%	14,513,896	14,771,641	1.78%
Grand Forks	250,466,078	222,331,607	-11.23%	264,623,366	232,950,222	-11.97%
Harvey	8,075,835	8,738,930	8.21%	8,131,754	8,808,603	8.32%
Hazen	6,467,223	6,236,252	-3.57%	6,557,130	6,280,878	-4.21%
Hettinger	5,132,755	4,915,766	-4.23%	5,249,432	5,009,564	-4.57%
Hillsboro	4,586,350	3,154,271	-31.22%	4,715,753	3,217,008	-31.78%
Jamestown	64,350,843	61,453,937	-4.50%	66,695,764	64,828,850	-2.80%
Kenmare	6,212,764	5,995,938	-3.49%	6,310,778	6,284,939	-0.41%
Langdon	6,659,202	6,770,095	1.67%	6,766,243	6,885,459	1.76%
Larimore	1,151,137	1,122,669	-2.47%	1,168,783	1,185,109	1.40%
Lincoln	2,273,242	2,408,786	5.96%	2,275,635	2,410,341	5.92%
Linton	2,908,259	2,675,685	-8.00%	2,953,714	2,716,953	-8.02%
Lisbon	6,342,021	6,080,405	-4.13%	6,367,619	6,092,869	-4.31%
Mandan	62,158,655	63,477,629	2.12%	71,755,942	75,706,971	5.51%
Mayville	3,192,044	3,158,371	-1.05%	3,846,082	3,442,308	-10.50%
Minot	274,555,897	246,093,662	-10.37%	286,568,652	254,630,177	-11.15%
New Rockford	2,225,260	2,400,282	7.87%	2,230,365	2,432,354	9.06%
New Town	26,751,808	16,120,608	-39.74%	26,881,894	16,222,885	-39.65%
Northwood	5,003,869	3,150,675	-37.04%	5,036,283	3,163,151	-37.19%
Oakes	6,330,877	5,707,248	-9.85%	6,399,070	5,806,276	-9.26%
Park River	3,381,331	3,974,560	17.54%	3,410,180	4,020,565	17.90%
Rolla	5,939,879	5,653,959	-4.81%	5,952,691	5,665,689	-4.82%
Rugby	12,603,959	11,225,191	-10.94%	13,883,658	12,231,046	-11.90%
Stanley	29,407,962	17,470,873	-40.59%	29,542,589	17,598,685	-40.43%
Tioga	19,356,102	11,714,260	-39.48%	19,591,411	11,787,521	-39.83%
Valley City	17,396,890	15,492,548	-10.95%	19,238,204	16,849,261	-12.42%
Wahpeton	25,689,941	27,767,226	8.09%	32,101,079	33,630,421	4.76%
Walhalla	1,687,418	1,619,637	-4.02%	1,691,559	1,621,189	-4.16%
Washburn	7,990,197	7,731,969	-3.23%	8,011,104	7,749,022	-3.27%
Watford City	75,173,021	36,117,559	-51.95%	95,401,917	37,840,857	-60.34%
West Fargo	98,159,294	95,501,044	-2.71%	106,604,494	103,984,686	-2.46%
Williston	387,681,602	212,593,120	-45.16%	428,122,566	216,937,311	-49.33%
Wishek	4,292,897	5,835,032	35.92%	4,302,810	5,842,800	35.79%
Subtotal 50 Cities	\$2,807,746,890	\$2,272,076,968	-19.08%	\$3,008,561,200	\$2,419,187,794	-19.59%
Remaining Cities	202,505,124	148,960,264	-26.44%	234,149,074	173,256,360	-26.01%
Total In-State	\$3,010,252,014	\$2,421,037,232	-19.57%	\$3,242,710,274	\$2,592,444,154	-20.05%
Consolidated and Out-Of-State	1,795,322,044	1,494,543,142	-16.75%	2,358,731,387	1,749,216,535	-25.84%
Grand Total In- and Out-Of-State	\$4,805,574,058	\$3,915,580,374	-18.52%	\$5,601,441,661	\$4,341,660,689	-22.49%

**TABLE 5****Comparison of Taxable Sales and Purchases  
By Industry, Second Quarters 2019 and 2020**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	SECOND QUARTER 2019	SECOND QUARTER 2020	
Mining and Oil Extraction	\$817,025,315	\$305,785,776	-62.57%
Utilities	114,269,936	42,286,170	-62.99%
Construction	149,015,524	128,538,161	-13.74%
Manufacturing	314,653,363	236,329,387	-24.89%
Wholesale Trade	1,323,751,026	908,535,157	-31.37%
Retail Trade	1,714,196,016	1,848,902,212	7.86%
Transportation and Warehousing	50,360,407	34,333,177	-31.83%
Information Industries	139,600,604	144,008,101	3.16%
Fin, Ins. Real Estate, Rental & Leasing	213,289,284	154,462,227	-27.58%
Professional, Scientific, Tech., & Mgmt Serv.	44,732,491	42,763,715	-4.40%
Educational, Health Care, and Social Serv.	19,818,318	28,875,007	45.70%
Arts, Entertainment & Recreation	33,659,306	19,890,733	-40.91%
Accommodation & Food Services	474,757,078	313,267,509	-34.02%
Other Services	136,892,230	91,639,594	-33.06%
Miscellaneous	55,420,763	42,043,763	-24.14%
<b>GRAND TOTAL</b>	<b>\$5,601,441,661</b>	<b>\$4,341,660,689</b>	<b>-22.49%</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.