

MINNESOTA Department of Revenue
Tax Research Division

Minnesota Sales and Use Tax 1998 Annual Report

August 2001

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 imposed on selected services. Some examples of taxable services are: the sale of prepared meals, the sale of electricity and other utility services, 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 primarily covers 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

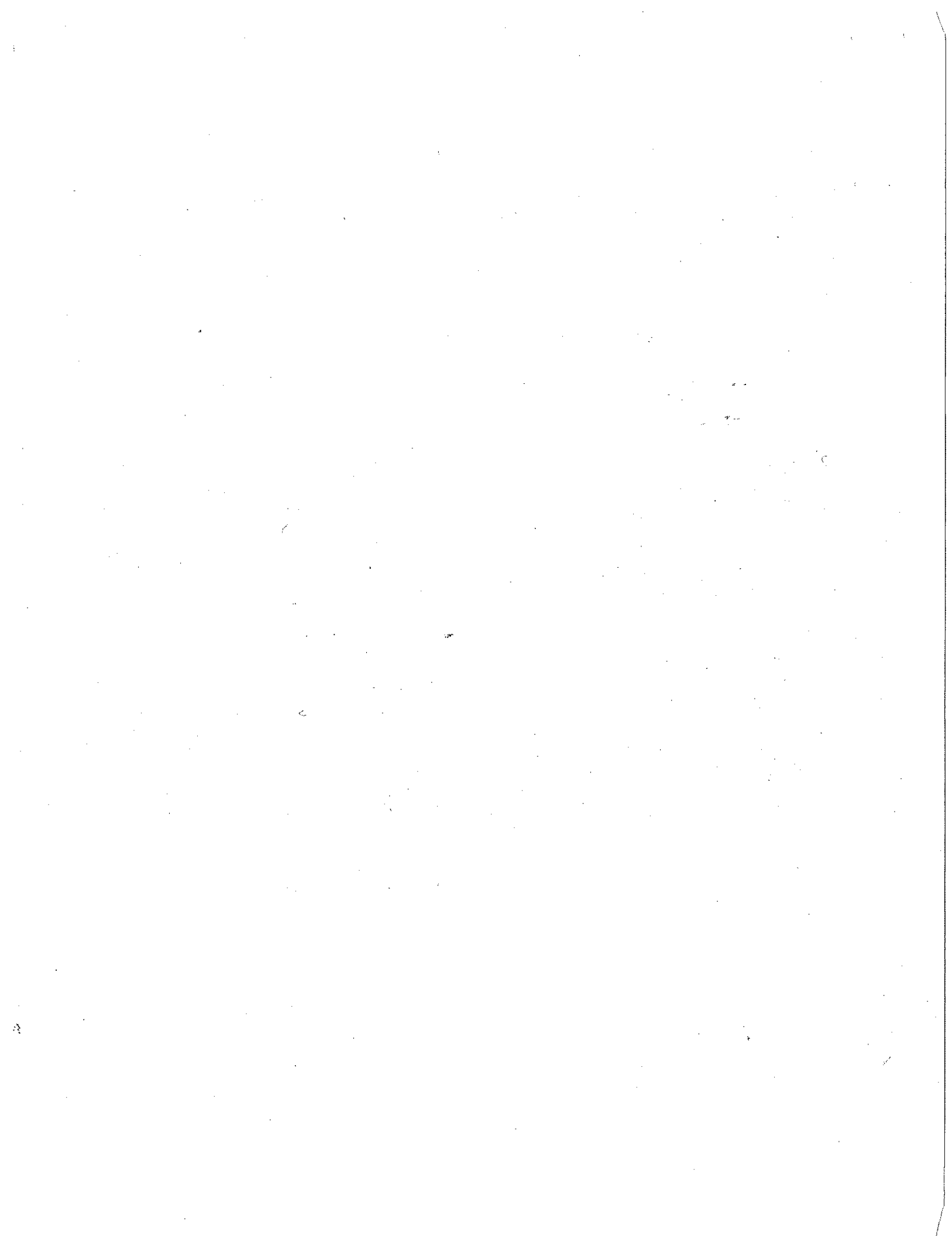
In general, all retail sales are subject to tax unless specifically exempted by law. Exemptions generally fall into three categories:

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, capital equipment for production industries, and motor vehicles subject to the separate motor vehicle sales tax under 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, farm machinery; industrial accessory tools, equipment, and other items having a useful life of less than 12 months; textbooks used in a course of study, residential heating fuels, and residential water utility service.



3. Sales to Exempt Organizations

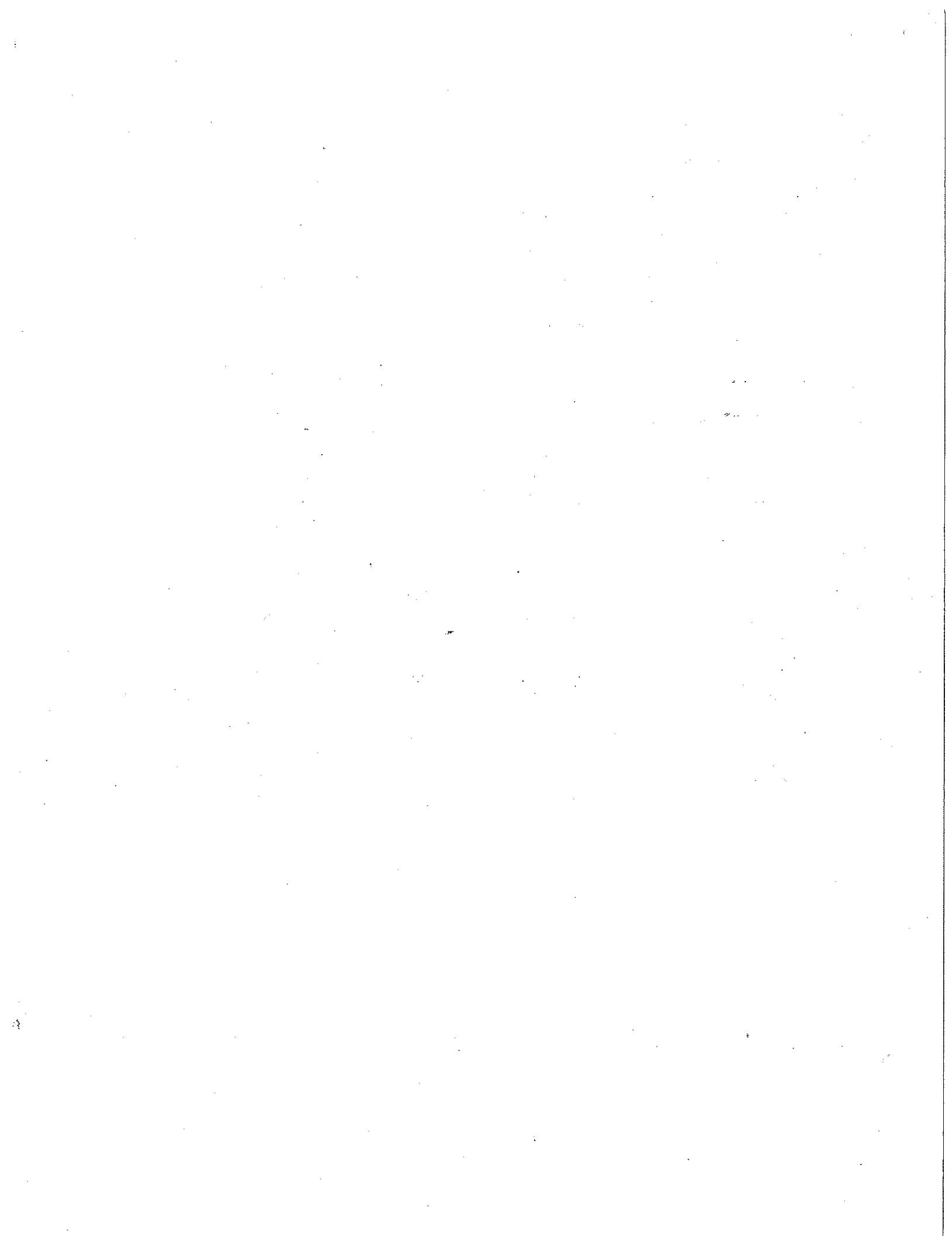
Tangible personal property and taxable services which are purchased, stored, or consumed by U.S. government agencies, certain units and agencies of local government (chiefly school districts, city and county hospitals and nursing homes, and public libraries), and nonprofit charitable, religious, and 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.

Sales and Use Tax General Rates:

<u>Period</u>	<u>Rate</u>
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 August 2001):

- a. Liquor (beer, wine, spirits), on- and off-sale 9%
- b. Additional tax on vehicle rental 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 1998.

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 includes sales tax at the 6.5 percent general rate, the nine percent special rate on on- and off-sale liquor, and the 6.2 percent additional tax on motor vehicle rental. The column does not include the 6.5 percent motor vehicle sales tax. The 1998 total for the vehicle sales tax was approximately \$466 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 Minnesota customers 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.

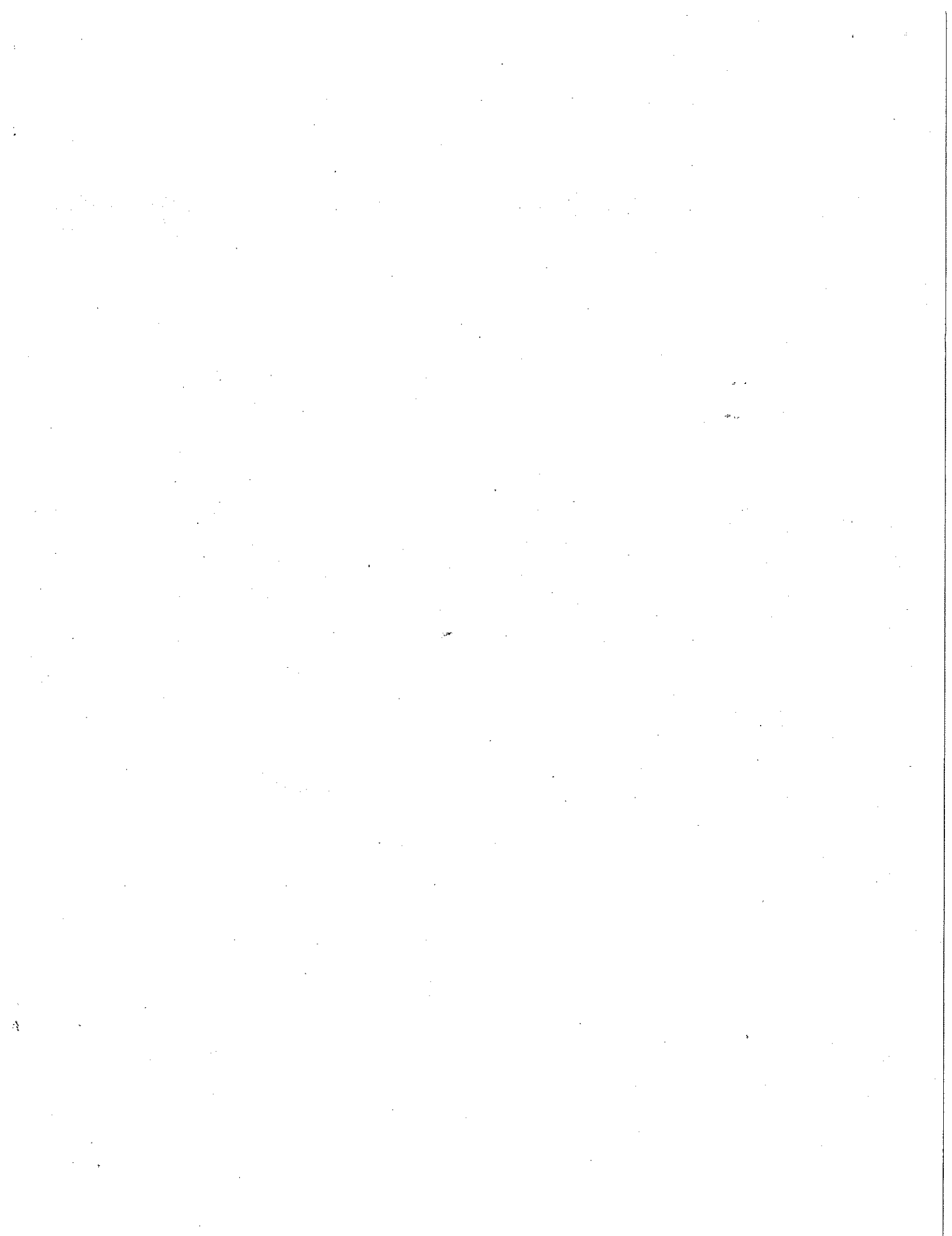


TABLE 1
Minnesota Sales and Use Tax Statistics
Statewide by Major Industries
Annual 1998

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	\$481,575,565	\$41,680,169	\$2,569,025	\$2,803,127	684
02 Agricultural production-livestock	254,259,208	9,871,508	413,107	694,293	230
07 Agricultural services	853,988,563	254,137,056	16,435,496	17,101,732	3,711
08 Forestry	37,578,150	5,300,032	344,072	358,094	151
09 Fishing, hunting, and trapping	8,573,146	2,103,045	136,699	137,813	61
<i>Agriculture, Forestry, and Fishing Total</i>	<i>1,635,974,632</i>	<i>313,091,810</i>	<i>19,898,399</i>	<i>21,095,059</i>	<i>4,837</i>
MINING					
10 Metal mining	6,311,974	6,308,974	410,084	12,129,945	8
13 Oil and gas extraction	14,695,251	2,376,546	154,477	213,828	25
14 Nonmetallic minerals (except fuels)	185,389,361	87,960,815	5,717,449	5,874,693	82
<i>Mining Total</i>	<i>206,396,586</i>	<i>96,646,335</i>	<i>6,282,010</i>	<i>18,218,466</i>	<i>115</i>
CONSTRUCTION					
15 General building contractors	901,160,963	57,932,095	3,592,715	6,534,963	1,157
16 Heavy construction (except building)	522,936,513	93,856,254	6,100,539	7,696,676	346
17 Special trade contractors	2,518,698,952	337,973,543	21,797,593	33,916,529	3,445
<i>Construction Total</i>	<i>3,942,796,428</i>	<i>489,761,892</i>	<i>31,490,847</i>	<i>48,148,168</i>	<i>4,948</i>
MANUFACTURING					
20 Food and food products	3,689,372,129	40,583,869	2,638,080	7,956,789	300
22 Textile mill products	233,830,874	17,068,444	1,109,434	1,662,392	92
23 Apparel and other textile products	110,392,554	5,526,376	359,206	415,054	173
24 Lumber and wood products	2,224,441,971	141,543,050	9,196,449	11,250,471	718
25 Furniture and fixtures	561,151,569	58,762,618	3,821,281	4,406,751	430
26 Paper and paper products	3,251,212,223	50,961,152	3,312,485	21,061,028	138
27 Printing and publishing	3,449,142,871	519,367,164	33,759,036	38,947,373	1,454
28 Chemicals and chemical products	2,336,913,923	72,723,269	4,727,011	6,226,037	285
29 Petroleum and coal products	243,755,440	43,716,817	2,841,601	6,358,381	28
30 Rubber and misc. plastics products	1,661,469,485	56,111,533	3,628,463	5,462,147	371
31 Leather and leather products	39,782,031	2,555,216	166,077	425,690	42
32 Stone, clay, glass products	716,354,736	190,383,003	12,370,982	14,959,732	378
33 Primary metal industries	1,223,853,406	99,812,730	6,487,820	14,111,778	126
34 Fabricated metal products	3,544,055,721	280,354,357	17,959,559	23,228,256	1,304
35 Industrial machinery and equipment	4,849,446,965	325,233,098	20,680,738	27,065,336	1,184
36 Electronic and other electric equipment	4,716,336,433	447,756,998	29,074,417	49,910,727	745
37 Transportation equipment	723,435,506	26,029,890	1,691,479	2,234,861	141
38 Instruments and related products	1,381,417,995	40,051,286	2,603,332	6,137,611	271
39 Miscellaneous manufacturing industries	4,860,064,135	448,518,393	29,034,911	37,961,872	2,064
<i>Manufacturing Total</i>	<i>39,816,429,967</i>	<i>2,867,059,263</i>	<i>185,462,361</i>	<i>279,782,286</i>	<i>10,244</i>
TRANSPORTATION, COMMUNICATIONS, AND PUBLIC UTILITIES					
40 Railroad transportation	73,758,422	235,263	15,548	2,429,189	19
41 Local and interurban passenger transit	27,915,554	3,832,345	249,090	297,909	97
42 Trucking and warehousing	1,046,381,506	89,990,190	5,843,188	8,690,900	2,448
44 Water transportation	34,125,507	20,298,619	1,328,547	1,486,925	35
45 Air transportation	607,718,682	55,355,946	3,636,107	11,338,714	159
46 Pipelines (except natural gas)	292,713	200,856	13,055	434,002	9
47 Transportation services	139,284,728	12,163,525	790,958	2,519,052	261
48 Communications	3,551,404,667	2,867,136,318	186,364,103	194,460,525	1,028
49 Electric, Gas, and Sanitary Service	5,117,359,431	2,386,115,996	155,211,657	161,609,134	692
<i>Trans., Comm., and Public Utils. Total</i>	<i>10,598,241,210</i>	<i>5,435,329,058</i>	<i>353,452,253</i>	<i>383,266,350</i>	<i>4,748</i>

TABLE 1
Minnesota Sales and Use Tax Statistics
Statewide by Major Industries
Annual 1998

Major Industries Grouped by Division	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
WHOLESALE TRADE					
50 Durable Goods	\$18,565,970,374	\$4,044,487,100	\$259,217,844	\$269,969,404	5,182
51 Nondurable Goods	18,362,703,042	691,331,621	44,786,452	50,140,214	2,495
<i>Wholesale Trade Total</i>	<i>36,928,673,416</i>	<i>4,735,818,721</i>	<i>304,004,296</i>	<i>320,109,618</i>	<i>7,677</i>
RETAIL TRADE					
52 Bldg. materials, hardware, garden supp.	4,749,497,374	3,542,422,629	224,664,707	229,338,400	2,942
53 General merchandise stores	7,109,068,133	4,113,892,448	267,748,833	270,683,851	835
54 Food stores	7,445,007,562	1,738,626,433	113,518,378	114,234,141	3,416
55 Auto dealers and service stations	12,510,315,455	2,005,416,859	130,403,496	132,741,759	4,494
56 Apparel and accessory stores	1,572,569,928	246,532,591	16,024,694	16,859,349	2,292
57 Furniture and home furnishings stores	4,119,032,346	2,655,607,118	172,616,252	180,538,233	5,605
58 Eating and drinking establishments	4,483,948,803	4,197,050,288	287,898,582	291,319,839	9,141
59 Miscellaneous retail	12,277,521,433	5,401,218,952	365,778,230	370,102,595	36,380
<i>Retail Trade Total</i>	<i>54,266,961,034</i>	<i>23,900,767,318</i>	<i>1,578,653,172</i>	<i>1,605,818,167</i>	<i>65,105</i>
FINANCE, INSURANCE, AND REAL ESTATE					
60 Banking and savings institutions	255,762,605	57,499,189	3,477,560	4,577,580	484
61 Credit and mortgage institutions	648,286,006	295,555,127	18,402,098	18,690,847	176
62 Security and commodity brokers	23,602,879	4,583,233	297,651	4,437,599	72
63 Insurance carriers	25,797,651	5,068,672	329,465	2,059,123	108
64 Insurance agents, brokers, and service	183,658,052	9,212,001	598,779	1,534,712	328
65 Real estate	276,326,199	90,166,086	5,784,945	6,236,279	778
67 Holding and other investment offices	287,660,877	46,591,946	2,933,097	3,275,958	153
<i>Finance, Insurance, and Real Estate Total</i>	<i>1,701,094,269</i>	<i>508,676,254</i>	<i>31,823,595</i>	<i>40,812,098</i>	<i>2,099</i>
SERVICES					
70 Hotels and other lodging places	1,296,932,868	1,200,251,113	79,300,495	80,447,490	2,761
72 Personal services	796,844,009	427,861,818	27,824,778	28,460,522	7,671
73 Business services	7,857,181,268	2,918,155,744	189,283,906	200,530,908	12,128
75 Auto repair, services, and parking	2,215,445,181	1,237,774,756	90,150,208	91,439,599	5,916
76 Miscellaneous repair services	585,545,398	201,938,964	12,879,091	13,430,650	4,132
78 Motion pictures	290,355,193	250,485,109	16,286,128	16,427,234	733
79 Amusement and recreation services	1,418,662,754	1,221,400,877	80,727,184	81,803,851	2,282
80 Health services	2,063,000,087	85,250,451	5,541,334	6,802,711	2,653
81 Legal services	160,561,466	1,728,413	112,347	333,236	250
82 Educational services	165,025,452	48,997,505	3,184,988	3,292,504	856
83 Social services	162,974,931	11,031,717	717,101	772,572	412
84 Museums, art galleries, and zoos	15,826,600	14,043,844	912,890	3,171,724	129
86 Membership organizations	286,827,330	151,941,595	11,465,202	11,572,429	1,928
87 Engineering and management services	1,361,703,698	124,929,645	8,101,670	10,256,619	2,668
88 Private households	4,902,010	2,231,633	145,040	207,610	130
89 Miscellaneous services	1,962,114,065	626,325,410	40,708,801	43,750,649	2,633
<i>Services Total</i>	<i>20,643,902,310</i>	<i>8,524,348,594</i>	<i>567,341,163</i>	<i>592,700,308</i>	<i>47,282</i>
PUBLIC ADMINISTRATION					
90 Executive, legislative, and general	761,528,723	326,879,950	22,566,568	32,116,420	925
NONCLASSIFIABLE ESTABLISHMENTS					
99 Nonclassifiable establishments	1,123,899,240	398,594,049	26,205,794	28,918,406	2,602
TOTAL FOR ALL INDUSTRIES	\$171,625,897,815	\$47,596,973,244	\$3,127,180,458	\$3,370,985,346	150,582

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1998

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
AITKIN COUNTY					
Agriculture, Forestry, and Fishing	1,948,320	561,734	34,882	35,380	10
Construction	3,944,822	1,153,161	74,957	80,329	23
Manufacturing	33,630,872	2,557,132	144,173	150,168	30
Transportation	1,085,194	4,657	303	12,455	8
Communications and Public Utilities	25,300,000	19,643,118	1,276,804	1,310,269	7
Wholesale Trade	47,439,984	1,389,360	93,114	93,114	15
Retail Trade	117,997,070	45,231,689	3,032,663	3,133,800	268
Finance, Insurance, and Real Estate Services	0	0	0	0	0
Services	13,747,378	8,803,808	564,746	571,322	163
Public Administration	3,170,944	2,107,497	153,146	153,146	7
Other or Not Reported	223,772	223,586	15,245	15,637	11
<i>County Total</i>	<i>248,488,356</i>	<i>81,675,742</i>	<i>5,390,033</i>	<i>5,555,620</i>	<i>542</i>
ANOKA COUNTY					
Agriculture, Forestry, and Fishing	32,386,802	15,868,215	1,031,485	1,083,371	246
Construction	170,754,578	26,836,528	1,746,032	2,189,077	225
Manufacturing	1,911,712,338	74,196,084	4,823,836	10,819,315	495
Transportation	47,197,189	21,700,166	1,410,493	1,567,208	108
Communications and Public Utilities	146,032,345	105,196,003	6,841,995	6,956,705	29
Wholesale Trade	722,091,006	109,865,286	7,140,682	7,347,175	264
Retail Trade	2,275,731,816	1,319,957,145	87,048,057	88,661,037	2,587
Finance, Insurance, and Real Estate Services	33,046,872	18,037,681	1,102,310	1,122,896	65
Services	646,000,055	243,761,435	17,541,536	18,668,470	1,930
Public Administration	16,281,422	11,126,483	844,196	1,034,087	21
Other or Not Reported	29,228,299	10,415,538	689,066	699,763	76
<i>County Total</i>	<i>6,030,462,722</i>	<i>1,956,960,564</i>	<i>130,219,688</i>	<i>140,149,104</i>	<i>6,046</i>
BECKER COUNTY					
Agriculture, Forestry, and Fishing	16,777,566	1,353,956	85,286	90,368	61
Construction	12,094,592	1,607,016	104,445	105,497	32
Manufacturing	104,417,042	4,101,003	224,598	702,214	38
Transportation	1,268,579	294,436	19,138	48,102	54
Communications and Public Utilities	9,692,538	6,299,879	409,493	427,965	10
Wholesale Trade	74,083,223	6,138,914	399,098	416,453	35
Retail Trade	259,371,609	100,040,823	6,670,253	6,704,093	445
Finance, Insurance, and Real Estate Services	144,958	71,524	4,647	4,651	7
Services	50,245,703	29,426,056	1,935,831	1,980,997	351
Public Administration	7,589,644	5,283,061	354,810	381,603	9
Other or Not Reported	702,119	231,954	15,074	21,279	15
<i>County Total</i>	<i>536,387,573</i>	<i>154,848,622</i>	<i>10,222,673</i>	<i>10,883,222</i>	<i>1,057</i>
BELTRAMI COUNTY					
Agriculture, Forestry, and Fishing	4,077,896	898,511	58,387	59,705	32
Construction	14,676,941	1,906,388	123,922	195,326	43
Manufacturing	22,808,260	4,805,918	311,026	615,619	50
Transportation	7,043,180	676,293	59,868	114,407	24
Communications and Public Utilities	40,412,585	25,047,992	1,628,121	1,682,478	15
Wholesale Trade	80,701,136	7,505,890	487,869	509,106	41
Retail Trade	391,205,791	184,506,964	11,936,966	12,223,859	540
Finance, Insurance, and Real Estate Services	1,480,475	1,229,129	79,895	91,230	11
Services	70,286,214	32,204,134	2,133,515	2,155,081	384
Public Administration	4,626,086	3,978,197	345,844	361,785	7
Other or Not Reported	6,120,971	3,947,411	222,332	223,567	23
<i>County Total</i>	<i>643,439,535</i>	<i>266,706,827</i>	<i>17,387,745</i>	<i>18,232,163</i>	<i>1,170</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1998

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
BENTON COUNTY					
Agriculture, Forestry, and Fishing	2,175,311	1,184,790	77,016	84,863	28
Construction	40,848,095	3,964,713	257,690	586,748	46
Manufacturing	286,160,530	9,504,233	617,771	786,056	49
Transportation	104,629,456	26,170,033	1,701,055	1,808,519	24
Communications and Public Utilities	3,130,289	1,749,880	113,742	116,720	6
Wholesale Trade	115,628,284	52,946,764	3,426,413	3,431,293	36
Retail Trade	254,691,514	122,003,399	7,932,612	8,027,302	383
Finance, Insurance, and Real Estate Services	14,012,873	7,480,881	486,258	486,934	8
	45,918,646	18,610,998	1,236,884	1,277,718	248
Public Administration	2,075,242	2,048,719	176,001	177,051	7
Other or Not Reported	1,757,627	718,903	46,730	50,106	15
<i>County Total</i>	<i>871,027,867</i>	<i>246,383,313</i>	<i>16,072,172</i>	<i>16,833,310</i>	<i>850</i>
BIG STONE COUNTY					
Agriculture, Forestry, and Fishing	523,475	93,012	6,046	6,101	8
Construction	600,550	175,644	11,419	15,110	9
Manufacturing	1,437,159	132,663	8,622	8,902	4
Transportation	23,507	22,289	1,449	1,955	5
Communications and Public Utilities	2,729,460	2,143,473	139,325	146,298	6
Wholesale Trade	17,837,598	2,920,223	189,809	205,628	7
Retail Trade	28,590,173	12,527,956	770,249	770,918	114
Finance, Insurance, and Real Estate Services	17,033	14,300	929	1,061	6
	2,837,492	2,168,576	144,033	146,101	69
Public Administration	1,160,970	1,069,522	69,521	69,854	6
Other or Not Reported	3,837,047	709,457	46,116	65,736	6
<i>County Total</i>	<i>59,594,464</i>	<i>21,977,115</i>	<i>1,387,518</i>	<i>1,437,664</i>	<i>240</i>
BLUE EARTH COUNTY					
Agriculture, Forestry, and Fishing	101,840,475	5,288,292	343,182	358,308	59
Construction	45,102,037	7,169,231	425,063	662,263	60
Manufacturing	362,782,632	12,578,953	787,417	953,552	78
Transportation	32,074,865	8,634,943	557,368	586,727	39
Communications and Public Utilities	139,559,591	90,583,825	5,887,966	5,972,154	21
Wholesale Trade	223,381,903	52,738,767	3,297,152	3,407,653	81
Retail Trade	686,533,802	397,567,555	26,192,764	26,450,727	746
Finance, Insurance, and Real Estate Services	2,055,139	1,735,929	112,866	116,444	19
	197,791,992	62,242,864	4,099,497	4,241,983	518
Public Administration	4,629,212	1,013,814	65,899	89,810	13
Other or Not Reported	16,885,081	6,365,643	413,771	476,786	29
<i>County Total</i>	<i>1,812,636,729</i>	<i>645,919,816</i>	<i>42,182,945</i>	<i>43,316,407</i>	<i>1,663</i>
BROWN COUNTY					
Agriculture, Forestry, and Fishing	4,411,016	880,739	52,601	54,895	32
Construction	40,673,553	4,597,042	264,789	401,510	44
Manufacturing	55,449,895	15,707,702	806,370	920,621	44
Transportation	2,366,854	458,458	29,799	55,442	37
Communications and Public Utilities	35,779,040	20,680,979	1,344,263	1,375,788	10
Wholesale Trade	242,679,213	9,535,811	535,049	601,092	34
Retail Trade	206,073,902	94,174,619	6,239,639	6,300,495	415
Finance, Insurance, and Real Estate Services	1,409,069	1,181,973	76,739	78,727	13
	36,244,798	23,118,137	1,532,303	1,562,739	298
Public Administration	4,883,842	2,244,635	145,901	157,642	9
Other or Not Reported	1,883,044	274,942	17,808	17,809	20
<i>County Total</i>	<i>631,854,226</i>	<i>172,855,037</i>	<i>11,045,261</i>	<i>11,526,760</i>	<i>956</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1998

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
CARLTON COUNTY					
Agriculture, Forestry, and Fishing	3,524,571	768,705	49,967	66,587	31
Construction	8,731,391	1,425,885	87,053	104,352	35
Manufacturing	20,074,152	4,614,737	299,959	324,375	41
Transportation	12,824,376	3,044,410	197,889	275,290	25
Communications and Public Utilities	7,920,315	5,377,155	349,515	368,138	7
Wholesale Trade	95,100,606	18,460,160	1,199,437	1,200,567	27
Retail Trade	199,181,209	89,913,364	6,029,948	6,081,184	425
Finance, Insurance, and Real Estate Services	261,290	33,695	2,190	4,069	10
Public Administration	51,018,983	23,599,884	1,567,684	1,578,420	251
Other or Not Reported	4,160,694	1,317,185	87,028	94,494	10
<i>County Total</i>	<i>3,727,343</i>	<i>1,750,406</i>	<i>113,784</i>	<i>115,063</i>	<i>14</i>
	<i>406,524,930</i>	<i>150,305,586</i>	<i>9,984,454</i>	<i>10,212,539</i>	<i>876</i>
CARVER COUNTY					
Agriculture, Forestry, and Fishing	17,415,173	5,244,186	340,730	357,839	78
Construction	53,360,387	5,905,611	383,868	514,870	50
Manufacturing	525,066,529	37,487,305	2,436,654	3,454,451	107
Transportation	2,616,473	55,417	3,603	6,370	16
Communications and Public Utilities	45,224,125	23,739,862	1,543,088	1,549,959	15
Wholesale Trade	175,607,328	20,777,619	1,311,351	1,353,979	85
Retail Trade	564,153,129	243,892,478	16,117,539	16,245,698	641
Finance, Insurance, and Real Estate Services	4,244,980	3,365,011	218,726	255,812	18
Public Administration	185,295,196	52,876,763	3,476,126	3,557,485	493
Other or Not Reported	1,549,797	875,598	56,907	71,546	13
<i>County Total</i>	<i>3,293,141</i>	<i>1,501,223</i>	<i>100,223</i>	<i>101,282</i>	<i>22</i>
	<i>1,577,826,258</i>	<i>395,721,073</i>	<i>25,988,815</i>	<i>27,469,291</i>	<i>1,538</i>
CASS COUNTY					
Agriculture, Forestry, and Fishing	5,838,807	1,274,122	82,823	83,728	37
Construction	6,451,783	357,731	23,250	33,257	26
Manufacturing	26,869,182	2,036,362	134,071	138,978	41
Transportation	276,380	46,048	2,991	6,095	10
Communications and Public Utilities	1,870,400	761,081	49,470	50,032	8
Wholesale Trade	34,160,636	7,105,290	461,561	462,404	18
Retail Trade	228,120,409	87,960,968	5,851,877	5,892,698	444
Finance, Insurance, and Real Estate Services	482,361	440,965	28,662	30,635	8
Public Administration	52,488,604	33,420,152	2,209,841	2,235,001	436
Other or Not Reported	2,173,099	2,008,017	175,827	185,923	9
<i>County Total</i>	<i>454,517</i>	<i>233,574</i>	<i>15,178</i>	<i>15,302</i>	<i>10</i>
	<i>359,186,178</i>	<i>135,644,310</i>	<i>9,035,551</i>	<i>9,134,053</i>	<i>1,047</i>
CHIPPEWA COUNTY					
Agriculture, Forestry, and Fishing	1,294,800	651,569	42,254	43,900	23
Construction	4,908,571	929,289	56,763	104,730	20
Manufacturing	85,744,483	2,753,562	178,985	195,151	18
Transportation	650,371	403,095	26,198	29,953	14
Communications and Public Utilities	16,453,049	10,760,215	699,414	709,789	8
Wholesale Trade	19,622,407	2,650,129	172,270	172,275	18
Retail Trade	153,165,877	54,749,176	3,351,526	3,535,916	213
Finance, Insurance, and Real Estate Services	664,270	592,652	36,042	37,299	6
Public Administration	23,174,043	9,364,550	628,312	632,968	156
Other or Not Reported	794,944	388,801	25,271	29,926	8
<i>County Total</i>	<i>54,933</i>	<i>50,140</i>	<i>3,590</i>	<i>3,938</i>	<i>6</i>
	<i>306,527,748</i>	<i>83,293,178</i>	<i>5,220,625</i>	<i>5,495,845</i>	<i>490</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1998

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
CHISAGO COUNTY					
Agriculture, Forestry, and Fishing	7,388,648	2,641,943	171,727	182,526	70
Construction	10,799,641	1,307,368	84,980	139,676	48
Manufacturing	154,068,493	8,359,076	542,545	608,807	85
Transportation	3,874,713	169,206	10,999	11,444	18
Communications and Public Utilities	7,865,661	2,449,183	159,202	160,611	14
Wholesale Trade	49,165,258	3,109,828	197,509	202,656	34
Retail Trade	254,470,662	92,465,424	6,158,295	6,316,723	605
Finance, Insurance, and Real Estate Services	2,087,169	5,454	355	840	8
	47,474,793	28,714,046	1,879,245	1,949,670	369
Public Administration	448,609	105,406	6,850	7,072	7
Other or Not Reported	1,871,023	1,230,224	87,319	89,162	16
<i>County Total</i>	<i>539,514,670</i>	<i>140,557,158</i>	<i>9,299,026</i>	<i>9,669,187</i>	<i>1,274</i>
CLAY COUNTY					
Agriculture, Forestry, and Fishing	5,498,303	941,822	61,216	68,881	36
Construction	11,648,068	721,771	46,915	174,724	42
Manufacturing	28,843,015	6,215,159	385,433	589,986	32
Transportation	1,277,142	552,580	35,921	45,459	15
Communications and Public Utilities	27,047,459	15,540,652	1,010,142	1,120,646	10
Wholesale Trade	84,140,838	21,082,663	1,360,561	1,405,166	47
Retail Trade	388,291,484	161,489,151	10,645,577	10,727,570	562
Finance, Insurance, and Real Estate Services	1,296,973	1,281,716	32,152	35,478	11
	69,226,172	22,778,017	1,508,513	1,523,093	346
Public Administration	1,532,331	578,456	42,462	140,437	11
Other or Not Reported	1,491,085	845,826	64,392	64,503	10
<i>County Total</i>	<i>620,292,870</i>	<i>232,027,813</i>	<i>15,193,284</i>	<i>15,895,943</i>	<i>1,122</i>
CLEARWATER COUNTY					
Agriculture, Forestry, and Fishing	2,252,594	242,233	15,745	16,967	8
Construction	793,031	39,276	2,554	10,718	8
Manufacturing	84,361,776	5,542,223	360,242	402,872	12
Transportation	29,074	29,074	1,889	2,636	8
Communications and Public Utilities	5,288,914	3,899,288	253,455	254,025	6
Wholesale Trade	8,027,700	660,461	42,617	43,470	10
Retail Trade	32,060,288	16,010,844	1,093,196	1,100,768	145
Finance, Insurance, and Real Estate Services	16,253	7,487	486	1,067	4
	5,086,362	2,600,446	174,041	175,350	86
Public Administration	57,956	44,956	2,981	6,209	7
Other or Not Reported	27,808	26,090	1,696	1,873	3
<i>County Total</i>	<i>138,001,756</i>	<i>29,102,378</i>	<i>1,948,902</i>	<i>2,015,955</i>	<i>297</i>
COOK COUNTY					
Agriculture, Forestry, and Fishing	609,302	153,014	9,947	10,307	10
Construction	5,270,625	1,282,989	83,395	107,508	15
Manufacturing	75,575	49,525	3,216	3,216	6
Transportation	0	0	0	0	0
Communications and Public Utilities	5,032,397	3,839,119	249,544	252,460	4
Wholesale Trade	23,325,533	125,816	8,177	8,535	6
Retail Trade	46,188,345	26,063,570	1,754,314	1,761,089	141
Finance, Insurance, and Real Estate Services	0	0	0	0	0
	30,839,208	27,321,474	1,804,661	1,806,151	133
Public Administration	1,516,396	1,503,434	97,724	101,823	4
Other or Not Reported	576,210	571,200	37,129	37,479	5
<i>County Total</i>	<i>113,433,591</i>	<i>60,910,141</i>	<i>4,048,107</i>	<i>4,088,568</i>	<i>324</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1998

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
COTTONWOOD COUNTY					
Agriculture, Forestry, and Fishing	7,055,660	1,000,032	39,424	42,385	18
Construction	4,633,031	835,176	38,099	77,110	12
Manufacturing	21,834,906	603,583	24,047	24,910	20
Transportation	55,567	10,294	669	10,147	15
Communications and Public Utilities	7,851,436	5,221,510	339,399	356,343	9
Wholesale Trade	59,111,273	4,909,159	287,823	295,345	21
Retail Trade	76,625,544	31,151,423	2,039,141	2,063,916	211
Finance, Insurance, and Real Estate	3,927,314	979,604	28,714	29,850	7
Services	11,566,257	5,929,645	391,445	403,696	158
Public Administration	3,502,296	2,322,181	166,394	174,819	12
Other or Not Reported	805,307	81,278	5,282	7,753	6
<i>County Total</i>	<i>196,968,591</i>	<i>53,043,885</i>	<i>3,360,437</i>	<i>3,486,274</i>	<i>489</i>
CROW WING COUNTY					
Agriculture, Forestry, and Fishing	11,568,318	3,813,757	247,895	283,580	74
Construction	59,878,794	1,972,389	128,205	265,534	62
Manufacturing	334,174,392	14,882,263	967,276	1,303,350	117
Transportation	1,973,775	589,005	38,289	58,011	24
Communications and Public Utilities	74,253,345	57,988,447	3,769,250	3,938,019	28
Wholesale Trade	77,495,086	20,998,798	1,368,374	1,370,031	59
Retail Trade	658,674,292	351,279,822	23,397,269	23,795,590	1,030
Finance, Insurance, and Real Estate	31,674,338	2,011,933	130,802	180,413	33
Services	202,192,679	110,209,650	7,267,422	7,502,695	744
Public Administration	11,340,995	6,568,280	426,894	466,862	13
Other or Not Reported	10,395,128	1,716,343	121,977	124,241	23
<i>County Total</i>	<i>1,473,621,142</i>	<i>572,030,687</i>	<i>37,863,653</i>	<i>39,288,326</i>	<i>2,207</i>
DAKOTA COUNTY					
Agriculture, Forestry, and Fishing	69,869,124	26,470,047	1,720,555	1,773,637	297
Construction	231,613,817	55,545,100	3,610,423	3,984,917	220
Manufacturing	1,224,625,117	83,287,313	5,413,277	7,260,493	415
Transportation	75,924,153	7,321,949	475,917	1,185,028	163
Communications and Public Utilities	207,335,708	136,860,665	8,895,938	9,014,628	51
Wholesale Trade	2,059,197,328	241,246,749	15,587,389	16,517,308	398
Retail Trade	4,278,904,622	1,860,239,964	122,830,639	124,908,933	3,327
Finance, Insurance, and Real Estate	46,537,754	10,733,957	697,771	778,997	101
Services	1,112,942,819	410,963,319	26,932,509	30,313,270	2,434
Public Administration	18,447,041	10,094,606	824,939	897,269	15
Other or Not Reported	57,559,612	31,919,520	2,219,914	2,256,574	115
<i>County Total</i>	<i>9,382,957,095</i>	<i>2,874,683,189</i>	<i>189,209,271</i>	<i>198,891,054</i>	<i>7,536</i>
DODGE COUNTY					
Agriculture, Forestry, and Fishing	735,007	486,691	31,635	32,983	21
Construction	14,958,810	660,544	42,430	44,084	17
Manufacturing	75,707,686	8,630,142	560,957	593,879	36
Transportation	142,732	0	0	2,026	6
Communications and Public Utilities	8,640,352	5,186,715	337,135	339,749	14
Wholesale Trade	64,609,463	10,602,755	688,889	802,604	18
Retail Trade	82,377,657	28,007,953	1,842,322	1,860,077	228
Finance, Insurance, and Real Estate	4,185	4,185	272	680	4
Services	27,398,478	15,285,777	1,000,593	1,008,082	142
Public Administration	470,587	112,462	7,418	8,545	7
Other or Not Reported	2,164,447	1,029,584	66,900	67,041	13
<i>County Total</i>	<i>277,209,404</i>	<i>70,006,808</i>	<i>4,578,551</i>	<i>4,759,750</i>	<i>506</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1998

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
DOUGLAS COUNTY					
Agriculture, Forestry, and Fishing	2,781,340	1,186,072	77,095	82,561	40
Construction	24,680,263	2,987,559	194,195	264,744	40
Manufacturing	122,952,914	2,585,972	167,758	246,365	51
Transportation	7,474,256	237,773	15,464	29,621	29
Communications and Public Utilities	81,962,397	64,274,266	4,177,827	4,289,239	19
Wholesale Trade	119,059,113	28,396,761	1,844,831	1,868,110	41
Retail Trade	327,852,231	171,757,120	11,316,564	11,427,905	588
Finance, Insurance, and Real Estate	8,475,272	69,660	4,523	10,700	15
Services	88,062,425	49,643,109	3,275,666	3,308,584	454
Public Administration	335,739	90,042	5,854	13,965	10
Other or Not Reported	1,631,291	884,380	57,486	57,960	17
<i>County Total</i>	<i>785,267,241</i>	<i>322,112,714</i>	<i>21,137,263</i>	<i>21,599,754</i>	<i>1,304</i>
FARIBAULT COUNTY					
Agriculture, Forestry, and Fishing	9,796,603	1,068,151	68,954	70,050	31
Construction	4,199,533	3,038,376	197,462	199,048	18
Manufacturing	50,845,778	6,176,316	400,342	739,304	34
Transportation	305,257	49,416	3,212	12,307	23
Communications and Public Utilities	19,757,468	13,604,903	884,341	889,597	15
Wholesale Trade	86,469,393	1,869,146	74,612	76,014	27
Retail Trade	84,712,103	41,797,978	2,691,761	2,742,597	272
Finance, Insurance, and Real Estate	581,929	28,973	1,883	3,741	9
Services	19,705,739	6,429,038	436,408	438,889	190
Public Administration	5,331,440	3,092,137	217,524	219,382	14
Other or Not Reported	373,860	79,694	5,180	5,315	5
<i>County Total</i>	<i>282,079,103</i>	<i>77,234,128</i>	<i>4,981,679</i>	<i>5,396,244</i>	<i>638</i>
FILLMORE COUNTY					
Agriculture, Forestry, and Fishing	9,101,293	795,878	48,438	50,108	38
Construction	4,061,794	980,082	57,719	69,007	25
Manufacturing	69,245,671	4,953,963	257,709	470,219	40
Transportation	305,750	192,747	5,808	25,760	27
Communications and Public Utilities	21,906,480	15,747,006	1,023,552	1,034,448	19
Wholesale Trade	66,076,304	3,792,416	205,648	206,229	25
Retail Trade	132,343,719	55,874,501	3,516,973	3,576,168	421
Finance, Insurance, and Real Estate	2,369,417	20,733	1,347	25,117	10
Services	22,259,906	10,427,063	698,950	702,764	259
Public Administration	3,122,760	2,018,628	131,193	134,015	16
Other or Not Reported	2,253,088	1,287,219	83,490	83,528	15
<i>County Total</i>	<i>333,046,182</i>	<i>96,090,236</i>	<i>6,030,827</i>	<i>6,377,363</i>	<i>895</i>
FREEBORN COUNTY					
Agriculture, Forestry, and Fishing	9,668,168	777,748	50,560	51,673	44
Construction	12,968,983	3,874,449	236,876	275,542	40
Manufacturing	217,053,019	8,286,763	538,660	784,839	61
Transportation	1,818,962	174,128	11,318	37,941	36
Communications and Public Utilities	53,629,946	29,586,706	1,923,137	1,956,857	18
Wholesale Trade	79,958,543	10,413,998	676,898	770,495	45
Retail Trade	364,218,745	132,317,399	8,607,352	8,665,697	480
Finance, Insurance, and Real Estate	1,507,583	1,406,335	90,899	97,416	11
Services	35,963,135	22,002,879	1,460,815	1,495,387	268
Public Administration	8,090,473	413,400	27,617	45,046	15
Other or Not Reported	1,872,792	720,913	46,859	53,323	11
<i>County Total</i>	<i>786,750,349</i>	<i>209,974,718</i>	<i>13,670,991</i>	<i>14,234,216</i>	<i>1,029</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1998

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
GOODHUE COUNTY					
Agriculture, Forestry, and Fishing	11,071,617	1,908,554	124,055	127,979	52
Construction	20,281,865	2,320,063	150,691	162,401	42
Manufacturing	276,212,293	10,158,314	660,261	1,107,279	74
Transportation	5,359,722	1,283,755	83,446	111,458	33
Communications and Public Utilities	20,097,797	11,377,672	739,546	754,689	16
Wholesale Trade	266,611,909	13,942,248	753,841	839,814	53
Retail Trade	318,311,670	131,781,125	8,633,249	8,754,797	681
Finance, Insurance, and Real Estate	6,993,691	3,158,257	204,316	224,750	13
Services	149,597,916	36,354,589	2,407,593	2,518,407	436
Public Administration	1,863,144	1,357,239	87,750	156,769	14
Other or Not Reported	1,467,626	1,182,624	77,625	81,335	19
<i>County Total</i>	<i>1,077,869,250</i>	<i>214,824,440</i>	<i>13,922,373</i>	<i>14,839,678</i>	<i>1,433</i>
GRANT COUNTY					
Agriculture, Forestry, and Fishing	4,303,353	303,404	15,217	17,173	11
Construction	6,289,722	223,740	14,540	140,729	8
Manufacturing	5,761,629	472,946	30,620	31,529	15
Transportation	41,462	41,462	2,694	5,167	8
Communications and Public Utilities	2,587,055	2,242,897	145,789	154,037	4
Wholesale Trade	32,072,043	2,408,341	101,529	102,382	12
Retail Trade	55,852,371	15,217,742	954,591	969,941	113
Finance, Insurance, and Real Estate	58,033	57,907	3,763	5,160	6
Services	4,455,640	2,694,695	180,910	183,124	82
Public Administration	265,600	78,060	5,074	6,419	7
Other or Not Reported	384,280	266,751	10,668	10,762	6
<i>County Total</i>	<i>112,071,188</i>	<i>24,007,945</i>	<i>1,465,395</i>	<i>1,626,423</i>	<i>272</i>
HENNEPIN COUNTY					
Agriculture, Forestry, and Fishing	200,181,888	76,255,628	4,956,633	5,157,353	806
Construction	1,062,687,882	135,758,914	8,822,654	14,180,774	800
Manufacturing	10,171,882,101	678,495,522	44,100,144	61,996,933	2,059
Transportation	759,732,763	65,814,643	4,284,594	13,652,181	251
Communications and Public Utilities	3,672,197,267	2,279,234,692	148,186,852	154,278,710	187
Wholesale Trade	11,499,924,796	1,895,536,176	123,136,866	130,364,430	1,848
Retail Trade	15,758,821,173	6,600,366,344	439,405,787	446,542,576	12,679
Finance, Insurance, and Real Estate	511,224,106	148,771,806	9,604,621	15,716,185	634
Services	7,299,796,749	2,752,526,152	183,872,209	194,573,410	11,126
Public Administration	97,990,014	53,487,677	3,911,707	4,506,599	49
Other or Not Reported	224,823,205	71,088,344	4,715,734	4,952,372	452
<i>County Total</i>	<i>51,259,261,944</i>	<i>14,757,335,898</i>	<i>974,997,801</i>	<i>1,045,921,523</i>	<i>30,891</i>
HOUSTON COUNTY					
Agriculture, Forestry, and Fishing	4,927,086	1,990,030	128,512	129,893	28
Construction	10,030,557	1,077,800	70,055	78,837	20
Manufacturing	12,575,889	2,380,332	154,456	157,385	26
Transportation	506,364	73,110	4,752	11,772	9
Communications and Public Utilities	11,642,119	7,634,449	496,241	557,187	11
Wholesale Trade	20,392,035	4,977,302	227,840	228,335	21
Retail Trade	78,834,174	25,274,257	1,683,219	1,690,306	245
Finance, Insurance, and Real Estate	256,709	3,428	223	564	8
Services	31,509,167	4,923,759	326,395	346,736	175
Public Administration	5,254,613	2,816,096	199,395	217,168	11
Other or Not Reported	2,152,500	679,819	44,188	44,796	10
<i>County Total</i>	<i>178,081,213</i>	<i>51,830,382</i>	<i>3,335,276</i>	<i>3,462,979</i>	<i>564</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1998

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
HUBBARD COUNTY					
Agriculture, Forestry, and Fishing	2,915,312	790,237	51,368	52,305	27
Construction	4,943,569	503,936	32,755	37,361	26
Manufacturing	10,354,084	4,874,393	316,827	463,026	32
Transportation	3,215,304	175,127	11,383	12,676	7
Communications and Public Utilities	10,607,029	7,381,776	479,811	498,911	5
Wholesale Trade	3,132,870	1,209,270	78,599	78,601	12
Retail Trade	133,901,759	64,264,964	4,243,017	4,269,869	333
Finance, Insurance, and Real Estate Services	790,450	3,123	203	3,127	6
	19,202,265	15,420,416	981,305	991,623	267
Public Administration	0	0	0	0	0
Other or Not Reported	33,919,166	483,018	31,747	34,870	7
<i>County Total</i>	<i>222,981,808</i>	<i>95,106,260</i>	<i>6,227,015</i>	<i>6,442,369</i>	<i>722</i>
ISANTI COUNTY					
Agriculture, Forestry, and Fishing	5,926,381	971,943	63,171	66,042	32
Construction	5,369,247	969,445	63,052	70,260	27
Manufacturing	73,489,833	5,282,679	343,055	431,961	45
Transportation	1,449,257	918,495	60,043	67,796	24
Communications and Public Utilities	50,722,102	36,769,925	2,390,048	2,501,742	5
Wholesale Trade	18,524,163	3,367,049	204,472	204,697	21
Retail Trade	180,484,011	81,207,857	5,309,576	5,367,871	337
Finance, Insurance, and Real Estate Services	1,029,414	15,206	450	2,394	10
	49,765,067	16,589,249	1,100,031	1,137,206	247
Public Administration	3,031,367	2,595,227	224,209	277,529	8
Other or Not Reported	174,299	85,315	5,545	5,578	8
<i>County Total</i>	<i>389,965,141</i>	<i>148,772,390</i>	<i>9,763,652</i>	<i>10,133,076</i>	<i>764</i>
ITASCA COUNTY					
Agriculture, Forestry, and Fishing	12,592,445	4,070,211	264,553	268,515	32
Construction	24,632,189	1,963,064	127,601	171,095	48
Manufacturing	654,126,461	9,174,402	596,334	1,171,347	68
Transportation	1,483,038	207,372	13,478	27,120	20
Communications and Public Utilities	43,280,214	35,168,004	2,285,922	2,330,331	10
Wholesale Trade	52,932,165	12,743,862	705,234	712,193	30
Retail Trade	404,070,295	171,773,315	11,348,349	11,445,473	669
Finance, Insurance, and Real Estate Services	3,408,295	12,621	819	4,639	13
	66,215,723	31,473,210	2,108,391	2,172,031	480
Public Administration	8,798,632	6,268,051	407,428	514,856	14
Other or Not Reported	2,197,114	1,090,320	70,873	71,371	18
<i>County Total</i>	<i>1,273,736,571</i>	<i>273,944,432</i>	<i>17,928,982</i>	<i>18,888,971</i>	<i>1,402</i>
JACKSON COUNTY					
Agriculture, Forestry, and Fishing	30,025,688	405,681	26,383	29,544	27
Construction	2,124,294	321,145	20,877	52,576	15
Manufacturing	66,321,619	2,460,476	159,931	166,320	8
Transportation	191,278	1,017	66	649	14
Communications and Public Utilities	12,855,316	8,857,309	575,797	594,940	12
Wholesale Trade	57,510,967	1,612,716	104,663	107,358	11
Retail Trade	46,399,494	18,229,255	1,213,751	1,229,593	169
Finance, Insurance, and Real Estate Services	1,026,401	21,127	1,372	1,494	6
	19,551,588	7,312,430	481,591	505,679	155
Public Administration	3,404,013	1,807,439	118,057	120,381	6
Other or Not Reported	5,123,635	159,455	10,365	10,365	35
<i>County Total</i>	<i>244,534,293</i>	<i>41,188,050</i>	<i>2,712,853</i>	<i>2,818,899</i>	<i>458</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1998

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
KANABEC COUNTY					
Agriculture, Forestry, and Fishing	1,446,562	778,046	50,577	50,577	11
Construction	4,031,807	262,927	17,090	30,915	16
Manufacturing	28,650,542	1,105,904	71,880	96,190	24
Transportation	951,584	8,928	580	1,573	15
Communications and Public Utilities	10,039,788	5,096,762	331,286	339,793	7
Wholesale Trade	12,560,659	2,406,999	156,453	156,624	14
Retail Trade	98,574,532	40,716,457	2,693,041	2,706,299	145
Finance, Insurance, and Real Estate Services	360,377	360,377	23,423	25,259	6
Public Administration	0	0	0	0	0
Other or Not Reported	3,211,510	644,681	34,696	35,592	11
<i>County Total</i>	<i>168,669,603</i>	<i>56,533,528</i>	<i>3,725,326</i>	<i>3,791,170</i>	<i>369</i>
KANDIYOHI COUNTY					
Agriculture, Forestry, and Fishing	178,361,424	5,339,058	236,441	241,442	48
Construction	42,386,145	8,466,009	550,284	809,195	38
Manufacturing	196,765,945	39,276,799	2,536,062	3,015,496	61
Transportation	7,472,165	587,677	38,199	45,423	26
Communications and Public Utilities	31,451,975	20,849,449	1,355,206	1,469,548	17
Wholesale Trade	209,803,947	36,609,466	2,143,866	2,196,745	50
Retail Trade	404,131,467	179,304,976	11,803,549	11,979,244	521
Finance, Insurance, and Real Estate Services	2,772,689	1,166,123	43,892	49,877	13
Public Administration	117,507,135	32,036,974	2,121,136	2,211,682	413
Other or Not Reported	16,890,402	9,191,431	597,439	703,371	12
Other or Not Reported	3,713,297	2,340,905	152,153	163,595	18
<i>County Total</i>	<i>1,211,256,591</i>	<i>335,168,867</i>	<i>21,578,227</i>	<i>22,885,618</i>	<i>1,217</i>
KITTSOON COUNTY					
Agriculture, Forestry, and Fishing	3,103,700	378,529	23,244	28,962	14
Construction	228,405	23,490	1,527	1,527	4
Manufacturing	1,916,599	120,490	6,490	6,517	4
Transportation	0	0	0	0	0
Communications and Public Utilities	4,233,025	3,090,622	200,889	217,745	4
Wholesale Trade	24,624,815	3,005,386	99,822	101,689	9
Retail Trade	28,236,557	10,140,685	664,663	670,159	97
Finance, Insurance, and Real Estate Services	0	0	0	0	0
Public Administration	4,017,724	2,018,088	142,120	145,991	67
Other or Not Reported	537,688	179,130	11,641	12,207	5
Other or Not Reported	748,619	51,556	3,348	3,393	6
<i>County Total</i>	<i>67,647,132</i>	<i>19,007,976</i>	<i>1,153,744</i>	<i>1,188,190</i>	<i>210</i>
KOOCHICHING COUNTY					
Agriculture, Forestry, and Fishing	848,266	349,165	22,367	22,832	13
Construction	23,042,897	709,510	46,121	133,726	16
Manufacturing	42,089,657	2,084,197	125,581	765,400	23
Transportation	1,027,625	728,884	62,769	79,845	13
Communications and Public Utilities	2,080,338	386,860	25,145	26,289	4
Wholesale Trade	7,901,954	1,395,792	90,728	90,820	11
Retail Trade	121,926,052	59,385,978	3,968,834	3,976,939	259
Finance, Insurance, and Real Estate Services	5,000	5,000	325	3,818	4
Public Administration	20,504,929	13,927,515	940,761	948,530	193
Other or Not Reported	328,145	224,411	18,861	24,464	6
Other or Not Reported	1,810,508	716,428	52,339	52,801	8
<i>County Total</i>	<i>221,565,371</i>	<i>79,913,740</i>	<i>5,353,831</i>	<i>6,125,464</i>	<i>550</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1998

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
LAC QUI PARLE COUNTY					
Agriculture, Forestry, and Fishing	4,048,371	1,108,066	35,591	35,599	6
Construction	837,919	446,903	29,051	29,051	8
Manufacturing	11,907,626	2,744,964	159,067	186,219	11
Transportation	5,126,823	152,465	9,911	10,004	5
Communications and Public Utilities	5,148,796	2,508,184	163,100	164,098	9
Wholesale Trade	75,886,586	2,742,865	160,541	224,404	20
Retail Trade	56,704,713	15,780,074	1,019,734	1,029,337	123
Finance, Insurance, and Real Estate Services	0	0	0	0	0
Services	9,059,814	2,832,748	197,094	198,346	99
Public Administration	2,399,543	729,371	47,410	49,277	6
Other or Not Reported	18,204	14,457	685	1,912	8
<i>County Total</i>	<i>171,138,395</i>	<i>29,060,097</i>	<i>1,822,184</i>	<i>1,928,247</i>	<i>295</i>
LAKE COUNTY					
Agriculture, Forestry, and Fishing	663,009	379,862	24,669	24,826	12
Construction	769,429	24,901	1,617	2,650	6
Manufacturing	57,428,907	2,849,129	143,575	180,709	15
Transportation	85,499	76,189	4,950	5,164	5
Communications and Public Utilities	0	0	0	0	0
Wholesale Trade	19,606,467	864,873	56,214	56,268	7
Retail Trade	55,159,157	27,906,008	1,878,016	1,885,624	194
Finance, Insurance, and Real Estate Services	0	0	0	0	0
Services	19,548,628	12,658,986	864,414	884,625	124
Public Administration	5,681,739	2,967,075	192,858	198,406	7
Other or Not Reported	5,238,911	4,730,943	307,510	2,214,543	9
<i>County Total</i>	<i>164,181,746</i>	<i>52,457,966</i>	<i>3,473,823</i>	<i>5,452,815</i>	<i>379</i>
LAKE OF THE WOODS COUNTY					
Agriculture, Forestry, and Fishing	0	0	0	0	0
Construction	426,639	64,377	4,185	7,435	8
Manufacturing	785,747	73,065	4,765	4,875	8
Transportation	117,737	0	0	1,036	8
Communications and Public Utilities	0	0	0	0	0
Wholesale Trade	1,175,300	162,655	10,571	10,571	4
Retail Trade	33,358,174	12,675,567	839,098	841,389	95
Finance, Insurance, and Real Estate Services	0	0	0	0	0
Services	13,135,536	9,295,146	636,312	639,784	96
Public Administration	0	0	0	0	0
Other or Not Reported	10,941,704	8,412,169	554,224	559,196	13
<i>County Total</i>	<i>59,940,837</i>	<i>30,682,979</i>	<i>2,049,155</i>	<i>2,064,286</i>	<i>232</i>
LESUEUR COUNTY					
Agriculture, Forestry, and Fishing	25,227,799	1,178,130	73,771	86,943	33
Construction	12,702,329	666,934	43,349	46,363	20
Manufacturing	119,923,702	7,667,447	498,364	671,981	37
Transportation	15,297	9,101	592	5,097	16
Communications and Public Utilities	12,590,787	9,033,262	587,176	594,596	13
Wholesale Trade	114,610,874	4,723,868	277,205	278,131	22
Retail Trade	121,556,946	52,780,159	3,501,661	3,532,265	332
Finance, Insurance, and Real Estate Services	416,921	1,667	108	1,456	5
Services	39,339,916	16,495,979	1,093,991	1,102,860	244
Public Administration	6,910,282	4,204,015	273,264	273,264	11
Other or Not Reported	3,690,316	1,293,358	84,402	88,028	17
<i>County Total</i>	<i>456,985,169</i>	<i>98,053,920</i>	<i>6,433,883</i>	<i>6,680,984</i>	<i>750</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1998

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
LINCOLN COUNTY					
Agriculture, Forestry, and Fishing	515,858	181,164	11,773	12,097	12
Construction	2,572,919	1,195,894	77,735	78,174	9
Manufacturing	263,096	132,416	8,563	8,566	8
Transportation	0	0	0	0	0
Communications and Public Utilities	714,690	418,041	27,171	27,219	4
Wholesale Trade	12,606,893	284,743	18,297	18,297	10
Retail Trade	34,409,295	12,063,475	766,225	767,516	115
Finance, Insurance, and Real Estate Services	0	0	0	0	0
Public Administration	10,330,956	1,536,390	99,899	102,116	82
Other or Not Reported	6,431,096	4,394,090	297,287	300,804	11
	444,553	70,590	4,587	8,300	6
<i>County Total</i>	<i>68,289,356</i>	<i>20,276,803</i>	<i>1,311,537</i>	<i>1,323,089</i>	<i>257</i>
LYON COUNTY					
Agriculture, Forestry, and Fishing	5,773,587	911,062	59,218	161,402	28
Construction	28,369,409	2,629,938	142,805	256,994	33
Manufacturing	41,822,559	15,913,618	1,024,980	1,053,815	30
Transportation	456,349	295,368	19,198	33,797	16
Communications and Public Utilities	17,954,023	11,063,025	719,090	783,103	17
Wholesale Trade	152,260,486	20,003,614	1,257,089	1,570,078	39
Retail Trade	317,290,872	124,991,418	8,162,740	8,208,436	396
Finance, Insurance, and Real Estate Services	8,178,982	340,642	23,071	24,895	13
Public Administration	84,320,289	24,267,671	1,596,267	1,620,742	300
Other or Not Reported	27,098,720	6,410,444	416,678	420,941	12
	1,137,190	427,715	27,293	27,612	9
<i>County Total</i>	<i>684,662,466</i>	<i>207,254,515</i>	<i>13,448,429</i>	<i>14,161,815</i>	<i>893</i>
MCLEOD COUNTY					
Agriculture, Forestry, and Fishing	11,333,723	2,539,140	163,931	168,788	49
Construction	13,093,556	3,275,290	212,890	254,518	38
Manufacturing	116,852,220	11,080,238	715,706	2,978,487	61
Transportation	9,704,937	248,503	16,157	126,047	26
Communications and Public Utilities	49,512,178	27,387,478	1,780,184	1,897,400	14
Wholesale Trade	53,221,927	18,335,238	888,126	889,955	34
Retail Trade	294,420,402	134,004,593	8,849,834	9,093,698	504
Finance, Insurance, and Real Estate Services	1,341,666	800,758	52,047	56,562	12
Public Administration	48,943,401	17,998,421	1,106,797	1,165,055	313
Other or Not Reported	2,835,114	1,360,591	89,462	107,748	10
	435,501	71,812	4,667	32,646	16
<i>County Total</i>	<i>601,694,625</i>	<i>217,102,062</i>	<i>13,879,801</i>	<i>16,770,904</i>	<i>1,077</i>
MAHNOMEN COUNTY					
Agriculture, Forestry, and Fishing	157,720	45,689	2,969	2,969	4
Construction	340,537	20,473	1,331	2,034	7
Manufacturing	0	0	0	0	0
Transportation	0	0	0	1,831	6
Communications and Public Utilities	10,776,615	8,771,881	570,173	572,675	5
Wholesale Trade	6,603,242	1,381,529	51,222	51,464	7
Retail Trade	30,949,702	10,382,765	715,488	722,972	72
Finance, Insurance, and Real Estate Services	0	0	0	0	0
Public Administration	10,616,335	9,602,161	654,578	655,619	55
Other or Not Reported	0	0	0	0	0
	2,485,504	1,721,981	111,931	113,710	9
<i>County Total</i>	<i>61,929,655</i>	<i>31,926,479</i>	<i>2,107,692</i>	<i>2,123,274</i>	<i>165</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1998

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
MARSHALL COUNTY					
Agriculture, Forestry, and Fishing	176,567	108,318	5,640	6,003	12
Construction	1,654,531	307,336	19,976	25,010	11
Manufacturing	21,049,351	262,239	17,048	22,683	16
Transportation	74,340	70,064	4,558	5,709	6
Communications and Public Utilities	1,705,936	689,667	44,832	46,008	8
Wholesale Trade	21,687,786	698,955	45,428	45,428	13
Retail Trade	37,690,423	16,417,806	1,066,850	1,069,003	137
Finance, Insurance, and Real Estate Services	0	0	0	0	0
Services	8,964,860	2,402,149	166,708	171,317	82
Public Administration	7,775,217	5,099,899	331,496	338,194	17
Other or Not Reported	404,455	229,750	18,431	18,432	8
<i>County Total</i>	<i>101,183,466</i>	<i>26,286,183</i>	<i>1,720,967</i>	<i>1,747,787</i>	<i>310</i>
MARTIN COUNTY					
Agriculture, Forestry, and Fishing	9,972,283	426,115	27,593	27,995	24
Construction	8,248,184	1,208,863	74,774	135,726	27
Manufacturing	129,797,587	8,295,575	460,244	545,264	36
Transportation	5,290,310	256,597	16,675	23,515	28
Communications and Public Utilities	40,504,051	17,599,551	1,187,047	1,226,832	26
Wholesale Trade	94,428,300	7,708,551	407,274	510,276	39
Retail Trade	204,229,650	70,317,664	4,547,221	4,676,692	347
Finance, Insurance, and Real Estate Services	882,531	555,917	36,106	38,859	11
Services	23,993,555	13,498,305	900,041	929,886	259
Public Administration	690,079	433,080	31,322	34,414	13
Other or Not Reported	778,199	568,539	36,953	37,386	8
<i>County Total</i>	<i>518,814,729</i>	<i>120,868,757</i>	<i>7,725,250</i>	<i>8,186,845</i>	<i>818</i>
MEEKER COUNTY					
Agriculture, Forestry, and Fishing	1,409,553	487,667	31,696	32,627	23
Construction	3,145,603	329,144	19,705	96,206	28
Manufacturing	237,315,384	3,786,919	245,848	307,115	46
Transportation	832,530	56,340	3,661	9,067	17
Communications and Public Utilities	15,893,094	10,670,026	693,552	704,139	7
Wholesale Trade	31,655,439	4,642,235	235,673	245,150	19
Retail Trade	117,437,972	49,334,203	3,150,537	3,280,281	303
Finance, Insurance, and Real Estate Services	691	611	40	405	5
Services	16,697,528	6,993,802	475,226	483,004	200
Public Administration	1,067,987	903,842	67,291	68,186	7
Other or Not Reported	1,831,341	89,190	5,802	5,948	13
<i>County Total</i>	<i>427,287,122</i>	<i>77,293,979</i>	<i>4,929,031</i>	<i>5,232,128</i>	<i>668</i>
MILLE LACS COUNTY					
Agriculture, Forestry, and Fishing	4,822,782	1,576,461	101,859	102,617	33
Construction	14,111,522	821,396	53,388	67,995	27
Manufacturing	93,165,058	3,791,455	246,449	311,860	38
Transportation	1,751,440	10,427	678	13,518	19
Communications and Public Utilities	7,209,349	4,280,121	278,207	289,408	8
Wholesale Trade	13,074,295	3,453,425	186,886	200,814	20
Retail Trade	192,596,431	71,952,286	4,763,695	4,774,304	345
Finance, Insurance, and Real Estate Services	979,017	666,458	43,317	43,681	10
Services	61,451,164	33,239,038	2,206,578	2,216,704	273
Public Administration	29,958,535	803,658	69,221	78,664	9
Other or Not Reported	2,659,014	1,336,543	86,941	88,186	16
<i>County Total</i>	<i>421,778,607</i>	<i>121,931,268</i>	<i>8,037,219</i>	<i>8,187,751</i>	<i>798</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1998

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
MORRISON COUNTY					
Agriculture, Forestry, and Fishing	4,978,109	1,331,451	85,976	87,638	55
Construction	10,646,334	787,294	45,754	58,822	28
Manufacturing	37,107,167	3,735,758	242,806	247,336	31
Transportation	4,908,436	282,093	18,336	26,520	28
Communications and Public Utilities	7,781,929	5,237,455	340,433	389,804	11
Wholesale Trade	76,923,336	8,892,226	548,968	557,886	28
Retail Trade	261,004,903	99,567,701	6,527,580	6,579,763	473
Finance, Insurance, and Real Estate	762,049	83,757	5,444	6,004	6
Services	36,098,504	14,243,834	939,936	949,165	277
Public Administration	2,031,588	841,397	55,199	63,934	12
Other or Not Reported	4,486,004	756,879	49,202	49,459	11
<i>County Total</i>	<i>446,728,359</i>	<i>135,759,845</i>	<i>8,859,634</i>	<i>9,016,331</i>	<i>960</i>
MOWER COUNTY					
Agriculture, Forestry, and Fishing	2,862,527	992,975	64,548	66,864	37
Construction	26,978,544	4,950,047	288,355	519,058	42
Manufacturing	62,911,716	18,088,434	1,164,221	1,190,887	48
Transportation	1,058,790	362,383	23,554	45,938	29
Communications and Public Utilities	10,125,851	8,144,240	533,264	562,812	11
Wholesale Trade	37,870,886	6,298,489	350,728	389,064	46
Retail Trade	270,385,063	120,841,765	8,029,905	8,146,177	507
Finance, Insurance, and Real Estate	686,017	211,436	13,742	16,960	8
Services	32,292,414	21,167,942	1,392,770	1,406,041	308
Public Administration	32,166,710	13,198,677	858,464	873,895	15
Other or Not Reported	1,793,285	1,642,853	107,438	107,438	10
<i>County Total</i>	<i>479,131,803</i>	<i>195,899,241</i>	<i>12,826,989</i>	<i>13,325,134</i>	<i>1,061</i>
MURRAY COUNTY					
Agriculture, Forestry, and Fishing	8,293,499	126,416	7,590	10,219	17
Construction	7,083,648	1,297,596	78,151	106,869	22
Manufacturing	7,979,917	181,447	11,794	12,034	8
Transportation	744,939	262,145	17,040	24,389	15
Communications and Public Utilities	6,515,200	4,258,559	276,806	277,751	7
Wholesale Trade	50,974,160	2,624,401	170,421	212,723	16
Retail Trade	39,252,705	18,233,646	1,181,902	1,188,947	156
Finance, Insurance, and Real Estate	859,651	665,662	34,078	34,805	6
Services	8,387,005	3,820,862	214,206	217,861	109
Public Administration	881,655	381,781	28,805	33,802	10
Other or Not Reported	1,729,459	116,508	6,945	7,739	7
<i>County Total</i>	<i>132,701,838</i>	<i>31,969,023</i>	<i>2,027,738</i>	<i>2,127,139</i>	<i>373</i>
NICOLLET COUNTY					
Agriculture, Forestry, and Fishing	12,294,631	1,341,522	87,202	103,755	28
Construction	9,031,401	4,004,095	260,267	347,766	18
Manufacturing	213,431,653	13,983,820	908,950	1,798,135	39
Transportation	1,956,892	35,335	2,295	7,532	16
Communications and Public Utilities	32,493,597	7,482,786	486,252	523,046	6
Wholesale Trade	109,904,855	13,843,325	835,599	902,239	20
Retail Trade	119,909,924	60,332,054	4,023,396	4,061,900	293
Finance, Insurance, and Real Estate	336,341	180,448	11,729	12,600	6
Services	41,587,959	20,790,377	1,364,588	1,380,296	233
Public Administration	44,840,731	197,710	12,852	17,217	8
Other or Not Reported	216,369	109,868	7,143	7,143	3
<i>County Total</i>	<i>586,004,353</i>	<i>122,301,340</i>	<i>8,000,273</i>	<i>9,161,629</i>	<i>670</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1998

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
NOBLES COUNTY					
Agriculture, Forestry, and Fishing	25,341,652	1,064,516	69,175	69,927	49
Construction	9,045,308	1,669,101	108,472	112,623	36
Manufacturing	56,143,301	3,606,575	234,156	302,960	26
Transportation	23,444,397	86,061	5,594	18,336	34
Communications and Public Utilities	19,075,331	11,651,031	757,315	773,632	15
Wholesale Trade	92,697,525	6,425,378	331,523	348,218	33
Retail Trade	227,542,732	76,630,040	4,875,397	4,924,219	331
Finance, Insurance, and Real Estate	10,256,849	10,123,003	319,058	320,046	11
Services	23,385,394	12,611,821	833,966	847,205	253
Public Administration	13,871,686	7,107,709	494,936	501,704	11
Other or Not Reported	2,142,591	1,288,764	82,721	83,368	18
<i>County Total</i>	<i>502,946,766</i>	<i>132,263,999</i>	<i>8,112,313</i>	<i>8,302,238</i>	<i>817</i>
NORMAN COUNTY					
Agriculture, Forestry, and Fishing	12,455,739	572,534	36,900	39,253	9
Construction	1,563,690	499,557	32,481	32,921	9
Manufacturing	1,176,269	167,132	10,864	10,864	5
Transportation	0	0	0	0	0
Communications and Public Utilities	17,548,793	12,968,864	842,970	851,496	9
Wholesale Trade	30,103,259	3,502,204	202,501	206,191	14
Retail Trade	48,659,915	10,052,671	637,219	644,792	113
Finance, Insurance, and Real Estate	0	0	0	0	0
Services	3,899,518	1,785,497	115,996	117,089	76
Public Administration	16,013,272	838,648	54,526	59,710	7
Other or Not Reported	2,509,358	1,838,910	119,526	123,138	8
<i>County Total</i>	<i>133,929,813</i>	<i>32,226,017</i>	<i>2,052,983</i>	<i>2,085,454</i>	<i>250</i>
OLMSTED COUNTY					
Agriculture, Forestry, and Fishing	17,152,209	7,386,822	475,312	503,414	100
Construction	144,288,980	8,487,065	551,644	1,308,395	110
Manufacturing	432,656,367	24,379,238	1,584,613	7,360,350	104
Transportation	30,290,190	1,184,421	76,981	176,557	73
Communications and Public Utilities	127,776,072	77,733,019	5,052,654	5,207,892	22
Wholesale Trade	399,798,694	65,648,255	4,246,470	4,636,935	106
Retail Trade	1,469,724,171	716,306,745	47,159,017	48,250,051	1,439
Finance, Insurance, and Real Estate	56,567,579	5,151,124	334,940	347,236	37
Services	320,296,906	178,912,757	11,814,908	12,676,519	982
Public Administration	39,625,921	38,837,914	2,524,463	2,708,241	10
Other or Not Reported	6,900,960	2,783,775	181,850	183,116	47
<i>County Total</i>	<i>3,045,078,049</i>	<i>1,126,811,135</i>	<i>74,002,852</i>	<i>83,358,706</i>	<i>3,030</i>
OTTER TAIL COUNTY					
Agriculture, Forestry, and Fishing	14,617,536	3,680,326	239,227	248,984	77
Construction	27,118,614	4,678,754	304,135	392,122	68
Manufacturing	110,542,937	14,801,774	962,140	1,165,524	97
Transportation	4,613,435	1,205,407	78,356	100,194	47
Communications and Public Utilities	171,802,740	100,953,260	6,584,830	6,906,891	35
Wholesale Trade	68,739,319	13,667,844	864,233	872,323	55
Retail Trade	544,838,325	200,429,954	12,961,146	13,127,470	883
Finance, Insurance, and Real Estate	336,383	38,431	2,494	13,427	22
Services	61,031,212	32,049,725	2,126,721	2,163,106	683
Public Administration	5,537,089	960,778	74,376	103,124	12
Other or Not Reported	5,100,592	1,681,402	109,292	110,703	28
<i>County Total</i>	<i>1,014,278,182</i>	<i>374,147,655</i>	<i>24,306,950</i>	<i>25,203,868</i>	<i>2,007</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1998

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
PENNINGTON COUNTY					
Agriculture, Forestry, and Fishing	7,806,217	266,222	17,306	19,353	12
Construction	2,849,855	188,954	12,280	16,766	17
Manufacturing	222,533,440	3,776,840	244,708	420,274	19
Transportation	259,625	229,315	14,904	20,704	12
Communications and Public Utilities	0	0	0	0	0
Wholesale Trade	732,564,788	9,606,470	591,241	613,829	21
Retail Trade	128,438,093	63,753,894	4,176,100	4,216,473	179
Finance, Insurance, and Real Estate	0	0	0	0	0
Services	42,413,672	9,894,981	667,902	670,985	147
Public Administration	114,369	60,599	3,939	8,318	5
Other or Not Reported	18,046,782	11,658,899	757,837	811,179	12
<i>County Total</i>	<i>1,155,026,841</i>	<i>99,436,174</i>	<i>6,486,217</i>	<i>6,797,881</i>	<i>424</i>
PINE COUNTY					
Agriculture, Forestry, and Fishing	5,822,441	1,085,180	70,529	73,495	39
Construction	1,767,318	492,896	32,034	35,999	20
Manufacturing	13,849,639	2,414,158	156,920	158,597	24
Transportation	1,314,113	74,246	4,825	6,807	22
Communications and Public Utilities	47,236,994	7,967,807	517,907	535,338	16
Wholesale Trade	6,696,609	988,128	45,141	45,141	14
Retail Trade	159,789,122	78,067,365	5,252,665	5,277,199	337
Finance, Insurance, and Real Estate	0	0	0	0	0
Services	31,497,663	24,741,952	1,639,444	1,647,296	213
Public Administration	722,178	542,737	35,278	161,861	7
Other or Not Reported	965,864	181,147	11,775	13,177	16
<i>County Total</i>	<i>269,661,941</i>	<i>116,555,616</i>	<i>7,766,518</i>	<i>7,954,910</i>	<i>708</i>
PIPESTONE COUNTY					
Agriculture, Forestry, and Fishing	48,089,147	5,355,805	227,388	228,049	37
Construction	2,802,782	398,358	25,852	26,756	16
Manufacturing	137,428,166	2,226,124	121,128	153,988	19
Transportation	130,399	36,714	2,385	3,300	13
Communications and Public Utilities	3,990,554	2,702,432	175,656	181,306	10
Wholesale Trade	1,229,314	507,053	32,315	32,596	8
Retail Trade	91,871,775	30,290,443	1,932,523	1,970,770	173
Finance, Insurance, and Real Estate	0	0	0	0	0
Services	22,867,783	5,824,205	384,864	431,289	134
Public Administration	98,273	28,662	1,859	8,144	7
Other or Not Reported	4,008,848	1,086,309	44,912	47,421	15
<i>County Total</i>	<i>312,517,041</i>	<i>48,456,105</i>	<i>2,948,882</i>	<i>3,083,619</i>	<i>432</i>
POLK COUNTY					
Agriculture, Forestry, and Fishing	59,673,075	1,363,064	87,687	88,793	31
Construction	9,299,232	1,397,594	90,842	107,791	15
Manufacturing	56,076,713	7,235,690	411,776	457,989	33
Transportation	16,890,627	445,241	28,939	31,872	26
Communications and Public Utilities	18,363,659	15,075,045	979,878	1,034,735	15
Wholesale Trade	57,738,761	8,909,059	541,807	606,866	36
Retail Trade	180,590,892	86,056,072	5,612,620	5,750,053	419
Finance, Insurance, and Real Estate	2,783,716	269,646	15,948	67,866	9
Services	45,577,867	19,123,715	1,305,057	1,334,134	263
Public Administration	7,978,647	3,207,414	208,485	235,003	16
Other or Not Reported	3,448,257	1,139,543	74,067	77,983	15
<i>County Total</i>	<i>458,421,446</i>	<i>144,222,083</i>	<i>9,357,106</i>	<i>9,793,085</i>	<i>878</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1998

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
POPE COUNTY					
Agriculture, Forestry, and Fishing	2,735,414	375,541	24,413	24,693	14
Construction	9,204,733	64,068	4,164	10,233	13
Manufacturing	20,034,332	829,375	53,242	72,951	23
Transportation	35,689	2,207	143	975	5
Communications and Public Utilities	1,682,641	1,361,965	88,528	92,035	4
Wholesale Trade	35,934,883	3,681,201	203,597	208,367	21
Retail Trade	72,909,304	37,604,305	2,434,885	2,459,193	154
Finance, Insurance, and Real Estate	122	122	8	1,687	5
Services	26,014,926	6,748,354	443,777	496,118	132
Public Administration	195,860	128,901	8,379	11,572	4
Other or Not Reported	163,140	30,707	2,000	2,520	7
<i>County Total</i>	<i>168,911,044</i>	<i>50,826,746</i>	<i>3,263,136</i>	<i>3,380,344</i>	<i>382</i>
RAMSEY COUNTY					
Agriculture, Forestry, and Fishing	59,421,066	29,059,097	1,888,882	1,945,972	225
Construction	391,786,237	24,976,457	1,623,476	3,131,275	232
Manufacturing	3,280,555,679	312,936,352	20,341,683	39,615,111	686
Transportation	72,253,868	6,915,917	457,171	648,281	134
Communications and Public Utilities	444,588,553	310,769,904	20,200,180	22,042,482	73
Wholesale Trade	2,854,227,710	567,243,077	36,886,529	37,458,140	555
Retail Trade	6,040,972,668	2,662,429,150	176,794,339	180,467,269	5,194
Finance, Insurance, and Real Estate	93,856,844	6,609,763	429,644	1,178,690	158
Services	2,844,449,169	1,073,014,655	71,642,717	73,422,142	3,945
Public Administration	48,462,458	26,241,478	1,705,701	7,049,717	51
Other or Not Reported	24,915,901	13,231,788	880,725	904,052	158
<i>County Total</i>	<i>16,155,490,153</i>	<i>5,033,427,638</i>	<i>332,851,047</i>	<i>367,863,131</i>	<i>11,411</i>
RED LAKE COUNTY					
Agriculture, Forestry, and Fishing	1,094,931	400,991	26,066	26,948	5
Construction	0	0	0	0	0
Manufacturing	14,705,418	352,151	20,553	20,782	11
Transportation	89,294	6,691	435	5,188	6
Communications and Public Utilities	0	0	0	0	0
Wholesale Trade	10,183,938	1,347,453	87,109	89,346	8
Retail Trade	18,936,048	6,590,338	450,566	452,181	68
Finance, Insurance, and Real Estate	0	0	0	0	0
Services	2,524,872	834,712	61,118	61,610	32
Public Administration	0	0	0	0	0
Other or Not Reported	6,584,567	4,354,753	282,798	328,152	12
<i>County Total</i>	<i>54,119,068</i>	<i>13,887,089</i>	<i>928,645</i>	<i>984,207</i>	<i>142</i>
REDWOOD COUNTY					
Agriculture, Forestry, and Fishing	5,605,682	806,974	52,453	53,946	21
Construction	2,690,521	1,576,169	102,452	111,932	24
Manufacturing	24,187,810	887,424	57,504	57,802	34
Transportation	1,273,508	126	10	9,260	14
Communications and Public Utilities	44,312,133	12,623,123	820,505	900,066	21
Wholesale Trade	135,499,390	8,199,702	459,071	513,984	26
Retail Trade	158,957,920	58,661,945	3,682,892	3,788,218	272
Finance, Insurance, and Real Estate	607,130	187,324	12,178	14,306	10
Services	14,860,634	7,731,926	500,812	511,590	202
Public Administration	634,028	280,119	23,596	29,389	10
Other or Not Reported	1,523,460	967,438	60,606	60,606	9
<i>County Total</i>	<i>390,152,216</i>	<i>91,922,270</i>	<i>5,772,079</i>	<i>6,051,099</i>	<i>643</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1998

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
RENVILLE COUNTY					
Agriculture, Forestry, and Fishing	27,560,157	976,127	63,449	63,917	38
Construction	3,393,110	1,161,943	75,532	75,630	22
Manufacturing	38,529,926	7,133,445	462,598	861,286	35
Transportation	10,573,281	83,148	5,404	15,903	19
Communications and Public Utilities	15,041,439	7,880,579	512,234	534,110	19
Wholesale Trade	178,627,444	5,607,074	291,716	294,407	33
Retail Trade	75,690,625	30,851,482	1,995,119	2,009,730	231
Finance, Insurance, and Real Estate Services	2,733	1,192	77	248	5
Public Administration	20,503,787	13,249,529	893,630	910,387	179
Other or Not Reported	3,154,775	2,364,614	171,772	181,605	13
<i>County Total</i>	<i>373,217,072</i>	<i>69,421,911</i>	<i>4,478,857</i>	<i>4,954,625</i>	<i>602</i>
RICE COUNTY					
Agriculture, Forestry, and Fishing	14,926,309	2,595,506	137,353	143,809	56
Construction	29,190,007	5,832,371	379,100	407,050	57
Manufacturing	215,090,990	3,811,847	247,562	1,264,635	69
Transportation	4,198,266	433,222	28,154	33,564	22
Communications and Public Utilities	24,058,817	15,254,614	991,552	1,025,310	15
Wholesale Trade	722,584,398	20,100,832	1,215,490	1,270,965	46
Retail Trade	455,969,607	189,684,598	12,543,692	12,610,774	636
Finance, Insurance, and Real Estate Services	8,723,490	120,088	7,806	10,196	15
Public Administration	64,779,841	36,343,987	2,404,689	2,507,277	454
Other or Not Reported	3,841,519	1,136,278	73,859	313,653	11
<i>County Total</i>	<i>1,546,170,247</i>	<i>277,298,820</i>	<i>18,158,312</i>	<i>19,720,319</i>	<i>1,394</i>
ROCK COUNTY					
Agriculture, Forestry, and Fishing	6,518,755	212,202	13,794	15,137	14
Construction	5,732,082	2,138,663	59,224	62,445	14
Manufacturing	6,095,802	988,926	63,949	97,339	10
Transportation	3,184,703	2,149	140	267	4
Communications and Public Utilities	3,250,747	2,563,660	166,639	174,761	7
Wholesale Trade	57,245,233	3,014,265	124,699	126,076	14
Retail Trade	66,159,523	21,445,122	1,411,867	1,417,964	122
Finance, Insurance, and Real Estate Services	600,184	59,975	3,894	18,350	7
Public Administration	10,784,239	6,224,234	413,068	431,403	89
Other or Not Reported	588,647	42,508	2,727	8,152	6
<i>County Total</i>	<i>161,280,586</i>	<i>37,511,383</i>	<i>2,313,285</i>	<i>2,405,185</i>	<i>292</i>
ROSEAU COUNTY					
Agriculture, Forestry, and Fishing	4,688,643	257,766	16,756	17,090	17
Construction	2,949,672	1,397,632	90,842	91,126	13
Manufacturing	259,261,424	3,199,827	204,029	525,275	18
Transportation	47,139,123	166,880	10,845	22,749	35
Communications and Public Utilities	11,509,711	8,542,939	558,786	559,850	9
Wholesale Trade	13,958,759	3,303,347	138,907	147,858	14
Retail Trade	141,991,855	51,473,250	3,424,042	3,438,340	253
Finance, Insurance, and Real Estate Services	859,271	559,423	36,998	36,998	7
Public Administration	13,671,058	7,980,052	534,142	541,407	153
Other or Not Reported	789,610	233,393	15,472	24,250	4
<i>County Total</i>	<i>497,554,503</i>	<i>77,232,857</i>	<i>5,038,513</i>	<i>5,413,014</i>	<i>529</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1998

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
ST. LOUIS COUNTY					
Agriculture, Forestry, and Fishing	29,285,844	7,010,449	455,678	464,291	151
Construction	117,145,359	18,016,695	1,170,504	1,873,542	202
Manufacturing	825,959,105	31,273,055	2,032,760	3,695,751	247
Transportation	89,224,886	7,983,044	520,540	1,666,082	77
Communications and Public Utilities	162,159,116	103,824,352	6,748,586	7,067,930	57
Wholesale Trade	522,674,793	101,152,024	6,540,915	6,944,045	235
Retail Trade	1,997,208,222	950,205,958	63,055,485	63,699,275	2,816
Finance, Insurance, and Real Estate Services	7,875,421	1,303,707	84,784	259,897	73
Public Administration	472,520,192	191,934,051	12,740,482	13,111,518	1,791
Other or Not Reported	43,733,903	17,249,605	1,121,210	2,277,543	33
Other or Not Reported	13,063,703	5,775,882	379,801	4,176,566	88
<i>County Total</i>	<i>4,280,850,544</i>	<i>1,435,728,822</i>	<i>94,850,745</i>	<i>105,236,440</i>	<i>5,770</i>
SCOTT COUNTY					
Agriculture, Forestry, and Fishing	41,883,736	9,866,705	641,335	653,307	117
Construction	92,472,045	9,124,552	593,100	780,231	83
Manufacturing	334,841,308	40,074,557	2,604,679	3,759,009	117
Transportation	8,492,788	828,099	53,831	97,934	46
Communications and Public Utilities	104,161,355	39,285,801	2,553,570	2,724,291	22
Wholesale Trade	140,885,233	43,049,028	2,712,975	2,763,763	83
Retail Trade	509,846,980	237,000,074	15,837,335	15,994,022	839
Finance, Insurance, and Real Estate Services	1,459,817	108,665	7,064	7,251	8
Public Administration	195,382,634	96,441,598	6,358,732	6,545,165	644
Other or Not Reported	3,499,338	143,105	9,109	21,848	7
Other or Not Reported	13,578,944	6,860,760	483,768	493,325	32
<i>County Total</i>	<i>1,446,504,178</i>	<i>482,782,944</i>	<i>31,855,498</i>	<i>33,840,146</i>	<i>1,998</i>
SHERBURNE COUNTY					
Agriculture, Forestry, and Fishing	8,694,399	4,113,963	267,414	271,433	74
Construction	33,035,239	380,287	24,827	55,286	70
Manufacturing	168,928,198	31,004,551	2,005,778	2,125,918	85
Transportation	14,819,750	2,543,862	165,351	214,186	43
Communications and Public Utilities	197,870,475	9,046,193	588,003	770,190	15
Wholesale Trade	84,981,506	9,353,171	607,946	619,406	55
Retail Trade	428,390,759	194,196,260	12,773,514	12,815,088	605
Finance, Insurance, and Real Estate Services	2,799,993	37,871	2,462	4,430	9
Public Administration	69,237,433	24,774,752	1,635,496	1,654,894	405
Other or Not Reported	10,962,080	9,646,260	667,850	668,027	8
Other or Not Reported	3,057,929	801,657	52,102	52,237	19
<i>County Total</i>	<i>1,022,777,761</i>	<i>285,898,827</i>	<i>18,790,743</i>	<i>19,251,095</i>	<i>1,388</i>
SIBLEY COUNTY					
Agriculture, Forestry, and Fishing	1,194,565	362,696	20,915	21,951	14
Construction	4,296,975	1,507,349	94,875	110,842	14
Manufacturing	23,583,271	3,124,632	203,099	318,443	16
Transportation	354,058	0	0	4,848	14
Communications and Public Utilities	3,984,036	2,503,856	162,750	163,069	10
Wholesale Trade	21,561,817	1,909,580	124,104	124,133	16
Retail Trade	37,043,769	15,462,476	1,036,191	1,061,125	184
Finance, Insurance, and Real Estate Services	9,097	9,082	591	599	4
Public Administration	19,087,918	5,592,160	369,590	380,919	139
Other or Not Reported	917,479	112,487	7,311	12,905	7
Other or Not Reported	824,563	7,561	492	922	4
<i>County Total</i>	<i>112,857,548</i>	<i>30,591,879</i>	<i>2,019,918</i>	<i>2,199,756</i>	<i>422</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1998

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
STEARNS COUNTY					
Agriculture, Forestry, and Fishing	35,084,785	4,566,311	286,942	432,250	130
Construction	94,304,556	15,587,870	988,861	1,184,080	137
Manufacturing	861,980,210	44,951,978	2,888,167	5,651,129	196
Transportation	175,399,269	2,135,266	138,803	233,494	102
Communications and Public Utilities	79,300,088	61,628,907	4,005,875	4,179,967	21
Wholesale Trade	804,381,859	106,906,477	6,587,613	7,023,399	163
Retail Trade	1,580,837,609	791,488,483	52,039,799	53,161,134	1,689
Finance, Insurance, and Real Estate	27,250,561	19,128,657	1,036,725	1,081,983	57
Services	358,803,746	147,447,249	9,595,552	9,754,806	1,224
Public Administration	12,766,882	5,359,399	348,386	486,810	27
Other or Not Reported	11,816,360	4,093,409	266,314	312,139	48
<i>County Total</i>	<i>4,041,925,925</i>	<i>1,203,294,006</i>	<i>78,183,037</i>	<i>83,501,191</i>	<i>3,794</i>
STEELE COUNTY					
Agriculture, Forestry, and Fishing	39,688,382	1,727,979	112,310	146,126	44
Construction	25,483,344	1,267,868	82,410	117,253	36
Manufacturing	396,123,862	34,989,527	2,254,678	3,269,883	67
Transportation	669,283	171,011	11,111	15,857	24
Communications and Public Utilities	53,572,044	29,367,738	1,908,901	1,961,276	13
Wholesale Trade	44,803,128	4,338,707	281,778	314,966	28
Retail Trade	354,816,574	179,171,270	11,687,215	12,018,615	506
Finance, Insurance, and Real Estate	11,477,083	155,936	10,136	148,988	11
Services	106,835,103	35,786,999	2,362,992	2,396,261	341
Public Administration	0	0	0	0	0
Other or Not Reported	1,383,313	851,996	65,313	66,760	13
<i>County Total</i>	<i>1,034,852,116</i>	<i>287,829,031</i>	<i>18,776,844</i>	<i>20,455,985</i>	<i>1,083</i>
STEVENS COUNTY					
Agriculture, Forestry, and Fishing	5,091,501	318,121	19,633	36,424	23
Construction	30,498,228	241,189	15,653	17,013	15
Manufacturing	34,277,692	14,507,702	942,487	966,567	19
Transportation	5,423,789	210,305	13,669	15,448	9
Communications and Public Utilities	4,708,323	3,676,970	239,002	245,603	11
Wholesale Trade	42,893,691	5,059,533	278,161	516,892	20
Retail Trade	87,720,224	31,847,441	1,966,641	2,016,940	152
Finance, Insurance, and Real Estate	0	0	0	0	0
Services	12,236,651	7,528,568	496,199	498,422	116
Public Administration	407,604	100,213	6,513	10,566	4
Other or Not Reported	1,433,516	266,092	17,290	19,361	8
<i>County Total</i>	<i>224,691,219</i>	<i>63,756,134</i>	<i>3,995,248</i>	<i>4,343,236</i>	<i>377</i>
SWIFT COUNTY					
Agriculture, Forestry, and Fishing	1,655,148	278,212	18,082	18,294	9
Construction	1,746,014	589,906	38,343	45,843	16
Manufacturing	26,290,403	885,603	56,745	62,029	16
Transportation	263,687	238,707	15,519	15,781	5
Communications and Public Utilities	21,003,513	7,107,723	462,002	469,600	11
Wholesale Trade	40,527,737	4,966,618	298,136	311,180	17
Retail Trade	47,022,994	23,948,859	1,515,952	1,525,278	186
Finance, Insurance, and Real Estate	20,324	20,324	1,320	1,320	4
Services	6,344,962	4,987,897	332,244	337,226	94
Public Administration	13,115,959	816,815	71,103	78,701	7
Other or Not Reported	8,299	8,266	537	707	5
<i>County Total</i>	<i>157,999,040</i>	<i>43,848,930</i>	<i>2,809,983</i>	<i>2,865,959</i>	<i>370</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1998

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
TODD COUNTY					
Agriculture, Forestry, and Fishing	8,225,182	394,268	25,374	26,666	23
Construction	4,543,215	733,863	47,599	63,914	19
Manufacturing	262,844,510	1,158,131	75,240	217,744	45
Transportation	649,822	40,205	2,613	9,093	29
Communications and Public Utilities	25,172,341	1,361,903	88,524	168,639	9
Wholesale Trade	9,758,790	2,829,272	168,674	169,979	22
Retail Trade	111,057,065	45,140,155	2,979,121	2,990,079	307
Finance, Insurance, and Real Estate	2,145,758	1,919,038	124,736	133,545	6
Services	13,521,081	5,240,875	345,611	350,179	186
Public Administration	1,411,322	1,407,933	96,644	99,642	8
Other or Not Reported	684,933	117,253	7,640	8,321	12
<i>County Total</i>	<i>440,014,019</i>	<i>60,342,896</i>	<i>3,961,776</i>	<i>4,237,801</i>	<i>666</i>
TRAVERSE COUNTY					
Agriculture, Forestry, and Fishing	558,132	125,800	8,010	8,383	8
Construction	215,795	108,966	7,083	7,083	7
Manufacturing	0	0	0	0	0
Transportation	0	0	0	0	0
Communications and Public Utilities	3,817,889	2,230,823	145,004	151,492	4
Wholesale Trade	11,441,717	50,700	2,120	2,120	8
Retail Trade	31,975,071	9,865,341	604,930	609,572	83
Finance, Insurance, and Real Estate	0	0	0	0	0
Services	4,002,385	2,491,029	129,760	130,023	61
Public Administration	243,598	88,955	5,782	13,209	4
Other or Not Reported	2,020,335	285,743	18,574	20,249	9
<i>County Total</i>	<i>54,274,922</i>	<i>15,247,357</i>	<i>921,263</i>	<i>942,131</i>	<i>184</i>
WABASHA COUNTY					
Agriculture, Forestry, and Fishing	9,835,781	1,048,686	47,945	48,014	34
Construction	9,791,397	5,280,219	332,467	343,539	27
Manufacturing	36,683,000	1,449,512	94,191	111,089	33
Transportation	36,780,545	385,777	25,068	33,001	32
Communications and Public Utilities	5,707,518	4,251,736	276,363	277,694	8
Wholesale Trade	9,957,370	1,487,123	96,507	320,128	23
Retail Trade	129,474,156	48,315,856	3,191,673	3,205,111	342
Finance, Insurance, and Real Estate	149,464	94,107	6,117	6,515	5
Services	15,125,030	8,260,237	557,546	563,685	215
Public Administration	7,321,611	2,745,842	178,479	182,970	8
Other or Not Reported	192,631	88,418	5,746	5,929	7
<i>County Total</i>	<i>261,018,503</i>	<i>73,407,513</i>	<i>4,812,102</i>	<i>5,097,675</i>	<i>734</i>
WADENA COUNTY					
Agriculture, Forestry, and Fishing	7,005,886	732,050	46,313	49,452	20
Construction	7,195,962	1,828,430	118,846	120,199	20
Manufacturing	68,557,488	10,180,436	661,728	693,748	28
Transportation	715,758	164,729	10,708	27,818	13
Communications and Public Utilities	14,042,803	10,287,493	668,688	687,078	5
Wholesale Trade	62,060,267	3,808,199	173,608	179,233	19
Retail Trade	104,935,341	51,543,370	3,226,068	3,266,300	235
Finance, Insurance, and Real Estate	286,265	3,035	197	594	5
Services	18,220,341	10,003,924	668,966	681,993	190
Public Administration	19,290,097	2,004,382	130,287	140,405	7
Other or Not Reported	1,723,416	649,946	42,246	43,215	10
<i>County Total</i>	<i>304,033,624</i>	<i>91,205,994</i>	<i>5,747,655</i>	<i>5,890,035</i>	<i>552</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1998

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
WASECA COUNTY					
Agriculture, Forestry, and Fishing	8,981,531	500,249	32,510	33,295	19
Construction	2,100,115	472,561	29,935	36,520	17
Manufacturing	232,927,161	1,031,128	67,024	414,844	31
Transportation	88,461	17,323	1,126	19,778	20
Communications and Public Utilities	43,190,698	40,746,940	2,648,551	2,766,342	10
Wholesale Trade	23,016,968	3,830,359	209,992	210,664	19
Retail Trade	114,201,587	47,618,301	3,105,894	3,219,825	239
Finance, Insurance, and Real Estate Services	22	0	0	753	4
Services	12,735,660	8,966,475	593,920	597,716	175
Public Administration	4,890,303	3,777,140	249,495	254,191	4
Other or Not Reported	5,785	5,187	337	7,609	6
<i>County Total</i>	<i>442,138,291</i>	<i>106,965,663</i>	<i>6,938,784</i>	<i>7,561,537</i>	<i>544</i>
WASHINGTON COUNTY					
Agriculture, Forestry, and Fishing	27,799,222	13,743,460	893,946	945,281	196
Construction	142,371,733	17,236,221	1,120,347	1,367,166	131
Manufacturing	1,286,316,859	24,325,300	1,581,153	3,719,318	209
Transportation	31,301,089	4,332,300	287,735	320,421	63
Communications and Public Utilities	55,529,567	45,030,148	2,926,956	3,024,926	30
Wholesale Trade	859,319,855	48,064,044	3,128,846	3,408,851	144
Retail Trade	1,752,799,898	945,627,633	62,617,628	63,026,374	2,105
Finance, Insurance, and Real Estate Services	12,160,257	1,129,217	73,396	125,250	47
Services	280,903,174	137,954,566	9,133,045	9,240,357	1,414
Public Administration	18,863,787	4,574,541	297,345	795,405	22
Other or Not Reported	91,609,236	61,769,421	4,015,021	4,101,086	79
<i>County Total</i>	<i>4,558,974,677</i>	<i>1,303,786,851</i>	<i>86,075,418</i>	<i>90,074,435</i>	<i>4,440</i>
WATONWAN COUNTY					
Agriculture, Forestry, and Fishing	1,253,855	190,260	11,364	11,868	10
Construction	21,640,371	858,461	55,316	73,970	21
Manufacturing	138,477,473	1,451,724	92,434	125,369	19
Transportation	3,392,140	232,238	15,096	27,401	19
Communications and Public Utilities	9,046,182	6,618,176	430,183	437,555	10
Wholesale Trade	152,497,982	3,954,897	252,322	270,070	18
Retail Trade	67,356,604	22,475,955	1,494,825	1,610,977	158
Finance, Insurance, and Real Estate Services	380,315	210,718	13,697	14,344	8
Services	11,140,840	4,639,640	314,303	321,004	135
Public Administration	4,535,948	2,825,845	189,660	197,390	7
Other or Not Reported	482,355	239,762	15,584	17,276	6
<i>County Total</i>	<i>410,204,065</i>	<i>43,697,676</i>	<i>2,884,784</i>	<i>3,107,224</i>	<i>411</i>
WILKIN COUNTY					
Agriculture, Forestry, and Fishing	1,065,006	148,029	9,058	9,655	16
Construction	5,319,125	83,640	5,439	5,885	7
Manufacturing	0	0	0	0	0
Transportation	3,223,350	312,072	20,283	20,560	4
Communications and Public Utilities	6,121,638	1,946,727	126,530	140,115	8
Wholesale Trade	41,522,259	588,059	38,223	38,412	8
Retail Trade	50,776,613	13,634,156	895,227	908,326	103
Finance, Insurance, and Real Estate Services	0	0	0	0	0
Services	5,701,572	1,957,195	127,440	129,028	57
Public Administration	0	0	0	0	0
Other or Not Reported	9,233,343	615,334	39,996	44,400	14
<i>County Total</i>	<i>122,962,906</i>	<i>19,285,212</i>	<i>1,262,196</i>	<i>1,296,381</i>	<i>217</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1998

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
WINONA COUNTY					
Agriculture, Forestry, and Fishing	21,903,748	2,031,757	131,158	138,240	47
Construction	27,913,223	977,505	63,541	119,330	42
Manufacturing	659,881,095	9,695,577	629,782	1,761,876	92
Transportation	5,694,807	526,339	34,204	59,220	43
Communications and Public Utilities	14,898,304	10,376,513	674,475	736,477	13
Wholesale Trade	128,231,613	10,065,385	582,535	1,012,278	56
Retail Trade	466,387,269	185,320,969	12,087,715	12,191,394	603
Finance, Insurance, and Real Estate Services	1,651,880	135,622	8,816	21,328	13
Public Administration	63,972,723	25,061,649	1,678,184	1,721,388	393
Other or Not Reported	3,976,552	1,775,892	115,432	130,587	11
County Total	3,598,612	808,146	56,956	57,056	23
	<i>1,398,109,826</i>	<i>246,775,354</i>	<i>16,062,798</i>	<i>17,949,174</i>	<i>1,336</i>
WRIGHT COUNTY					
Agriculture, Forestry, and Fishing	19,226,479	6,451,949	406,108	416,806	141
Construction	56,695,979	7,231,978	470,075	614,127	95
Manufacturing	180,243,207	24,381,575	1,568,624	1,709,070	152
Transportation	34,401,056	1,035,389	67,301	85,373	45
Communications and Public Utilities	75,239,143	46,801,868	3,042,121	3,122,939	27
Wholesale Trade	78,903,575	18,662,402	1,183,543	1,193,487	69
Retail Trade	719,058,472	268,566,970	17,755,513	17,963,185	940
Finance, Insurance, and Real Estate Services	1,836,555	566,671	36,831	51,560	20
Public Administration	102,170,803	54,503,327	3,599,275	3,634,474	682
Other or Not Reported	17,678,073	7,577,180	543,269	585,157	19
County Total	4,081,430	1,290,214	86,914	88,652	21
	<i>1,289,534,772</i>	<i>437,069,523</i>	<i>28,759,574</i>	<i>29,464,830</i>	<i>2,211</i>
YELLOW MEDICINE COUNTY					
Agriculture, Forestry, and Fishing	6,898,551	904,287	58,046	58,046	12
Construction	6,576,048	655,783	42,511	46,499	18
Manufacturing	5,236,479	2,621,878	170,419	177,658	17
Transportation	15,154,919	73,235	4,759	7,087	12
Communications and Public Utilities	3,732,411	2,126,811	138,248	139,341	9
Wholesale Trade	21,180,387	4,595,715	240,183	243,898	15
Retail Trade	65,441,994	19,953,947	1,300,498	1,306,353	181
Finance, Insurance, and Real Estate Services	2,006,791	1,664,942	89,342	89,686	9
Public Administration	11,398,695	4,434,022	289,086	291,484	132
Other or Not Reported	3,783,055	2,170,301	161,050	168,237	11
County Total	1,384,093	479,942	40,345	41,032	9
	<i>142,793,423</i>	<i>39,680,863</i>	<i>2,534,487</i>	<i>2,569,321</i>	<i>425</i>
COUNTY UNDESIGNATED					
Agriculture, Forestry, and Fishing	364,168	103,128	6,703	6,745	11
Construction	14,462,937	474,306	30,831	39,766	7
Manufacturing	413,302	133,704	8,691	8,691	7
Transportation	640,798	3,853	249	1,536	10
Communications and Public Utilities	0	0	0	0	0
Wholesale Trade	2,292,332	1,025,566	65,970	69,299	8
Retail Trade	27,877,025	15,584,556	1,059,467	1,060,554	129
Finance, Insurance, and Real Estate Services	0	0	0	0	0
Public Administration	6,732,563	3,744,525	246,932	248,020	61
Other or Not Reported	0	0	0	0	0
Undesignated Total	11,434,548	10,552,087	685,883	1,937,787	11
	<i>64,217,673</i>	<i>31,621,725</i>	<i>2,104,726</i>	<i>3,372,398</i>	<i>244</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1998

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
NON-MINNESOTA					
Agriculture, Forestry, and Fishing	169,936,903	23,035,173	1,454,577	1,618,199	185
Construction	467,216,793	48,040,098	3,099,621	6,680,219	744
Manufacturing	10,860,872,234	1,031,078,375	66,902,578	87,325,331	2,854
Transportation	167,332,277	7,145,351	462,915	2,934,237	556
Communications and Public Utilities	1,714,093,245	1,009,565,236	65,621,755	68,192,906	367
Wholesale Trade	10,724,498,202	923,252,158	59,806,508	62,789,035	1,819
Retail Trade	3,792,254,353	1,467,246,490	95,065,388	98,927,813	6,028
Finance, Insurance, and Real Estate Services	749,974,364	245,141,463	15,525,109	16,778,367	314
Public Administration	4,005,769,177	1,922,350,599	127,164,274	131,900,085	3,195
Other or Not Reported	371,673	195,071	13,642	13,703	8
<i>Unknown/Out-of-state Total</i>	700,897,383	224,635,129	14,601,266	21,653,886	751
	<i>33,353,216,604</i>	<i>6,901,685,143</i>	<i>449,717,633</i>	<i>498,813,781</i>	<i>16,821</i>
ALL FILERS					
Agriculture, Forestry, and Fishing	1,635,914,089	313,031,948	19,894,508	21,091,168	4,834
Construction	3,942,421,367	489,561,171	31,477,798	48,135,119	4,946
Manufacturing	39,805,134,828	2,865,586,753	185,366,647	279,686,185	10,238
Transportation	1,928,505,736	182,044,747	11,874,416	27,190,839	3,020
Communications and Public Utilities	8,632,984,294	5,227,650,771	339,911,658	354,303,064	1,707
Wholesale Trade	36,928,673,416	4,735,818,721	304,004,296	320,109,618	7,677
Retail Trade	54,266,961,034	23,900,767,318	1,578,653,172	1,605,818,167	65,105
Finance, Insurance, and Real Estate Services	1,694,744,806	502,565,254	31,425,925	40,403,011	2,068
Public Administration	20,643,902,310	8,524,348,594	567,341,163	592,700,308	47,282
Other or Not Reported	725,822,729	324,918,626	22,423,306	31,962,559	906
<i>All Filers Total</i>	<i>1,420,833,206</i>	<i>530,679,341</i>	<i>34,807,569</i>	<i>49,585,308</i>	<i>2,799</i>
	<i>171,625,897,815</i>	<i>47,596,973,244</i>	<i>3,127,180,458</i>	<i>3,370,985,346</i>	<i>150,582</i>

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.

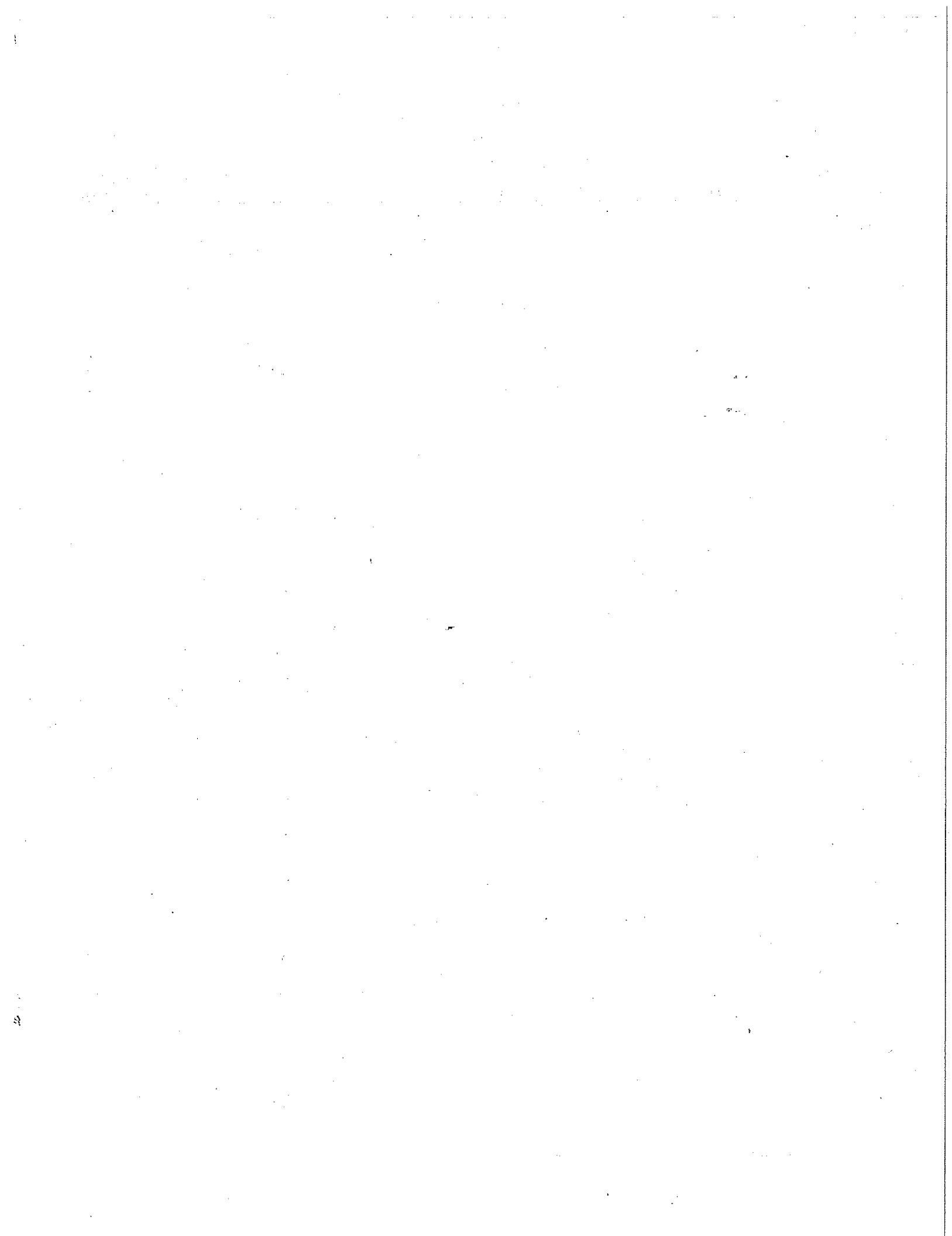


TABLE 3
Minnesota Sales and Use Tax Statistics
Summary Data for Selected Cities
Annual 1998

City Name	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
Albert Lea	\$669,907,806	\$177,267,946	\$11,598,797	\$12,131,781	713
Alexandria	707,026,021	291,522,825	19,070,506	19,500,510	890
Andover	90,142,473	33,197,573	2,314,231	2,323,890	361
Anoka	752,875,621	285,479,224	18,659,697	20,874,884	794
Apple Valley	748,212,624	355,391,989	23,308,333	25,915,234	733
Arden Hills	245,105,956	59,874,791	3,912,813	4,131,891	146
Austin	374,230,068	167,954,890	11,051,795	11,480,869	708
Bemidji	575,337,292	247,599,555	16,086,017	16,834,408	953
Blaine	1,122,750,671	339,165,530	22,296,019	23,064,579	997
Bloomington	4,921,368,177	1,454,580,241	96,349,337	101,354,950	2,696
Brainerd	1,000,208,001	325,440,669	21,500,074	22,621,276	1,049
Brooklyn Center	589,114,214	242,208,756	16,003,129	16,709,396	496
Brooklyn Park	1,551,260,764	479,563,220	31,452,377	32,789,147	875
Buffalo	366,493,194	118,388,071	7,732,935	7,956,086	467
Burnsville	2,386,721,679	821,761,612	53,926,796	55,956,829	1,698
Cambridge	265,363,616	91,496,814	6,000,724	6,182,246	361
Champlin	193,033,577	30,700,258	2,013,781	2,055,720	308
Chanhassen	549,108,923	180,670,968	11,909,911	12,183,006	355
Chaska	634,566,026	111,364,540	7,360,728	8,229,061	443
Chisholm	48,660,218	15,133,326	1,017,963	1,357,813	158
Cloquet	271,985,953	98,684,995	6,557,891	6,716,840	401
Columbia Heights	139,010,182	57,823,811	3,926,285	3,947,121	272
Coon Rapids	1,139,863,884	482,571,122	31,664,796	32,466,499	1,093
Cottage Grove	259,695,685	145,690,088	9,611,738	9,737,639	416
Crookston	238,914,699	60,621,979	3,822,412	3,966,487	264
Crystal	174,811,049	75,757,150	4,943,084	4,965,743	213
Detroit Lakes	439,860,348	134,807,233	8,859,405	9,362,150	656
Duluth	2,736,454,183	872,314,958	57,636,673	62,047,805	2,688
Eagan	2,377,915,740	529,022,856	34,902,709	37,213,028	1,304
East Bethel	14,979,060	6,099,846	422,908	423,915	63
East Grand Forks	105,180,838	41,255,500	2,765,066	2,858,283	191
Eden Prairie	3,924,113,769	777,897,028	51,028,307	56,961,013	1,639
Edina	2,225,319,434	688,746,255	45,091,200	46,948,067	1,580
Elk River	719,531,870	172,150,714	11,317,895	11,672,420	633
Ely	103,978,358	39,593,269	2,637,094	2,672,327	333
Eveleth	56,815,337	23,557,022	1,590,693	2,684,544	178
Fairmont	375,780,432	95,785,373	6,153,680	6,434,914	481
Faribault	461,152,373	170,767,625	11,177,822	12,116,480	691
Farmington	236,136,117	140,486,107	9,191,906	9,289,735	339
Fergus Falls	581,769,664	222,397,124	14,404,883	14,990,739	648
Forest Lake	550,207,446	189,379,396	12,450,886	12,632,615	622
Fridley	1,014,682,333	388,852,940	25,395,065	26,487,644	601
Golden Valley	808,272,778	257,006,685	16,936,471	17,602,041	641
Grand Marais	80,200,875	35,749,764	2,373,137	2,389,490	256
Grand Rapids	1,122,760,671	221,238,054	14,370,586	15,278,188	744

TABLE 3
Minnesota Sales and Use Tax Statistics
Summary Data for Selected Cities
Annual 1998

City Name	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
Ham Lake	\$116,940,774	\$58,083,349	\$3,622,564	\$3,731,424	263
Hastings	445,787,436	142,977,776	9,422,506	9,940,218	607
Hermantown	131,487,859	98,253,404	6,328,278	6,371,508	113
Hibbing	496,186,593	129,417,466	8,537,224	11,502,601	589
Hopkins	2,014,536,903	329,414,359	21,681,453	22,510,050	746
Hugo	145,450,199	37,912,696	2,488,193	2,665,449	170
Hutchinson	332,553,816	140,579,213	9,082,019	11,518,322	560
International Falls	195,540,063	68,216,149	4,579,908	5,348,988	366
Inver Grove Heights	642,799,801	169,678,036	11,258,731	11,623,329	520
Jordan	103,267,515	37,245,313	2,454,262	2,522,294	177
Lake Elmo	107,120,908	49,218,297	3,221,940	3,272,778	180
Lakeville	663,420,658	195,416,520	12,951,169	13,476,139	675
Litchfield	333,718,438	48,785,150	3,121,901	3,399,108	328
Little Canada	128,563,202	46,222,591	3,004,449	3,055,860	147
Little Falls	236,844,323	86,313,283	5,606,915	5,683,450	435
Luverne	135,017,820	34,680,217	2,166,395	2,255,408	225
Mahtomedi	16,779,862	7,268,851	486,219	496,806	102
Mankato	1,755,956,113	634,914,093	41,481,413	42,978,545	1,304
Maple Grove	905,168,008	262,763,028	17,264,758	19,762,007	947
Maplewood	1,295,368,393	479,316,563	31,417,514	44,859,402	691
Marshall	572,273,165	175,037,877	11,339,412	12,011,966	521
Mendota Heights	341,045,902	155,536,675	10,134,528	10,259,864	213
Minneapolis	23,461,022,829	7,205,497,871	476,123,075	515,847,671	12,521
Minnetonka	4,042,160,852	866,877,567	56,852,786	59,942,149	1,492
Montevideo	229,630,081	68,231,078	4,256,988	4,482,521	327
Monticello	259,124,579	88,715,535	5,876,821	5,962,812	306
Moorhead	445,462,548	168,556,918	11,111,482	11,691,066	707
Morris	184,384,123	46,018,803	2,864,800	3,171,772	256
Mound	75,346,070	29,507,080	1,952,686	1,982,163	351
Mounds View	200,576,504	26,777,522	1,847,342	1,934,177	177
New Brighton	647,264,840	164,091,489	10,771,044	11,369,138	512
New Hope	557,284,862	120,590,632	7,903,229	8,685,856	415
New Ulm	472,621,579	123,337,310	8,126,346	8,316,866	544
North Branch	157,625,040	38,912,064	2,572,256	2,596,984	277
North Mankato	222,378,570	39,292,316	2,584,031	3,098,118	208
North St Paul	121,345,469	49,804,014	3,280,582	3,410,341	125
Northfield	906,683,614	84,315,618	5,387,091	5,992,506	516
Oakdale	330,663,124	140,706,053	9,300,449	11,000,397	370
Owatonna	895,182,665	252,038,211	16,445,736	18,049,588	773
Pipestone	245,671,791	37,892,581	2,257,571	2,332,642	245
Plymouth	3,031,459,500	621,236,332	40,685,518	43,248,245	1,582
Prior Lake	199,338,023	102,162,025	6,803,097	6,973,318	538
Ramsey	130,306,084	40,047,239	2,668,853	2,988,151	329
Red Wing	551,325,648	118,958,735	7,855,225	8,481,076	609
Redwood Falls	193,343,105	60,854,758	3,828,745	4,019,057	243

TABLE 3
Minnesota Sales and Use Tax Statistics
Summary Data for Selected Cities
Annual 1998

City Name	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
Richfield	\$469,394,403	\$255,927,520	\$16,985,561	\$17,112,623	673
Robbinsdale	132,427,719	37,607,154	2,496,364	2,543,836	247
Rochester	2,861,945,946	1,071,113,541	70,387,004	79,337,090	2,520
Rosemount	347,034,665	59,302,892	3,921,136	4,298,374	364
Roseville	2,306,597,462	1,119,104,340	73,101,351	75,424,213	983
Sartell	290,756,223	9,898,685	673,592	1,477,929	101
Sauk Rapids	401,778,079	106,140,006	6,971,670	7,219,539	341
Savage	372,459,877	83,734,965	5,517,469	6,486,980	370
Shakopee	638,808,802	211,226,608	13,958,846	14,570,458	576
Shoreview	244,272,483	132,735,779	8,655,170	8,852,465	402
South St Paul	562,801,697	74,764,199	4,992,162	5,377,611	361
Spring Lake Park	112,514,862	76,566,621	6,546,178	6,777,915	156
St Cloud	2,830,186,635	857,183,695	55,812,266	58,853,413	1,938
St Joseph	44,879,000	12,124,605	826,363	885,508	177
St Louis Park	1,045,797,063	435,707,840	28,807,737	29,829,738	1,022
St Paul	10,158,943,324	2,786,648,263	187,294,377	211,148,633	7,341
St Paul Park	580,220,488	20,019,558	1,326,129	1,492,490	84
St Peter	168,699,340	47,157,270	3,114,166	3,210,047	249
Stillwater	458,642,101	182,746,759	12,204,827	12,783,430	928
Thief River Falls	1,138,754,834	94,798,036	6,168,561	6,479,522	380
Two Harbors	134,359,011	39,497,945	2,610,844	2,681,511	244
Vadnais Heights	99,637,750	61,023,072	4,040,631	4,087,143	158
Virginia	371,409,576	147,884,521	9,683,792	11,004,382	458
Waite Park	424,541,347	208,164,207	13,767,991	14,554,833	267
Waseca	389,390,839	91,716,760	6,010,822	6,613,568	337
Wayzata	525,213,092	146,991,239	9,791,799	10,477,973	635
West St Paul	511,135,870	221,103,604	14,723,291	15,000,268	559
White Bear Lake	790,363,483	187,841,794	12,553,596	13,294,987	827
Willmar	1,061,747,537	282,887,691	18,136,277	19,193,036	706
Winona	1,198,312,523	210,987,319	13,942,972	15,704,731	942
Woodbury	607,476,752	300,776,755	19,788,993	20,128,945	717
Worthington	320,018,680	113,296,493	6,939,618	7,081,685	494

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.

