

2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties

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Minnesota Total

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	3,623	666,565,683	529,800,090	36,708,645	37,318,632
712 Museums, Historical Sites, Zoos, Etc.	193	50,722,782	36,680,837	2,533,155	2,570,179
713 Amusement, Gambling, and Recreation	2,492	2,339,332,090	1,860,920,355	128,528,126	130,406,655
721 Accommodation	2,541	2,803,983,747	2,503,344,466	174,761,074	176,447,664
722 Food Services and Drinking Places	12,053	10,721,343,616	10,069,504,916	729,509,308	737,577,192
Leisure and Hospitality Total (sum of 700 thru 722)	20,902	16,581,947,918	15,000,250,664	1,072,040,308	1,084,320,322
All Other Industries	151,332	367,894,992,749	72,919,940,223	5,096,513,420	5,477,732,362
Total, All Industries	172,234	384,476,940,667	87,920,190,887	6,168,553,728	6,562,052,684

Report prepared for Explore Minnesota Tourism by the Tax Research Division of the Minnesota Department of Revenue.

Data masked to avoid disclosure for individual businesses in county and tourism region tables have been re-assigned to their respective industries in this table. In addition, this table includes data for establishments located outside of Minnesota and/or having no available Minnesota address - data that is not accounted for in county and tourism region tables.

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Central Minnesota

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	2,412	809	56	77
711 Performing Arts, Spectator Sports	291	16,776,924	9,797,154	690,303	703,138
712 Museums, Historical Sites, Zoos, Etc.	8	588,079	221,637	15,292	24,881
713 Amusement, Gambling, and Recreation	350	104,805,708	79,155,368	5,655,200	5,684,131
721 Accommodation	520	303,846,974	248,739,268	17,392,999	17,660,692
722 Food Services and Drinking Places	1,485	952,188,034	895,793,792	64,722,431	64,976,265
Leisure and Hospitality Total (sum of 700 thru 722)	2,658	1,378,208,131	1,233,708,028	88,476,281	89,049,184
All Other Industries	17,923	32,179,730,614	6,683,775,423	466,218,637	488,932,971
Total, All Industries	20,581	33,557,938,745	7,917,483,451	554,694,918	577,982,155

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Tourism regions are based on county groupings as follows:

Minneapolis-Saint Paul Area (Anoka, Carver, Chisago, Dakota, Hennepin, Isanti, Ramsey, Scott, Washington, Wright)

Northeast Minnesota (Carlton, Cook, Itasca, Kanabec, Koochiching, Lake, Pine, St. Louis)

Central Minnesota (Aitkin, Benton, Crow Wing, Douglas, Grant, Kandiyohi, McLeod, Meeker, Mille Lacs, Morrison, Otter Tail, Pope, Sherburne, Stearns, Stevens, Todd, Wadena)

Northwest Minnesota (Becker, Beltrami, Cass, Clay, Clearwater, Hubbard, Kittson, Lake of the Woods, Mahnomen, Marshall, Norman, Pennington, Polk, Red Lake, Roseau, Wilkin)

Southern Minnesota (Big Stone, Blue Earth, Brown, Chippewa, Cottonwood, Dodge, Faribault, Fillmore, Freeborn, Goodhue, Houston, Jackson, Lac qui Parle, Le Sueur, Lincoln, Lyon, Martin, Mower, Murray, Nicollet, Nobles, Olmsted, Pipestone, Redwood, Renville, Rice, Rock, Sibley, Steele, Swift, Traverse, Wabasha, Waseca, Watonwan, Winona, Yellow Medicine)

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Minneapolis-Saint Paul Area

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	2,087	564,581,071	456,254,957	31,564,494	32,130,040
712 Museums, Historical Sites, Zoos, Etc.	59	40,195,284	32,110,502	2,218,178	2,244,296
713 Amusement, Gambling, and Recreation	1,192	1,840,448,005	1,503,930,101	102,835,041	104,368,215
721 Accommodation	554	1,608,749,912	1,452,391,422	101,463,623	102,386,025
722 Food Services and Drinking Places	6,893	7,409,656,577	7,041,140,744	510,706,834	513,514,440
Leisure and Hospitality Total (sum of 700 thru 722)	10,785	11,463,630,849	10,485,827,726	748,788,170	754,643,016
All Other Industries	69,383	184,905,741,672	37,100,585,551	2,611,907,182	2,857,190,070
Total, All Industries	80,168	196,369,372,521	47,586,413,277	3,360,695,352	3,611,833,086

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Northwest Minnesota

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	12	1,121,879	1,013,550	74,630	74,694
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	12	880,933	448,615	31,190	31,190
711 Performing Arts, Spectator Sports	129	10,671,601	6,695,298	485,288	487,107
713 Amusement, Gambling, and Recreation	154	54,275,629	43,087,985	3,091,061	3,102,941
721 Accommodation	440	197,749,067	169,440,354	11,965,244	12,025,187
722 Food Services and Drinking Places	629	410,018,238	349,219,335	25,406,016	25,645,720
Leisure and Hospitality Total (sum of 700 thru 722)	1,376	674,717,347	569,905,137	41,053,429	41,366,839
All Other Industries	6,795	9,251,553,133	2,115,845,933	148,155,521	154,520,485
Total, All Industries	8,171	9,926,270,480	2,685,751,070	189,208,950	195,887,324

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Southern Minnesota

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	35	3,894,859	3,779,729	265,148	265,597
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	23	2,067,753	1,277,871	88,334	88,334
711 Performing Arts, Spectator Sports	359	23,306,862	15,262,062	1,078,433	1,093,000
712 Museums, Historical Sites, Zoos, Etc.	9	735,235	561,535	38,608	38,608
713 Amusement, Gambling, and Recreation	490	151,305,479	121,519,090	8,763,018	8,854,408
721 Accommodation	421	318,363,456	292,989,163	20,363,214	20,596,314
722 Food Services and Drinking Places	2,016	1,294,346,165	1,185,614,416	85,439,529	85,793,281
Leisure and Hospitality Total (sum of 700 thru 722)	3,353	1,794,019,809	1,621,003,866	116,036,284	116,729,542
All Other Industries	22,044	40,583,320,638	6,722,140,692	470,052,092	501,853,529
Total, All Industries	25,397	42,377,340,447	8,343,144,558	586,088,376	618,583,071

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Northeast Minnesota

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	32,865	21,786	1,497	1,497
711 Performing Arts, Spectator Sports	240	8,430,644	3,632,772	263,903	265,240
712 Museums, Historical Sites, Zoos, Etc.	23	1,511,067	874,056	60,600	61,620
713 Amusement, Gambling, and Recreation	191	122,615,036	87,419,848	6,407,589	6,450,273
721 Accommodation	561	294,003,759	265,281,516	18,446,456	18,647,734
722 Food Services and Drinking Places	843	551,642,315	527,965,988	38,377,219	38,552,054
Leisure and Hospitality Total (sum of 700 thru 722)	1,862	978,235,686	885,195,966	63,557,264	63,978,418
All Other Industries	8,205	11,153,312,664	2,829,472,851	198,895,096	214,052,148
Total, All Industries	10,067	12,131,548,350	3,714,668,817	262,452,360	278,030,566

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Aitkin County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	4	1,259	1,259	86	86
713 Amusement, Gambling, and Recreation	12	514,988	504,187	35,217	35,623
721 Accommodation	28	7,739,164	6,422,777	468,236	469,639
722 Food Services and Drinking Places	48	17,470,945	15,184,679	1,132,920	1,134,480
Leisure and Hospitality Total (sum of 700 thru 722)	92	25,726,356	22,112,902	1,636,459	1,639,828
All Other Industries	420	399,947,270	105,222,250	7,364,581	7,664,581
Total, All Industries	512	425,673,626	127,335,152	9,001,040	9,304,409

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Anoka County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	141	6,267,190	1,376,995	95,612	100,499
713 Amusement, Gambling, and Recreation	125	98,220,278	76,625,164	5,466,836	5,608,570
721 Accommodation	33	23,903,485	21,793,932	1,498,330	1,538,946
722 Food Services and Drinking Places	552	526,486,764	511,575,735	36,609,189	36,832,371
Leisure and Hospitality Total (sum of 700 thru 722)	851	654,877,717	611,371,826	43,669,967	44,080,386
All Other Industries	6,881	14,400,661,338	2,906,190,299	203,050,308	224,765,633
Total, All Industries	7,732	15,055,539,055	3,517,562,125	246,720,275	268,846,019

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Becker County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	19	659,159	141,956	9,760	9,784
713 Amusement, Gambling, and Recreation	22	7,734,404	4,263,216	304,101	304,172
721 Accommodation	49	17,187,293	15,360,227	1,081,337	1,088,751
722 Food Services and Drinking Places	69	49,447,542	45,972,031	3,400,852	3,438,633
Leisure and Hospitality Total (sum of 700 thru 722)	159	75,028,398	65,737,430	4,796,050	4,841,340
All Other Industries	878	1,219,128,745	301,688,810	21,118,941	22,286,921
Total, All Industries	1,037	1,294,157,143	367,426,240	25,914,991	27,128,261

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Beltrami County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	32	4,170,030	2,548,746	183,416	184,378
713 Amusement, Gambling, and Recreation	22	6,373,892	5,581,673	403,856	404,298
721 Accommodation	57	26,892,009	24,103,266	1,672,757	1,675,950
722 Food Services and Drinking Places	81	130,503,054	88,079,319	6,280,676	6,286,344
Leisure and Hospitality Total (sum of 700 thru 722)	192	167,938,985	120,313,004	8,540,705	8,550,970
All Other Industries	1,031	1,770,766,340	487,001,120	34,050,871	35,664,797
Total, All Industries	1,223	1,938,705,325	607,314,124	42,591,576	44,215,767

Report prepared for Explore Minnesota Tourism by the Tax Research Division of the Minnesota Department of Revenue.

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The difference between Total Tax and Sales Tax is Use Tax (not shown here).

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Source: Minnesota Department of Revenue

**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Benton County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	17	842,037	320,506	22,705	23,120
713 Amusement, Gambling, and Recreation	11	3,361,371	3,008,477	222,626	223,067
721 Accommodation	10	4,347,916	3,128,044	215,052	215,095
722 Food Services and Drinking Places	59	46,862,244	44,540,157	3,206,287	3,230,490
Leisure and Hospitality Total (sum of 700 thru 722)	97	55,413,568	50,997,184	3,666,670	3,691,772
All Other Industries	868	2,234,574,025	401,332,314	27,954,290	29,635,422
Total, All Industries	965	2,289,987,593	452,329,498	31,620,960	33,327,194

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Big Stone County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	5	5,515	5,515	379	379
713 Amusement, Gambling, and Recreation	7	581,960	572,669	41,317	41,317
721 Accommodation	8	746,595	742,644	51,056	51,056
722 Food Services and Drinking Places	18	4,280,908	4,268,399	320,458	320,942
Leisure and Hospitality Total (sum of 700 thru 722)	38	5,614,978	5,589,227	413,210	413,694
All Other Industries	170	87,055,805	19,937,022	1,382,223	1,427,998
Total, All Industries	208	92,670,783	25,526,249	1,795,433	1,841,692

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Sales Tax Statistics data are based on the year the sales took place.

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Blue Earth County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	34	1,432,421	907,562	63,493	63,811
713 Amusement, Gambling, and Recreation	36	14,643,277	13,683,496	968,310	973,552
721 Accommodation	26	26,723,578	23,696,395	1,634,969	1,637,578
722 Food Services and Drinking Places	177	176,056,200	160,337,973	11,516,591	11,561,151
Leisure and Hospitality Total (sum of 700 thru 722)	273	218,855,476	198,625,426	14,183,363	14,236,092
All Other Industries	1,652	3,892,454,448	817,520,573	57,081,321	59,987,769
Total, All Industries	1,925	4,111,309,924	1,016,145,999	71,264,684	74,223,861

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Brown County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	15	511,292	245,022	18,286	18,286
713 Amusement, Gambling, and Recreation	17	3,601,225	3,512,691	264,429	265,174
721 Accommodation	11	5,760,802	5,544,518	395,661	396,160
722 Food Services and Drinking Places	57	29,930,429	27,164,793	1,984,586	1,988,121
Leisure and Hospitality Total (sum of 700 thru 722)	100	39,803,748	36,467,024	2,662,962	2,667,741
All Other Industries	699	1,441,993,842	226,225,660	15,819,221	16,541,447
Total, All Industries	799	1,481,797,590	262,692,684	18,482,183	19,209,188

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Carlton County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	15	181,678	160,089	11,005	11,057
713 Amusement, Gambling, and Recreation	13	17,933,507	10,176,522	764,532	771,498
721 Accommodation	12	10,651,237	8,855,272	608,795	608,805
722 Food Services and Drinking Places	68	42,304,763	40,407,720	2,885,886	2,890,124
Leisure and Hospitality Total (sum of 700 thru 722)	108	71,071,185	59,599,603	4,270,218	4,281,484
All Other Industries	735	692,648,992	177,569,543	12,544,949	14,159,733
Total, All Industries	843	763,720,177	237,169,146	16,815,167	18,441,217

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Carver County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	52	22,557,548	20,919,943	1,492,449	1,496,341
712 Museums, Historical Sites, Zoos, Etc.	4	6,789,531	6,271,603	434,843	434,970
713 Amusement, Gambling, and Recreation	35	39,323,080	30,717,459	2,147,322	2,168,455
721 Accommodation	16	8,212,475	7,575,527	521,900	547,216
722 Food Services and Drinking Places	187	158,337,824	151,831,055	10,894,980	10,961,049
Leisure and Hospitality Total (sum of 700 thru 722)	294	235,220,458	217,315,587	15,491,494	15,608,031
All Other Industries	2,205	3,841,002,955	654,400,402	46,442,681	51,339,970
Total, All Industries	2,499	4,076,223,413	871,715,989	61,934,175	66,948,001

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Cass County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	14	4,333,797	2,825,079	205,821	205,822
713 Amusement, Gambling, and Recreation	25	17,402,405	15,426,019	1,115,965	1,116,141
721 Accommodation	152	65,906,644	56,492,889	3,936,189	3,966,115
722 Food Services and Drinking Places	72	38,075,787	35,048,401	2,647,696	2,648,918
Leisure and Hospitality Total (sum of 700 thru 722)	263	125,718,633	109,792,388	7,905,671	7,936,996
All Other Industries	826	600,951,826	179,675,381	12,624,526	12,911,213
Total, All Industries	1,089	726,670,459	289,467,769	20,530,197	20,848,209

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Chippewa County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	5	173,225	171,396	11,784	11,784
713 Amusement, Gambling, and Recreation	6	294,488	230,505	16,019	16,019
721 Accommodation	8	1,661,992	1,576,096	108,355	108,355
722 Food Services and Drinking Places	27	13,633,892	13,483,607	976,665	977,998
Leisure and Hospitality Total (sum of 700 thru 722)	46	15,763,597	15,461,604	1,112,823	1,114,156
All Other Industries	350	600,366,840	91,226,998	6,381,196	6,727,206
Total, All Industries	396	616,130,437	106,688,602	7,494,019	7,841,362

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Chisago County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	38	1,371,609	186,108	12,798	18,861
713 Amusement, Gambling, and Recreation	19	11,276,724	8,764,136	619,973	623,145
721 Accommodation	18	5,656,359	4,919,381	347,963	348,022
722 Food Services and Drinking Places	100	56,771,297	55,136,877	3,964,180	3,985,505
Leisure and Hospitality Total (sum of 700 thru 722)	175	75,075,989	69,006,502	4,944,914	4,975,533
All Other Industries	1,173	1,442,991,409	237,752,444	16,813,695	17,444,714
Total, All Industries	1,348	1,518,067,398	306,758,946	21,758,609	22,420,247

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Clay County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	19	323,554	265,683	20,937	20,940
713 Amusement, Gambling, and Recreation	18	8,702,315	7,413,031	525,584	526,468
721 Accommodation	11	8,438,657	7,694,717	539,398	540,918
722 Food Services and Drinking Places	95	70,569,132	64,912,488	4,663,133	4,685,466
Leisure and Hospitality Total (sum of 700 thru 722)	143	88,033,658	80,285,919	5,749,052	5,773,792
All Other Industries	938	1,864,468,462	347,687,069	24,344,900	25,076,139
Total, All Industries	1,081	1,952,502,120	427,972,988	30,093,952	30,849,931

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Clearwater County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	8	413,309	181,122	12,799	12,799
721 Accommodation	7	496,004	427,611	29,400	29,400
722 Food Services and Drinking Places	20	4,989,230	4,698,245	357,092	361,630
Leisure and Hospitality Total (sum of 700 thru 722)	35	5,898,543	5,306,978	399,291	403,829
All Other Industries	207	289,894,464	35,663,211	2,506,391	2,708,318
Total, All Industries	242	295,793,007	40,970,189	2,905,682	3,112,147

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Cook County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	15	206,591	166,235	11,430	11,430
713 Amusement, Gambling, and Recreation	7	10,380,119	9,367,575	650,229	650,634
721 Accommodation	85	48,686,008	45,490,471	3,179,776	3,214,023
722 Food Services and Drinking Places	24	15,117,234	14,392,283	1,055,745	1,055,951
Leisure and Hospitality Total (sum of 700 thru 722)	131	74,389,952	69,416,564	4,897,180	4,932,038
All Other Industries	319	171,342,307	57,899,555	4,088,087	4,155,356
Total, All Industries	450	245,732,259	127,316,119	8,985,267	9,087,394

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Cottonwood County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	5	862,561	704,909	48,462	48,462
713 Amusement, Gambling, and Recreation	10	868,157	730,457	52,915	52,915
721 Accommodation	5	1,737,270	1,720,408	118,681	118,681
722 Food Services and Drinking Places	20	7,911,342	7,317,184	531,024	551,917
Leisure and Hospitality Total (sum of 700 thru 722)	40	11,379,330	10,472,958	751,082	771,975
All Other Industries	344	670,976,781	58,419,205	4,083,029	4,348,397
Total, All Industries	384	682,356,111	68,892,163	4,834,111	5,120,372

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**2019 Annual Minnesota Sales Tax Statistics
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Minnesota Total, Tourism Regions, and Counties**

Crow Wing County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	27	7,425,440	5,515,427	379,730	383,818
713 Amusement, Gambling, and Recreation	38	19,315,363	8,676,839	609,168	611,055
721 Accommodation	117	101,750,689	83,725,470	5,888,763	5,916,734
722 Food Services and Drinking Places	190	127,742,030	119,738,359	8,782,762	8,816,913
Leisure and Hospitality Total (sum of 700 thru 722)	372	256,233,522	217,656,095	15,660,423	15,728,520
All Other Industries	2,067	3,147,147,478	889,885,714	62,353,536	64,759,142
Total, All Industries	2,439	3,403,381,000	1,107,541,809	78,013,959	80,487,662

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Dakota County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	181	17,160,955	2,822,719	194,410	195,979
712 Museums, Historical Sites, Zoos, Etc.	5	1,460,591	664,372	48,807	48,807
713 Amusement, Gambling, and Recreation	138	122,946,104	97,942,430	6,940,596	7,010,787
721 Accommodation	62	104,354,006	94,577,444	6,521,278	6,538,703
722 Food Services and Drinking Places	737	767,606,233	740,779,461	53,121,439	53,429,745
Leisure and Hospitality Total (sum of 700 thru 722)	1,123	1,013,527,889	936,786,426	66,826,530	67,224,021
All Other Industries	8,314	20,963,741,530	4,374,450,528	306,234,563	322,702,339
Total, All Industries	9,437	21,977,269,419	5,311,236,954	373,061,093	389,926,360

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**2019 Annual Minnesota Sales Tax Statistics
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Dodge County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	5	979,519	976,264	67,120	67,328
711 Performing Arts, Spectator Sports	4	53,007	42,453	2,919	2,919
713 Amusement, Gambling, and Recreation	10	2,501,872	2,336,820	177,544	177,544
722 Food Services and Drinking Places	30	10,266,009	9,998,363	737,881	745,784
Leisure and Hospitality Total (sum of 700 thru 722)	49	13,800,407	13,353,900	985,464	993,575
All Other Industries	422	778,482,393	87,290,043	6,070,065	6,420,592
Total, All Industries	471	792,282,800	100,643,943	7,055,529	7,414,167

Report prepared for Explore Minnesota Tourism by the Tax Research Division of the Minnesota Department of Revenue.

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The difference between Total Tax and Sales Tax is Use Tax (not shown here).

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Source: Minnesota Department of Revenue

**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Douglas County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	26	1,166,070	266,015	18,637	18,696
713 Amusement, Gambling, and Recreation	22	10,732,677	8,786,206	625,955	634,505
721 Accommodation	53	38,007,157	23,776,401	1,653,950	1,672,687
722 Food Services and Drinking Places	95	73,366,258	70,990,612	5,094,287	5,111,189
Leisure and Hospitality Total (sum of 700 thru 722)	196	123,272,162	103,819,234	7,392,829	7,437,077
All Other Industries	1,284	1,953,973,467	497,509,029	34,796,863	35,988,811
Total, All Industries	1,480	2,077,245,629	601,328,263	42,189,692	43,425,888

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Faribault County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	5	21,134	20,413	1,403	1,403
713 Amusement, Gambling, and Recreation	12	805,341	698,383	49,175	50,345
721 Accommodation	7	1,872,063	1,813,066	124,650	125,089
722 Food Services and Drinking Places	29	7,346,221	6,938,046	514,273	516,282
Leisure and Hospitality Total (sum of 700 thru 722)	53	10,044,759	9,469,908	689,501	693,119
All Other Industries	404	534,225,077	59,921,337	4,209,864	5,110,278
Total, All Industries	457	544,269,836	69,391,245	4,899,365	5,803,397

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Fillmore County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	10	292,156	144,171	10,752	10,774
712 Museums, Historical Sites, Zoos, Etc.	4	640,044	546,732	37,589	37,589
713 Amusement, Gambling, and Recreation	15	2,342,422	2,096,417	155,268	155,268
721 Accommodation	46	5,187,349	4,915,717	342,443	346,117
722 Food Services and Drinking Places	55	14,114,804	13,565,749	1,006,346	1,008,014
Leisure and Hospitality Total (sum of 700 thru 722)	130	22,576,775	21,268,786	1,552,398	1,557,762
All Other Industries	635	704,312,847	151,656,074	10,541,022	10,782,637
Total, All Industries	765	726,889,622	172,924,860	12,093,420	12,340,399

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Freeborn County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	10	586,660	552,317	40,218	40,218
713 Amusement, Gambling, and Recreation	10	1,356,767	1,174,605	85,986	85,986
721 Accommodation	13	7,038,513	6,884,981	473,344	473,449
722 Food Services and Drinking Places	79	37,883,935	36,095,177	2,569,804	2,575,073
Leisure and Hospitality Total (sum of 700 thru 722)	112	46,865,875	44,707,080	3,169,352	3,174,726
All Other Industries	763	2,059,700,153	243,306,107	16,970,800	17,591,361
Total, All Industries	875	2,106,566,028	288,013,187	20,140,152	20,766,087

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Goodhue County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	25	288,736	171,817	12,075	12,121
713 Amusement, Gambling, and Recreation	28	10,340,053	9,106,473	644,489	657,939
721 Accommodation	34	16,590,524	14,829,727	1,045,560	1,053,363
722 Food Services and Drinking Places	103	74,423,390	58,754,972	4,252,731	4,274,161
Leisure and Hospitality Total (sum of 700 thru 722)	190	101,642,703	82,862,989	5,954,855	5,997,584
All Other Industries	1,223	1,749,091,746	319,818,558	22,357,347	23,244,423
Total, All Industries	1,413	1,850,734,449	402,681,547	28,312,202	29,242,007

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Grant County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	2,412	809	56	77
713 Amusement, Gambling, and Recreation	5	796,184	477,286	34,192	34,192
721 Accommodation	8	444,297	164,445	11,304	22,375
722 Food Services and Drinking Places	9	2,437,958	2,405,981	186,847	186,847
Leisure and Hospitality Total (sum of 700 thru 722)	26	3,680,851	3,048,521	232,399	243,491
All Other Industries	197	297,167,529	34,638,028	2,412,314	2,484,095
Total, All Industries	223	300,848,380	37,686,549	2,644,713	2,727,586

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Hennepin County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	1,031	352,228,240	301,350,080	20,833,292	21,184,846
712 Museums, Historical Sites, Zoos, Etc.	30	23,132,878	18,211,388	1,255,800	1,281,791
713 Amusement, Gambling, and Recreation	457	579,236,993	399,321,849	28,245,145	29,014,698
721 Accommodation	240	1,113,064,141	1,053,773,676	73,447,685	74,228,181
722 Food Services and Drinking Places	3,090	3,740,481,645	3,572,082,794	261,048,811	262,449,651
Leisure and Hospitality Total (sum of 700 thru 722)	4,848	5,808,143,897	5,344,739,787	384,830,733	388,159,167
All Other Industries	29,009	89,428,278,734	19,392,305,807	1,370,485,220	1,472,898,347
Total, All Industries	33,857	95,236,422,631	24,737,045,594	1,755,315,953	1,861,057,514

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Houston County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	9	67,160	41,343	2,842	2,842
713 Amusement, Gambling, and Recreation	14	2,731,624	1,569,749	115,402	116,537
721 Accommodation	12	2,552,342	2,516,747	173,023	178,792
722 Food Services and Drinking Places	30	8,937,822	8,487,449	643,693	650,979
Leisure and Hospitality Total (sum of 700 thru 722)	65	14,288,948	12,615,288	934,960	949,150
All Other Industries	432	305,360,922	67,505,713	4,719,810	4,983,780
Total, All Industries	497	319,649,870	80,121,001	5,654,770	5,932,930

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Hubbard County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	18	284,127	276,590	19,047	19,047
713 Amusement, Gambling, and Recreation	8	1,771,362	1,604,299	112,684	115,253
721 Accommodation	80	11,383,809	10,097,009	696,622	697,527
722 Food Services and Drinking Places	52	25,782,360	25,499,470	1,858,921	1,860,542
Leisure and Hospitality Total (sum of 700 thru 722)	158	39,221,658	37,477,368	2,687,274	2,692,369
All Other Industries	585	496,122,339	142,193,450	10,064,334	10,326,226
Total, All Industries	743	535,343,997	179,670,818	12,751,608	13,018,595

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Isanti County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	11	154,893	145,893	10,031	10,031
713 Amusement, Gambling, and Recreation	16	2,894,833	2,318,977	163,149	163,165
721 Accommodation	6	1,366,390	889,246	61,135	66,667
722 Food Services and Drinking Places	55	41,037,334	39,567,483	2,841,875	2,851,486
Leisure and Hospitality Total (sum of 700 thru 722)	88	45,453,450	42,921,599	3,076,190	3,091,349
All Other Industries	886	1,211,048,122	390,875,850	27,177,985	27,573,491
Total, All Industries	974	1,256,501,572	433,797,449	30,254,175	30,664,840

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For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Itasca County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	22	385,091	157,160	10,806	10,887
713 Amusement, Gambling, and Recreation	23	4,261,495	3,841,922	280,225	280,930
721 Accommodation	110	27,739,010	21,386,143	1,491,360	1,519,545
722 Food Services and Drinking Places	88	47,560,973	45,550,828	3,303,542	3,315,763
Leisure and Hospitality Total (sum of 700 thru 722)	243	79,946,569	70,936,053	5,085,933	5,127,125
All Other Industries	1,073	1,436,306,696	335,747,235	23,492,922	24,455,126
Total, All Industries	1,316	1,516,253,265	406,683,288	28,578,855	29,582,251

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For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Jackson County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	4	23,464	17,078	1,174	1,613
713 Amusement, Gambling, and Recreation	5	785,624	757,738	54,785	54,785
721 Accommodation	9	2,167,190	2,139,895	147,117	147,544
722 Food Services and Drinking Places	20	8,746,461	8,130,706	586,535	587,443
Leisure and Hospitality Total (sum of 700 thru 722)	38	11,722,739	11,045,417	789,611	791,385
All Other Industries	375	431,679,671	59,430,124	4,155,930	4,308,449
Total, All Industries	413	443,402,410	70,475,541	4,945,541	5,099,834

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Minnesota Total, Tourism Regions, and Counties**

Kanabec County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	6	559,619	528,864	37,085	37,085
713 Amusement, Gambling, and Recreation	6	2,621,335	2,183,265	158,775	159,605
721 Accommodation	8	1,537,458	1,355,347	98,272	98,286
722 Food Services and Drinking Places	31	13,019,785	12,532,698	905,733	906,141
Leisure and Hospitality Total (sum of 700 thru 722)	51	17,738,197	16,600,174	1,199,865	1,201,117
All Other Industries	341	251,793,996	58,334,637	4,112,626	4,425,750
Total, All Industries	392	269,532,193	74,934,811	5,312,491	5,626,867

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Kandiyohi County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	13	1,266,701	696,488	48,669	48,786
713 Amusement, Gambling, and Recreation	23	5,338,730	4,451,285	327,075	327,279
721 Accommodation	32	35,580,562	33,187,539	2,303,730	2,313,041
722 Food Services and Drinking Places	84	62,792,869	58,747,596	4,161,141	4,181,783
Leisure and Hospitality Total (sum of 700 thru 722)	152	104,978,862	97,082,908	6,840,615	6,870,889
All Other Industries	1,095	2,193,347,771	481,860,572	33,607,386	35,229,900
Total, All Industries	1,247	2,298,326,633	578,943,480	40,448,001	42,100,789

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**2019 Annual Minnesota Sales Tax Statistics
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Kittson County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	4	685,606	596,606	45,965	45,965
711 Performing Arts, Spectator Sports	4	233,356	113,601	9,195	9,409
713 Amusement, Gambling, and Recreation	4	143,642	130,530	9,737	9,737
722 Food Services and Drinking Places	12	1,600,881	1,405,985	103,957	103,957
Leisure and Hospitality Total (sum of 700 thru 722)	24	2,663,485	2,246,722	168,854	169,068
All Other Industries	129	147,234,806	26,076,557	1,829,066	1,894,392
Total, All Industries	153	149,898,291	28,323,279	1,997,920	2,063,460

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Source: Minnesota Department of Revenue

**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Koochiching County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	32,865	21,786	1,497	1,497
713 Amusement, Gambling, and Recreation	12	2,687,263	1,708,276	120,317	130,369
721 Accommodation	20	7,116,449	5,819,114	407,456	411,372
722 Food Services and Drinking Places	38	25,460,147	23,640,658	1,680,087	1,719,517
Leisure and Hospitality Total (sum of 700 thru 722)	74	35,296,724	31,189,834	2,209,357	2,262,755
All Other Industries	320	343,382,578	73,071,300	5,170,634	5,333,760
Total, All Industries	394	378,679,302	104,261,134	7,379,991	7,596,515

Report prepared for Explore Minnesota Tourism by the Tax Research Division of the Minnesota Department of Revenue.

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Lac Qui Parle County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	6	132,904	132,841	9,134	9,134
713 Amusement, Gambling, and Recreation	8	1,164,352	1,070,745	78,709	82,015
722 Food Services and Drinking Places	14	3,533,885	3,494,616	260,189	260,189
Leisure and Hospitality Total (sum of 700 thru 722)	28	4,831,141	4,698,202	348,032	351,338
All Other Industries	230	140,283,625	23,491,212	1,652,934	1,819,227
Total, All Industries	258	145,114,766	28,189,414	2,000,966	2,170,565

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Lake County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	18	262,150	201,206	13,834	13,864
713 Amusement, Gambling, and Recreation	10	813,260	670,865	48,749	52,348
721 Accommodation	56	24,482,558	22,917,917	1,598,694	1,610,407
722 Food Services and Drinking Places	30	18,128,023	16,841,786	1,202,602	1,202,779
Leisure and Hospitality Total (sum of 700 thru 722)	114	43,685,991	40,631,774	2,863,879	2,879,398
All Other Industries	333	263,555,060	68,527,080	4,859,937	6,713,697
Total, All Industries	447	307,241,051	109,158,854	7,723,816	9,593,095

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Lake of the Woods County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	13	3,817,557	2,717,595	195,418	195,611
721 Accommodation	41	35,754,609	27,173,163	1,932,127	1,936,913
722 Food Services and Drinking Places	12	5,169,044	5,055,302	366,329	366,369
Leisure and Hospitality Total (sum of 700 thru 722)	66	44,741,210	34,946,060	2,493,874	2,498,893
All Other Industries	155	132,440,798	37,381,235	2,641,723	2,661,816
Total, All Industries	221	177,182,008	72,327,295	5,135,597	5,160,709

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Le Sueur County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	13	4,544,082	3,298,322	226,760	228,653
713 Amusement, Gambling, and Recreation	25	5,729,408	4,595,966	327,332	330,657
721 Accommodation	13	3,626,145	1,989,810	137,071	139,738
722 Food Services and Drinking Places	60	20,288,699	19,447,450	1,449,602	1,458,730
Leisure and Hospitality Total (sum of 700 thru 722)	111	34,188,334	29,331,548	2,140,765	2,157,778
All Other Industries	670	828,980,326	125,638,506	8,872,977	9,254,713
Total, All Industries	781	863,168,660	154,970,054	11,013,742	11,412,491

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Lincoln County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	6	506,483	451,358	33,558	33,799
713 Amusement, Gambling, and Recreation	5	1,072,330	1,026,522	77,198	77,198
722 Food Services and Drinking Places	12	2,882,913	2,751,409	218,658	219,522
Leisure and Hospitality Total (sum of 700 thru 722)	23	4,461,726	4,229,289	329,414	330,519
All Other Industries	194	106,320,091	32,381,495	2,237,919	2,273,340
Total, All Industries	217	110,781,817	36,610,784	2,567,333	2,603,859

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Lyon County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	10	1,734,384	565,853	38,902	38,902
712 Museums, Historical Sites, Zoos, Etc.	5	95,191	14,803	1,019	1,019
713 Amusement, Gambling, and Recreation	17	3,038,927	2,680,605	196,463	196,682
721 Accommodation	10	7,003,242	6,839,523	473,896	483,118
722 Food Services and Drinking Places	56	45,340,223	40,701,661	2,900,396	2,903,969
Leisure and Hospitality Total (sum of 700 thru 722)	98	57,211,967	50,802,445	3,610,676	3,623,690
All Other Industries	669	2,265,533,519	279,600,616	19,501,891	21,152,161
Total, All Industries	767	2,322,745,486	330,403,061	23,112,567	24,775,851

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

McLeod County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	11	489,564	233,969	16,504	16,504
713 Amusement, Gambling, and Recreation	26	5,838,757	4,978,181	358,416	359,735
721 Accommodation	8	4,205,349	4,059,099	279,233	279,462
722 Food Services and Drinking Places	60	37,797,143	36,262,934	2,588,990	2,594,456
Leisure and Hospitality Total (sum of 700 thru 722)	105	48,330,813	45,534,183	3,243,143	3,250,157
All Other Industries	847	1,383,711,309	332,967,774	23,166,390	24,496,866
Total, All Industries	952	1,432,042,122	378,501,957	26,409,533	27,747,023

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Mahnomen County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
721 Accommodation	5	12,418,131	11,244,603	889,219	889,219
722 Food Services and Drinking Places	9	1,695,981	1,604,459	126,803	126,810
Leisure and Hospitality Total (sum of 700 thru 722)	14	14,114,112	12,849,062	1,016,022	1,016,029
All Other Industries	108	114,746,024	41,199,292	2,864,121	2,895,127
Total, All Industries	122	128,860,136	54,048,354	3,880,143	3,911,156

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Marshall County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	4	71,385	68,809	4,730	4,730
713 Amusement, Gambling, and Recreation	6	340,274	319,027	21,933	27,053
722 Food Services and Drinking Places	21	4,144,703	4,120,394	317,373	330,362
Leisure and Hospitality Total (sum of 700 thru 722)	31	4,556,362	4,508,230	344,036	362,145
All Other Industries	216	244,489,042	45,685,601	3,168,255	3,271,402
Total, All Industries	247	249,045,404	50,193,831	3,512,291	3,633,547

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Martin County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	8	800,254	369,008	25,773	25,773
713 Amusement, Gambling, and Recreation	11	2,100,794	1,738,821	124,952	124,952
721 Accommodation	10	7,741,277	7,254,616	512,827	513,277
722 Food Services and Drinking Places	51	30,273,214	29,679,612	2,125,725	2,132,436
Leisure and Hospitality Total (sum of 700 thru 722)	80	40,915,539	39,042,057	2,789,277	2,796,438
All Other Industries	575	863,397,493	137,792,365	9,604,743	10,334,269
Total, All Industries	655	904,313,032	176,834,422	12,394,020	13,130,707

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Meeker County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	11	214,377	70,735	4,864	4,865
713 Amusement, Gambling, and Recreation	15	2,022,006	1,909,836	131,981	136,101
721 Accommodation	9	1,288,699	1,267,648	87,152	87,152
722 Food Services and Drinking Places	40	17,342,840	16,240,238	1,193,585	1,195,766
Leisure and Hospitality Total (sum of 700 thru 722)	75	20,867,922	19,488,457	1,417,582	1,423,884
All Other Industries	576	1,311,010,443	163,065,283	11,306,807	11,932,709
Total, All Industries	651	1,331,878,365	182,553,740	12,724,389	13,356,593

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For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Mille Lacs County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	11	433,844	290,929	20,396	20,396
713 Amusement, Gambling, and Recreation	13	3,235,718	2,978,437	218,655	219,642
721 Accommodation	22	22,995,729	12,615,664	920,082	920,932
722 Food Services and Drinking Places	66	34,313,322	30,602,110	2,247,281	2,247,622
Leisure and Hospitality Total (sum of 700 thru 722)	112	60,978,613	46,487,140	3,406,414	3,408,592
All Other Industries	569	807,563,038	161,748,132	11,357,525	11,751,370
Total, All Industries	681	868,541,651	208,235,272	14,763,939	15,159,962

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Morrison County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	11	28,078	27,925	2,228	2,258
712 Museums, Historical Sites, Zoos, Etc.	4	292,213	156,434	10,756	10,756
713 Amusement, Gambling, and Recreation	16	2,736,253	2,520,167	182,962	183,012
721 Accommodation	23	6,863,397	5,286,523	363,443	419,119
722 Food Services and Drinking Places	92	39,671,763	38,273,437	2,817,400	2,820,942
Leisure and Hospitality Total (sum of 700 thru 722)	146	49,591,704	46,264,486	3,376,789	3,436,087
All Other Industries	919	838,184,887	190,048,564	13,352,337	13,743,512
Total, All Industries	1,065	887,776,591	236,313,050	16,729,126	17,179,599

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Minnesota Total, Tourism Regions, and Counties**

Mower County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	9	568,255	249,343	18,014	18,080
713 Amusement, Gambling, and Recreation	17	4,630,231	3,834,807	274,749	276,905
721 Accommodation	14	11,022,302	10,508,476	744,754	748,180
722 Food Services and Drinking Places	77	42,768,268	40,038,352	2,858,337	2,868,685
Leisure and Hospitality Total (sum of 700 thru 722)	117	58,989,056	54,630,978	3,895,854	3,911,850
All Other Industries	747	1,005,469,608	198,596,282	13,965,514	14,766,783
Total, All Industries	864	1,064,458,664	253,227,260	17,861,368	18,678,633

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Murray County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	4	822,785	676,746	46,871	46,871
713 Amusement, Gambling, and Recreation	8	577,205	508,577	36,118	36,916
721 Accommodation	5	490,001	472,308	34,130	34,130
722 Food Services and Drinking Places	20	5,822,882	5,549,737	418,378	418,489
Leisure and Hospitality Total (sum of 700 thru 722)	37	7,712,873	7,207,368	535,497	536,406
All Other Industries	286	397,000,634	37,027,959	2,601,796	2,685,152
Total, All Industries	323	404,713,507	44,235,327	3,137,293	3,221,558

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Minnesota Total, Tourism Regions, and Counties**

Nicollet County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	18	720,746	360,361	30,775	30,781
713 Amusement, Gambling, and Recreation	9	1,666,174	1,485,296	111,614	119,446
721 Accommodation	8	3,563,419	2,882,647	198,180	198,180
722 Food Services and Drinking Places	55	32,814,703	31,296,608	2,272,893	2,275,695
Leisure and Hospitality Total (sum of 700 thru 722)	90	38,765,042	36,024,912	2,613,462	2,624,102
All Other Industries	625	1,032,115,338	152,615,732	10,752,057	11,392,757
Total, All Industries	715	1,070,880,380	188,640,644	13,365,519	14,016,859

Report prepared for Explore Minnesota Tourism by the Tax Research Division of the Minnesota Department of Revenue.

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Source: Minnesota Department of Revenue

**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Nobles County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	4	162,182	153,978	10,586	10,586
713 Amusement, Gambling, and Recreation	11	1,668,574	1,458,906	108,517	110,822
721 Accommodation	8	7,054,482	6,805,082	468,915	470,559
722 Food Services and Drinking Places	44	24,295,464	22,321,151	1,587,425	1,589,602
Leisure and Hospitality Total (sum of 700 thru 722)	67	33,180,702	30,739,117	2,175,443	2,181,569
All Other Industries	510	815,615,862	169,700,169	11,801,768	12,266,827
Total, All Industries	577	848,796,564	200,439,286	13,977,211	14,448,396

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Norman County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	467,624	267,493	18,391	18,391
722 Food Services and Drinking Places	19	2,956,067	2,443,630	183,222	219,072
Leisure and Hospitality Total (sum of 700 thru 722)	23	3,423,691	2,711,123	201,613	237,463
All Other Industries	165	168,020,310	33,644,274	2,338,134	2,389,205
Total, All Industries	188	171,444,001	36,355,397	2,539,747	2,626,668

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Source: Minnesota Department of Revenue

**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Olmsted County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	70	6,324,087	4,465,307	320,471	331,170
713 Amusement, Gambling, and Recreation	57	42,387,726	33,813,639	2,406,750	2,432,582
721 Accommodation	68	149,168,317	138,245,988	9,550,205	9,724,251
722 Food Services and Drinking Places	331	347,154,459	335,260,295	23,949,290	24,049,946
Leisure and Hospitality Total (sum of 700 thru 722)	526	545,034,589	511,785,229	36,226,716	36,537,949
All Other Industries	3,060	6,090,983,409	1,625,837,937	113,868,180	125,397,254
Total, All Industries	3,586	6,636,017,998	2,137,623,166	150,094,896	161,935,203

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Otter Tail County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	31	221,747	82,290	5,656	5,676
712 Museums, Historical Sites, Zoos, Etc.	4	295,866	65,203	4,536	14,125
713 Amusement, Gambling, and Recreation	30	9,374,667	8,437,928	596,436	597,603
721 Accommodation	97	20,398,435	18,552,860	1,302,326	1,304,428
722 Food Services and Drinking Places	153	71,766,258	67,755,846	4,920,935	4,931,698
Leisure and Hospitality Total (sum of 700 thru 722)	315	102,056,973	94,894,127	6,829,889	6,853,530
All Other Industries	1,580	2,787,224,974	627,388,703	43,563,673	45,135,498
Total, All Industries	1,895	2,889,281,947	722,282,830	50,393,562	51,989,028

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Pennington County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	7	182,822	154,135	11,704	12,319
713 Amusement, Gambling, and Recreation	9	1,079,343	890,271	63,306	63,723
721 Accommodation	6	6,476,888	5,925,181	411,092	411,092
722 Food Services and Drinking Places	31	20,927,646	20,787,918	1,477,952	1,479,352
Leisure and Hospitality Total (sum of 700 thru 722)	53	28,666,699	27,757,505	1,964,054	1,966,486
All Other Industries	321	540,047,848	144,231,146	10,060,909	10,641,034
Total, All Industries	374	568,714,547	171,988,651	12,024,963	12,607,520

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Pine County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	18	204,801	140,347	9,649	9,679
712 Museums, Historical Sites, Zoos, Etc.	4	110,226	39,507	2,716	2,716
713 Amusement, Gambling, and Recreation	15	21,122,505	11,166,649	920,267	866,670
721 Accommodation	26	6,328,305	3,342,063	227,295	233,378
722 Food Services and Drinking Places	68	43,498,768	38,009,686	2,757,691	2,763,153
Leisure and Hospitality Total (sum of 700 thru 722)	131	71,264,605	52,698,252	3,917,618	3,875,596
All Other Industries	607	452,828,265	123,415,603	8,693,995	8,903,012
Total, All Industries	738	524,092,870	176,113,855	12,611,613	12,778,608

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Pipestone County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	6	787,030	753,852	54,588	54,588
713 Amusement, Gambling, and Recreation	4	477,115	374,315	27,441	28,072
722 Food Services and Drinking Places	26	10,496,030	10,191,040	731,253	733,871
Leisure and Hospitality Total (sum of 700 thru 722)	36	11,760,175	11,319,207	813,282	816,531
All Other Industries	277	348,932,892	65,489,783	4,546,779	4,671,466
Total, All Industries	313	360,693,067	76,808,990	5,360,061	5,487,997

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Polk County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	11	466,101	350,853	24,125	24,125
713 Amusement, Gambling, and Recreation	17	4,129,068	2,791,809	196,754	198,762
721 Accommodation	17	5,628,544	4,596,935	321,711	322,229
722 Food Services and Drinking Places	71	39,930,413	35,735,639	2,591,329	2,705,720
Leisure and Hospitality Total (sum of 700 thru 722)	116	50,154,126	43,475,236	3,133,919	3,250,836
All Other Industries	616	742,522,231	155,665,305	10,898,824	11,918,960
Total, All Industries	732	792,676,357	199,140,541	14,032,743	15,169,796

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Pope County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	6	8,060	4,066	279	279
713 Amusement, Gambling, and Recreation	6	1,090,120	1,035,734	73,570	73,570
721 Accommodation	19	5,298,660	4,558,785	313,415	314,142
722 Food Services and Drinking Places	26	10,369,090	10,164,336	770,362	771,015
Leisure and Hospitality Total (sum of 700 thru 722)	57	16,765,930	15,762,921	1,157,626	1,159,006
All Other Industries	316	405,958,526	58,484,662	4,066,977	4,273,810
Total, All Industries	373	422,724,456	74,247,583	5,224,603	5,432,816

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Ramsey County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	378	154,590,324	125,720,094	8,666,755	8,800,559
712 Museums, Historical Sites, Zoos, Etc.	15	5,887,978	4,038,833	277,682	277,682
713 Amusement, Gambling, and Recreation	167	746,134,202	698,111,466	45,880,068	46,246,349
721 Accommodation	68	166,121,599	160,999,050	11,262,690	11,296,894
722 Food Services and Drinking Places	1,281	1,251,445,292	1,162,936,866	83,906,722	84,387,579
Leisure and Hospitality Total (sum of 700 thru 722)	1,909	2,324,179,395	2,151,806,309	149,993,917	151,009,063
All Other Industries	10,116	31,073,565,162	4,813,550,200	337,963,717	417,307,654
Total, All Industries	12,025	33,397,744,557	6,965,356,509	487,957,634	568,316,717

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Red Lake County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
722 Food Services and Drinking Places	15	2,050,685	1,916,071	153,342	154,523
Leisure and Hospitality Total (sum of 700 thru 722)	15	2,050,685	1,916,071	153,342	154,523
All Other Industries	101	96,329,735	25,952,142	1,759,233	1,814,064
Total, All Industries	116	98,380,420	27,868,213	1,912,575	1,968,587

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Redwood County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	753,360	187,325	12,879	12,879
713 Amusement, Gambling, and Recreation	13	2,755,863	2,271,823	164,936	165,080
721 Accommodation	6	11,247,109	11,152,042	823,209	824,248
722 Food Services and Drinking Places	28	10,449,630	10,172,904	736,155	738,123
Leisure and Hospitality Total (sum of 700 thru 722)	51	25,205,962	23,784,094	1,737,179	1,740,330
All Other Industries	467	1,213,974,537	114,341,746	7,971,222	8,209,626
Total, All Industries	518	1,239,180,499	138,125,840	9,708,401	9,949,956

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Renville County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	4	57,725	57,725	3,968	3,968
713 Amusement, Gambling, and Recreation	9	1,488,251	1,316,451	97,965	99,233
722 Food Services and Drinking Places	23	5,706,393	5,420,405	412,226	416,740
Leisure and Hospitality Total (sum of 700 thru 722)	36	7,252,369	6,794,581	514,159	519,941
All Other Industries	374	423,491,683	61,096,924	4,253,758	4,448,099
Total, All Industries	410	430,744,052	67,891,505	4,767,917	4,968,040

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Rice County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	42	512,410	452,109	31,275	32,010
713 Amusement, Gambling, and Recreation	16	6,524,798	5,397,951	395,459	397,320
721 Accommodation	29	11,189,063	9,589,399	671,188	674,895
722 Food Services and Drinking Places	127	121,774,752	91,432,635	6,598,034	6,636,812
Leisure and Hospitality Total (sum of 700 thru 722)	214	140,001,023	106,872,094	7,695,956	7,741,037
All Other Industries	1,329	2,584,687,084	390,952,642	27,354,101	28,506,743
Total, All Industries	1,543	2,724,688,107	497,824,736	35,050,057	36,247,780

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Rock County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	7	749,559	690,141	50,178	50,233
721 Accommodation	5	1,769,897	1,767,353	121,503	131,395
722 Food Services and Drinking Places	20	8,684,774	8,500,312	610,056	618,718
Leisure and Hospitality Total (sum of 700 thru 722)	32	11,204,230	10,957,806	781,737	800,346
All Other Industries	257	295,475,378	40,196,671	2,806,134	3,074,283
Total, All Industries	289	306,679,608	51,154,477	3,587,871	3,874,629

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**2019 Annual Minnesota Sales Tax Statistics
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Roseau County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	5	18,655	18,655	1,283	1,283
713 Amusement, Gambling, and Recreation	10	2,781,367	1,950,515	141,723	141,723
721 Accommodation	15	7,166,479	6,324,753	455,392	467,073
722 Food Services and Drinking Places	38	8,667,239	8,477,063	613,571	614,109
Leisure and Hospitality Total (sum of 700 thru 722)	68	18,633,740	16,770,986	1,211,969	1,224,188
All Other Industries	395	605,685,666	97,009,614	6,824,401	6,987,115
Total, All Industries	463	624,319,406	113,780,600	8,036,370	8,211,303

Report prepared for Explore Minnesota Tourism by the Tax Research Division of the Minnesota Department of Revenue.

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The difference between Total Tax and Sales Tax is Use Tax (not shown here).

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Source: Minnesota Department of Revenue

**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

St. Louis County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	146	6,630,714	2,278,871	170,094	171,238
712 Museums, Historical Sites, Zoos, Etc.	19	1,400,841	834,549	57,884	58,904
713 Amusement, Gambling, and Recreation	105	62,795,552	48,304,774	3,464,495	3,538,219
721 Accommodation	244	167,462,734	156,115,189	10,834,808	10,951,918
722 Food Services and Drinking Places	496	346,552,622	336,590,329	24,585,933	24,698,626
Leisure and Hospitality Total (sum of 700 thru 722)	1,010	584,842,463	544,123,712	39,113,214	39,418,905
All Other Industries	4,477	7,541,454,770	1,934,907,898	135,931,946	145,905,714
Total, All Industries	5,487	8,126,297,233	2,479,031,610	175,045,160	185,324,619

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Scott County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	60	5,404,098	2,626,458	180,568	238,669
713 Amusement, Gambling, and Recreation	60	109,612,592	84,746,667	5,931,051	5,983,859
721 Accommodation	30	117,961,854	42,808,558	3,272,618	3,278,249
722 Food Services and Drinking Places	241	208,277,707	200,888,393	14,539,296	14,635,972
Leisure and Hospitality Total (sum of 700 thru 722)	391	441,256,251	331,070,076	23,923,533	24,136,749
All Other Industries	2,815	6,034,132,401	1,169,666,931	81,790,248	86,176,359
Total, All Industries	3,206	6,475,388,652	1,500,737,007	105,713,781	110,313,108

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Sherburne County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	23	1,347,914	152,866	10,514	14,689
713 Amusement, Gambling, and Recreation	29	11,107,650	6,568,246	459,573	462,848
721 Accommodation	8	3,898,174	3,775,778	259,585	260,232
722 Food Services and Drinking Places	120	97,209,794	94,406,645	6,760,823	6,786,517
Leisure and Hospitality Total (sum of 700 thru 722)	180	113,563,532	104,903,535	7,490,495	7,524,286
All Other Industries	2,030	2,860,578,339	686,137,284	47,844,111	49,956,757
Total, All Industries	2,210	2,974,141,871	791,040,819	55,334,606	57,481,043

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Sibley County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	4	558,062	556,543	38,263	38,263
711 Performing Arts, Spectator Sports	5	12,261	8,138	560	608
713 Amusement, Gambling, and Recreation	12	1,935,622	1,530,251	105,961	110,479
722 Food Services and Drinking Places	27	6,377,679	6,236,903	489,583	493,498
Leisure and Hospitality Total (sum of 700 thru 722)	48	8,883,624	8,331,835	634,367	642,848
All Other Industries	381	439,989,770	33,707,578	2,355,853	2,597,975
Total, All Industries	429	448,873,394	42,039,413	2,990,220	3,240,823

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Stearns County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	84	3,038,236	2,047,823	154,064	155,887
713 Amusement, Gambling, and Recreation	78	25,574,904	21,605,905	1,549,201	1,554,584
721 Accommodation	54	43,719,369	41,362,287	2,852,996	2,991,906
722 Food Services and Drinking Places	347	266,702,436	250,631,678	18,015,522	18,116,339
Leisure and Hospitality Total (sum of 700 thru 722)	563	339,034,945	315,647,693	22,571,783	22,818,716
All Other Industries	3,932	9,364,525,558	1,754,864,334	122,319,135	130,078,401
Total, All Industries	4,495	9,703,560,503	2,070,512,027	144,890,918	152,897,117

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Steele County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	8	2,455,867	1,814,656	124,759	124,913
713 Amusement, Gambling, and Recreation	18	5,968,314	5,535,082	397,485	407,153
721 Accommodation	15	9,879,179	9,194,407	637,404	640,031
722 Food Services and Drinking Places	85	53,545,807	52,791,486	3,730,531	3,753,298
Leisure and Hospitality Total (sum of 700 thru 722)	126	71,849,167	69,335,631	4,890,179	4,925,395
All Other Industries	913	3,452,903,866	362,959,373	25,368,141	26,309,821
Total, All Industries	1,039	3,524,753,033	432,295,004	30,258,320	31,235,216

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Stevens County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	6	656,545	515,484	35,948	36,904
721 Accommodation	4	2,403,879	2,330,166	160,201	160,201
722 Food Services and Drinking Places	18	13,548,612	11,033,736	789,585	791,560
Leisure and Hospitality Total (sum of 700 thru 722)	28	16,609,036	13,879,386	985,734	988,665
All Other Industries	278	419,723,814	100,225,949	6,962,487	7,580,864
Total, All Industries	306	436,332,850	114,105,335	7,948,221	8,569,529

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Swift County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	4	873,136	851,146	58,517	58,517
713 Amusement, Gambling, and Recreation	9	946,437	623,524	46,051	46,063
722 Food Services and Drinking Places	24	7,964,499	7,783,346	572,095	572,960
Leisure and Hospitality Total (sum of 700 thru 722)	37	9,784,072	9,258,016	676,663	677,540
All Other Industries	271	647,935,147	64,094,411	4,476,649	4,625,502
Total, All Industries	308	657,719,219	73,352,427	5,153,312	5,303,042

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Todd County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	10	232,927	26,959	1,853	3,960
713 Amusement, Gambling, and Recreation	12	1,477,159	1,148,764	83,464	83,650
721 Accommodation	22	3,508,974	3,186,414	221,450	221,466
722 Food Services and Drinking Places	48	14,735,990	14,432,536	1,041,956	1,046,208
Leisure and Hospitality Total (sum of 700 thru 722)	92	19,955,050	18,794,673	1,348,723	1,355,284
All Other Industries	559	1,112,070,810	67,829,366	4,809,542	4,912,275
Total, All Industries	651	1,132,025,860	86,624,039	6,158,265	6,267,559

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Traverse County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	6	274,726	232,388	16,457	16,457
722 Food Services and Drinking Places	8	1,661,511	1,503,976	115,427	115,427
Leisure and Hospitality Total (sum of 700 thru 722)	14	1,936,237	1,736,364	131,884	131,884
All Other Industries	124	129,606,650	17,739,007	1,238,995	1,264,918
Total, All Industries	138	131,542,887	19,475,371	1,370,879	1,396,802

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**2019 Annual Minnesota Sales Tax Statistics
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Minnesota Total, Tourism Regions, and Counties**

Wabasha County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	6	89,180	85,768	5,897	5,897
713 Amusement, Gambling, and Recreation	14	4,767,288	3,403,222	244,690	246,239
721 Accommodation	19	3,282,398	2,733,498	187,929	187,929
722 Food Services and Drinking Places	69	20,687,246	19,632,646	1,467,401	1,468,370
Leisure and Hospitality Total (sum of 700 thru 722)	108	28,826,112	25,855,134	1,905,917	1,908,435
All Other Industries	620	653,455,056	86,144,260	6,056,005	6,967,339
Total, All Industries	728	682,281,168	111,999,394	7,961,922	8,875,774

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For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Wadena County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	6	60,670	59,897	4,118	4,118
713 Amusement, Gambling, and Recreation	8	1,632,616	1,552,406	110,761	110,761
721 Accommodation	6	1,396,524	1,339,368	92,081	92,081
722 Food Services and Drinking Places	30	18,058,482	14,382,912	1,011,748	1,012,440
Leisure and Hospitality Total (sum of 700 thru 722)	50	21,148,292	17,334,583	1,218,708	1,219,400
All Other Industries	386	663,021,376	130,567,465	8,980,683	9,308,958
Total, All Industries	436	684,169,668	147,902,048	10,199,391	10,528,358

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For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Waseca County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	6	42,716	31,282	2,151	2,151
713 Amusement, Gambling, and Recreation	11	1,988,561	1,932,350	137,635	139,404
721 Accommodation	6	2,418,695	1,536,721	105,648	105,685
722 Food Services and Drinking Places	40	14,106,246	13,740,651	992,783	993,668
Leisure and Hospitality Total (sum of 700 thru 722)	63	18,556,218	17,241,004	1,238,217	1,240,908
All Other Industries	385	340,289,612	91,562,639	6,404,908	6,716,051
Total, All Industries	448	358,845,830	108,803,643	7,643,125	7,956,959

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Washington County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	141	3,840,371	940,719	67,172	67,547
712 Museums, Historical Sites, Zoos, Etc.	5	2,924,306	2,924,306	201,046	201,046
713 Amusement, Gambling, and Recreation	117	109,652,600	87,395,569	6,155,247	6,257,082
721 Accommodation	55	52,392,425	50,332,376	3,512,886	3,524,979
722 Food Services and Drinking Places	439	442,300,194	432,398,688	31,198,393	31,359,600
Leisure and Hospitality Total (sum of 700 thru 722)	757	611,109,896	573,991,658	41,134,744	41,410,254
All Other Industries	4,878	11,018,424,288	2,069,876,640	145,610,700	157,156,933
Total, All Industries	5,635	11,629,534,184	2,643,868,298	186,745,444	198,567,187

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Watonwan County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	150,736	139,973	9,623	9,623
713 Amusement, Gambling, and Recreation	10	1,520,430	1,246,959	86,717	86,768
722 Food Services and Drinking Places	23	5,715,948	5,470,398	393,024	397,325
Leisure and Hospitality Total (sum of 700 thru 722)	37	7,387,114	6,857,330	489,364	493,716
All Other Industries	246	498,597,491	52,530,388	3,676,653	3,846,349
Total, All Industries	283	505,984,605	59,387,718	4,166,017	4,340,065

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Minnesota Total, Tourism Regions, and Counties**

Wilkin County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	4	364,888	348,135	23,935	23,999
722 Food Services and Drinking Places	12	3,508,474	3,462,920	263,768	263,913
Leisure and Hospitality Total (sum of 700 thru 722)	16	3,873,362	3,811,055	287,703	287,912
All Other Industries	124	218,704,497	15,091,726	1,060,892	1,073,756
Total, All Industries	140	222,577,859	18,902,781	1,348,595	1,361,668

Report prepared for Explore Minnesota Tourism by the Tax Research Division of the Minnesota Department of Revenue.

To avoid disclosure for individual businesses, data is not reported (i.e., is masked) for any industry classification with less than four establishments. When this occurs for industries 711, 712, 713, 721 or 722, the masked data is first assigned to industries 710 or 720 in attempts to reach the reporting threshold of at least four establishments, then to industry 700. When no aggregation of masked data results in four or more establishments, data is assigned to "All Other Industries."

Sales Tax Statistics data are based on the year the sales took place.

The difference between Total Tax and Sales Tax is Use Tax (not shown here).

Wherever possible, data included here is consistent with other Minnesota sales tax statistics available online at <https://www.revenue.state.mn.us/annual-statistics>

Source: Minnesota Department of Revenue

**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Winona County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	30	1,062,883	412,104	30,314	30,455
713 Amusement, Gambling, and Recreation	20	7,486,386	5,829,549	424,554	426,903
721 Accommodation	26	16,869,712	15,637,099	1,081,496	1,084,514
722 Food Services and Drinking Places	128	72,185,827	61,585,914	4,464,001	4,473,827
Leisure and Hospitality Total (sum of 700 thru 722)	204	97,604,808	83,464,666	6,000,365	6,015,699
All Other Industries	1,066	2,422,799,011	318,329,402	22,261,054	25,062,252
Total, All Industries	1,270	2,520,403,819	401,794,068	28,261,419	31,077,951

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**2019 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Wright County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	54	1,005,843	165,948	11,407	16,708
713 Amusement, Gambling, and Recreation	58	21,150,599	17,986,384	1,285,654	1,292,105
721 Accommodation	26	15,717,178	14,722,232	1,017,138	1,018,168
722 Food Services and Drinking Places	211	216,912,287	173,943,392	12,581,949	12,621,482
Leisure and Hospitality Total (sum of 700 thru 722)	349	254,785,907	206,817,956	14,896,148	14,948,463
All Other Industries	3,106	5,491,895,733	1,091,516,450	76,338,065	79,824,630
Total, All Industries	3,455	5,746,681,640	1,298,334,406	91,234,213	94,773,093

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Source: Minnesota Department of Revenue

**2019 Annual Minnesota Sales Tax Statistics
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Minnesota Total, Tourism Regions, and Counties**

Yellow Medicine County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	26,370	13,276	913	913
713 Amusement, Gambling, and Recreation	9	9,808,324	2,683,585	215,905	215,905
722 Food Services and Drinking Places	23	6,283,700	6,068,491	445,480	445,516
Leisure and Hospitality Total (sum of 700 thru 722)	36	16,118,394	8,765,352	662,298	662,334
All Other Industries	299	329,782,031	38,056,181	2,650,233	2,736,285
Total, All Industries	335	345,900,425	46,821,533	3,312,531	3,398,619

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