MINNESOTA **Department of Revenue**

Tax Research Division

Minnesota Sales and Use Tax
1995 Annual Report

September 1997

The Minnesota Sales and Use Tax
Minnesota Statutes, Chapter 297A

Introduction

Minnesota's sales and use tax was enacted in 1967. The sales tax is imposed on the gross receipts of all persons who sell, rent, or lease tangible personal property (goods) at retail or provide taxable services. Generally, a sale is "at retail" unless the buyer acquires goods for the purpose of resale (for example, sales by a manufacturer to a distributor), or uses the items as raw material to manufacture a new product for ultimate sale at retail. Sales by manufacturers and distributors to persons not engaged in the business of reselling the products are considered taxable retail sales.

In addition to sales of tangible personal property, the sales tax is also imposed on selected services. Some examples of taxable services are: the sale of prepared meals, the sale of electricity and other utility service, lodging at hotels, motels and resorts; building cleaning and maintenance, lawn care, car washing, car parking, laundry and dry cleaning, security services, and pet grooming.

Use Tax

Like other states with a sales tax, Minnesota also levies a complementary use tax. The use tax is imposed on the storage, use, or consumption in Minnesota of taxable goods and services purchased from any vendor unless Minnesota sales tax was paid on the purchase. The use tax is intended primarily to cover sales to in-state customers by out-of-state vendors who are not required to collect the Minnesota sales tax. The use tax is also imposed on goods purchased by parties who originally acquired the products for resale or other exempt purpose. For instance, removal of an item from inventory for a business's own purposes would be considered taxable use.

The sales tax is collected and remitted by the vendor; the use tax is self-assessed and paid by the purchaser.

Exemptions

In general, all retail sales are subject to tax unless specifically exempted by law. Exemptions generally fall into three categories:

1. Exempt Items

Exempt items include clothing, food products, prescribed drugs, nonprescribed analgesics, gasoline and diesel fuel used in cars and trucks, publications issued at intervals of three months or less, special tooling, repair parts for farm machinery, capital equipment for new and expanding production industries, and motor vehicles subject to the separate sales tax on motor vehicles (Minnesota Statutes, Chapter 297B).

2. Items Used for Exempt Purposes

Certain sales are exempt when the items are used for exempt purposes. Examples include materials and fuels used or consumed in agricultural and industrial production; commercial aircraft, industrial accessory tools, equipment, and other items having a useful life of less than 12 months; textbooks used in a course of study, advertising materials for use outside Minnesota, and residential heating fuels and water utility service.

3. Sales to Exempt Organizations

Tangible personal property and taxable services which are purchased, stored, or consumed by U.S. government agencies, certain local units of government, and nonprofit charitable, religious, and educational organizations are exempt. The exemption for nonprofit institutions applies only to items used in performance of the organization's charitable, religious, or educational functions. The exemption of sales to exempt organizations does not include lodging or meals but does include the purchase of utility services.

Note: Until 1992, all sales to local units of government (counties, cities, townships, school districts, and special districts) were exempt. Beginning June 1, 1992, the exemption was narrowed to include only school districts and city and county hospitals and nursing homes. Public libraries also retain an exemption for purchases of books and circulation equipment. Sales to other local units of government are generally taxable.

Sales and Use Tax Rates:
August 1, 1967 through October 31, 1971 - 3%
November 1, 1971 through June 30, 1981 - 4%
July 1, 1981 through December 31, 1982 - 5%
January 1, 1983 through June 30, 1991 - 6%
July 1, 1991 to the present - 6.5%

Exceptions to the General Rate (as of July 1997):

a. Farm machinery and logging equipment
   July 1, 1981 through June 30, 1985 - 4%
   July 1, 1985 through June 30, 1991 - 2%
   July 1, 1991 to the present - 2.5%

b. Capital equipment for new and expanding production industries
   July 1, 1984 through September 30, 1989 - 4%
   October 1, 1989 to the present - exempt

c. Replacement capital equipment for production industries
   July 1, 1994 through June 30, 1995 - 5.5%
   July 1, 1995 through June 30, 1996 - 4.5%
   July 1, 1996 through June 30, 1997 - 3.8%
   July 1, 1997 through June 30, 1998 - 2.9%
   July 1, 1998 and after - exempt

d. Additional tax on:
   1. on-sale liquor   May 1, 1982 through June 30, 1983 - 5%
                       July 1, 1983 to the present - 2.5%

   2. off-sale liquor   July 1, 1983 to the present - 2.5%

   3. vehicle rental   July 1, 1994 to the present - 6.2%

Explanation of Data

The information in this report is based on the tax returns (form ST-1) of sales and use tax permit holders for the sales months of January through December 1995.

Each vendor is assigned an industry code according to the principal business activity reported. The industry codes are based on the 1987 revision to the U.S. Standard Industrial Classification.

Vendors doing business at more than one location have the option of filing one return for each business establishment or of filing a single consolidated return for all establishments. The consolidated return shows, for each business establishment, the sales made, tax due, and location by city and county. Data for the establishments of consolidated filers were combined with the data for single-location filers to produce the information in this report.

The following is an explanation of the column headings used in the report:

Gross Sales - Total sales for the year, including both taxable and nontaxable transactions.

Taxable Sales - The amount of sales subject to sales tax. Taxable sales exclude exempt items, items sold for resale, items sold for exempt purposes, and items sold to exempt organizations.

Sales Tax - The amount of sales tax reported on form ST-1. This column reflects the general 6.5 percent tax, the 2.5 percent additional tax on on- and off-sale liquor, and the 2.5 percent tax on farm machinery and logging equipment. The column does not include the 6.5 percent sales tax on motor vehicles. The 1995 total for the vehicle sales tax was approximately $361.5 million.

Total Sales and Use Tax - The combined amount of both sales and use tax reported on form ST-1. As described on page one, the use tax is due on goods and taxable services sold to sales tax permit holders and stored or used in Minnesota, but on which the Minnesota sales tax was not paid to the vendor. These purchases typically are shipped from a vendor in another state or country who is not required to collect Minnesota sales tax. Use tax purchases also include items the buyer acquires exempt for resale but which are put to a business or personal use. To determine use tax alone, subtract the sales tax column from this column.

Number of Records - The number of vendors who filed one or more returns during the year. For consolidated filers, each business location is reported as one record.

TABLE 1
Minnesota Sales And Use Tax Statistics
Statewide by Major Industries
Annual 1995

Major Industries Grouped by Division	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
AGRICULTURE, FORESTRY, AND FISHING					
01 Agricultural production-crops	$508,513,793	$32,048,674	$1,921,653	$4,226,246	582
02 Agricultural production-livestock	175,800,675	8,599,692	376,763	511,162	204
07 Agricultural services	634,982,937	185,943,939	12,001,638	12,451,793	3,365
08 Forestry	22,039,678	4,039,026	256,981	274,419	158
09 Fishing, hunting, and trapping	7,736,668	2,375,045	155,081	155,601	72
Agriculture, Forestry, and Fishing Total	*1,349,073,751*	*233,006,376*	*14,712,116*	*17,619,221*	*4,381*
MINING					
10 Metal mining	53,597,410	3,275,138	212,885	16,071,782	17
13 Oil and gas extraction	15,449,770	2,441,150	158,676	197,273	26
14 Nonmetallic minerals (except fuels)	204,168,215	86,112,906	5,597,347	5,885,968	102
Mining Total	*273,215,395*	*91,829,194*	*5,968,908*	*22,155,023*	*145*
CONSTRUCTION					
15 General building contractors	402,709,547	56,865,867	3,699,388	5,991,591	789
16 Heavy construction (except building)	342,946,805	70,426,931	4,595,517	6,323,123	310
17 Special trade contractors	1,601,856,404	280,664,988	18,143,589	26,306,548	2,824
Construction Total	*2,347,512,756*	*407,957,786*	*26,438,494*	*38,621,262*	*3,923*
MANUFACTURING					
20 Food and food products	3,627,426,187	54,677,470	3,553,428	8,530,878	343
22 Textile mill products	243,928,132	19,537,550	1,269,927	2,116,021	103
23 Apparel and other textile products	56,193,564	3,943,744	256,330	318,753	190
24 Lumber and wood products	1,988,080,807	105,197,483	6,834,433	8,721,598	723
25 Furniture and fixtures	437,089,412	57,777,015	3,755,511	4,244,285	471
26 Paper and paper products	3,593,218,797	54,158,997	3,520,342	22,443,843	136
27 Printing and publishing	3,165,812,092	458,487,387	29,802,856	34,716,564	1,495
28 Chemicals and chemical products	1,665,614,366	59,875,870	3,891,620	4,737,778	269
29 Petroleum and coal products	197,385,998	51,997,773	3,379,880	4,304,588	26
30 Rubber and miscellaneous plastics products	1,531,070,406	47,509,950	3,069,801	5,220,305	365
31 Leather and leather products	71,618,977	1,859,310	120,847	253,032	44
32 Stone, clay, glass products	590,424,190	177,089,675	11,510,563	13,173,870	394
33 Primary metal industries	971,786,451	46,365,739	3,013,783	4,102,325	126
34 Fabricated metal products	3,329,917,704	243,246,503	15,700,432	21,424,472	1,222
35 Industrial machinery and equipment	4,703,371,867	375,076,692	24,139,802	30,393,480	1,185
36 Electronic and other electric equipment	3,441,438,258	214,183,764	14,190,488	27,472,203	727
37 Transportation equipment	485,051,473	21,003,790	1,365,233	1,622,691	138
38 Instruments and related products	1,114,421,306	39,396,797	2,560,764	6,043,478	271
39 Miscellaneous manufacturing industries	4,302,846,251	362,243,650	23,605,959	28,627,070	1,903
Manufacturing Total	*35,516,696,238*	*2,393,629,159*	*155,541,999*	*228,467,234*	*10,131*
TRANSPORTATION, COMMUNICATIONS, AND PUBLIC UTILITIES					
40 Railroad transportation	98,563,544	4,558,096	296,823	3,274,963	15
41 Local and interurban passenger transit	22,027,042	4,096,834	265,858	304,325	101
42 Trucking and warehousing	755,624,290	81,562,589	5,307,304	7,429,713	2,368
44 Water transportation	47,881,734	16,090,485	1,056,141	1,190,476	44
45 Air transportation	231,095,630	38,510,117	2,511,680	6,679,719	162
46 Pipelines (except natural gas)	2,123,194	167,955	10,962	245,824	10
47 Transportation services	169,850,034	9,335,880	606,845	1,189,810	221
48 Communications	2,727,141,657	2,275,792,732	148,039,343	155,347,745	888
49 Electric, gas, and sanitary services	4,610,422,697	2,496,618,667	162,380,281	168,747,948	753
Trans., Comm., and Public Utils. Total	*8,664,729,822*	*4,926,733,355*	*320,475,237*	*344,410,523*	*4,562*

Major Industries Grouped by Division	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
WHOLESALE TRADE					
50 Durable goods	$15,886,611,825	$3,257,000,810	$208,383,703	$216,243,599	5,149
51 Nondurable goods	16,737,347,677	1,033,105,529	67,095,748	71,006,803	2,609
Wholesale Trade Total	*32,623,959,502*	*4,290,106,339*	*275,479,451*	*287,250,402*	*7,758*
RETAIL TRADE					
52 Building materials, hardware, garden supplies	3,551,456,776	2,596,918,418	163,973,583	167,204,680	3,063
53 General merchandise stores	5,886,552,175	3,406,658,476	221,723,497	224,446,785	909
54 Food stores	6,151,162,397	1,465,326,840	95,562,170	96,543,356	3,679
55 Automotive dealers and service stations	10,857,580,974	1,658,163,272	107,449,940	110,501,204	4,824
56 Apparel and accessory stores	1,438,349,423	204,605,269	13,308,313	14,020,053	2,637
57 Furniture and home furnishings stores	2,730,388,405	1,975,233,186	128,389,226	134,299,555	5,257
58 Eating and drinking establishments	3,843,055,453	3,562,469,808	244,645,920	248,000,386	9,329
59 Miscellaneous retail	11,264,335,541	4,688,131,379	317,319,620	322,610,156	34,721
Retail Trade Total	*45,722,881,144*	*19,557,506,648*	*1,292,372,269*	*1,317,626,175*	*64,419*
FINANCE, INSURANCE, AND REAL ESTATE					
60 Banking and savings institutions	71,691,459	43,166,441	2,641,794	3,397,487	448
61 Credit and mortgage institutions	412,294,505	290,661,546	18,696,344	18,836,431	159
62 Security and commodity brokers	29,886,987	11,449,362	743,976	4,377,224	87
63 Insurance carriers	92,189,524	6,702,137	435,634	1,847,369	113
64 Insurance agents, brokers, and service	167,261,898	5,916,182	384,551	869,996	228
65 Real estate	328,610,446	97,158,055	6,286,898	6,671,010	518
67 Holding and other investment offices	155,765,214	66,608,446	4,325,816	4,468,458	117
Finance, Insurance, and Real Estate Total	*1,257,700,033*	*521,662,169*	*33,515,013*	*40,467,975*	*1,670*
SERVICES					
70 Hotels and other lodging places	1,001,748,586	941,958,391	62,345,754	63,310,681	2,828
72 Personal services	752,676,850	372,728,608	24,278,336	24,709,160	7,492
73 Business services	5,845,507,526	2,042,944,324	133,355,284	141,207,964	11,310
75 Auto repair, services, and parking	1,761,419,653	941,350,527	61,129,261	62,046,381	5,906
76 Miscellaneous repair services	563,997,081	203,636,333	13,044,619	13,593,427	4,323
78 Motion pictures	234,552,717	199,147,170	12,958,969	13,067,167	780
79 Amusement and recreation services	775,293,384	596,170,542	39,858,268	40,300,947	2,284
80 Health services	1,665,595,409	84,632,793	5,518,551	6,701,111	2,396
81 Legal services	74,981,365	1,395,366	90,680	258,970	140
82 Educational services	144,063,740	48,982,548	3,187,280	3,262,551	895
83 Social services	188,746,617	11,479,540	753,222	809,276	383
84 Museums, art galleries, and zoos	9,190,337	7,323,604	476,063	476,736	130
86 Membership organizations	222,319,797	133,866,613	10,215,878	10,330,500	1,846
87 Engineering and management services	779,117,344	94,420,678	6,190,478	7,743,598	1,565
88 Private households	5,042,126	2,701,647	175,598	184,161	140
89 Miscellaneous services	1,722,486,472	521,403,458	34,114,298	37,350,117	2,679
Services Total	*15,746,739,004*	*6,204,142,142*	*407,692,539*	*425,352,747*	*45,097*
PUBLIC ADMINISTRATION					
90 Executive, legislative, and general	631,847,093	299,040,875	20,517,716	21,981,981	923
NONCLASSIFIABLE ESTABLISHMENTS					
99 Nonclassifiable establishments	2,932,179,517	699,025,136	45,553,124	49,871,035	3,234
TOTAL FOR ALL INDUSTRIES	$147,066,534,255	$39,624,639,179	$2,598,266,866	$2,793,823,578	146,243

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1995

Major Industries Grouped by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
AITKIN COUNTY					
Agriculture, Forestry, and Fishing	2,638,631	618,352	38,766	38,771	10
Construction	683,328	371,653	24,160	28,469	14
Manufacturing	54,572,255	1,719,998	103,510	114,028	28
Transportation	117,534	71,554	5,402	6,117	6
Communications and Public Utilities	13,763,220	10,891,368	707,938	711,846	9
Wholesale Trade	30,043,555	1,607,585	104,492	104,492	16
Retail Trade	99,533,662	35,348,347	2,364,480	2,399,646	241
Finance, Insurance, and Real Estate	191,231	191,231	12,430	12,492	4
Services	11,649,901	5,979,478	389,785	394,488	146
Public Administration	4,496,032	1,964,695	142,163	142,298	8
Other or Not Reported	113,908	104,219	6,775	7,076	6
County Total	217,803,257	58,868,480	3,899,901	3,959,723	*488*
ANOKA COUNTY					
Agriculture, Forestry, and Fishing	25,127,994	11,026,230	716,698	738,326	240
Construction	91,425,149	23,123,671	1,523,019	1,836,154	163
Manufacturing	1,497,724,337	48,145,670	3,128,939	8,032,356	433
Transportation	32,654,108	16,831,320	1,094,036	1,214,658	89
Communications and Public Utilities	138,400,916	101,406,212	6,591,395	6,702,758	35
Wholesale Trade	412,878,889	88,742,078	5,767,927	6,092,803	233
Retail Trade	1,770,108,775	950,146,092	62,767,509	63,934,628	2,480
Finance, Insurance, and Real Estate	26,233,401	19,072,904	1,180,034	1,218,348	34
Services	557,533,442	167,221,769	11,028,379	12,605,388	1,842
Public Administration	13,487,891	10,952,051	814,526	861,633	20
Other or Not Reported	46,908,743	11,833,841	789,602	881,759	89
County Total	4,612,483,645	1,448,501,838	95,402,064	104,118,811	*5,658*
BECKER COUNTY					
Agriculture, Forestry, and Fishing	7,403,198	3,096,480	193,660	195,180	42
Construction	5,109,243	1,124,815	73,110	78,175	22
Manufacturing	58,051,668	2,501,119	131,162	383,964	39
Transportation	1,565,918	154,097	10,017	31,588	29
Communications and Public Utilities	8,458,744	5,866,699	381,333	408,871	13
Wholesale Trade	54,384,537	5,568,552	360,393	377,075	33
Retail Trade	208,939,846	78,853,059	5,272,945	5,311,083	443
Finance, Insurance, and Real Estate	68,970	68,970	4,481	4,737	8
Services	40,391,217	23,608,224	1,562,534	1,576,825	337
Public Administration	6,851,240	4,745,720	323,632	342,469	9
Other or Not Reported	48,861,433	3,433,160	223,151	365,518	20
County Total	440,086,014	129,020,895	8,536,418	9,075,485	*995*
BELTRAMI COUNTY					
Agriculture, Forestry, and Fishing	2,439,287	592,656	38,555	39,966	21
Construction	10,356,121	1,190,311	77,397	130,475	40
Manufacturing	31,377,200	2,679,615	174,176	413,488	46
Transportation	5,642,847	406,344	26,411	62,354	23
Communications and Public Utilities	35,375,436	22,293,947	1,449,104	1,495,132	13
Wholesale Trade	53,951,671	4,875,979	316,927	346,096	43
Retail Trade	352,687,726	156,358,393	10,041,269	10,215,031	507
Finance, Insurance, and Real Estate	532,833	217,317	14,128	14,928	11
Services	50,900,822	29,326,799	1,916,330	1,933,902	350
Public Administration	5,255,971	5,115,475	404,094	413,925	9
Other or Not Reported	3,297,311	2,356,171	141,361	141,416	17
County Total	551,817,225	225,413,007	14,599,752	15,206,713	*1,080*

Major Industries Grouped by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
BENTON COUNTY					
Agriculture, Forestry, and Fishing	722,635	600,417	39,024	48,258	24
Construction	20,007,984	4,008,330	257,894	468,984	27
Manufacturing	233,872,878	7,796,094	506,727	580,772	48
Transportation	41,603,730	4,279,530	278,168	342,665	17
Communications and Public Utilities	-	-	-	-	-
Wholesale Trade	76,350,412	30,078,661	1,946,700	1,948,796	36
Retail Trade	202,060,955	103,337,040	6,673,745	6,794,647	337
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	63,469,871	15,390,866	1,023,917	1,093,331	220
Public Administration	1,627,983	1,602,723	137,493	138,129	7
Other or Not Reported	14,360,460	5,677,130	360,287	368,670	21
County Total	*654,076,908*	*172,770,791*	*11,223,955*	*11,784,252*	*737*
BIG STONE COUNTY					
Agriculture, Forestry, and Fishing	700,969	88,924	5,768	5,820	9
Construction	1,601,778	160,902	10,461	11,814	8
Manufacturing	2,115,504	144,485	9,392	9,392	4
Transportation	608,750	4,554	296	856	4
Communications and Public Utilities	2,725,303	1,898,578	123,408	135,419	5
Wholesale Trade	16,687,217	2,600,453	168,263	172,297	7
Retail Trade	27,823,513	9,793,592	611,317	617,196	119
Finance, Insurance, and Real Estate	43,760	41,323	2,685	2,997	5
Services	3,490,786	1,496,587	98,727	102,297	68
Public Administration	996,654	983,909	63,953	64,401	5
Other or Not Reported	394,863	359,207	23,348	28,959	7
County Total	*57,189,097*	*17,572,514*	*1,117,618*	*1,151,448*	*241*
BLUE EARTH COUNTY					
Agriculture, Forestry, and Fishing	47,529,247	3,978,606	255,150	262,082	52
Construction	33,270,703	4,023,275	244,730	398,361	44
Manufacturing	283,101,625	8,165,121	499,885	700,596	68
Transportation	4,688,172	876,212	56,953	74,613	34
Communications and Public Utilities	69,602,306	43,690,618	2,839,888	2,952,681	21
Wholesale Trade	201,235,913	43,559,553	2,747,973	2,867,990	71
Retail Trade	547,724,568	298,408,257	19,679,559	19,846,324	731
Finance, Insurance, and Real Estate	1,310,475	1,016,320	66,063	70,234	13
Services	138,670,744	44,680,695	2,944,489	3,042,256	482
Public Administration	4,050,326	1,819,107	118,245	121,386	10
Other or Not Reported	28,433,135	11,908,109	774,032	845,542	35
County Total	*1,359,617,214*	*462,125,873*	*30,226,967*	*31,182,065*	*1,561*
BROWN COUNTY					
Agriculture, Forestry, and Fishing	6,327,631	1,312,128	64,719	70,414	25
Construction	28,597,137	4,165,824	259,647	353,749	41
Manufacturing	33,155,200	10,839,470	620,164	652,628	43
Transportation	2,041,682	828,320	53,840	68,640	33
Communications and Public Utilities	26,268,921	16,102,883	1,046,688	1,094,750	8
Wholesale Trade	145,838,868	9,038,827	507,678	568,342	33
Retail Trade	184,556,193	79,692,163	5,291,712	5,321,706	433
Finance, Insurance, and Real Estate	1,081,063	983,288	63,264	68,092	12
Services	28,971,158	19,033,145	1,270,692	1,299,051	273
Public Administration	5,295,249	2,532,242	164,597	179,600	9
Other or Not Reported	600,918	266,741	17,277	20,737	17
County Total	*462,734,020*	*144,795,031*	*9,360,278*	*9,697,709*	*927*

Major Industries Grouped by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
CARLTON COUNTY					
Agriculture, Forestry, and Fishing	2,562,097	526,816	34,245	43,718	24
Construction	8,535,139	2,008,494	130,553	239,915	29
Manufacturing	8,989,520	3,440,345	223,625	890,436	33
Transportation	8,067,455	663,712	43,142	54,400	20
Communications and Public Utilities	66,495,054	27,102,538	1,761,666	1,803,557	8
Wholesale Trade	45,205,649	3,144,216	202,444	203,710	27
Retail Trade	147,342,330	70,053,361	4,684,895	4,706,604	374
Finance, Insurance, and Real Estate	68,869	27,591	1,792	3,069	8
Services	28,485,384	10,747,653	719,444	730,515	228
Public Administration	2,717,437	565,609	38,023	48,136	11
Other or Not Reported	6,240,280	3,429,173	222,926	226,248	18
County Total	*324,709,214*	*121,709,508*	*8,062,755*	*8,950,308*	*780*
CARVER COUNTY					
Agriculture, Forestry, and Fishing	10,965,317	4,500,954	291,576	299,161	72
Construction	27,927,018	4,213,173	273,860	360,485	31
Manufacturing	1,469,013,493	35,788,265	2,326,250	3,348,451	105
Transportation	1,535,279	593,389	38,567	40,221	18
Communications and Public Utilities	23,393,118	18,029,240	1,171,898	1,175,074	10
Wholesale Trade	144,146,171	15,998,105	1,012,969	1,157,218	75
Retail Trade	346,698,717	156,411,820	10,417,728	10,580,461	572
Finance, Insurance, and Real Estate	3,427,172	3,135,487	205,754	244,878	12
Services	266,967,387	41,340,025	2,723,103	2,856,013	454
Public Administration	2,037,328	903,441	58,473	73,005	15
Other or Not Reported	15,375,723	2,286,360	150,809	162,068	34
County Total	*2,311,486,723*	*283,200,259*	*18,670,987*	*20,297,035*	*1,398*
CASS COUNTY					
Agriculture, Forestry, and Fishing	5,030,541	560,560	36,422	38,164	27
Construction	3,920,775	1,330,626	86,489	89,294	18
Manufacturing	24,508,261	1,588,700	103,266	107,099	35
Transportation	20,346	14,527	760	3,360	12
Communications and Public Utilities	1,803,898	1,636,874	106,372	109,705	8
Wholesale Trade	36,784,169	5,864,826	381,210	382,967	16
Retail Trade	181,513,674	55,048,848	3,671,687	3,687,193	333
Finance, Insurance, and Real Estate	781,816	756,581	49,178	50,822	6
Services	36,523,427	22,938,913	1,520,641	1,530,499	385
Public Administration	1,451,353	1,375,447	118,348	119,979	7
Other or Not Reported	404,517	130,936	8,501	8,501	9
County Total	*292,742,777*	*91,246,838*	*6,082,874*	*6,127,583*	*856*
CHIPPEWA COUNTY					
Agriculture, Forestry, and Fishing	1,514,686	778,728	46,555	48,295	21
Construction	664,512	200,106	13,005	21,558	11
Manufacturing	29,766,890	1,316,888	85,571	93,356	16
Transportation	570,900	341,408	22,189	25,544	9
Communications and Public Utilities	15,047,367	10,418,727	676,212	694,060	7
Wholesale Trade	15,437,692	2,401,191	154,422	154,429	16
Retail Trade	126,972,808	45,566,694	2,782,772	2,871,547	192
Finance, Insurance, and Real Estate	158,916	90,944	5,912	6,272	5
Services	22,581,725	7,428,566	496,744	498,298	132
Public Administration	677,877	636,836	41,395	44,946	8
Other or Not Reported	3,369,564	180,675	12,159	12,513	8
County Total	*216,762,937*	*69,360,763*	*4,336,936*	*4,470,818*	*425*

Major Industries Grouped by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
CHISAGO COUNTY					
Agriculture, Forestry, and Fishing	11,208,599	1,506,937	97,955	101,628	46
Construction	4,407,078	755,288	49,094	77,403	27
Manufacturing	147,825,171	3,633,475	236,167	406,503	71
Transportation	5,301,636	4,580,066	297,705	316,791	20
Communications and Public Utilities	7,331,980	4,342,371	282,254	282,510	12
Wholesale Trade	50,277,107	2,847,377	182,921	183,353	31
Retail Trade	170,814,505	62,119,700	4,024,065	4,066,956	438
Finance, Insurance, and Real Estate	111,949	763	50	533	4
Services	51,705,204	27,590,261	1,814,202	1,849,365	285
Public Administration	655,276	67,914	4,413	4,765	6
Other or Not Reported	11,773,540	9,961,440	647,495	647,870	13
County Total	*461,412,045*	*117,405,592*	*7,636,321*	*7,937,677*	*953*
CLAY COUNTY					
Agriculture, Forestry, and Fishing	2,225,455	869,712	56,537	64,525	45
Construction	9,508,052	2,630,376	170,978	270,195	45
Manufacturing	13,813,819	4,781,393	291,084	298,092	33
Transportation	686,635	664,850	43,213	50,454	11
Communications and Public Utilities	23,329,693	15,474,197	1,005,817	1,058,956	11
Wholesale Trade	71,004,691	16,424,206	1,065,357	1,162,623	43
Retail Trade	339,938,444	143,485,289	9,442,183	9,522,168	542
Finance, Insurance, and Real Estate	25,798	2,205	143	370	4
Services	65,191,637	18,315,732	1,210,533	1,224,508	329
Public Administration	1,424,170	551,057	40,629	52,958	9
Other or Not Reported	6,394,838	2,409,855	156,126	158,415	15
County Total	*533,543,232*	*205,608,872*	*13,482,600*	*13,863,264*	*1,087*
CLEARWATER COUNTY					
Agriculture, Forestry, and Fishing	644,747	172,093	11,185	12,263	9
Construction	399,533	293,742	19,094	37,154	8
Manufacturing	10,746,549	3,779,657	245,673	247,917	11
Transportation	967,061	11,965	778	1,434	6
Communications and Public Utilities	4,943,622	4,040,619	262,640	266,208	7
Wholesale Trade	7,533,365	584,062	37,709	38,055	6
Retail Trade	120,509,549	38,589,006	2,540,192	2,541,330	125
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	29,184,299	2,514,129	165,051	172,903	73
Public Administration	307,519	300,607	25,439	27,064	6
Other or Not Reported	18,255	18,092	1,176	2,015	5
County Total	*175,254,499*	*50,303,972*	*3,308,937*	*3,346,343*	*256*
COOK COUNTY					
Agriculture, Forestry, and Fishing	456,687	64,382	4,184	4,778	6
Construction	3,945,062	917,457	59,631	90,713	10
Manufacturing	123,269	109,983	7,145	7,145	6
Transportation	-	-	-	-	-
Communications and Public Utilities	4,752,779	3,800,728	247,047	251,407	4
Wholesale Trade	14,551,109	3,126,017	203,214	207,469	8
Retail Trade	22,955,917	12,308,265	848,833	890,654	107
Finance, Insurance, and Real Estate	3,126,171	2,936,159	190,851	191,019	4
Services	25,465,644	23,162,904	1,522,842	1,524,315	110
Public Administration	1,626,292	1,605,093	105,343	108,500	4
Other or Not Reported	4,639,845	1,024,618	66,601	69,150	9
County Total	*81,642,775*	*49,055,606*	*3,255,691*	*3,345,150*	*268*

Major Industries Grouped by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
COTTONWOOD COUNTY					
Agriculture, Forestry, and Fishing	5,642,959	816,290	31,764	33,857	13
Construction	1,754,734	920,746	46,226	51,770	12
Manufacturing	12,103,118	457,807	19,399	19,873	17
Transportation	249,823	82,881	5,387	9,310	14
Communications and Public Utilities	7,134,779	4,938,199	320,984	345,942	9
Wholesale Trade	60,794,722	3,488,766	172,494	172,603	23
Retail Trade	66,507,513	26,755,860	1,739,679	1,755,596	205
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	9,860,136	4,682,429	314,756	326,588	157
Public Administration	3,272,671	2,289,437	165,934	169,221	11
Other or Not Reported	5,846,009	320,013	20,801	20,997	8
County Total	*173,166,464*	*44,752,428*	*2,837,424*	*2,905,757*	*469*
CROW WING COUNTY					
Agriculture, Forestry, and Fishing	12,762,460	2,507,626	162,864	188,142	71
Construction	24,982,633	1,092,180	70,996	168,130	51
Manufacturing	308,290,693	12,020,767	781,351	1,554,132	89
Transportation	1,816,019	1,193,762	77,587	90,442	31
Communications and Public Utilities	46,785,170	39,026,175	2,536,690	2,594,059	22
Wholesale Trade	47,152,321	12,501,211	814,006	818,072	56
Retail Trade	494,763,404	233,800,956	15,591,249	15,805,673	918
Finance, Insurance, and Real Estate	4,488,587	1,430,796	92,982	97,019	21
Services	127,774,265	83,926,043	5,544,995	5,599,310	695
Public Administration	9,676,855	5,606,024	364,343	389,910	12
Other or Not Reported	13,335,415	4,567,275	300,800	301,311	38
County Total	*1,091,827,822*	*397,672,815*	*26,337,863*	*27,606,200*	*2,004*
DAKOTA COUNTY					
Agriculture, Forestry, and Fishing	208,259,228	17,594,826	1,143,247	1,165,713	274
Construction	111,931,171	42,212,021	2,742,050	2,985,913	146
Manufacturing	1,006,073,790	74,044,259	4,880,779	7,269,397	381
Transportation	194,626,141	7,982,098	518,962	1,171,170	123
Communications and Public Utilities	182,012,029	141,826,881	9,218,745	9,413,358	37
Wholesale Trade	1,431,241,914	177,578,265	11,491,178	12,061,373	362
Retail Trade	2,986,733,519	1,303,549,464	86,189,214	87,655,521	3,034
Finance, Insurance, and Real Estate	26,439,264	6,884,939	452,149	562,262	57
Services	767,996,290	299,207,658	19,602,591	20,518,408	2,131
Public Administration	15,589,888	7,389,161	591,653	607,314	19
Other or Not Reported	317,572,520	109,162,903	7,101,906	7,242,092	136
County Total	*7,248,475,754*	*2,187,432,475*	*143,932,474*	*150,652,521*	*6,700*
DODGE COUNTY					
Agriculture, Forestry, and Fishing	643,089	394,491	25,642	27,482	13
Construction	56,178	53,318	3,467	5,512	7
Manufacturing	24,432,917	3,200,060	207,972	216,727	30
Transportation	15,284	14,825	963	2,583	12
Communications and Public Utilities	8,012,225	4,772,817	310,235	310,240	13
Wholesale Trade	92,091,146	9,044,572	587,403	672,528	21
Retail Trade	57,261,821	22,304,777	1,485,886	1,500,436	211
Finance, Insurance, and Real Estate	34,601	34,601	2,249	2,483	5
Services	9,810,153	6,946,592	457,568	464,926	133
Public Administration	188,028	84,653	5,507	6,460	7
Other or Not Reported	9,642,819	2,295,592	149,156	149,619	10
County Total	*202,188,261*	*49,146,298*	*3,236,048*	*3,358,996*	*462*

Major Industries Grouped by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
DOUGLAS COUNTY					
Agriculture, Forestry, and Fishing	1,925,144	941,974	59,103	62,469	31
Construction	9,820,449	1,454,993	94,575	144,681	30
Manufacturing	101,536,932	4,296,331	279,118	363,800	41
Transportation	1,285,662	91,431	5,944	14,140	26
Communications and Public Utilities	45,255,757	33,855,885	2,200,626	2,250,596	18
Wholesale Trade	92,765,665	21,677,481	1,407,783	1,419,101	42
Retail Trade	245,450,591	125,187,387	8,308,698	8,471,960	534
Finance, Insurance, and Real Estate	150,292	30,137	1,957	2,895	11
Services	57,649,548	37,288,374	2,470,019	2,498,635	401
Public Administration	343,062	161,788	10,516	20,980	10
Other or Not Reported	655,586	432,655	28,123	28,316	16
County Total	*556,838,688*	*225,418,436*	*14,866,462*	*15,277,573*	*1,160*
FARIBAULT COUNTY					
Agriculture, Forestry, and Fishing	6,764,481	355,895	23,138	24,177	20
Construction	1,294,518	1,244,485	80,878	107,713	11
Manufacturing	29,220,359	1,091,274	70,930	84,674	23
Transportation	32,493	7,977	518	11,017	23
Communications and Public Utilities	23,631,158	17,880,679	1,162,239	1,167,211	16
Wholesale Trade	99,358,452	1,903,259	86,318	86,972	29
Retail Trade	75,505,385	33,450,359	2,152,298	2,202,382	260
Finance, Insurance, and Real Estate	37,111	36,878	2,398	4,371	5
Services	9,077,174	5,052,990	344,763	347,431	169
Public Administration	4,693,476	2,795,279	195,213	195,377	13
Other or Not Reported	65,788	52,642	3,376	3,527	8
County Total	*249,680,395*	*63,871,717*	*4,122,069*	*4,234,852*	*577*
FILLMORE COUNTY					
Agriculture, Forestry, and Fishing	13,807,409	763,857	46,141	48,218	41
Construction	3,668,538	692,822	42,476	53,719	26
Manufacturing	27,627,966	3,295,160	161,770	173,574	34
Transportation	159,810	7,249	472	5,522	21
Communications and Public Utilities	27,220,949	20,131,386	1,308,542	1,336,985	20
Wholesale Trade	50,935,566	3,147,896	165,349	167,230	29
Retail Trade	109,091,938	37,728,616	2,446,705	2,493,275	352
Finance, Insurance, and Real Estate	857	857	56	2,082	8
Services	17,650,293	7,519,637	507,112	516,853	227
Public Administration	2,390,275	1,663,063	108,138	109,272	17
Other or Not Reported	440,006	131,147	8,930	9,379	11
County Total	*252,993,607*	*75,081,690*	*4,795,691*	*4,916,109*	*786*
FREEBORN COUNTY					
Agriculture, Forestry, and Fishing	3,858,620	572,714	34,064	34,395	31
Construction	7,734,532	2,882,915	162,276	186,441	27
Manufacturing	166,697,904	6,552,452	425,452	617,858	55
Transportation	922,169	70,129	4,559	11,585	32
Communications and Public Utilities	44,285,113	30,621,409	1,990,390	2,035,226	18
Wholesale Trade	45,682,798	6,784,535	439,536	443,335	46
Retail Trade	343,058,446	108,486,145	7,065,149	7,127,335	478
Finance, Insurance, and Real Estate	995,755	58,956	3,831	4,389	8
Services	30,817,991	14,845,722	999,264	1,046,501	261
Public Administration	573,377	496,211	32,762	33,110	16
Other or Not Reported	63,570,200	3,292,737	214,023	221,846	16
County Total	*708,196,905*	*174,663,925*	*11,371,306*	*11,762,021*	*988*

Major Industries Grouped by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
GOODHUE COUNTY					
Agriculture, Forestry, and Fishing	7,394,335	2,001,122	129,959	135,017	46
Construction	19,155,538	2,453,636	159,273	161,999	30
Manufacturing	218,827,263	6,758,380	439,292	695,728	73
Transportation	3,281,334	821,840	53,411	85,702	25
Communications and Public Utilities	17,667,585	10,630,381	690,976	716,948	15
Wholesale Trade	136,025,026	9,967,683	532,171	568,623	50
Retail Trade	281,623,081	116,002,855	7,657,507	7,753,352	656
Finance, Insurance, and Real Estate	4,599,346	3,235,772	210,324	212,106	14
Services	67,285,553	28,100,050	1,861,875	1,871,562	405
Public Administration	1,704,390	1,325,508	85,855	89,898	13
Other or Not Reported	1,981,832	1,198,887	77,925	83,413	21
County Total	*759,545,283*	*182,496,114*	*11,898,568*	*12,374,348*	*1,348*
GRANT COUNTY					
Agriculture, Forestry, and Fishing	7,210,029	362,659	19,180	22,844	13
Construction	5,990,367	161,691	10,510	44,231	6
Manufacturing	3,383,860	257,269	16,718	16,860	10
Transportation	72,066	66,546	4,326	5,948	7
Communications and Public Utilities	-	-	-	-	-
Wholesale Trade	37,988,002	2,431,710	103,412	108,923	11
Retail Trade	53,343,443	13,691,899	869,309	881,110	109
Finance, Insurance, and Real Estate	12,264	12,264	796	850	4
Services	3,456,788	2,295,818	153,236	154,091	72
Public Administration	142,700	140,750	9,151	12,719	6
Other or Not Reported	2,429,936	2,252,581	145,060	157,187	8
County Total	*114,029,455*	*21,673,187*	*1,331,698*	*1,404,763*	*246*
HENNEPIN COUNTY					
Agriculture, Forestry, and Fishing	125,403,800	50,058,032	3,260,817	3,338,066	755
Construction	671,651,210	108,009,420	7,018,944	11,799,905	649
Manufacturing	7,901,662,811	554,074,090	36,014,552	55,710,960	2,153
Transportation	249,067,053	50,786,111	3,309,392	7,590,084	246
Communications and Public Utilities	3,412,288,270	2,417,936,900	157,207,059	164,108,500	187
Wholesale Trade	10,339,783,180	1,561,771,180	101,443,034	105,720,690	1,865
Retail Trade	13,202,824,376	5,443,394,329	362,402,453	367,843,063	12,135
Finance, Insurance, and Real Estate	408,709,914	275,885,975	17,873,717	22,921,979	465
Services	5,864,972,277	2,139,541,642	140,089,521	147,729,815	10,409
Public Administration	77,738,145	44,059,735	3,193,056	3,616,690	51
Other or Not Reported	705,129,974	142,230,320	9,346,486	10,918,303	599
County Total	*42,959,231,010*	*12,787,747,734*	*841,159,031*	*901,298,055*	*29,514*
HOUSTON COUNTY					
Agriculture, Forestry, and Fishing	6,372,655	1,395,916	90,338	92,341	20
Construction	4,333,389	876,332	56,961	59,689	15
Manufacturing	10,125,920	1,691,085	109,148	120,695	27
Transportation	575,918	106,579	6,930	16,522	11
Communications and Public Utilities	9,774,653	7,267,757	472,407	508,797	9
Wholesale Trade	15,069,550	3,960,422	173,173	173,269	20
Retail Trade	64,351,126	18,975,768	1,263,144	1,269,780	239
Finance, Insurance, and Real Estate	22,675	6,476	419	425	6
Services	23,247,560	4,161,685	281,234	296,041	150
Public Administration	3,614,338	2,533,164	179,354	189,446	11
Other or Not Reported	1,022,089	648,592	42,160	42,352	10
County Total	*138,509,873*	*41,623,776*	*2,675,268*	*2,769,357*	*518*

Major Industries Grouped by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
HUBBARD COUNTY					
Agriculture, Forestry, and Fishing	2,494,597	436,362	28,366	28,761	24
Construction	2,765,599	399,131	25,955	43,818	18
Manufacturing	7,765,544	3,826,174	248,698	404,059	28
Transportation	137,409	137,408	8,977	9,960	8
Communications and Public Utilities	8,889,657	6,788,124	441,227	452,208	4
Wholesale Trade	2,216,014	812,067	52,785	53,067	14
Retail Trade	107,333,452	48,617,311	3,164,925	3,189,765	311
Finance, Insurance, and Real Estate	20,183	19,307	1,255	3,495	5
Services	16,931,941	12,397,050	801,561	809,612	258
Public Administration	-	-	-	-	-
Other or Not Reported	29,915,035	689,266	44,801	48,308	6
County Total	*178,469,431*	*74,122,200*	*4,818,550*	*5,043,053*	*676*
ISANTI COUNTY					
Agriculture, Forestry, and Fishing	1,620,733	799,657	51,976	52,927	30
Construction	3,552,083	1,779,804	115,681	117,082	18
Manufacturing	57,308,661	3,866,466	251,317	276,631	31
Transportation	466,618	381,545	24,802	31,074	14
Communications and Public Utilities	41,059,474	32,847,516	2,135,085	2,161,394	6
Wholesale Trade	14,426,331	729,084	44,784	44,815	17
Retail Trade	130,325,368	49,228,797	3,220,676	3,247,579	280
Finance, Insurance, and Real Estate	53,156	51,334	2,500	3,892	6
Services	35,820,736	11,311,041	743,242	785,832	187
Public Administration	941,021	611,034	48,786	50,908	5
Other or Not Reported	3,587,879	307,826	20,010	20,723	9
County Total	*289,162,060*	*101,914,104*	*6,658,859*	*6,792,857*	*603*
ITASCA COUNTY					
Agriculture, Forestry, and Fishing	7,879,651	2,696,425	175,263	179,024	31
Construction	14,073,666	2,157,075	140,213	169,636	45
Manufacturing	612,206,140	5,044,045	327,863	1,051,657	63
Transportation	903,284	663,100	43,102	58,804	18
Communications and Public Utilities	25,087,734	22,244,312	1,445,878	1,482,893	13
Wholesale Trade	61,127,459	10,511,918	604,679	608,222	35
Retail Trade	329,872,920	143,698,181	9,474,161	9,512,045	623
Finance, Insurance, and Real Estate	17,986	17,986	1,169	1,574	6
Services	47,546,904	24,316,063	1,622,661	1,652,671	457
Public Administration	7,533,060	5,873,565	381,785	459,379	13
Other or Not Reported	5,160,203	1,708,762	111,069	111,477	18
County Total	*1,111,409,007*	*218,931,432*	*14,327,843*	*15,287,382*	*1,322*
JACKSON COUNTY					
Agriculture, Forestry, and Fishing	2,428,623	284,855	18,515	19,851	20
Construction	1,277,597	275,071	17,879	43,037	13
Manufacturing	121,107,087	2,098,988	133,961	135,577	10
Transportation	102,705	102,084	6,635	7,119	10
Communications and Public Utilities	12,188,278	8,268,941	537,934	550,652	9
Wholesale Trade	52,836,130	1,564,424	101,436	105,662	10
Retail Trade	70,297,441	16,739,036	1,103,719	1,110,423	139
Finance, Insurance, and Real Estate	854,490	20,309	1,320	1,461	4
Services	7,942,666	6,017,001	400,272	404,694	125
Public Administration	574,803	184,767	12,012	17,311	6
Other or Not Reported	2,580,889	50,701	2,721	2,800	26
County Total	*272,190,709*	*35,606,177*	*2,336,404*	*2,398,587*	*372*

TABLE 2 (Cont.)
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1995

Major Industries Grouped by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
KANABEC COUNTY					
Agriculture, Forestry, and Fishing	3,769,398	327,946	21,318	21,454	11
Construction	936,447	255,543	16,610	37,167	15
Manufacturing	29,447,998	944,098	61,369	155,564	18
Transportation	157,780	81,577	5,302	6,052	13
Communications and Public Utilities	10,287,023	5,580,036	362,702	375,875	9
Wholesale Trade	2,086,796	380,024	24,703	24,868	9
Retail Trade	88,693,142	36,442,786	2,407,517	2,423,593	148
Finance, Insurance, and Real Estate	72,516	38,945	2,522	3,204	4
Services	5,986,342	3,482,572	230,815	232,875	98
Public Administration	180,243	180,243	11,716	12,007	4
Other or Not Reported	1,594,397	261,995	17,029	17,139	10
County Total	*143,212,082*	*47,975,765*	*3,161,603*	*3,309,798*	*339*
KANDIYOHI COUNTY					
Agriculture, Forestry, and Fishing	39,582,634	6,171,521	240,118	255,485	40
Construction	24,178,881	7,131,629	463,553	660,442	30
Manufacturing	163,356,672	21,150,649	1,369,952	1,772,503	61
Transportation	10,310,565	448,959	29,183	41,602	24
Communications and Public Utilities	27,110,313	22,065,633	1,434,268	1,498,600	19
Wholesale Trade	157,656,171	34,516,029	1,964,925	2,006,715	55
Retail Trade	374,181,956	160,224,969	10,488,873	10,718,136	524
Finance, Insurance, and Real Estate	1,681,134	926,948	57,723	64,310	10
Services	89,833,138	30,057,360	1,981,214	2,043,485	393
Public Administration	17,235,788	8,512,279	553,292	586,365	10
Other or Not Reported	5,235,897	3,359,587	232,075	237,815	18
County Total	*910,363,149*	*294,565,563*	*18,815,176*	*19,885,458*	*1,184*
KITTSON COUNTY					
Agriculture, Forestry, and Fishing	2,056,811	358,041	21,399	22,505	9
Construction	116,417	108,153	7,032	7,033	5
Manufacturing	-	-	-	-	-
Transportation	-	-	-	-	-
Communications and Public Utilities	3,768,463	3,385,460	220,054	221,695	4
Wholesale Trade	27,170,212	2,457,369	102,323	105,635	13
Retail Trade	29,598,331	9,345,278	607,853	609,068	104
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	2,574,807	1,064,546	74,715	75,910	53
Public Administration	608,949	224,983	14,624	17,339	7
Other or Not Reported	7,210,450	1,522,216	50,089	52,483	19
County Total	*73,104,440*	*18,466,046*	*1,098,089*	*1,111,668*	*214*
KOOCHICHING COUNTY					
Agriculture, Forestry, and Fishing	280,063	131,210	8,362	8,896	10
Construction	12,895,734	748,848	48,680	93,193	14
Manufacturing	41,893,253	2,378,621	132,520	809,413	25
Transportation	439,768	345,922	22,483	31,236	8
Communications and Public Utilities	-	-	-	-	-
Wholesale Trade	9,071,106	1,530,605	99,486	99,553	10
Retail Trade	107,768,033	50,578,479	3,373,404	3,383,633	206
Finance, Insurance, and Real Estate	889,313	1,931	124	7,820	4
Services	15,321,777	11,402,862	769,159	771,987	173
Public Administration	525,007	476,023	36,257	36,967	5
Other or Not Reported	3,045,441	832,743	54,130	56,803	11
County Total	*192,129,495*	*68,427,244*	*4,544,605*	*5,299,501*	*466*

Major Industries Grouped by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
LAC QUI PARLE COUNTY					
Agriculture, Forestry, and Fishing	3,776,151	1,073,022	37,784	42,290	8
Construction	169,699	116,240	7,557	7,557	6
Manufacturing	10,386,156	1,602,599	87,750	88,994	11
Transportation	-	-	-	-	-
Communications and Public Utilities	5,020,370	3,131,348	203,537	204,075	9
Wholesale Trade	72,958,677	2,602,503	153,998	310,802	21
Retail Trade	45,040,304	13,707,351	891,905	898,464	128
Finance, Insurance, and Real Estate	57,436	57,436	3,544	4,287	4
Services	4,960,249	2,493,065	174,274	176,730	88
Public Administration	1,683,528	833,465	54,172	54,765	4
Other or Not Reported	5,428,086	888,715	36,171	36,188	10
County Total	*149,480,656*	*26,505,744*	*1,650,692*	*1,824,152*	*289*
LAKE COUNTY					
Agriculture, Forestry, and Fishing	251,496	217,375	14,031	14,035	15
Construction	55,756	15,820	1,029	1,030	4
Manufacturing	31,081,693	2,474,772	127,518	132,493	16
Transportation	107,626	106,489	6,921	6,985	4
Communications and Public Utilities	5,051,671	4,164,475	270,691	281,730	6
Wholesale Trade	16,974,156	1,789,647	116,329	116,546	7
Retail Trade	38,417,234	20,390,273	1,380,829	1,389,575	183
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	12,226,738	7,859,555	524,698	537,585	130
Public Administration	2,663,854	2,110,896	137,209	150,883	6
Other or Not Reported	1,267,278	1,068,943	69,482	1,687,825	8
County Total	*108,097,502*	*40,198,245*	*2,648,737*	*4,318,687*	*379*
LAKE OF THE WOODS COUNTY					
Agriculture, Forestry, and Fishing	51,546	51,495	3,347	3,350	5
Construction	-	-	-	-	-
Manufacturing	876,423	135,123	8,781	8,781	8
Transportation	-	-	-	-	-
Communications and Public Utilities	-	-	-	-	-
Wholesale Trade	1,525,403	414,854	26,965	26,965	5
Retail Trade	30,725,955	10,536,846	702,822	704,127	80
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	11,320,263	8,399,285	573,078	576,699	83
Public Administration	-	-	-	-	-
Other or Not Reported	8,324,596	6,899,752	453,633	457,072	12
County Total	*52,824,186*	*26,437,355*	*1,768,626*	*1,776,994*	*193*
LESUEUR COUNTY					
Agriculture, Forestry, and Fishing	15,453,595	682,981	43,476	53,417	28
Construction	862,623	428,973	27,885	29,120	15
Manufacturing	130,219,997	4,451,288	289,282	463,151	31
Transportation	12,214	3,767	244	1,956	15
Communications and Public Utilities	11,153,052	9,438,688	613,535	621,915	13
Wholesale Trade	19,354,799	3,483,603	198,681	199,516	27
Retail Trade	88,399,976	40,775,320	2,649,049	2,674,535	318
Finance, Insurance, and Real Estate	438,000	112,885	7,337	8,077	6
Services	18,175,342	12,348,945	822,279	827,913	228
Public Administration	7,915,184	4,457,011	289,705	293,063	10
Other or Not Reported	9,376,955	3,507,978	228,342	234,749	15
County Total	*301,361,737*	*79,691,439*	*5,169,815*	*5,407,412*	*706*

Major Industries Grouped by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
LINCOLN COUNTY					
Agriculture, Forestry, and Fishing	407,306	80,824	5,227	5,798	4
Construction	2,535,158	1,252,488	81,410	83,292	7
Manufacturing	239,784	219,834	14,264	14,264	9
Transportation	548,697	9,683	629	5,918	4
Communications and Public Utilities	-	-	-	-	-
Wholesale Trade	10,386,672	76,690	4,984	5,005	9
Retail Trade	26,698,984	9,822,130	624,373	627,691	103
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	5,838,177	1,286,645	83,422	83,756	66
Public Administration	749,605	682,667	44,370	47,146	6
Other or Not Reported	626,777	350,756	22,799	23,023	6
County Total	*48,031,160*	*13,781,717*	*881,478*	*895,893*	*214*
LYON COUNTY					
Agriculture, Forestry, and Fishing	3,023,916	874,177	56,822	2,272,023	29
Construction	13,488,974	2,822,848	171,463	291,384	21
Manufacturing	10,844,444	3,460,465	221,046	261,650	23
Transportation	359,797	324,133	21,066	42,608	18
Communications and Public Utilities	14,514,057	10,042,948	652,790	693,697	19
Wholesale Trade	246,022,831	14,192,878	866,995	1,107,668	45
Retail Trade	272,391,500	103,414,939	6,653,019	6,728,976	387
Finance, Insurance, and Real Estate	141,627	140,116	9,107	9,574	9
Services	44,355,742	18,683,725	1,229,548	1,242,660	265
Public Administration	14,844,283	6,477,538	421,037	428,331	9
Other or Not Reported	2,733,368	2,352,739	152,518	156,508	14
County Total	*622,720,539*	*162,786,506*	*10,455,411*	*13,235,079*	*839*
MAHNOMEN COUNTY					
Agriculture, Forestry, and Fishing	30,793	30,793	2,003	2,003	5
Construction	41,542	18,480	1,200	1,200	4
Manufacturing	-	-	-	-	-
Transportation	-	-	-	-	-
Communications and Public Utilities	10,450,478	8,594,802	558,660	559,095	5
Wholesale Trade	4,354,928	1,143,498	46,626	46,626	5
Retail Trade	22,069,007	9,746,146	670,353	677,599	74
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	12,389,070	10,908,848	743,154	744,807	58
Public Administration	-	-	-	-	-
Other or Not Reported	392,490	349,397	22,712	23,678	13
County Total	*49,728,308*	*30,791,964*	*2,044,708*	*2,055,008*	*164*
MARSHALL COUNTY					
Agriculture, Forestry, and Fishing	1,461,251	78,392	3,882	4,604	14
Construction	1,056,714	139,420	8,901	19,650	12
Manufacturing	10,605,954	138,451	9,003	11,057	13
Transportation	64,675	64,675	4,204	4,323	4
Communications and Public Utilities	1,648,223	822,185	53,441	54,042	8
Wholesale Trade	45,563,765	719,562	46,774	47,691	16
Retail Trade	43,182,582	14,014,958	879,798	882,520	157
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	5,266,388	1,938,754	136,756	140,022	92
Public Administration	8,362,368	5,604,730	364,312	370,421	14
Other or Not Reported	189,709	59,374	3,861	4,137	8
County Total	*117,401,629*	*23,580,501*	*1,510,932*	*1,538,467*	*338*

Major Industries Grouped by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
MARTIN COUNTY					
Agriculture, Forestry, and Fishing	4,244,637	338,672	22,012	22,695	20
Construction	4,368,586	1,687,107	105,625	155,203	21
Manufacturing	107,821,532	5,166,953	248,252	362,533	37
Transportation	1,394,114	209,160	13,596	16,364	15
Communications and Public Utilities	37,430,625	21,608,369	1,441,398	1,506,377	25
Wholesale Trade	76,077,013	5,966,593	326,696	380,636	35
Retail Trade	170,479,153	60,882,171	3,926,442	4,029,658	362
Finance, Insurance, and Real Estate	121,339	95,288	6,193	8,029	7
Services	39,631,808	9,001,730	599,732	623,627	253
Public Administration	683,216	486,151	34,936	36,264	10
Other or Not Reported	554,484	478,964	30,477	30,477	10
County Total	*442,806,507*	*105,921,158*	*6,755,359*	*7,171,863*	*795*
MCLEOD COUNTY					
Agriculture, Forestry, and Fishing	53,983,275	1,795,881	111,018	112,877	38
Construction	33,465,774	5,228,639	339,850	365,720	32
Manufacturing	83,277,715	5,316,925	340,159	2,147,708	55
Transportation	1,682,226	167,120	10,862	35,264	24
Communications and Public Utilities	43,564,025	28,796,399	1,871,768	1,918,369	11
Wholesale Trade	95,282,218	17,691,717	818,001	829,598	39
Retail Trade	244,377,313	108,800,371	7,150,694	7,425,711	444
Finance, Insurance, and Real Estate	626,841	550,416	35,776	38,901	11
Services	26,602,513	14,507,608	939,587	977,498	279
Public Administration	2,329,348	1,792,027	121,442	132,846	11
Other or Not Reported	10,428,354	2,211,996	143,744	144,338	16
County Total	*595,619,602*	*186,859,099*	*11,882,901*	*14,128,830*	*960*
MEEKER COUNTY					
Agriculture, Forestry, and Fishing	967,602	337,469	21,937	22,682	20
Construction	1,693,661	821,110	52,725	111,767	20
Manufacturing	220,333,708	3,504,306	227,165	294,945	41
Transportation	26,716	237	16	4,967	11
Communications and Public Utilities	15,400,975	10,287,078	668,661	684,865	5
Wholesale Trade	35,791,012	5,424,670	210,768	213,975	29
Retail Trade	102,870,288	36,446,406	2,298,017	2,421,566	254
Finance, Insurance, and Real Estate	6,722	6,722	437	636	5
Services	16,197,249	6,828,644	430,884	436,746	167
Public Administration	570,730	504,434	39,979	40,769	6
Other or Not Reported	128,910	127,908	8,314	8,447	13
County Total	*393,987,573*	*64,288,984*	*3,958,903*	*4,241,365*	*571*
MILLE LACS COUNTY					
Agriculture, Forestry, and Fishing	4,677,241	2,198,583	143,846	144,198	28
Construction	3,210,138	325,629	21,408	26,492	18
Manufacturing	51,550,567	2,646,542	172,004	213,370	31
Transportation	491,208	105,797	6,877	10,184	16
Communications and Public Utilities	6,258,933	4,390,520	285,384	296,185	7
Wholesale Trade	22,102,163	10,182,819	632,847	688,510	23
Retail Trade	144,864,889	55,759,384	3,676,039	3,699,844	298
Finance, Insurance, and Real Estate	470,841	415,839	27,027	27,812	9
Services	29,554,968	14,896,990	1,001,604	1,019,700	233
Public Administration	25,066,688	493,226	42,325	46,498	9
Other or Not Reported	1,696,357	1,206,587	78,429	80,181	10
County Total	*289,943,993*	*92,621,916*	*6,087,790*	*6,252,974*	*682*

Major Industries Grouped by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
MORRISON COUNTY					
Agriculture, Forestry, and Fishing	8,744,673	967,628	62,896	63,239	28
Construction	3,741,727	949,510	56,528	64,778	26
Manufacturing	59,000,402	3,226,466	209,701	212,545	28
Transportation	2,454,919	673,653	43,780	51,498	23
Communications and Public Utilities	6,072,463	4,828,513	313,844	335,145	9
Wholesale Trade	20,188,738	6,406,552	385,642	405,653	30
Retail Trade	183,060,177	73,677,845	4,779,558	4,817,626	442
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	46,881,933	11,140,955	734,916	745,965	243
Public Administration	1,741,902	955,995	62,442	67,146	13
Other or Not Reported	6,801,138	2,770,192	208,302	215,992	19
County Total	*338,688,072*	*105,597,309*	*6,857,609*	*6,979,587*	*861*
MOWER COUNTY					
Agriculture, Forestry, and Fishing	1,110,702	330,858	21,392	42,509	31
Construction	10,185,387	2,018,061	126,046	164,899	39
Manufacturing	31,366,313	7,463,153	475,639	757,366	36
Transportation	1,538,283	272,717	17,728	48,157	24
Communications and Public Utilities	10,841,470	8,868,581	576,457	612,639	12
Wholesale Trade	76,115,567	5,920,741	351,060	358,402	57
Retail Trade	223,866,070	93,246,634	6,179,544	6,238,947	464
Finance, Insurance, and Real Estate	2,503,424	1,992,966	129,542	130,344	10
Services	36,904,626	14,521,766	952,583	961,978	294
Public Administration	28,237,740	13,352,908	868,330	882,884	14
Other or Not Reported	5,397,766	4,575,328	328,358	328,592	17
County Total	*428,067,348*	*152,563,713*	*10,026,679*	*10,526,717*	*998*
MURRAY COUNTY					
Agriculture, Forestry, and Fishing	5,618,969	75,643	4,647	4,885	13
Construction	4,429,842	994,300	59,706	69,864	18
Manufacturing	10,012,662	170,648	11,093	11,584	7
Transportation	266,532	232,283	15,105	17,856	15
Communications and Public Utilities	6,652,183	4,533,477	294,672	294,918	8
Wholesale Trade	42,001,434	358,648	22,234	45,272	14
Retail Trade	39,033,607	17,036,047	1,114,969	1,122,348	154
Finance, Insurance, and Real Estate	58,671	46,819	3,043	3,885	7
Services	8,726,644	3,909,256	211,808	214,232	101
Public Administration	680,236	304,155	22,526	31,034	11
Other or Not Reported	1,314,207	58,206	3,784	3,784	4
County Total	*118,794,987*	*27,719,482*	*1,763,587*	*1,819,662*	*352*
NICOLLET COUNTY					
Agriculture, Forestry, and Fishing	8,356,807	592,958	38,551	43,329	21
Construction	5,263,725	2,648,419	172,147	182,853	12
Manufacturing	96,652,188	8,541,456	555,192	684,655	34
Transportation	48,004	48,004	3,119	6,437	9
Communications and Public Utilities	16,560,143	8,748,262	568,573	602,803	7
Wholesale Trade	81,206,858	2,102,846	126,632	154,565	17
Retail Trade	111,287,938	51,484,132	3,415,461	3,449,873	289
Finance, Insurance, and Real Estate	301,513	301,425	19,593	19,966	5
Services	37,789,795	19,891,808	1,307,537	1,316,284	205
Public Administration	35,917,297	695,418	45,259	48,563	7
Other or Not Reported	99,515	78,304	5,072	5,304	7
County Total	*393,483,783*	*95,133,032*	*6,257,136*	*6,514,632*	*613*

Major Industries Grouped by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
NOBLES COUNTY					
Agriculture, Forestry, and Fishing	43,198,352	822,093	53,301	64,036	41
Construction	5,213,697	685,510	43,930	61,608	28
Manufacturing	123,525,322	5,588,162	361,817	533,956	27
Transportation	15,477,779	101,475	6,596	17,619	27
Communications and Public Utilities	13,850,407	8,746,702	568,538	618,980	15
Wholesale Trade	133,024,123	5,654,916	274,809	335,846	39
Retail Trade	179,746,657	71,278,216	4,522,065	4,539,452	341
Finance, Insurance, and Real Estate	4,472,156	1,955,383	50,117	51,694	9
Services	21,745,468	12,555,743	830,274	846,099	245
Public Administration	13,496,921	7,280,599	499,974	503,808	9
Other or Not Reported	930,588	244,415	14,246	15,646	10
County Total	*554,681,470*	*114,913,214*	*7,225,667*	*7,588,744*	*791*
NORMAN COUNTY					
Agriculture, Forestry, and Fishing	12,551,479	530,019	34,132	37,313	10
Construction	1,509,448	423,221	27,512	29,961	7
Manufacturing	-	-	-	-	-
Transportation	-	-	-	-	-
Communications and Public Utilities	33,604,862	12,526,197	814,192	821,297	8
Wholesale Trade	30,454,018	2,177,359	141,490	145,841	13
Retail Trade	36,298,295	7,003,619	439,750	446,731	96
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	3,292,567	1,538,050	100,520	101,589	84
Public Administration	13,689,180	973,393	63,274	65,889	5
Other or Not Reported	1,988,388	1,624,152	105,521	109,122	10
County Total	*133,388,237*	*26,796,010*	*1,726,391*	*1,757,743*	*233*
OLMSTED COUNTY					
Agriculture, Forestry, and Fishing	13,226,475	4,932,681	315,047	324,744	96
Construction	81,567,037	7,204,064	468,264	1,001,528	88
Manufacturing	229,713,203	17,822,319	1,158,450	4,079,264	89
Transportation	20,564,566	2,709,312	176,099	244,742	58
Communications and Public Utilities	107,753,583	64,412,774	4,186,781	4,409,640	22
Wholesale Trade	345,573,919	46,324,589	3,007,109	3,386,691	105
Retail Trade	1,159,615,336	551,391,288	36,273,337	37,325,482	1,400
Finance, Insurance, and Real Estate	51,751,090	7,387,452	479,967	490,643	30
Services	230,692,266	133,565,342	8,798,780	9,418,005	939
Public Administration	39,750,463	39,715,511	2,581,506	2,817,702	9
Other or Not Reported	34,485,713	10,805,101	702,325	708,027	54
County Total	*2,314,693,651*	*886,270,433*	*58,147,665*	*64,206,468*	*2,890*
OTTER TAIL COUNTY					
Agriculture, Forestry, and Fishing	17,854,247	3,625,232	231,423	238,989	67
Construction	14,065,228	2,679,317	174,160	247,965	47
Manufacturing	85,245,245	10,250,085	666,043	740,028	98
Transportation	5,701,593	938,915	61,029	82,114	34
Communications and Public Utilities	158,953,409	98,765,220	6,437,618	6,608,503	28
Wholesale Trade	57,021,587	7,137,412	441,153	444,353	58
Retail Trade	421,766,146	160,108,755	10,261,638	10,353,687	832
Finance, Insurance, and Real Estate	204,462	71,080	4,559	6,495	16
Services	48,121,455	26,461,876	1,752,179	1,767,763	639
Public Administration	3,615,455	1,948,548	136,829	154,754	11
Other or Not Reported	16,925,142	1,361,182	88,482	98,631	27
County Total	*829,473,969*	*313,347,622*	*20,255,113*	*20,743,282*	*1,857*

Major Industries Grouped by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
PENNINGTON COUNTY					
Agriculture, Forestry, and Fishing	532,730	154,911	10,071	11,337	11
Construction	1,150,353	285,833	18,345	20,165	8
Manufacturing	169,932,167	2,672,837	173,421	353,374	16
Transportation	73,496	21,154	1,374	8,272	13
Communications and Public Utilities	-	-	-	-	-
Wholesale Trade	544,385,384	8,084,676	480,094	487,794	20
Retail Trade	104,782,885	50,400,342	3,276,820	3,293,632	183
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	40,807,688	9,473,968	645,864	648,620	136
Public Administration	402,208	59,860	3,890	6,756	5
Other or Not Reported	9,701,782	7,943,983	516,351	553,285	14
County Total	*871,768,693*	*79,097,564*	*5,126,230*	*5,383,235*	*406*
PINE COUNTY					
Agriculture, Forestry, and Fishing	2,906,770	601,796	39,126	39,215	34
Construction	1,573,168	510,492	33,186	35,264	22
Manufacturing	15,331,519	1,923,892	125,031	134,856	25
Transportation	81,547	55,785	3,625	4,630	16
Communications and Public Utilities	36,657,021	6,266,910	407,356	433,417	15
Wholesale Trade	5,970,875	683,493	33,077	33,089	15
Retail Trade	531,660,405	50,494,003	3,391,599	3,419,860	283
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	20,390,151	14,216,355	937,967	943,708	188
Public Administration	261,969	193,834	12,597	13,208	9
Other or Not Reported	768,830	15,874	1,032	2,748	17
County Total	*615,602,255*	*74,962,434*	*4,984,596*	*5,059,995*	*624*
PIPESTONE COUNTY					
Agriculture, Forestry, and Fishing	5,813,596	673,970	39,682	43,263	21
Construction	1,380,984	695,153	44,616	55,492	9
Manufacturing	92,199,706	1,668,939	102,792	129,705	18
Transportation	88,061	37,682	2,450	2,959	8
Communications and Public Utilities	5,741,221	3,888,486	252,752	261,491	12
Wholesale Trade	34,580,805	1,420,218	58,084	58,619	12
Retail Trade	80,011,648	28,645,239	1,817,880	1,838,306	188
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	24,755,702	4,013,085	264,744	294,561	128
Public Administration	99,021	72,603	4,719	10,360	7
Other or Not Reported	1,810,093	1,781,106	115,771	116,353	10
County Total	*246,480,837*	*42,896,481*	*2,703,490*	*2,811,109*	*413*
POLK COUNTY					
Agriculture, Forestry, and Fishing	6,255,471	929,648	59,506	60,151	27
Construction	6,992,048	2,039,200	130,589	137,461	16
Manufacturing	51,305,678	4,399,710	222,573	285,527	32
Transportation	14,467,911	498,173	32,384	34,447	21
Communications and Public Utilities	9,564,997	6,833,079	444,148	464,202	14
Wholesale Trade	136,342,851	8,159,752	423,827	461,057	39
Retail Trade	157,488,212	75,920,183	4,996,435	5,023,989	418
Finance, Insurance, and Real Estate	2,476,865	425,070	21,958	48,799	10
Services	36,040,725	14,585,702	1,008,334	1,032,549	260
Public Administration	8,257,504	3,952,581	256,903	285,325	17
Other or Not Reported	6,260,405	929,776	60,429	62,558	16
County Total	*435,452,667*	*118,672,874*	*7,657,086*	*7,896,065*	*870*

Major Industries Grouped by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
POPE COUNTY					
Agriculture, Forestry, and Fishing	938,790	228,543	14,856	15,702	14
Construction	1,146,432	144,190	9,372	12,612	10
Manufacturing	18,402,373	658,840	39,059	43,687	23
Transportation	1,213,561	874,896	56,870	56,946	4
Communications and Public Utilities	1,501,790	1,349,523	87,715	92,962	4
Wholesale Trade	27,568,663	2,475,950	134,527	138,748	15
Retail Trade	68,993,138	29,766,867	1,927,133	1,943,465	146
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	7,536,362	4,274,460	280,930	291,551	126
Public Administration	218,682	189,556	12,330	13,748	6
Other or Not Reported	481,212	234,050	17,224	17,909	14
County Total	*128,001,003*	*40,196,875*	*2,580,016*	*2,627,330*	*362*
RAMSEY COUNTY					
Agriculture, Forestry, and Fishing	43,475,765	14,912,763	969,325	987,179	229
Construction	237,196,470	21,408,242	1,391,561	2,234,530	182
Manufacturing	3,328,118,188	241,054,693	15,668,574	22,001,856	715
Transportation	136,149,364	14,591,487	956,118	1,169,884	141
Communications and Public Utilities	336,850,242	263,321,797	17,116,013	18,705,903	64
Wholesale Trade	2,940,205,400	904,899,136	58,831,027	59,351,495	578
Retail Trade	4,519,886,432	2,051,695,978	136,808,824	142,226,391	4,989
Finance, Insurance, and Real Estate	271,920,658	14,379,710	947,635	1,184,459	130
Services	1,796,380,717	541,660,231	35,518,052	36,616,274	3,757
Public Administration	20,521,230	9,396,470	610,767	645,339	23
Other or Not Reported	142,581,311	62,140,740	4,057,712	4,147,065	214
County Total	*13,773,285,777*	*4,139,461,247*	*272,875,608*	*289,270,375*	*11,022*
RED LAKE COUNTY					
Agriculture, Forestry, and Fishing	-	-	-	-	-
Construction	-	-	-	-	-
Manufacturing	15,417,199	587,965	37,365	37,487	12
Transportation	65,448	64,387	4,180	7,900	5
Communications and Public Utilities	-	-	-	-	-
Wholesale Trade	8,732,925	1,049,512	65,322	65,378	6
Retail Trade	18,980,011	5,087,722	342,349	346,207	46
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	1,661,828	679,088	49,866	50,376	28
Public Administration	-	-	-	-	-
Other or Not Reported	7,373,263	4,531,773	293,767	330,087	15
County Total	*52,230,674*	*12,000,447*	*792,849*	*837,435*	*112*
REDWOOD COUNTY					
Agriculture, Forestry, and Fishing	5,505,437	650,677	41,819	43,101	19
Construction	1,491,376	1,116,751	72,590	78,460	21
Manufacturing	16,919,567	1,749,052	113,468	113,935	37
Transportation	143,626	36,205	2,354	16,135	12
Communications and Public Utilities	18,047,234	13,785,529	896,035	918,588	20
Wholesale Trade	51,596,342	6,828,128	328,536	328,791	26
Retail Trade	137,592,552	50,876,772	3,167,715	3,184,964	285
Finance, Insurance, and Real Estate	11,421	4,311	281	1,586	8
Services	9,586,482	6,271,423	423,841	426,864	192
Public Administration	705,401	333,694	27,806	32,776	13
Other or Not Reported	401,856	318,286	19,613	19,618	12
County Total	*242,001,294*	*81,970,828*	*5,094,058*	*5,164,818*	*645*

TABLE 2 (Cont.)
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1995

Major Industries Grouped by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
RENVILLE COUNTY					
Agriculture, Forestry, and Fishing	22,580,005	209,991	13,654	16,374	22
Construction	1,326,061	518,633	33,711	35,596	18
Manufacturing	45,040,411	6,962,661	447,491	542,537	32
Transportation	11,127,673	279,794	17,067	23,108	20
Communications and Public Utilities	8,221,845	5,254,346	341,541	359,214	17
Wholesale Trade	46,659,327	5,141,158	253,480	257,545	27
Retail Trade	88,312,282	28,183,029	1,866,219	1,883,800	220
Finance, Insurance, and Real Estate	1,356	389	25	235	4
Services	12,159,701	4,659,320	308,162	310,848	152
Public Administration	3,074,957	2,568,686	183,391	190,130	14
Other or Not Reported	13,610,943	2,623,005	171,393	171,724	15
County Total	*252,114,561*	*56,401,012*	*3,636,134*	*3,791,111*	*541*
RICE COUNTY					
Agriculture, Forestry, and Fishing	12,632,865	1,678,186	86,390	87,257	50
Construction	38,964,977	9,978,939	648,643	705,321	38
Manufacturing	187,993,513	10,397,122	675,399	1,196,097	63
Transportation	1,580,636	1,278,786	83,118	87,983	22
Communications and Public Utilities	15,957,376	11,157,879	725,273	773,395	14
Wholesale Trade	521,304,478	14,744,073	921,329	950,811	43
Retail Trade	353,195,746	155,722,096	10,305,169	10,420,019	621
Finance, Insurance, and Real Estate	734,787	492,563	32,015	32,644	10
Services	46,296,469	27,899,611	1,855,618	1,895,643	419
Public Administration	2,705,084	1,063,226	69,107	77,792	8
Other or Not Reported	1,493,344	778,211	50,609	58,060	21
County Total	*1,182,859,275*	*235,190,692*	*15,452,670*	*16,285,022*	*1,309*
ROCK COUNTY					
Agriculture, Forestry, and Fishing	1,971,123	249,207	16,198	18,410	13
Construction	512,167	208,533	12,167	16,082	15
Manufacturing	1,884,277	136,922	8,903	42,826	13
Transportation	-	-	-	-	-
Communications and Public Utilities	3,076,572	2,720,722	175,296	187,511	8
Wholesale Trade	52,630,450	2,905,077	116,203	118,657	16
Retail Trade	60,463,572	18,211,272	1,190,994	1,193,010	125
Finance, Insurance, and Real Estate	663,688	79,848	5,189	13,044	5
Services	9,968,352	5,901,194	387,594	407,329	94
Public Administration	251,641	220,299	17,748	18,129	6
Other or Not Reported	700,823	470,148	30,542	30,748	12
County Total	*132,122,665*	*31,103,222*	*1,960,834*	*2,045,746*	*307*
ROSEAU COUNTY					
Agriculture, Forestry, and Fishing	3,561,259	64,578	4,198	4,384	9
Construction	2,149,237	449,537	29,219	32,853	6
Manufacturing	242,483,050	2,952,822	188,712	450,371	13
Transportation	65,942,774	205,872	13,382	25,345	26
Communications and Public Utilities	10,722,946	8,708,778	566,072	567,568	7
Wholesale Trade	10,647,829	2,742,843	104,541	104,552	9
Retail Trade	133,454,642	43,938,490	2,886,040	2,899,468	238
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	11,291,775	5,269,324	356,885	362,199	145
Public Administration	707,026	238,311	15,492	17,442	6
Other or Not Reported	1,399,846	287,878	18,711	19,348	15
County Total	*482,360,384*	*64,858,433*	*4,183,252*	*4,483,530*	*474*

Major Industries Grouped by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
SCOTT COUNTY					
Agriculture, Forestry, and Fishing	26,794,505	4,745,299	308,445	323,527	103
Construction	49,524,845	5,187,005	336,891	431,033	51
Manufacturing	349,816,583	32,339,919	2,101,868	2,884,677	105
Transportation	3,142,061	563,141	36,601	56,582	36
Communications and Public Utilities	35,596,087	18,806,938	1,222,442	1,252,726	21
Wholesale Trade	98,170,728	44,593,625	2,857,595	2,936,611	72
Retail Trade	349,745,330	143,711,501	9,687,773	9,864,638	752
Finance, Insurance, and Real Estate	382,398	108,510	7,052	7,052	7
Services	119,920,319	75,753,376	5,016,328	5,118,559	534
Public Administration	131,355	51,803	3,191	4,439	5
Other or Not Reported	26,436,113	9,046,775	588,062	593,844	35
County Total	*1,059,660,324*	*334,907,892*	*22,166,248*	*23,473,688*	*1,721*
SHERBURNE COUNTY					
Agriculture, Forestry, and Fishing	4,290,196	2,315,676	150,520	153,711	62
Construction	49,242,197	655,301	42,595	58,473	46
Manufacturing	136,230,192	14,976,707	967,798	1,025,321	73
Transportation	6,841,572	487,613	31,693	39,753	27
Communications and Public Utilities	156,194,390	7,943,554	516,328	676,351	14
Wholesale Trade	67,588,734	8,728,960	567,385	567,895	51
Retail Trade	212,670,646	101,874,847	6,771,702	6,800,685	460
Finance, Insurance, and Real Estate	34,461	7,071	288	591	4
Services	39,837,808	16,069,817	1,063,970	1,071,113	337
Public Administration	7,338,313	7,205,154	495,518	495,732	9
Other or Not Reported	1,949,016	300,558	19,533	20,401	16
County Total	*682,217,525*	*160,565,258*	*10,627,330*	*10,910,026*	*1,099*
SIBLEY COUNTY					
Agriculture, Forestry, and Fishing	957,971	276,089	16,929	17,866	16
Construction	1,905,311	408,590	26,555	31,162	13
Manufacturing	11,718,346	1,031,567	67,051	85,668	16
Transportation	144,543	4,029	262	3,524	12
Communications and Public Utilities	3,154,052	2,336,416	151,868	152,048	8
Wholesale Trade	20,144,128	1,641,743	106,208	109,303	18
Retail Trade	31,296,606	11,375,268	758,910	760,867	143
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	12,125,856	4,192,691	278,425	285,360	117
Public Administration	675,454	117,167	7,616	14,612	7
Other or Not Reported	156,787	52,539	3,395	3,429	9
County Total	*82,279,054*	*21,436,099*	*1,417,219*	*1,463,839*	*359*
ST. LOUIS COUNTY					
Agriculture, Forestry, and Fishing	18,149,990	4,492,618	292,046	306,060	141
Construction	88,011,459	13,576,780	882,049	1,517,723	176
Manufacturing	595,494,012	29,286,029	1,903,603	2,544,589	251
Transportation	103,082,008	6,354,697	415,352	1,299,217	67
Communications and Public Utilities	138,813,234	101,682,321	6,609,269	7,026,189	57
Wholesale Trade	546,341,756	88,898,937	5,774,549	5,947,392	217
Retail Trade	1,717,458,874	800,191,925	53,011,802	53,692,650	2,776
Finance, Insurance, and Real Estate	3,460,558	1,687,456	109,381	282,917	60
Services	428,850,744	157,344,596	10,314,847	11,063,823	1,721
Public Administration	41,873,301	16,154,728	1,050,180	1,091,189	31
Other or Not Reported	57,812,773	15,709,712	1,038,876	6,236,635	111
County Total	*3,739,348,709*	*1,235,379,799*	*81,401,954*	*91,008,384*	*5,608*

Major Industries Grouped by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
STEARNS COUNTY					
Agriculture, Forestry, and Fishing	22,585,254	3,244,374	200,256	216,402	98
Construction	54,730,111	6,747,213	419,571	510,844	106
Manufacturing	784,790,426	25,515,056	1,644,447	3,273,391	161
Transportation	139,756,563	2,347,748	152,613	222,754	95
Communications and Public Utilities	59,475,890	49,505,289	3,217,850	3,357,145	22
Wholesale Trade	710,471,840	91,823,511	5,753,249	6,044,718	170
Retail Trade	1,167,585,717	537,066,830	35,461,675	36,378,098	1,469
Finance, Insurance, and Real Estate	19,445,232	13,056,219	708,005	727,874	43
Services	246,997,837	111,039,367	7,312,920	7,439,563	1,080
Public Administration	8,771,949	4,639,274	301,558	312,954	23
Other or Not Reported	15,858,565	3,659,920	237,896	267,053	46
County Total	*3,230,469,384*	*848,644,801*	*55,410,040*	*58,750,796*	*3,313*
STEELE COUNTY					
Agriculture, Forestry, and Fishing	22,144,189	944,970	61,422	63,729	31
Construction	14,609,233	1,426,689	92,723	124,616	32
Manufacturing	397,413,724	30,827,104	1,995,191	2,383,494	66
Transportation	611,527	192,652	12,522	16,217	17
Communications and Public Utilities	46,969,736	28,688,148	1,864,728	1,910,555	14
Wholesale Trade	39,740,232	4,955,765	275,577	299,319	28
Retail Trade	227,783,555	100,669,272	6,625,403	6,738,754	449
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	83,369,034	26,030,188	1,723,941	1,772,705	322
Public Administration	-	-	-	-	-
Other or Not Reported	6,238,842	2,200,720	151,503	205,307	21
County Total	*838,880,072*	*195,935,508*	*12,803,010*	*13,514,696*	*980*
STEVENS COUNTY					
Agriculture, Forestry, and Fishing	1,320,766	148,595	8,277	18,793	10
Construction	20,071,526	510,099	33,156	42,667	16
Manufacturing	33,671,413	12,690,794	823,547	862,348	25
Transportation	4,040,290	5,739	373	4,518	5
Communications and Public Utilities	6,053,215	5,248,612	341,161	352,850	11
Wholesale Trade	20,958,578	2,946,284	132,706	138,169	15
Retail Trade	66,576,207	26,750,951	1,737,815	1,783,732	150
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	8,284,025	4,353,571	287,761	293,765	107
Public Administration	369,572	338,797	22,022	28,489	6
Other or Not Reported	130,077	26,077	1,696	1,749	6
County Total	*161,475,669*	*53,019,519*	*3,388,514*	*3,527,080*	*351*
SWIFT COUNTY					
Agriculture, Forestry, and Fishing	3,249,031	96,927	6,294	6,294	8
Construction	1,747,816	66,903	4,351	10,317	10
Manufacturing	6,149,477	794,550	51,647	74,392	13
Transportation	49,222	49,222	3,199	3,365	4
Communications and Public Utilities	5,307,957	3,687,727	239,705	239,853	9
Wholesale Trade	40,683,999	4,598,605	283,267	295,182	15
Retail Trade	46,478,258	21,964,514	1,387,343	1,388,391	168
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	5,527,192	3,896,172	262,826	272,986	100
Public Administration	8,905,342	817,705	69,197	69,197	6
Other or Not Reported	3,173,200	298,720	19,415	19,668	6
County Total	*121,271,494*	*36,271,045*	*2,327,244*	*2,379,645*	*339*

Major Industries Grouped by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
TODD COUNTY					
Agriculture, Forestry, and Fishing	2,124,943	201,467	12,950	13,455	18
Construction	2,210,426	907,247	58,893	66,288	14
Manufacturing	248,939,282	1,418,679	92,210	138,760	33
Transportation	566,690	564,604	36,699	43,544	27
Communications and Public Utilities	2,455,429	1,972,740	128,230	128,263	6
Wholesale Trade	11,224,904	2,572,545	160,125	161,960	18
Retail Trade	93,650,927	33,841,746	2,243,843	2,282,507	288
Finance, Insurance, and Real Estate	1,458,704	1,333,769	86,693	87,339	6
Services	12,838,502	4,677,804	311,632	316,077	166
Public Administration	1,380,939	1,364,671	93,458	95,238	9
Other or Not Reported	277,626	88,507	5,753	6,226	11
County Total	*377,128,372*	*48,943,779*	*3,230,486*	*3,339,657*	*596*
TRAVERSE COUNTY					
Agriculture, Forestry, and Fishing	220,400	142,884	8,679	8,865	6
Construction	38,131	35,121	2,283	2,283	4
Manufacturing	-	-	-	-	-
Transportation	-	-	-	-	-
Communications and Public Utilities	3,720,148	2,222,614	144,469	147,598	4
Wholesale Trade	16,168,667	1,626,842	50,675	51,026	8
Retail Trade	22,729,714	7,342,320	492,852	497,983	86
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	4,251,009	2,271,334	116,163	117,004	60
Public Administration	225,241	171,457	11,143	15,903	4
Other or Not Reported	1,762,740	116,111	7,547	7,602	8
County Total	*49,116,050*	*13,928,683*	*833,811*	*848,264*	*180*
WABASHA COUNTY					
Agriculture, Forestry, and Fishing	6,947,368	812,494	35,021	35,180	29
Construction	2,779,082	304,901	18,826	25,194	21
Manufacturing	25,296,279	1,262,697	82,074	88,672	31
Transportation	2,376,847	680,779	44,246	45,449	22
Communications and Public Utilities	16,977,583	11,988,817	779,223	780,093	12
Wholesale Trade	9,209,798	2,072,008	110,094	114,319	25
Retail Trade	97,662,789	34,638,099	2,250,917	2,258,507	317
Finance, Insurance, and Real Estate	31,296	12,753	829	1,433	5
Services	8,556,432	5,447,847	368,025	370,534	181
Public Administration	6,150,113	2,877,693	192,500	196,383	6
Other or Not Reported	550,368	159,034	10,339	10,407	7
County Total	*176,537,955*	*60,257,122*	*3,892,094*	*3,926,171*	*656*
WADENA COUNTY					
Agriculture, Forestry, and Fishing	5,589,809	986,076	62,688	65,441	17
Construction	708,611	67,667	4,398	4,731	15
Manufacturing	60,975,964	6,491,874	421,954	459,999	28
Transportation	589,822	335,255	21,793	38,307	13
Communications and Public Utilities	14,057,977	10,080,265	655,214	677,356	6
Wholesale Trade	52,443,192	5,248,763	208,636	222,896	21
Retail Trade	93,990,470	43,811,507	2,719,815	2,736,906	223
Finance, Insurance, and Real Estate	13,370	13,370	869	1,690	4
Services	14,856,714	8,308,062	547,125	560,610	175
Public Administration	21,532,128	2,053,598	133,503	136,889	6
Other or Not Reported	413,822	244,790	15,909	16,015	6
County Total	*265,171,879*	*77,641,227*	*4,791,904*	*4,920,840*	*514*

TABLE 2 (Cont.)
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1995

Major Industries Grouped by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
WASECA COUNTY					
Agriculture, Forestry, and Fishing	5,541,026	403,939	26,255	26,580	24
Construction	2,002,045	425,175	26,853	28,811	18
Manufacturing	214,289,744	817,007	53,106	242,538	21
Transportation	97,142	17,141	1,113	11,789	20
Communications and Public Utilities	15,807,883	14,655,555	953,330	1,002,404	8
Wholesale Trade	27,153,197	2,402,515	103,077	103,957	18
Retail Trade	76,226,501	38,526,862	2,505,314	2,638,320	226
Finance, Insurance, and Real Estate	274	274	18	1,956	4
Services	8,874,837	6,424,633	429,550	433,694	158
Public Administration	4,620,170	3,656,797	241,571	244,905	6
Other or Not Reported	107,310	44,242	2,874	8,306	10
County Total	*354,720,129*	*67,374,140*	*4,343,061*	*4,743,260*	*513*
WASHINGTON COUNTY					
Agriculture, Forestry, and Fishing	17,702,450	9,175,481	596,569	623,004	163
Construction	36,406,541	15,110,780	982,199	1,209,538	74
Manufacturing	1,116,502,895	12,881,443	837,294	1,652,180	177
Transportation	11,220,119	7,034,457	464,117	482,073	53
Communications and Public Utilities	51,196,486	47,064,273	3,059,152	3,168,110	30
Wholesale Trade	612,143,366	47,752,707	3,108,626	3,433,035	130
Retail Trade	978,722,654	555,172,743	37,038,273	37,379,041	1,750
Finance, Insurance, and Real Estate	1,926,615	429,125	27,895	82,919	25
Services	171,906,661	92,995,631	6,173,938	6,256,173	1,176
Public Administration	12,406,966	3,126,060	203,195	268,538	17
Other or Not Reported	50,350,370	13,487,965	876,716	887,240	76
County Total	*3,060,485,123*	*804,230,665*	*53,367,974*	*55,441,851*	*3,671*
WATONWAN COUNTY					
Agriculture, Forestry, and Fishing	1,236,657	119,112	7,742	8,426	8
Construction	7,013,060	656,956	42,681	59,073	17
Manufacturing	154,498,906	1,165,937	75,787	159,309	18
Transportation	3,180,653	1,222,856	79,481	87,363	14
Communications and Public Utilities	3,759,926	3,064,740	199,208	199,836	10
Wholesale Trade	62,735,753	4,665,751	180,372	184,880	16
Retail Trade	56,304,174	20,859,862	1,385,067	1,392,730	180
Finance, Insurance, and Real Estate	269,634	267,309	17,375	17,991	8
Services	47,080,782	3,767,401	254,899	262,649	146
Public Administration	2,540,278	1,856,155	125,807	133,123	7
Other or Not Reported	4,557,201	610,097	39,657	40,701	10
County Total	*343,177,024*	*38,256,176*	*2,408,076*	*2,546,081*	*434*
WILKIN COUNTY					
Agriculture, Forestry, and Fishing	542,037	204,452	11,011	11,155	14
Construction	67,443	67,276	4,374	4,375	5
Manufacturing	8,947,055	1,662	108	397	5
Transportation	-	-	-	-	-
Communications and Public Utilities	3,213,744	1,657,776	107,755	111,314	6
Wholesale Trade	68,139,811	1,344,656	87,403	92,741	11
Retail Trade	38,561,587	14,500,258	924,453	936,451	102
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	6,012,004	4,104,573	266,785	267,258	53
Public Administration	-	-	-	-	-
Other or Not Reported	2,597,146	638,778	41,519	42,119	14
County Total	*128,080,827*	*22,519,431*	*1,443,408*	*1,465,810*	*210*

Major Industries Grouped by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
WINONA COUNTY					
Agriculture, Forestry, and Fishing	13,622,339	1,363,694	88,649	92,666	37
Construction	15,641,527	569,424	37,012	93,071	35
Manufacturing	422,483,854	9,198,546	597,345	1,041,001	86
Transportation	5,781,887	467,658	30,399	58,260	38
Communications and Public Utilities	19,825,368	16,840,134	1,094,612	1,139,305	14
Wholesale Trade	69,254,730	9,773,382	602,084	797,186	58
Retail Trade	358,045,340	150,851,770	10,027,411	10,179,005	620
Finance, Insurance, and Real Estate	651,531	119,287	7,753	13,516	15
Services	48,348,552	20,957,769	1,402,845	1,430,225	376
Public Administration	3,460,360	1,675,740	108,923	124,390	10
Other or Not Reported	1,081,088	713,420	50,308	50,531	16
County Total	*958,196,576*	*212,530,824*	*14,047,341*	*15,019,156*	*1,305*
WRIGHT COUNTY					
Agriculture, Forestry, and Fishing	14,677,819	4,023,033	256,861	273,994	108
Construction	28,561,008	4,980,518	323,735	362,490	61
Manufacturing	147,191,963	16,137,472	1,044,487	1,173,199	129
Transportation	12,559,349	2,265,552	146,833	154,557	47
Communications and Public Utilities	35,177,960	24,727,335	1,607,275	1,654,711	25
Wholesale Trade	47,013,457	12,044,412	769,554	773,935	59
Retail Trade	540,946,279	192,818,997	12,733,061	12,964,481	783
Finance, Insurance, and Real Estate	372,134	113,488	7,353	10,802	10
Services	69,501,288	34,639,719	2,304,996	2,331,751	597
Public Administration	9,489,167	7,077,449	500,191	507,418	18
Other or Not Reported	7,771,870	1,383,671	93,177	104,355	24
County Total	*913,262,294*	*300,211,646*	*19,787,523*	*20,311,693*	*1,861*
YELLOW MEDICINE COUNTY					
Agriculture, Forestry, and Fishing	1,917,164	374,545	24,344	24,356	10
Construction	4,183,908	839,578	52,643	82,610	19
Manufacturing	485,412	234,200	15,225	15,233	12
Transportation	12,055,875	146,986	9,553	12,848	10
Communications and Public Utilities	4,084,089	2,755,692	179,125	180,466	9
Wholesale Trade	18,222,339	4,155,339	206,308	213,109	19
Retail Trade	100,551,992	18,500,162	1,193,674	1,204,843	184
Finance, Insurance, and Real Estate	1,445,215	1,158,624	75,619	75,620	5
Services	6,964,522	3,789,353	247,985	252,929	131
Public Administration	3,020,546	1,942,635	142,369	152,958	12
Other or Not Reported	6,354,542	302,158	24,618	24,621	12
County Total	*159,285,604*	*34,199,272*	*2,171,463*	*2,239,593*	*423*
COUNTY UNDESIGNATED					
Agriculture, Forestry, and Fishing	44,161,521	4,473,086	283,400	353,922	148
Construction	61,949,869	14,783,236	954,012	1,248,767	123
Manufacturing	1,463,439,314	114,504,985	7,435,366	9,845,305	273
Transportation	60,051,832	4,667,581	303,388	457,333	98
Communications and Public Utilities	147,310,501	102,340,071	6,652,167	7,030,219	42
Wholesale Trade	781,436,152	62,965,965	3,915,161	4,305,875	161
Retail Trade	1,554,636,709	716,324,304	47,014,875	47,699,574	2,704
Finance, Insurance, and Real Estate	6,918,894	1,421,647	92,887	94,409	33
Services	333,119,273	148,562,330	9,740,262	9,929,457	1,338
Public Administration	16,333,191	6,315,527	460,673	483,142	24
Other or Not Reported	406,811,566	129,817,422	8,397,332	9,571,803	402
Undesignated Total	*4,876,168,822*	*1,306,176,154*	*85,249,523*	*91,019,806*	*5,346*

TABLE 2 (Cont.)
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1995

Major Industries Grouped by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
NON-MINNESOTA					
Agriculture, Forestry, and Fishing	241,981,516	35,163,972	2,206,911	2,354,174	182
Construction	252,095,715	47,194,271	3,111,346	4,980,834	587
Manufacturing	9,115,735,601	880,928,467	57,701,467	76,410,674	2,816
Transportation	103,761,234	8,912,113	579,691	3,722,221	708
Communications and Public Utilities	1,197,796,115	541,519,156	35,317,311	36,924,795	304
Wholesale Trade	9,340,319,355	683,167,723	44,705,383	47,421,226	1,817
Retail Trade	3,983,477,411	1,594,524,908	103,806,142	107,659,590	6,601
Finance, Insurance, and Real Estate	380,054,108	149,507,081	9,661,129	10,708,904	318
Services	2,759,227,413	1,303,480,676	85,623,860	88,885,151	3,237
Public Administration	11,179,128	7,856,218	536,927	578,933	44
Other or Not Reported	1,028,333,307	188,789,037	12,257,369	22,484,170	682
Unknown/Out-of-state Total	*28,413,960,903*	*5,441,043,622*	*355,507,536*	*402,130,672*	*17,296*
ALL FILERS					
Agriculture, Forestry, and Fishing	1,348,575,715	232,965,223	14,709,441	17,615,962	4,379
Construction	2,346,836,146	407,763,245	26,425,848	38,608,616	3,919
Manufacturing	35,513,677,925	2,393,327,950	155,522,419	228,447,654	10,120
Transportation	1,322,276,236	153,945,335	10,031,133	20,287,842	2,899
Communications and Public Utilities	7,312,220,930	4,751,845,850	309,082,864	322,674,826	1,623
Wholesale Trade	32,623,959,502	4,290,106,339	275,479,451	287,250,402	7,758
Retail Trade	45,722,881,144	19,557,506,648	1,292,372,269	1,317,626,175	64,419
Finance, Insurance, and Real Estate	1,239,669,189	514,987,195	33,090,747	39,981,531	1,615
Services	15,746,739,004	6,204,142,142	407,692,539	425,352,747	45,097
Public Administration	600,090,908	296,586,013	20,344,639	21,802,070	907
Other or Not Reported	3,289,607,556	821,463,239	53,515,516	74,175,753	3,507
All Filers Total	*147,066,534,255*	*39,624,639,179*	*2,598,266,866*	*2,793,823,578*	*146,243*

Note: Data from categories with fewer than four filers has been included in the 'Other or Not Reported" category to prevent disclosure of information which might identify a specific business.

TABLE 3
Minnesota Sales And Use Tax Statistics
Summary Data for Selected Cities
Annual 1995

City Name	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
Albert Lea	$636,666,255	$156,441,854	$10,266,529	$10,650,895	719
Alexandria	563,644,820	228,489,642	15,019,672	15,423,529	872
Andover	70,490,984	28,898,526	2,000,022	2,009,644	291
Anoka	571,129,666	248,159,696	16,219,997	18,905,805	772
Apple Valley	596,954,850	267,709,263	17,546,633	17,982,596	664
Arden Hills	198,984,512	52,078,608	3,385,140	3,672,343	138
Austin	331,849,178	140,204,322	9,251,715	9,731,425	733
Bemidji	496,641,895	212,802,091	13,730,216	14,314,157	938
Blaine	735,588,431	265,958,154	17,373,821	17,853,124	743
Bloomington	3,331,284,235	1,226,542,817	81,082,418	88,623,635	2,711
Brainerd	890,945,014	293,587,702	19,321,401	20,450,937	1,102
Brooklyn Center	489,284,354	225,087,035	14,749,055	15,036,585	494
Brooklyn Park	839,725,834	315,849,457	20,782,233	21,065,734	814
Buffalo	302,881,076	94,647,281	6,179,480	6,374,075	411
Burnsville	2,008,261,732	714,566,684	46,883,544	48,519,029	1,646
Cambridge	211,058,889	61,677,879	4,062,172	4,181,563	347
Champlin	85,361,777	20,594,058	1,354,792	1,369,634	270
Chanhassen	537,546,712	93,587,728	6,237,092	6,835,241	309
Chaska	1,333,236,696	113,680,947	7,486,858	8,185,419	394
Chisholm	47,276,178	12,970,635	875,655	920,343	153
Cloquet	248,329,742	87,950,963	5,846,265	6,677,915	410
Columbia Heights	133,511,124	56,922,501	3,851,893	3,878,296	279
Coon Rapids	608,571,377	257,211,206	16,865,899	17,218,305	885
Cottage Grove	201,742,503	99,485,788	6,569,657	6,838,342	369
Crookston	210,074,413	54,438,185	3,427,634	3,702,779	266
Crystal	132,333,745	63,380,728	4,137,124	4,211,609	179
Detroit Lakes	328,165,988	112,653,527	7,411,809	7,788,909	634
Duluth	2,385,211,975	747,077,616	49,233,665	52,966,901	2,703
Eagan	1,318,687,577	357,150,420	23,477,447	25,548,379	1,076
East Bethel	9,048,311	5,698,798	403,235	403,503	47
East Grand Forks	164,765,094	43,483,233	2,920,886	2,969,597	224
Eden Prairie	3,424,792,465	811,182,077	52,995,218	56,910,908	1,568
Edina	1,775,233,793	658,689,216	43,035,688	44,476,414	1,583
Elk River	524,958,535	98,534,059	6,507,354	6,835,688	565
Ely	81,735,433	30,832,556	2,061,711	2,076,127	309
Eveleth	50,132,529	20,890,252	1,409,386	2,429,232	185
Fairmont	359,583,214	93,798,954	6,006,085	6,327,863	511
Faribault	389,004,641	152,876,879	10,009,503	10,574,749	704
Farmington	194,052,582	125,790,459	8,161,531	8,228,147	274
Fergus Falls	474,994,915	194,849,443	12,549,391	12,853,815	638

TABLE 3 (Cont.)
Minnesota Sales And Use Tax Statistics
Summary Data for Selected Cities
Annual 1995

City Name	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
Forest Lake	315,854,380	112,716,532	7,446,451	7,579,111	557
Fridley	715,484,572	233,934,218	15,311,323	16,300,165	602
Golden Valley	747,027,610	217,347,411	14,461,045	16,719,757	601
Grand Marais	64,335,408	33,435,128	2,219,251	2,280,835	224
Grand Rapids	983,711,442	177,393,876	11,527,997	12,434,606	741
Ham Lake	$78,482,568	$37,241,753	$2,388,437	$2,478,497	220
Hastings	329,530,522	115,773,783	7,637,256	8,063,795	592
Hermantown	174,105,670	94,487,835	6,049,738	6,069,142	105
Hibbing	450,663,841	119,227,714	7,855,210	10,565,871	622
Hopkins	1,617,428,691	288,278,890	19,024,844	20,050,065	789
Hugo	61,980,794	29,908,889	1,959,368	2,101,278	148
Hutchinson	327,227,708	125,783,255	8,088,943	9,992,591	546
International Falls	165,331,242	63,481,212	4,242,282	4,338,810	344
Inver Grove Heights	525,283,068	153,835,194	10,170,906	10,462,248	456
Lake Elmo	88,231,645	43,657,865	2,855,271	2,899,191	166
Lakeville	524,560,999	149,878,932	9,904,149	10,307,854	570
Litchfield	322,127,366	47,996,253	2,930,260	3,177,368	325
Little Canada	63,066,937	25,515,533	1,668,700	1,701,373	122
Little Falls	312,537,915	73,413,671	4,776,366	4,866,269	432
Mahtomedi	14,748,711	6,316,049	421,718	427,382	106
Mankato	1,389,971,378	483,807,885	31,684,862	32,753,650	1,319
Maple Grove	906,086,580	182,277,920	11,986,741	13,185,718	808
Maplewood	708,853,850	293,856,420	19,465,914	19,709,032	655
Marshall	569,451,162	156,044,052	10,068,132	12,811,638	505
Mendota Heights	488,663,581	94,061,333	6,192,254	6,722,940	203
Minneapolis	23,453,011,566	6,888,259,550	453,168,680	488,445,040	13,314
Minnetonka	4,071,493,261	624,675,502	40,971,244	45,943,686	1,388
Montevideo	219,693,181	61,342,336	3,813,069	3,936,722	330
Monticello	211,194,706	69,496,025	4,599,783	4,653,145	275
Moorhead	414,068,607	159,094,296	10,510,052	11,083,741	733
Morris	155,724,470	44,797,424	2,770,838	2,926,367	263
Mound	79,934,833	30,693,400	2,015,357	2,050,821	315
Mounds View	329,816,217	29,958,604	2,059,091	2,160,617	169
New Brighton	583,138,633	155,782,128	10,215,035	10,779,740	484
New Hope	544,120,549	92,952,890	6,098,809	6,774,583	402
New Ulm	343,252,030	108,815,453	7,146,055	7,342,703	553
North Branch	124,805,926	32,743,475	2,133,136	2,171,689	238
North Mankato	156,670,545	31,285,223	2,048,677	2,203,918	177
North St. Paul	110,023,750	48,613,596	3,191,060	3,308,547	104
Northfield	810,993,697	80,287,848	5,195,369	5,630,588	491

TABLE 3 (Cont.)
Minnesota Sales And Use Tax Statistics
Summary Data for Selected Cities
Annual 1995

City Name	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
Oakdale	227,318,076	119,514,468	7,914,159	8,026,211	304
Owatonna	760,369,851	175,775,276	11,497,015	12,278,821	715
Pipestone	177,523,757	33,551,079	2,106,478	2,167,328	252
Plymouth	2,250,442,865	577,670,966	37,735,234	39,677,297	1,371
Prior Lake	123,345,224	57,723,534	3,832,824	4,017,050	479
Ramsey	69,250,453	23,757,663	1,567,449	1,591,803	235
Red Wing	410,834,821	108,647,824	7,174,139	7,441,593	644
Redwood Falls	168,862,880	56,509,532	3,486,975	3,573,903	265
Richfield	464,517,676	232,750,706	15,366,965	15,746,628	673
Robbinsdale	91,258,113	42,233,671	2,788,516	2,818,975	240
Rochester	$2,197,591,883	$872,834,922	$57,272,590	$63,006,558	2,501
Rosemount	313,763,957	44,686,660	2,992,679	3,178,480	293
Roseville	2,089,077,777	996,982,843	65,039,631	66,352,409	1,015
Sartell	322,527,605	8,579,118	580,993	1,322,626	65
Sauk Rapids	300,945,840	61,599,243	4,055,940	4,302,102	311
Savage	328,376,899	104,944,161	6,896,991	7,629,831	302
Shakopee	528,879,095	174,378,887	11,530,016	11,921,723	517
Shoreview	143,062,760	66,328,395	4,329,010	4,366,705	369
South St. Paul	609,084,135	66,347,545	4,410,629	4,576,088	388
Spring Lake Park	71,436,754	51,213,025	3,390,504	3,642,650	149
St. Cloud	2,402,516,370	739,314,601	48,212,171	50,054,898	1,917
St. Louis Park	782,034,502	396,308,257	26,147,948	26,509,051	1,069
St. Paul	9,364,657,494	2,512,240,775	166,280,982	183,692,362	7,756
St. Paul Park	459,285,008	21,831,326	1,437,792	1,694,419	95
St. Peter	133,925,024	39,538,218	2,607,229	2,678,520	269
Stillwater	391,169,838	161,388,368	10,777,078	11,144,623	838
Thief River Falls	771,906,544	83,752,154	5,455,992	5,735,012	379
Vadnais Heights	58,382,972	33,397,718	2,210,370	2,222,887	115
Virginia	365,997,343	142,144,161	9,294,815	10,465,232	488
Waite Park	286,069,309	138,406,779	9,148,774	9,666,415	196
Waseca	329,444,353	58,108,554	3,814,443	4,207,232	345
Wayzata	378,153,443	135,608,082	9,050,002	9,229,222	662
West St. Paul	395,458,655	170,258,363	11,277,527	11,508,557	467
White Bear Lake	671,569,567	154,893,578	10,244,689	10,863,929	731
Willmar	786,039,963	258,522,574	16,495,832	17,428,543	734
Winona	797,806,725	189,452,454	12,592,273	13,638,643	949
Woodbury	312,264,547	160,220,333	10,638,070	10,899,901	497
Worthington	397,005,955	106,709,615	6,741,225	7,031,791	518

NOTE: Business addresses are verified and standardized by computer. In some cases, because of post office requirements, the city name is changed to the post office city rather than the actual city where the business is located. While useful for trend analysis, the figures listed do not necessarily represent businesses within the exact city limits.