North Dakota Sales and Use Tax Statistical Report

First Quarter 2016

Covering Sales Occurring in
January, February and March

		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%	
Third Quarter:	July, August, September	+10.3%	-25.0%	
Fourth Quarter:	October, November, December	+15.5%	-31.2%	

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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, First Quarter 2016..... 3

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

Statistics by City

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

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

Statistics by Industry

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

Introduction

Reporting Period

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

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TABLE 1

Taxable Sales and Purchases
By County, First Quarter 2016

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	$4,574,539	$239,357	$4,813,896
Barnes	14,049,016	2,451,530	16,500,546
Benson	2,287,095	40,494	2,327,589
Billings	643,256	99,354	742,610
Bottineau	13,310,384	108,568	13,418,952
Bowman	7,857,379	1,164,022	9,021,401
Burke	2,452,336	2,214,807	4,667,143
Burleigh	344,392,427	17,799,424	362,191,851
Cass	586,015,214	57,043,094	643,058,308
Cavalier	5,898,504	665,395	6,563,899
Dickey	6,736,282	195,665	6,931,947
Divide	3,466,403	9,402	3,475,805
Dunn	7,044,161	728,288	7,772,449
Eddy	1,685,814	17,878	1,703,692
Emmons	2,844,805	79,822	2,924,627
Foster	9,606,685	560,622	10,167,307
Golden Valley	3,582,559	280,138	3,862,697
Grand Forks	244,790,833	18,148,970	262,939,803
Grant	1,969,080	16,296	1,985,376
Griggs	2,230,090	73,648	2,303,738
Hettinger	1,674,442	129,679	1,804,121
Kidder	2,547,934	52,043	2,599,977
LaMoure	5,667,972	137,668	5,805,640
Logan	1,808,362	54,057	1,862,419
McHenry	4,041,884	632,499	4,674,383
McIntosh	4,857,572	41,153	4,898,725
McKenzie	35,195,989	871,336	36,067,325
McLean	10,470,642	269,184	10,739,826
Mercer	12,845,929	589,226	13,435,155
Morton	50,426,523	6,408,605	56,835,128
Mountrail	29,972,186	257,196	30,229,382
Nelson	2,817,971	21,869	2,839,840
Oliver	531,069	90,235	621,304
Pembina	8,536,589	642,855	9,179,444
Pierce	6,831,342	190,774	7,022,116
Ramsey	34,356,537	350,559	34,707,096
Ransom	6,478,030	316,416	6,794,446
Renville	4,521,307	107,959	4,629,266
Richland	25,812,253	5,129,152	30,941,405
Rolette	6,077,846	26,254	6,104,100
Sargent	4,202,113	13,436,600	17,638,713
Sheridan	429,936	11,746	441,682
Sioux	161,657	10,669	172,326
Slope	196,162	2,197	198,359
Stark	164,836,876	6,873,516	171,710,392
Steele	1,562,622	133,846	1,696,468
Stutsman	55,773,269	2,785,570	58,558,839
Towner	1,893,373	27,220	1,920,593
Traill	6,652,485	659,066	7,311,551
Walsh	12,615,695	564,978	13,180,673
Ward	223,744,750	14,778,771	238,523,521
Wells	5,484,225	53,464	5,537,689
Williams	244,874,970	35,934,345	280,809,315
Subtotal In-State	$2,243,337,374	$193,527,481	$2,436,864,855
Consolidated	$373,530,999	$89,479,848	$463,010,847
Out-Of-State	$808,160,664	$182,126,904	$990,287,568
Grand Total	$3,425,029,037	$465,134,233	$3,890,163,270

TABLE 2

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

COUNTIES	TAXABLE SALES FIRST QUARTER 2015	TAXABLE SALES FIRST QUARTER 2016	PERCENT CHANGE	TAXABLE SALES AND PURCHASES FIRST QUARTER 2015	TAXABLE SALES AND PURCHASES FIRST QUARTER 2016	PERCENT CHANGE
Adams	$4,565,520	$4,574,539	0.20%	$5,261,622	$4,813,896	-8.51%
Barnes	16,682,992	14,049,016	-15.79%	17,957,870	16,500,546	-8.12%
Benson	1,977,974	2,287,095	15.63%	1,995,223	2,327,589	16.66%
Billings	971,631	643,256	-33.80%	1,151,882	742,610	-35.53%
Bottineau	27,069,602	13,310,384	-50.83%	27,254,722	13,418,952	-50.76%
Bowman	10,014,365	7,857,379	-21.54%	10,724,648	9,021,401	-15.88%
Burke	2,790,482	2,452,336	-12.12%	13,854,925	4,667,143	-66.31%
Burleigh	378,682,009	344,392,427	-9.05%	398,115,647	362,191,851	-9.02%
Cass	609,226,573	586,015,214	-3.81%	669,095,017	643,058,308	-3.89%
Cavalier	6,342,122	5,898,504	-6.99%	6,686,537	6,563,899	-1.83%
Dickey	7,448,012	6,736,282	-9.56%	7,650,095	6,931,947	-9.39%
Divide	5,864,360	3,466,403	-40.89%	5,922,299	3,475,805	-41.31%
Dunn	15,012,042	7,044,161	-53.08%	15,535,900	7,772,449	-49.97%
Eddy	2,049,292	1,685,814	-17.74%	2,069,622	1,703,692	-17.68%
Emmons	3,740,418	2,844,805	-23.94%	3,813,351	2,924,627	-23.31%
Foster	10,098,162	9,606,685	-4.87%	10,599,720	10,167,307	-4.08%
Golden Valley	3,771,534	3,582,559	-5.01%	3,833,469	3,862,697	0.76%
Grand Forks	250,681,656	244,790,833	-2.35%	260,755,536	262,939,803	0.84%
Grant	2,133,525	1,969,080	-7.71%	2,145,697	1,985,376	-7.47%
Griggs	2,998,099	2,230,090	-25.62%	3,048,121	2,303,738	-24.42%
Hettinger	1,969,006	1,674,442	-14.96%	2,095,252	1,804,121	-13.89%
Kidder	2,465,920	2,547,934	3.33%	2,523,982	2,599,977	3.01%
LaMoure	6,382,585	5,667,972	-11.20%	6,591,203	5,805,640	-11.92%
Logan	1,769,159	1,808,362	2.22%	1,849,868	1,862,419	0.68%
McHenry	3,218,026	4,041,884	25.60%	3,935,125	4,674,383	18.79%
McIntosh	5,785,645	4,857,572	-16.04%	5,852,957	4,898,725	-16.30%
McKenzie	69,150,727	35,195,989	-49.10%	74,850,353	36,067,325	-51.81%
McLean	12,183,313	10,470,642	-14.06%	12,389,414	10,739,826	-13.31%
Mercer	11,436,600	12,845,929	12.32%	11,623,477	13,435,155	15.59%
Morton	54,330,679	50,426,523	-7.19%	60,449,236	56,835,128	-5.98%
Mountrail	57,470,825	29,972,186	-47.85%	59,560,867	30,229,382	-49.25%
Nelson	3,209,718	2,817,971	-12.21%	3,237,050	2,839,840	-12.27%
Oliver	766,132	531,069	-30.68%	1,227,141	621,304	-49.37%
Pembina	9,218,769	8,536,589	-7.40%	10,575,033	9,179,444	-13.20%
Pierce	9,626,180	6,831,342	-29.03%	10,399,146	7,022,116	-32.47%
Ramsey	34,910,049	34,356,537	-1.59%	35,348,556	34,707,096	-1.81%
Ransom	9,114,247	6,478,030	-28.92%	9,763,165	6,794,446	-30.41%
Renville	7,255,968	4,521,307	-37.69%	8,322,547	4,629,266	-44.38%
Richland	26,425,745	25,812,253	-2.32%	33,220,779	30,941,405	-6.86%
Rolette	7,268,931	6,077,846	-16.39%	7,304,930	6,104,100	-16.44%
Sargent	6,271,977	4,202,113	-33.00%	14,944,121	17,638,713	18.03%
Sheridan	482,726	429,936	-10.94%	486,584	441,682	-9.23%
Sioux	157,435	161,657	2.68%	158,929	172,326	8.43%
Slope	183,757	196,162	6.75%	190,050	198,359	4.37%
Stark	288,009,739	164,836,876	-42.77%	301,341,036	171,710,392	-43.02%
Steele	1,381,929	1,562,622	13.08%	1,580,064	1,696,468	7.37%
Stutsman	51,405,150	55,773,269	8.50%	55,322,339	58,558,839	5.85%
Towner	1,803,600	1,893,373	4.98%	1,856,791	1,920,593	3.44%
Traill	8,920,838	6,652,485	-25.43%	9,335,270	7,311,551	-21.68%
Walsh	14,469,980	12,615,695	-12.81%	15,210,293	13,180,673	-13.34%
Ward	303,140,619	223,744,750	-26.19%	355,453,128	238,523,521	-32.90%
Wells	7,645,852	5,484,225	-28.27%	7,866,971	5,537,689	-29.61%
Williams	630,478,927	244,874,970	-61.16%	732,535,075	280,809,315	-61.67%
Subtotal In-State	$3,010,431,123	$2,243,337,374	-25.48%	$3,324,872,635	$2,436,864,855	-26.71%
Consolidated and Out-Of-State	$1,841,872,362	$1,181,691,663	-35.84%	$2,501,881,696	$1,453,298,415	-41.91%
Grand Total	$4,852,303,485	$3,425,029,037	-29.41%	$5,826,754,331	$3,890,163,270	-33.24%

TABLE 3

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

CITIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	$1,129,115	$19,284	$1,148,399
Beach	3,592,689	279,138	3,871,827
Beulah	8,227,192	131,041	8,358,233
Bismarck	360,414,165	17,649,413	378,063,578
Bottineau	9,204,798	29,058	9,233,856
Bowman	7,629,340	401,075	8,030,415
Cando	1,533,105	26,020	1,559,125
Carrington	10,027,686	559,329	10,587,015
Casselton	3,715,782	30,041	3,745,823
Cavalier	3,993,006	521,373	4,514,379
Cooperstown	1,739,309	68,474	1,807,783
Crosby	3,163,401	3,064	3,166,465
Devils Lake	34,382,914	346,070	34,728,984
Dickinson	161,022,692	4,987,561	166,010,253
Ellendale	1,936,453	113,414	2,049,867
Fargo	557,933,531	45,895,241	603,828,772
Garrison	3,095,649	18,323	3,113,972
Grafton	8,657,511	318,705	8,976,216
Grand Forks	257,984,217	17,859,046	275,843,263
Harvey	4,651,547	38,100	4,689,647
Hazen	4,241,961	78,129	4,320,090
Hettinger	4,585,147	201,607	4,786,754
Hillsboro	2,762,303	146,171	2,908,474
Jamestown	56,622,355	1,969,795	58,592,150
Kenmare	3,581,827	36,231	3,618,058
Langdon	5,975,590	640,144	6,615,734
Larimore	873,451	4,593	878,044
Lincoln	883,989	7,709	891,698
Linton	1,981,758	41,620	2,023,378
Lisbon	4,630,098	17,140	4,647,238
Mandan	53,442,678	6,117,325	59,560,003
Mayville	2,750,914	420,587	3,171,501
Minot	230,587,476	14,442,078	245,029,554
New Rockford	1,502,002	9,577	1,511,579
New Town	13,921,337	230,786	14,152,123
Northwood	2,453,890	139,157	2,593,047
Oakes	4,410,574	28,513	4,439,087
Park River	2,774,703	60,083	2,834,786
Rolla	3,813,183	6,960	3,820,143
Rugby	6,906,251	183,730	7,089,981
Stanley	14,152,344	(127,290)	14,025,054
Tioga	9,103,572	171,987	9,275,559
Valley City	15,969,687	2,418,026	18,387,713
Wahpeton	24,648,788	4,921,772	29,570,560
Walhalla	1,098,008	14,131	1,112,139
Washburn	4,546,253	29,865	4,576,118
Watford City	31,367,571	553,508	31,921,079
West Fargo	73,751,751	10,543,489	84,295,240
Williston	269,811,912	35,621,224	305,433,136
Wishek	3,642,069	21,480	3,663,549
Subtotal 50 Cities	$2,300,827,544	$168,243,897	$2,469,071,441
Remaining Cities	(57,490,170)	25,283,584	(32,206,586)
Total In-State	$2,243,337,374	$193,527,481	$2,436,864,855
Consolidated	373,530,999	89,479,848	463,010,847
Out-Of-State	808,160,664	182,126,904	990,287,568
Grand Total In- and Out-Of-State	$3,425,029,037	$465,134,233	$3,890,163,270

TABLE 4

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

CITIES	TAXABLE SALES FIRST QUARTER 2015	TAXABLE SALES FIRST QUARTER 2016	PERCENT CHANGE	TAXABLE SALES AND PURCHASES FIRST QUARTER 2015	TAXABLE SALES AND PURCHASES FIRST QUARTER 2016	PERCENT CHANGE
Ashley	$979,759	$1,109,831	13.28%	$993,153	$1,129,115	13.69%
Beach	3,298,622	3,313,551	0.45%	3,323,858	3,592,689	8.09%
Beulah	5,689,718	8,096,151	42.29%	5,795,106	8,227,192	41.97%
Bismarck	377,021,025	342,764,752	-9.09%	396,368,049	360,414,165	-9.07%
Bottineau	10,041,374	9,175,740	-8.62%	10,085,663	9,204,798	-8.73%
Bowman	9,316,322	7,228,265	-22.41%	9,674,686	7,629,340	-21.14%
Cando	1,436,899	1,507,085	4.88%	1,485,936	1,533,105	3.17%
Carrington	9,887,905	9,468,357	-4.24%	10,386,819	10,027,686	-3.46%
Casselton	3,522,854	3,685,741	4.62%	3,595,126	3,715,782	3.36%
Cavalier	3,962,203	3,471,633	-12.38%	4,913,207	3,993,006	-18.73%
Cooperstown	2,429,123	1,670,835	-31.22%	2,475,856	1,739,309	-29.75%
Crosby	5,342,167	3,160,337	-40.84%	5,395,298	3,163,401	-41.37%
Devils Lake	34,505,479	34,036,844	-1.36%	34,936,820	34,382,914	-1.59%
Dickinson	269,149,070	156,035,131	-42.03%	279,982,051	161,022,692	-42.49%
Ellendale	1,667,367	1,823,039	9.34%	1,744,353	1,936,453	11.01%
Fargo	531,739,652	512,038,290	-3.71%	580,770,459	557,933,531	-3.93%
Garrison	3,389,217	3,077,326	-9.20%	3,400,790	3,095,649	-8.97%
Grafton	9,325,569	8,338,806	-10.58%	9,805,421	8,657,511	-11.71%
Grand Forks	244,733,329	240,125,171	-1.88%	254,549,408	257,984,217	1.35%
Harvey	6,750,948	4,613,447	-31.66%	6,896,245	4,651,547	-32.55%
Hazen	5,220,701	4,163,832	-20.24%	5,294,848	4,241,961	-19.89%
Hettinger	4,462,674	4,383,540	-1.77%	4,807,003	4,585,147	-4.62%
Hillsboro	4,202,363	2,616,132	-37.75%	4,224,191	2,762,303	-34.61%
Jamestown	50,163,323	54,652,560	8.95%	53,225,497	56,622,355	6.38%
Kenmare	5,274,895	3,545,596	-32.78%	5,321,958	3,581,827	-32.70%
Langdon	5,688,384	5,335,446	-6.20%	5,989,990	5,975,590	-0.24%
Larimore	873,370	868,858	-0.52%	892,417	873,451	-2.13%
Lincoln	925,883	876,280	-5.36%	926,712	883,989	-4.61%
Linton	2,292,390	1,940,138	-15.37%	2,335,068	1,981,758	-15.13%
Lisbon	7,108,607	4,612,958	-35.11%	7,124,801	4,630,098	-35.01%
Mandan	50,755,588	47,325,353	-6.76%	56,396,371	53,442,678	-5.24%
Mayville	2,672,299	2,330,327	-12.80%	2,765,155	2,750,914	-0.52%
Minot	291,993,290	216,145,398	-25.98%	343,549,105	230,587,476	-32.88%
New Rockford	1,828,792	1,492,425	-18.39%	1,843,165	1,502,002	-18.51%
New Town	20,964,847	13,690,551	-34.70%	22,277,294	13,921,337	-37.51%
Northwood	3,160,665	2,314,733	-26.76%	3,305,103	2,453,890	-25.75%
Oakes	5,198,779	4,382,061	-15.71%	5,312,714	4,410,574	-16.98%
Park River	3,376,192	2,714,620	-19.60%	3,409,429	2,774,703	-18.62%
Rolla	4,407,917	3,806,223	-13.65%	4,413,789	3,813,183	-13.61%
Rugby	9,536,450	6,722,521	-29.51%	10,289,958	6,906,251	-32.88%
Stanley	31,687,696	14,279,634	-54.94%	31,927,357	14,152,344	-55.67%
Tioga	18,744,625	8,931,585	-52.35%	19,043,304	9,103,572	-52.20%
Valley City	15,680,703	13,551,661	-13.58%	16,913,092	15,969,687	-5.58%
Wahpeton	19,985,057	19,727,016	-1.29%	26,519,287	24,648,788	-7.05%
Walhalla	1,319,089	1,083,877	-17.83%	1,332,295	1,098,008	-17.59%
Washburn	5,365,511	4,516,388	-15.83%	5,399,818	4,546,253	-15.81%
Watford City	58,228,600	30,814,063	-47.08%	61,217,474	31,367,571	-48.76%
West Fargo	65,374,997	63,208,262	-3.31%	74,773,566	73,751,751	-1.37%
Williston	600,609,576	234,190,688	-61.01%	701,999,403	269,811,912	-61.57%
Wishek	4,659,417	3,620,589	-22.30%	4,713,335	3,642,069	-22.73%
Subtotal 50 Cities	$2,835,951,282	$2,132,583,647	-24.80%	$3,114,121,803	$2,300,827,544	-26.12%
Remaining Cities	174,479,841	110,753,727	-36.52%	210,750,832	136,037,311	-35.45%
Total In-State	$3,010,431,123	$2,243,337,374	-25.48%	$3,324,872,635	$2,436,864,855	-26.71%
Consolidated and Out-Of-State	1,841,872,362	1,181,691,663	-35.84%	2,501,881,696	1,453,298,415	-41.91%
Grand Total In- and Out-Of-State	$4,852,303,485	$3,425,029,037	-29.41%	$5,826,754,331	$3,890,163,270	-33.24%

TABLE 5

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

INDUSTRY	TAXABLE SALES AND PURCHASES FIRST QUARTER 2015	TAXABLE SALES AND PURCHASES FIRST QUARTER 2016	PERCENT CHANGE
Mining and Oil Extraction	$1,075,446,443	$359,336,350	-66.59%
Utilities	69,748,517	50,056,603	-28.23%
Construction	178,013,631	124,410,138	-30.11%
Manufacturing	280,870,027	188,016,700	-33.06%
Wholesale Trade	1,440,189,073	822,047,612	-42.92%
Retail Trade	1,438,689,057	1,310,294,095	-8.92%
Transportation and Warehousing	69,290,768	31,179,075	-55.00%
Information Industries	199,439,188	205,340,489	2.96%
Finc, Ins. Real Estate, Rental & Leasing	372,103,532	205,285,661	-44.83%
Professional, Scientific, Tech., & Mgmt Serv.	36,234,521	32,590,434	-10.06%
Educational, Health Care, and Social Serv.	15,747,353	15,946,848	1.27%
Arts, Entertainment & Recreation	15,629,019	22,508,834	44.02%
Accommodation & Food Services	444,185,721	391,168,269	-11.94%
Other Services	132,520,245	96,740,226	-27.00%
Miscellaneous	58,647,236	35,241,936	-39.91%
GRAND TOTAL	**$5,826,754,331**	**$3,890,163,270**	**-33.24%**

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.