

Minnesota•Revenue
Tax Research Division

Minnesota Sales and Use Tax 2000 Annual Report

July 2003

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 businesses and individuals who sell, rent, or lease tangible personal property (goods) at retail or provide taxable services. Normally a sale is "at retail" unless the purchaser acquires the goods for resale (a wholesaler or distributor, for example), or uses the items as raw material in industrial production. Sales to parties 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 taxable goods and services in cases where the vendor does not collect and remit Minnesota sales tax on the transaction. Most often, use tax applies to purchases by Minnesota customers from out-of-state vendors that legally are not required to collect Minnesota sales tax. Typically the items purchased are shipped into Minnesota from other states or countries. The use tax is also imposed on goods purchased exempt for resale but which are subsequently put to a business or personal use. For instance, removing computer hardware from inventory for the vendor's own purposes constitutes taxable use.

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

Exemptions

All retail sales are presumed taxable unless they are specifically exempted by law. Exemptions generally fall into three categories:

1. Exempt Items

Exempt items include clothing, food products, prescribed drugs, over-the-counter analgesics, gasoline and diesel fuel used in cars and trucks, publications issued at least quarterly, certain energy efficient products, 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.

Exemptions (Cont.)

3. Sales to Exempt Organizations

Tangible personal property and taxable services sold to U.S. government agencies, certain units and agencies of local government (chiefly public school districts, city and county hospitals and nursing homes, and public libraries), and nonprofit charitable, religious, and educational organizations are exempt. The exemption of sales to exempt entities includes utility services but does not include lodging or meals.

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 June 2003)

a. Liquor (beer, wine, spirits), on- and off-sale	9%
b. Additional tax on motor 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 2000.

Each vendor is assigned an industry code according to the principal business activity reported. The industry codes for 2000 were based on the 1987 revision to the U.S. Standard Industrial Classification.

Vendors doing business at more than one location in Minnesota have the option of filing a separate return for each location or of filing one consolidated return for all locations. 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 data for single-location filers to produce the figures in this report.

The following is an explanation of 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. Total 2000 revenue for the vehicle sales tax was approximately \$544 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, use tax is due on goods and taxable services sold to Minnesota customers and but on which the Minnesota sales tax was not collected by the vendor. 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 2000

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	\$567,723,874	\$46,132,329	\$2,892,071	\$3,085,734	593
02 Agricultural production-livestock	215,249,972	3,257,250	164,021	705,338	232
07 Agricultural services	1,078,080,015	308,066,020	19,967,404	20,716,750	3,883
08 Forestry	35,144,735	5,810,996	377,434	389,663	149
09 Fishing, hunting, and trapping	9,687,945	3,354,720	218,102	222,609	59
<i>Agriculture, Forestry, and Fishing Total</i>	<i>1,905,886,541</i>	<i>366,621,315</i>	<i>23,619,032</i>	<i>25,120,094</i>	<i>4,916</i>
MINING					
10 Metal mining	7,497,524	104,394	6,785	11,928,146	10
13 Oil and gas extraction	13,748,965	2,455,490	159,604	230,919	21
14 Nonmetallic minerals (except fuels)	208,244,624	95,798,446	6,226,876	6,356,685	80
<i>Mining Total</i>	<i>229,491,113</i>	<i>98,358,330</i>	<i>6,393,265</i>	<i>18,515,750</i>	<i>111</i>
CONSTRUCTION					
15 General building contractors	1,526,803,563	60,849,019	3,863,577	6,578,269	1,275
16 Heavy construction (except building)	687,686,562	143,996,243	9,359,769	11,894,893	323
17 Special trade contractors	3,349,934,242	348,705,757	22,617,396	38,481,576	3,749
<i>Construction Total</i>	<i>5,564,424,367</i>	<i>553,551,019</i>	<i>35,840,742</i>	<i>56,954,738</i>	<i>5,347</i>
MANUFACTURING					
20 Food and food products	3,479,092,880	44,150,135	2,870,006	8,093,593	284
22 Textile mill products	307,750,326	18,724,015	1,217,306	1,644,966	82
23 Apparel and other textile products	110,328,710	6,504,170	422,773	471,411	173
24 Lumber and wood products	2,575,550,761	182,900,705	11,886,399	14,519,480	698
25 Furniture and fixtures	712,641,788	78,979,493	5,133,727	5,672,673	425
26 Paper and paper products	2,564,502,504	76,552,606	4,975,917	23,825,762	131
27 Printing and publishing	3,779,710,250	514,620,066	33,450,376	38,001,162	1,328
28 Chemicals and chemical products	2,185,118,343	70,592,878	4,588,564	6,035,261	267
29 Petroleum and coal products	394,711,408	68,748,832	4,468,677	8,835,642	29
30 Rubber and misc. plastics products	1,876,548,243	64,527,366	4,176,536	5,551,237	375
31 Leather and leather products	46,113,306	3,904,079	253,766	511,857	39
32 Stone, clay, glass products	793,421,839	235,153,318	15,283,694	17,783,490	349
33 Primary metal industries	1,127,040,926	49,129,767	3,193,434	12,082,859	127
34 Fabricated metal products	4,006,319,904	287,924,436	18,626,911	23,511,505	1,344
35 Industrial machinery and equipment	4,921,927,269	548,018,779	35,300,552	43,573,593	1,146
36 Electronic and other electric equipment	5,835,727,835	455,496,135	29,578,475	57,371,936	729
37 Transportation equipment	655,711,244	32,638,047	2,121,353	2,638,262	127
38 Instruments and related products	1,526,664,060	75,633,822	4,916,202	7,943,535	258
39 Miscellaneous manufacturing industries	5,456,490,805	540,763,559	35,088,989	49,833,752	2,045
<i>Manufacturing Total</i>	<i>42,355,372,401</i>	<i>3,354,962,208</i>	<i>217,553,657</i>	<i>327,901,976</i>	<i>9,956</i>
TRANSPORTATION, COMMUNICATIONS, AND UTILITIES					
40 Railroad transportation	119,033,556	9,921,032	645,116	3,855,263	17
41 Local and interurban passenger transit	39,901,943	5,386,942	352,922	412,236	103
42 Trucking and warehousing	1,144,656,952	75,972,603	4,924,455	7,782,061	2,008
44 Water transportation	20,503,570	6,610,720	454,021	495,842	40
45 Air transportation	908,101,002	81,071,596	5,314,195	12,095,104	154
46 Pipelines (except natural gas)	77,993	62,744	4,079	143,214	9
47 Transportation services	636,110,897	12,693,280	825,616	3,878,015	219
48 Communications	4,458,342,608	3,433,145,964	223,154,865	242,443,042	1,139
49 Electric, Gas, and Sanitary Service	4,330,039,515	1,793,913,594	116,746,071	129,516,589	660
<i>Trans., Comm., and Public Utils. Total</i>	<i>11,656,768,036</i>	<i>5,418,778,475</i>	<i>352,421,340</i>	<i>400,621,366</i>	<i>4,349</i>

TABLE 1
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Annual 2000

Major Industries Grouped by Division	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
WHOLESALE TRADE					
50 Durable Goods	\$22,369,053,287	\$4,574,614,878	\$295,082,481	\$307,759,414	5,038
51 Nondurable Goods	21,248,039,159	815,790,368	53,056,535	57,788,644	2,480
<i>Wholesale Trade Total</i>	<i>43,617,092,446</i>	<i>5,390,405,246</i>	<i>348,139,016</i>	<i>365,548,058</i>	<i>7,518</i>
RETAIL TRADE					
52 Bldg.materials, hardware, garden supp.	5,174,554,594	3,903,195,617	249,722,689	254,384,260	2,956
53 General merchandise stores	8,224,825,902	4,842,032,800	315,316,558	321,277,194	857
54 Food stores	8,187,980,283	1,899,646,930	124,166,262	125,206,332	3,239
55 Auto dealers and service stations	15,700,801,541	2,311,278,807	150,328,035	152,117,651	4,437
56 Apparel and accessory stores	1,756,531,295	246,941,207	16,052,396	17,098,994	2,163
57 Furniture and home furnishings stores	5,144,339,975	3,232,413,881	210,107,629	221,380,839	5,499
58 Eating and drinking establishments	5,079,640,339	4,744,131,542	325,888,282	330,718,427	9,154
59 Miscellaneous retail	11,880,324,070	5,989,259,275	407,020,588	411,274,018	33,759
<i>Retail Trade Total</i>	<i>61,148,997,999</i>	<i>27,168,900,059</i>	<i>1,798,602,439</i>	<i>1,833,457,715</i>	<i>62,064</i>
FINANCE, INSURANCE, AND REAL ESTATE					
60 Banking and savings institutions	360,509,125	115,022,466	7,305,824	8,736,752	477
61 Credit and mortgage institutions	612,726,124	349,063,284	21,979,965	22,305,318	188
62 Security and commodity brokers	67,441,933	6,197,459	409,981	8,891,192	80
63 Insurance carriers	12,300,516	6,345,873	412,477	2,093,799	107
64 Insurance agents, brokers, and service	182,199,144	5,944,274	386,345	1,642,354	320
65 Real estate	447,139,016	105,523,340	6,758,267	7,362,317	913
67 Holding and other investment offices	269,300,565	58,588,902	3,743,587	4,117,742	170
<i>Finance, Insurance, and Real Estate Total</i>	<i>1,951,616,423</i>	<i>646,685,598</i>	<i>40,996,446</i>	<i>55,149,474</i>	<i>2,255</i>
SERVICES					
70 Hotels and other lodging places	1,469,326,774	1,360,248,714	89,752,590	90,704,629	2,695
72 Personal services	850,342,744	430,306,385	27,971,211	28,669,804	7,552
73 Business services	12,500,012,623	3,365,872,660	218,507,900	229,164,390	11,958
75 Auto repair, services, and parking	2,444,172,693	1,336,248,380	98,637,003	99,898,335	5,811
76 Miscellaneous repair services	722,166,780	268,211,640	17,270,536	17,901,033	3,822
78 Motion pictures	321,646,396	272,910,525	17,746,849	17,900,173	698
79 Amusement and recreation services	1,551,904,348	1,331,721,962	88,057,651	89,144,427	2,260
80 Health services	2,796,194,626	96,414,877	6,267,543	8,316,863	2,703
81 Legal services	324,660,636	1,712,071	111,285	298,462	279
82 Educational services	201,305,435	47,350,357	3,078,166	3,274,873	839
83 Social services	214,865,279	12,563,956	817,534	914,112	418
84 Museums, art galleries, and zoos	95,292,079	16,835,082	1,094,278	4,187,636	133
86 Membership organizations	361,901,480	155,266,475	11,719,484	11,848,026	1,907
87 Engineering and management services	1,706,345,055	178,799,912	11,650,630	15,123,698	2,946
88 Private households	3,176,051	1,876,090	121,944	132,896	94
89 Miscellaneous services	2,335,784,567	718,378,321	46,697,026	53,968,659	2,427
<i>Services Total</i>	<i>27,899,097,566</i>	<i>9,594,717,407</i>	<i>639,501,630</i>	<i>671,448,016</i>	<i>46,542</i>
PUBLIC ADMINISTRATION					
90 Executive, legislative, and general	1,070,940,927	360,823,742	24,963,356	37,495,677	913
NONCLASSIFIABLE ESTABLISHMENTS					
99 Nonclassifiable establishments	465,926,575	258,663,097	16,911,001	18,197,474	1,931
TOTAL FOR ALL INDUSTRIES	\$197,865,614,394	\$53,212,466,496	\$3,504,941,924	\$3,810,410,338	145,902

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 2000

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
AITKIN COUNTY					
Agriculture, Forestry, and Fishing	3,692,734	1,407,249	90,155	90,155	12
Construction	2,903,541	1,329,423	86,414	93,586	29
Manufacturing	43,144,591	1,800,630	107,818	112,095	31
Transportation	11,992,245	0	0	532	5
Communications and Public Utilities	29,496,347	22,786,308	1,481,109	1,591,402	7
Wholesale Trade	48,440,972	1,129,443	76,457	76,836	13
Retail Trade	141,826,295	54,739,803	3,666,856	3,714,235	248
Finance, Insurance, and Real Estate	0	0	0	0	0
Services	14,973,300	8,966,559	581,894	590,414	142
Public Administration	2,940,912	2,279,642	166,574	166,595	7
Other or Not Reported	909,942	360,607	23,439	30,320	11
County Total	300,320,879	94,799,664	6,280,716	6,466,170	505
ANOKA COUNTY					
Agriculture, Forestry, and Fishing	45,086,474	20,018,897	1,301,167	1,359,821	242
Construction	324,511,098	25,176,739	1,636,470	2,397,324	296
Manufacturing	2,186,137,993	84,735,730	5,507,789	9,869,505	479
Transportation	42,611,362	4,850,163	315,260	356,098	95
Communications and Public Utilities	211,484,513	141,177,157	9,176,529	9,635,837	37
Wholesale Trade	1,051,821,929	115,921,671	7,534,876	7,841,627	268
Retail Trade	2,570,893,149	1,403,417,011	92,976,071	94,412,548	2,433
Finance, Insurance, and Real Estate	72,475,926	17,027,886	1,023,284	1,075,229	71
Services	764,309,634	313,011,853	22,620,381	27,681,172	1,956
Public Administration	20,327,854	11,133,663	851,844	1,063,808	22
Other or Not Reported	14,634,914	1,812,765	117,831	124,200	51
County Total	7,304,294,846	2,138,283,535	143,061,502	155,817,169	5,950
BECKER COUNTY					
Agriculture, Forestry, and Fishing	39,518,920	1,653,988	101,531	114,302	53
Construction	29,432,369	1,826,577	118,729	172,133	42
Manufacturing	138,616,855	3,577,293	170,011	423,557	37
Transportation	1,662,600	321,816	20,989	54,202	50
Communications and Public Utilities	12,437,038	7,299,709	474,480	522,184	12
Wholesale Trade	35,973,860	6,248,244	406,134	432,128	34
Retail Trade	297,502,157	110,921,622	7,427,998	7,471,406	438
Finance, Insurance, and Real Estate	790,318	67,864	4,412	4,471	9
Services	60,055,445	33,722,679	2,214,014	2,267,982	334
Public Administration	8,652,014	5,603,463	376,565	398,122	10
Other or Not Reported	934,057	110,108	7,163	28,843	17
County Total	625,575,633	171,353,363	11,322,026	11,889,330	1,036
BELTRAMI COUNTY					
Agriculture, Forestry, and Fishing	3,663,212	1,046,614	68,040	71,528	30
Construction	22,102,665	1,955,732	127,126	324,334	48
Manufacturing	44,550,201	9,869,517	641,465	1,075,968	41
Transportation	10,260,074	505,214	54,423	140,459	17
Communications and Public Utilities	44,670,080	26,498,305	1,722,389	1,921,861	15
Wholesale Trade	75,061,563	9,425,759	612,493	643,539	40
Retail Trade	431,756,036	206,840,027	13,467,925	13,702,802	536
Finance, Insurance, and Real Estate	1,777,090	824,679	53,605	55,459	14
Services	78,257,035	37,493,096	2,460,552	2,484,370	395
Public Administration	5,140,213	4,594,077	398,727	410,952	7
Other or Not Reported	1,798,152	1,452,746	93,955	96,171	13
County Total	719,036,321	300,505,766	19,700,700	20,927,443	1,156

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Annual 2000

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
BENTON COUNTY					
Agriculture, Forestry, and Fishing	2,134,925	1,207,886	78,522	80,497	28
Construction	196,387,100	41,347,507	2,687,021	2,957,751	48
Manufacturing	288,725,591	14,757,120	959,230	1,145,334	56
Transportation	10,105,748	419,525	27,270	32,500	24
Communications and Public Utilities	7,622,920	1,915,049	124,477	131,619	8
Wholesale Trade	107,538,852	39,644,525	2,573,180	2,582,389	32
Retail Trade	297,754,667	136,903,976	8,972,936	9,047,478	377
Finance, Insurance, and Real Estate	11,025,401	834,273	54,226	54,928	8
Services	47,435,164	21,264,358	1,411,252	1,470,780	245
Public Administration	2,453,408	2,416,778	207,459	211,694	8
Other or Not Reported	804,285	664,224	43,249	47,344	15
<i>County Total</i>	<i>971,988,061</i>	<i>261,375,221</i>	<i>17,138,822</i>	<i>17,762,314</i>	<i>849</i>
BIG STONE COUNTY					
Agriculture, Forestry, and Fishing	265,372	149,205	9,699	9,755	12
Construction	877,043	222,363	14,453	29,263	11
Manufacturing	2,275,704	177,842	11,560	11,560	5
Transportation	185,157	0	0	297	4
Communications and Public Utilities	3,210,327	2,228,032	144,819	162,827	5
Wholesale Trade	15,668,751	1,466,913	95,342	105,156	7
Retail Trade	29,633,296	11,420,303	757,839	759,476	106
Finance, Insurance, and Real Estate	46,156	42,008	2,730	2,968	6
Services	3,898,824	2,117,521	138,182	140,612	63
Public Administration	1,241,973	1,104,853	71,815	72,736	6
Other or Not Reported	4,936,853	1,409,250	91,601	102,865	9
<i>County Total</i>	<i>62,239,456</i>	<i>20,338,290</i>	<i>1,338,040</i>	<i>1,397,515</i>	<i>234</i>
BLUE EARTH COUNTY					
Agriculture, Forestry, and Fishing	77,432,553	5,603,434	364,566	387,597	56
Construction	57,521,282	5,627,084	359,517	520,880	63
Manufacturing	297,379,680	17,654,110	1,118,875	1,347,905	76
Transportation	57,821,592	8,592,111	556,074	601,336	39
Communications and Public Utilities	196,755,453	144,144,713	9,369,397	10,232,261	18
Wholesale Trade	316,930,342	50,983,327	3,257,719	3,318,037	84
Retail Trade	783,539,680	451,972,010	29,816,738	30,060,667	751
Finance, Insurance, and Real Estate	3,477,731	1,809,411	117,720	126,727	21
Services	208,194,541	57,101,933	3,763,158	3,856,180	529
Public Administration	5,034,274	1,106,657	71,930	94,264	12
Other or Not Reported	14,182,012	4,101,298	266,583	347,284	23
<i>County Total</i>	<i>2,018,269,140</i>	<i>748,696,088</i>	<i>49,062,277</i>	<i>50,893,138</i>	<i>1,672</i>
BROWN COUNTY					
Agriculture, Forestry, and Fishing	5,096,817	620,831	36,633	43,558	28
Construction	32,876,473	2,184,578	135,960	209,800	39
Manufacturing	40,270,550	11,002,093	679,574	713,496	45
Transportation	2,353,610	297,818	19,359	58,638	29
Communications and Public Utilities	45,503,709	28,079,499	1,825,162	2,167,707	11
Wholesale Trade	194,857,343	7,381,518	450,957	495,549	29
Retail Trade	232,196,660	95,998,810	6,394,038	6,448,123	398
Finance, Insurance, and Real Estate	444,795	40,325	2,621	5,052	11
Services	34,258,757	18,530,007	1,241,045	1,286,774	306
Public Administration	5,204,740	2,342,938	152,290	166,691	8
Other or Not Reported	3,072,093	1,545,540	100,464	101,902	12
<i>County Total</i>	<i>596,135,547</i>	<i>168,023,957</i>	<i>11,038,103</i>	<i>11,697,290</i>	<i>916</i>

TABLE 2
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CARLTON COUNTY					
Agriculture, Forestry, and Fishing	3,509,364	1,053,829	68,495	80,293	36
Construction	21,187,105	1,266,492	77,438	86,397	41
Manufacturing	21,496,854	4,692,501	305,009	500,706	34
Transportation	8,312,414	3,032,715	197,015	255,909	20
Communications and Public Utilities	8,568,760	4,650,743	302,302	342,223	9
Wholesale Trade	140,923,567	22,341,177	1,452,166	1,476,140	23
Retail Trade	240,299,194	103,678,701	6,939,679	6,997,892	430
Finance, Insurance, and Real Estate	281,696	32,551	2,116	3,472	6
Services	60,850,379	25,214,914	1,661,813	1,676,123	247
Public Administration	3,900,756	1,309,215	86,873	98,822	7
Other or Not Reported	1,674,979	974,306	63,330	64,210	15
County Total	511,005,068	168,247,144	11,156,236	11,582,187	868
CARVER COUNTY					
Agriculture, Forestry, and Fishing	20,804,279	6,314,627	410,448	434,309	82
Construction	112,158,109	8,296,478	539,280	756,116	70
Manufacturing	433,011,067	59,742,948	3,883,382	4,592,917	107
Transportation	4,343,268	8,678	564	2,066	19
Communications and Public Utilities	35,431,138	24,357,150	1,583,215	1,707,594	11
Wholesale Trade	303,516,212	29,351,990	1,893,473	1,938,225	93
Retail Trade	683,122,021	297,500,401	19,756,070	20,134,234	616
Finance, Insurance, and Real Estate	45,375,954	4,184,575	279,230	301,591	29
Services	465,397,834	79,207,502	5,181,831	5,251,334	511
Public Administration	1,767,365	988,280	64,240	82,383	14
Other or Not Reported	3,176,670	2,622,989	172,884	176,836	23
County Total	2,108,103,917	512,575,618	33,764,617	35,377,605	1,575
CASS COUNTY					
Agriculture, Forestry, and Fishing	6,292,384	1,207,465	78,484	79,580	37
Construction	5,958,737	778,538	50,603	58,873	26
Manufacturing	30,054,728	2,665,869	173,279	178,455	34
Transportation	719,477	21,577	701	2,013	8
Communications and Public Utilities	0	0	0	0	0
Wholesale Trade	51,111,488	9,278,046	602,613	603,225	17
Retail Trade	255,363,669	98,896,285	6,602,439	6,632,079	456
Finance, Insurance, and Real Estate	698,569	238,422	15,495	17,655	10
Services	67,560,250	40,643,354	2,683,115	2,720,780	440
Public Administration	2,069,647	1,998,904	175,440	175,702	6
Other or Not Reported	1,374,412	831,328	54,036	55,477	12
County Total	421,203,361	156,559,788	10,436,205	10,523,839	1,046
CHIPPEWA COUNTY					
Agriculture, Forestry, and Fishing	2,023,965	1,202,297	77,854	78,637	24
Construction	9,214,206	728,137	46,821	95,817	20
Manufacturing	69,158,387	3,681,987	239,331	253,337	15
Transportation	1,581,252	516,847	33,598	56,503	17
Communications and Public Utilities	17,031,136	10,790,048	701,352	723,248	8
Wholesale Trade	22,793,375	2,685,919	174,557	174,558	17
Retail Trade	157,807,869	53,671,166	3,382,958	3,543,313	208
Finance, Insurance, and Real Estate	10,492,744	747,664	46,425	50,997	7
Services	22,495,249	7,591,121	508,894	510,672	145
Public Administration	555,726	133,862	8,701	12,029	8
Other or Not Reported	225,976	225,969	19,918	21,032	4
County Total	313,379,885	81,975,017	5,240,409	5,520,143	473

TABLE 2
Minnesota Sales and Use Tax Statistics
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Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
CHISAGO COUNTY					
Agriculture, Forestry, and Fishing	9,798,541	3,315,320	215,510	224,564	75
Construction	15,492,291	1,331,791	86,566	166,333	64
Manufacturing	138,191,596	6,109,924	397,137	505,072	92
Transportation	3,182,943	301,030	19,567	20,237	22
Communications and Public Utilities	10,881,224	2,981,003	193,766	196,969	12
Wholesale Trade	57,307,910	8,377,018	541,301	544,637	38
Retail Trade	314,408,716	121,917,364	8,133,547	8,317,791	568
Finance, Insurance, and Real Estate	899,038	10,039	653	1,413	8
Services	59,240,475	35,970,169	2,348,762	2,442,044	365
Public Administration	373,420	119,938	7,793	9,964	7
Other or Not Reported	2,648,478	1,698,962	119,162	120,436	14
County Total	612,424,632	182,132,558	12,063,764	12,549,460	1,265
CLAY COUNTY					
Agriculture, Forestry, and Fishing	9,045,035	1,020,141	66,302	67,962	42
Construction	5,804,279	1,380,185	89,717	293,235	44
Manufacturing	53,251,903	2,479,166	143,642	435,204	25
Transportation	1,271,883	583,310	37,913	55,356	15
Communications and Public Utilities	29,792,954	15,939,690	1,036,204	1,127,218	11
Wholesale Trade	99,406,404	22,453,205	1,456,855	1,472,920	48
Retail Trade	426,034,632	169,095,595	11,178,698	11,274,373	544
Finance, Insurance, and Real Estate	3,586	3,176	207	7,673	6
Services	76,306,408	22,683,304	1,504,288	1,532,570	327
Public Administration	3,946,619	536,188	39,679	177,594	10
Other or Not Reported	1,134,483	98,055	6,375	6,550	8
County Total	705,998,186	236,272,015	15,559,880	16,450,655	1,080
CLEARWATER COUNTY					
Agriculture, Forestry, and Fishing	2,715,139	295,979	19,237	19,237	7
Construction	1,396,272	79,905	5,194	8,843	9
Manufacturing	95,341,151	248,977	16,183	83,339	13
Transportation	0	0	0	0	0
Communications and Public Utilities	6,016,664	4,321,269	280,882	281,228	5
Wholesale Trade	11,250,916	755,562	49,111	49,142	9
Retail Trade	36,052,793	16,727,115	1,134,648	1,136,219	138
Finance, Insurance, and Real Estate	29,058	21,424	1,392	1,972	4
Services	4,709,878	2,625,522	177,387	196,012	81
Public Administration	74,510	63,285	4,157	7,222	7
Other or Not Reported	19,806	18,341	1,193	1,486	4
County Total	157,606,187	25,157,379	1,689,384	1,784,700	277
COOK COUNTY					
Agriculture, Forestry, and Fishing	499,523	259,350	16,856	18,946	12
Construction	6,564,166	1,407,123	91,462	117,599	14
Manufacturing	865,297	35,665	2,317	2,317	5
Transportation	0	0	0	0	0
Communications and Public Utilities	6,632,576	4,725,153	307,134	323,736	5
Wholesale Trade	12,028,774	103,292	6,713	6,713	5
Retail Trade	46,739,727	26,609,737	1,784,623	1,785,777	136
Finance, Insurance, and Real Estate	0	0	0	0	0
Services	29,196,912	26,737,827	1,771,318	1,773,153	136
Public Administration	1,669,641	1,668,486	112,041	130,976	4
Other or Not Reported	527,027	493,406	32,066	32,856	10
County Total	104,723,643	62,040,039	4,124,530	4,192,073	327

TABLE 2
Minnesota Sales and Use Tax Statistics
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Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
COTTONWOOD COUNTY					
Agriculture, Forestry, and Fishing	7,976,046	678,537	33,972	39,017	18
Construction	1,755,705	584,656	38,003	78,081	16
Manufacturing	22,664,215	442,970	15,086	138,109	20
Transportation	243,471	24,702	1,605	6,587	17
Communications and Public Utilities	10,025,366	5,556,200	361,153	402,297	9
Wholesale Trade	37,165,834	5,123,412	304,912	308,793	23
Retail Trade	98,713,062	32,794,619	2,162,134	2,187,851	192
Finance, Insurance, and Real Estate	6,635,585	802,431	23,398	23,716	8
Services	11,863,320	5,737,809	381,297	393,195	158
Public Administration	4,277,030	2,344,335	159,524	165,007	11
Other or Not Reported	650,148	210,800	13,703	15,090	6
County Total	201,969,782	54,300,471	3,494,787	3,757,743	478
CROW WING COUNTY					
Agriculture, Forestry, and Fishing	10,202,113	4,824,627	313,605	352,284	73
Construction	69,897,988	2,887,071	187,655	394,125	89
Manufacturing	137,234,455	15,505,232	1,007,841	1,093,456	113
Transportation	4,174,532	601,956	39,125	52,167	28
Communications and Public Utilities	110,654,105	84,725,652	5,507,171	5,864,228	32
Wholesale Trade	100,778,299	18,976,645	1,238,358	1,249,667	56
Retail Trade	813,457,190	416,705,237	27,670,068	28,071,347	1,012
Finance, Insurance, and Real Estate	43,416,618	12,767,854	834,023	893,648	39
Services	266,319,491	116,186,432	7,660,368	7,769,629	744
Public Administration	11,848,265	6,963,884	452,653	497,969	11
Other or Not Reported	2,009,476	1,448,708	98,334	99,303	20
County Total	1,569,992,532	681,593,298	45,009,201	46,337,823	2,217
DAKOTA COUNTY					
Agriculture, Forestry, and Fishing	96,421,730	33,455,921	2,174,682	2,210,422	315
Construction	564,712,088	76,854,729	4,995,567	5,741,475	244
Manufacturing	1,663,900,415	120,930,355	7,859,237	10,734,166	400
Transportation	240,354,154	8,252,075	536,387	1,053,137	141
Communications and Public Utilities	247,520,025	160,044,887	10,402,908	10,505,348	54
Wholesale Trade	1,892,806,974	329,189,994	21,339,278	22,608,905	373
Retail Trade	5,141,352,830	2,225,115,053	147,064,734	149,944,874	3,171
Finance, Insurance, and Real Estate	51,059,854	7,865,311	511,477	646,020	119
Services	3,484,923,695	501,128,146	32,816,094	37,865,688	2,446
Public Administration	54,457,158	13,376,275	1,074,690	1,156,601	22
Other or Not Reported	15,323,389	6,255,780	409,629	438,686	85
County Total	13,452,832,312	3,482,468,526	229,184,683	242,905,322	7,370
DODGE COUNTY					
Agriculture, Forestry, and Fishing	2,202,426	619,042	40,231	41,200	16
Construction	9,531,306	757,943	49,263	51,133	16
Manufacturing	65,056,958	6,599,221	428,950	437,113	34
Transportation	322,342	1,018	66	3,400	8
Communications and Public Utilities	11,847,639	5,932,386	385,607	387,885	13
Wholesale Trade	72,751,128	10,804,864	702,304	963,807	17
Retail Trade	96,268,807	33,321,687	2,224,320	2,249,924	228
Finance, Insurance, and Real Estate	3,801,535	4,265	277	1,765	7
Services	125,247,543	16,325,087	1,068,452	1,076,070	125
Public Administration	478,947	116,514	7,588	8,059	6
Other or Not Reported	1,951,504	1,032,992	67,133	67,193	6
County Total	389,460,135	75,515,019	4,974,191	5,287,549	476

TABLE 2
Minnesota Sales and Use Tax Statistics
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Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
DOUGLAS COUNTY					
Agriculture, Forestry, and Fishing	8,083,573	1,561,769	101,510	111,070	46
Construction	33,720,460	2,308,171	150,034	257,864	53
Manufacturing	111,262,558	6,755,373	439,101	520,116	64
Transportation	13,100,674	173,775	11,293	22,996	28
Communications and Public Utilities	113,358,281	85,007,762	5,525,517	5,606,735	17
Wholesale Trade	150,775,549	29,792,434	1,942,261	1,997,511	40
Retail Trade	377,391,730	193,506,321	12,786,674	12,944,528	576
Finance, Insurance, and Real Estate	11,665,235	452,931	29,437	32,910	20
Services	97,718,801	52,918,613	3,491,358	3,530,538	441
Public Administration	321,443	121,377	7,887	13,079	10
Other or Not Reported	939,140	789,604	51,327	51,473	12
County Total	918,337,444	373,388,130	24,536,399	25,088,820	1,307
FARIBAULT COUNTY					
Agriculture, Forestry, and Fishing	17,515,774	930,235	60,460	63,784	37
Construction	4,998,342	1,786,715	116,138	193,817	21
Manufacturing	66,352,531	8,174,783	530,309	845,598	28
Transportation	605,024	99,869	6,493	20,376	22
Communications and Public Utilities	24,691,277	14,594,702	948,639	964,608	17
Wholesale Trade	469,296,585	1,571,184	78,888	83,402	23
Retail Trade	93,875,433	39,846,390	2,592,367	2,643,357	236
Finance, Insurance, and Real Estate	403,259	87,887	5,713	7,700	6
Services	23,010,863	6,768,966	460,008	464,230	179
Public Administration	5,982,803	3,590,918	259,373	260,365	17
Other or Not Reported	48,965	42,665	2,774	2,957	4
County Total	706,780,856	77,494,314	5,061,162	5,550,194	590
FILLMORE COUNTY					
Agriculture, Forestry, and Fishing	9,073,875	895,795	56,173	57,193	40
Construction	3,876,799	773,039	49,945	66,413	22
Manufacturing	86,073,060	4,237,185	199,514	252,574	39
Transportation	3,816,952	538,652	23,284	27,530	23
Communications and Public Utilities	24,839,733	17,454,202	1,134,525	1,142,322	18
Wholesale Trade	68,081,930	2,871,415	166,711	167,513	25
Retail Trade	146,048,316	62,488,234	4,096,946	4,170,563	391
Finance, Insurance, and Real Estate	35,984	25,470	1,655	33,789	10
Services	23,002,828	10,858,542	722,540	726,533	254
Public Administration	3,757,967	2,106,711	136,355	140,630	15
Other or Not Reported	600,497	550,375	36,682	37,749	10
County Total	369,207,941	102,799,620	6,624,330	6,822,809	847
FREEBORN COUNTY					
Agriculture, Forestry, and Fishing	41,386,062	920,878	59,714	82,541	43
Construction	13,494,191	2,852,555	184,098	214,699	36
Manufacturing	193,534,139	7,852,327	510,408	700,356	56
Transportation	2,079,775	184,454	11,991	26,307	34
Communications and Public Utilities	64,606,198	31,820,088	2,068,299	2,137,476	17
Wholesale Trade	262,278,140	12,758,918	829,329	926,668	43
Retail Trade	409,718,838	133,770,987	8,765,131	8,821,060	461
Finance, Insurance, and Real Estate	2,067,323	1,859,622	117,669	127,447	15
Services	36,738,332	20,755,555	1,383,354	1,417,534	266
Public Administration	13,404,089	586,093	38,095	49,967	16
Other or Not Reported	860,954	544,221	35,375	36,484	11
County Total	1,040,168,041	213,905,698	14,003,463	14,540,539	998

TABLE 2
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GOODHUE COUNTY					
Agriculture, Forestry, and Fishing	19,063,994	1,806,381	117,412	122,986	52
Construction	28,278,904	2,333,943	151,723	179,928	41
Manufacturing	273,425,235	6,857,963	446,012	913,698	72
Transportation	6,091,798	1,766,803	114,843	134,759	27
Communications and Public Utilities	25,744,022	12,291,526	798,950	841,130	19
Wholesale Trade	166,929,631	10,920,332	628,744	717,928	51
Retail Trade	363,858,098	141,727,258	9,362,653	9,455,877	671
Finance, Insurance, and Real Estate	8,639,291	2,242,642	143,024	144,025	14
Services	153,233,890	40,072,463	2,657,070	2,770,356	447
Public Administration	4,066,710	1,444,161	93,825	172,697	14
Other or Not Reported	2,126,794	1,360,917	89,132	94,019	18
County Total	1,051,458,367	222,824,389	14,603,388	15,547,403	1,426
GRANT COUNTY					
Agriculture, Forestry, and Fishing	3,544,230	187,915	8,971	10,507	8
Construction	7,643,067	517,120	33,614	131,014	8
Manufacturing	3,112,179	246,780	16,038	16,951	14
Transportation	138,395	112,860	7,335	8,805	7
Communications and Public Utilities	0	0	0	0	0
Wholesale Trade	37,683,908	2,504,211	73,124	74,565	10
Retail Trade	59,083,966	15,439,302	1,021,464	1,029,801	108
Finance, Insurance, and Real Estate	33,410	33,410	2,171	2,856	6
Services	7,851,690	2,835,572	188,646	190,114	81
Public Administration	396,275	102,714	6,676	7,712	7
Other or Not Reported	2,742,889	2,540,678	163,390	178,391	9
County Total	122,230,009	24,520,562	1,521,429	1,650,716	258
HENNEPIN COUNTY					
Agriculture, Forestry, and Fishing	186,955,336	94,908,673	6,169,059	6,578,898	816
Construction	1,389,311,612	131,804,845	8,566,863	15,697,082	759
Manufacturing	10,918,772,483	769,132,566	49,990,632	72,757,655	1,883
Transportation	1,561,764,051	91,407,680	5,953,566	13,638,522	240
Communications and Public Utilities	2,417,878,087	1,776,346,354	115,508,109	123,005,112	230
Wholesale Trade	13,679,664,671	2,063,390,150	134,079,751	142,020,172	1,726
Retail Trade	16,003,847,907	7,502,829,752	499,860,702	510,337,782	11,709
Finance, Insurance, and Real Estate	647,000,234	166,501,662	10,771,799	21,007,690	689
Services	9,814,342,830	2,965,224,382	198,712,197	208,780,559	10,719
Public Administration	112,727,989	59,937,947	4,387,149	5,083,688	50
Other or Not Reported	139,992,237	83,544,762	5,452,322	5,615,788	303
County Total	56,872,257,437	15,705,028,773	1,039,452,149	1,124,522,948	29,124
HOUSTON COUNTY					
Agriculture, Forestry, and Fishing	5,611,682	1,908,629	124,061	126,377	29
Construction	8,256,387	849,875	55,233	65,062	26
Manufacturing	22,020,037	2,806,880	182,378	199,973	23
Transportation	563,928	102,736	6,677	15,235	9
Communications and Public Utilities	13,278,635	7,338,046	476,976	596,690	14
Wholesale Trade	26,944,921	4,684,419	231,344	234,432	23
Retail Trade	98,948,724	26,977,851	1,812,519	1,824,466	248
Finance, Insurance, and Real Estate	302,240	14,259	927	2,965	6
Services	14,626,391	6,169,411	409,272	424,864	181
Public Administration	5,030,613	3,054,745	216,011	233,020	11
Other or Not Reported	1,085,049	595,982	38,735	39,135	8
County Total	196,668,607	54,502,833	3,554,133	3,762,219	578

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HUBBARD COUNTY					
Agriculture, Forestry, and Fishing	2,780,065	1,315,399	85,501	92,425	25
Construction	6,028,295	981,369	63,785	72,121	29
Manufacturing	8,119,241	2,731,753	177,556	379,283	34
Transportation	4,112,152	263,810	17,149	18,356	10
Communications and Public Utilities	14,122,334	9,590,934	623,413	642,566	5
Wholesale Trade	5,044,072	1,788,205	116,235	116,253	13
Retail Trade	157,028,785	73,788,137	4,908,504	4,941,634	325
Finance, Insurance, and Real Estate	8,279,290	8,819	572	3,351	6
Services	23,038,064	16,940,629	1,125,191	1,129,522	256
Public Administration	0	0	0	0	0
Other or Not Reported	42,248,226	619,338	40,542	52,581	9
<i>County Total</i>	<i>270,800,524</i>	<i>108,028,393</i>	<i>7,158,448</i>	<i>7,448,092</i>	<i>712</i>
ISANTI COUNTY					
Agriculture, Forestry, and Fishing	3,569,116	1,174,130	76,325	80,600	29
Construction	10,490,643	417,707	27,160	46,515	36
Manufacturing	117,342,237	6,431,645	418,062	550,523	48
Transportation	1,535,604	885,549	57,860	61,262	16
Communications and Public Utilities	56,552,328	40,743,024	2,648,296	2,704,119	7
Wholesale Trade	28,597,806	5,565,897	361,777	361,907	20
Retail Trade	211,770,762	97,601,882	6,377,967	6,519,234	302
Finance, Insurance, and Real Estate	1,554,026	103,922	6,755	8,523	10
Services	45,982,463	18,074,624	1,196,651	1,216,045	242
Public Administration	5,422,962	3,394,834	294,465	366,289	7
Other or Not Reported	91,463	40,574	2,638	2,963	5
<i>County Total</i>	<i>482,909,410</i>	<i>174,433,788</i>	<i>11,467,956</i>	<i>11,917,980</i>	<i>722</i>
ITASCA COUNTY					
Agriculture, Forestry, and Fishing	11,469,856	4,827,786	313,810	320,644	35
Construction	51,771,652	2,699,624	175,472	239,765	65
Manufacturing	482,991,687	31,977,842	2,078,562	2,785,574	67
Transportation	354,440	78,017	5,071	13,518	13
Communications and Public Utilities	53,799,758	42,545,898	2,765,482	2,854,512	12
Wholesale Trade	53,602,880	6,374,987	414,299	418,371	32
Retail Trade	457,336,345	192,429,698	12,716,943	12,829,320	638
Finance, Insurance, and Real Estate	15,672,424	253,902	16,504	19,063	16
Services	74,734,597	33,815,180	2,254,537	2,287,742	448
Public Administration	9,693,574	6,698,296	435,388	534,657	14
Other or Not Reported	1,745,595	1,056,384	68,666	68,691	10
<i>County Total</i>	<i>1,213,172,808</i>	<i>322,757,614</i>	<i>21,244,734</i>	<i>22,371,857</i>	<i>1,350</i>
JACKSON COUNTY					
Agriculture, Forestry, and Fishing	139,853,810	377,148	24,517	25,423	31
Construction	2,843,482	527,614	34,296	70,711	14
Manufacturing	16,572,341	2,093,999	136,109	180,779	10
Transportation	553,378	170	11	608	14
Communications and Public Utilities	14,223,508	9,306,502	604,922	622,359	11
Wholesale Trade	51,645,019	1,867,725	121,164	122,486	9
Retail Trade	43,897,012	18,466,884	1,229,303	1,237,222	147
Finance, Insurance, and Real Estate	468,874	18,009	1,170	1,307	6
Services	19,256,800	5,613,170	375,262	380,367	136
Public Administration	3,766,338	1,816,415	118,069	121,916	6
Other or Not Reported	5,992,277	7,187	467	467	33
<i>County Total</i>	<i>299,072,839</i>	<i>40,094,823</i>	<i>2,645,290</i>	<i>2,763,645</i>	<i>417</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 2000

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
KANABEC COUNTY					
Agriculture, Forestry, and Fishing	2,678,609	825,242	53,642	54,882	14
Construction	5,949,208	2,641,137	171,674	187,700	20
Manufacturing	24,916,838	950,656	61,793	71,929	19
Transportation	596,226	27,844	1,811	4,106	10
Communications and Public Utilities	9,936,386	5,166,197	335,805	357,871	5
Wholesale Trade	10,498,520	1,947,590	126,589	126,601	14
Retail Trade	102,843,793	43,662,557	2,881,946	2,896,308	139
Finance, Insurance, and Real Estate	505,139	128,250	8,334	10,686	5
Services	7,738,013	4,834,156	327,130	329,425	108
Public Administration	0	0	0	0	0
Other or Not Reported	138,520	129,374	8,410	8,706	8
County Total	165,801,252	60,313,003	3,977,134	4,048,214	342
KANDIYOHI COUNTY					
Agriculture, Forestry, and Fishing	129,658,849	4,053,096	213,998	240,492	45
Construction	57,459,865	13,437,517	873,442	1,175,645	48
Manufacturing	126,578,675	40,286,466	2,608,555	3,034,130	58
Transportation	11,649,470	854,145	55,520	65,311	31
Communications and Public Utilities	30,839,220	18,549,201	1,205,701	1,289,035	17
Wholesale Trade	192,814,493	35,249,428	2,129,948	2,185,246	47
Retail Trade	450,349,123	189,552,711	12,487,873	12,701,385	489
Finance, Insurance, and Real Estate	2,009,925	997,352	41,147	41,587	13
Services	111,221,546	34,627,661	2,299,899	2,383,713	401
Public Administration	21,743,425	10,396,404	675,759	804,265	13
Other or Not Reported	2,027,978	1,605,258	104,344	122,313	11
County Total	1,136,352,569	349,609,239	22,696,186	24,043,122	1,173
KITTSOON COUNTY					
Agriculture, Forestry, and Fishing	4,574,653	396,657	22,328	22,328	9
Construction	0	0	0	0	0
Manufacturing	0	0	0	0	0
Transportation	0	0	0	0	0
Communications and Public Utilities	0	0	0	0	0
Wholesale Trade	38,715,384	1,940,411	70,237	73,733	9
Retail Trade	30,332,526	9,416,563	619,160	620,862	83
Finance, Insurance, and Real Estate	0	0	0	0	0
Services	4,510,441	2,092,004	150,055	150,956	63
Public Administration	627,513	215,459	14,004	15,787	6
Other or Not Reported	7,670,214	2,869,269	186,503	219,964	15
County Total	86,430,731	16,930,363	1,062,287	1,103,630	185
KOOCHICHING COUNTY					
Agriculture, Forestry, and Fishing	899,055	448,002	29,123	30,768	10
Construction	3,322,587	1,144,098	74,375	155,811	15
Manufacturing	33,139,523	1,138,858	68,737	91,769	16
Transportation	1,795,601	669,964	60,616	68,829	12
Communications and Public Utilities	1,634,833	474,309	30,832	31,249	5
Wholesale Trade	21,287,399	1,398,977	88,274	92,942	13
Retail Trade	131,005,520	62,549,371	4,183,459	4,195,050	238
Finance, Insurance, and Real Estate	0	0	0	0	0
Services	24,853,181	14,537,684	980,343	989,549	195
Public Administration	349,885	227,530	18,763	22,608	6
Other or Not Reported	531,834	479,528	37,500	40,840	12
County Total	218,819,418	83,068,321	5,572,022	5,719,415	522

TABLE 2
Minnesota Sales and Use Tax Statistics
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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	3,670,549	802,078	23,771	23,771	5
Construction	689,899	411,624	26,754	27,358	7
Manufacturing	10,842,949	2,590,010	158,281	188,420	12
Transportation	4,711,657	127,492	8,287	8,830	5
Communications and Public Utilities	5,716,437	2,694,968	175,172	177,635	9
Wholesale Trade	54,843,602	2,587,515	160,773	207,037	19
Retail Trade	64,811,361	14,349,605	954,199	964,828	120
Finance, Insurance, and Real Estate	3,427,521	6,463	332	1,641	4
Services	6,712,004	2,605,041	183,338	185,008	104
Public Administration	3,231,758	702,392	45,654	47,656	6
Other or Not Reported	4,740	4,740	308	314	3
County Total	158,662,477	26,881,928	1,736,869	1,832,498	294
LAKE COUNTY					
Agriculture, Forestry, and Fishing	781,672	426,316	27,685	27,685	12
Construction	551,997	42,190	2,742	4,571	8
Manufacturing	10,818,516	2,616,898	137,423	139,182	11
Transportation	49,896	4,970	323	905	4
Communications and Public Utilities	5,957,121	5,405,959	351,389	365,662	4
Wholesale Trade	18,996,169	1,084,827	70,513	70,588	6
Retail Trade	65,919,880	30,603,112	2,059,143	2,064,335	185
Finance, Insurance, and Real Estate	0	0	0	0	0
Services	26,172,935	15,892,503	1,119,629	1,127,130	125
Public Administration	6,794,766	2,990,448	194,373	202,219	6
Other or Not Reported	145,970	145,961	9,488	1,388,039	4
County Total	136,188,922	59,213,184	3,972,708	5,390,316	365
LAKE OF THE WOODS COUNTY					
Agriculture, Forestry, and Fishing	72,058	72,058	4,683	4,683	4
Construction	216,450	94,674	6,153	10,841	6
Manufacturing	2,414,057	118,752	7,720	7,767	7
Transportation	0	0	0	0	0
Communications and Public Utilities	0	0	0	0	0
Wholesale Trade	0	0	0	0	0
Retail Trade	36,036,454	13,468,011	896,317	901,293	88
Finance, Insurance, and Real Estate	0	0	0	0	0
Services	15,754,124	11,490,026	788,068	794,208	93
Public Administration	0	0	0	0	0
Other or Not Reported	11,788,672	8,782,648	577,728	583,151	13
County Total	66,281,815	34,026,169	2,280,669	2,301,943	211
LESUEUR COUNTY					
Agriculture, Forestry, and Fishing	20,393,476	1,341,047	87,043	100,640	31
Construction	14,236,922	744,802	48,415	55,126	23
Manufacturing	128,576,730	11,557,960	751,275	1,036,437	38
Transportation	16,697	8,365	545	5,986	16
Communications and Public Utilities	13,135,667	9,746,289	633,503	657,336	13
Wholesale Trade	52,655,096	6,652,237	414,779	416,421	23
Retail Trade	119,003,851	48,445,781	3,249,757	3,284,002	303
Finance, Insurance, and Real Estate	6,547	2,782	181	1,209	5
Services	51,849,789	17,810,145	1,182,647	1,190,399	230
Public Administration	8,717,294	4,047,664	263,097	290,636	11
Other or Not Reported	3,867,061	1,021,647	66,404	72,098	12
County Total	412,459,130	101,378,719	6,697,646	7,110,290	705

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 2000

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
LINCOLN COUNTY					
Agriculture, Forestry, and Fishing	1,442,379	127,980	8,311	8,429	8
Construction	1,723,495	1,014,305	65,929	66,507	7
Manufacturing	941,622	124,667	8,105	8,192	10
Transportation	0	0	0	0	0
Communications and Public Utilities	1,404,025	548,296	35,640	35,965	4
Wholesale Trade	36,041,490	732,890	47,636	51,372	10
Retail Trade	40,848,081	13,401,943	869,892	871,765	109
Finance, Insurance, and Real Estate	0	0	0	0	0
Services	9,961,093	1,662,655	108,108	108,670	75
Public Administration	6,500,703	4,301,338	291,400	296,281	10
Other or Not Reported	1,052,441	55,026	3,576	9,536	9
County Total	99,915,329	21,969,100	1,438,597	1,456,717	242
LYON COUNTY					
Agriculture, Forestry, and Fishing	6,151,499	891,301	57,940	119,519	31
Construction	34,278,879	1,505,343	93,665	185,851	43
Manufacturing	44,398,525	18,782,369	1,194,924	1,308,374	28
Transportation	457,535	425,283	27,642	36,242	17
Communications and Public Utilities	32,130,880	20,455,874	1,329,636	1,469,963	17
Wholesale Trade	221,439,920	17,285,965	1,088,238	1,373,636	40
Retail Trade	305,060,953	138,159,544	9,120,583	9,199,529	365
Finance, Insurance, and Real Estate	174,395	125,409	8,151	9,656	10
Services	101,052,243	36,774,089	2,402,826	2,431,665	293
Public Administration	23,866,335	7,097,058	461,310	468,059	12
Other or Not Reported	264,179	197,173	12,819	12,959	8
County Total	769,275,343	241,699,408	15,797,734	16,615,453	864
MCLEOD COUNTY					
Agriculture, Forestry, and Fishing	11,854,797	2,606,771	169,447	175,040	50
Construction	28,210,942	4,478,870	291,126	352,293	39
Manufacturing	124,036,743	7,779,618	504,639	9,476,624	55
Transportation	4,749,867	260,510	16,936	42,177	25
Communications and Public Utilities	59,651,769	32,603,084	2,119,201	2,435,886	16
Wholesale Trade	60,925,925	16,103,386	879,008	890,719	36
Retail Trade	341,289,906	145,302,657	9,588,628	9,689,991	502
Finance, Insurance, and Real Estate	611,877	423,048	27,498	37,863	11
Services	54,239,910	19,377,432	1,197,451	1,266,183	304
Public Administration	2,876,341	1,335,932	88,660	117,391	10
Other or Not Reported	165,149	131,193	8,528	24,331	13
County Total	688,613,226	230,402,501	14,891,122	24,508,498	1,061
MAHNOMEN COUNTY					
Agriculture, Forestry, and Fishing	125,766	49,988	3,249	3,273	5
Construction	12,841,196	33,207	2,159	2,262	6
Manufacturing	0	0	0	0	0
Transportation	0	0	0	1,216	5
Communications and Public Utilities	0	0	0	0	0
Wholesale Trade	8,167,362	972,523	40,026	40,654	7
Retail Trade	27,740,867	11,181,094	759,546	765,381	71
Finance, Insurance, and Real Estate	0	0	0	0	0
Services	13,242,603	11,878,557	818,872	822,246	58
Public Administration	0	0	0	0	0
Other or Not Reported	12,204,244	9,777,976	635,568	638,380	10
County Total	74,322,038	33,893,345	2,259,420	2,273,412	162

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 2000

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
MARSHALL COUNTY					
Agriculture, Forestry, and Fishing	271,867	103,668	3,982	5,619	8
Construction	1,736,234	401,983	26,131	34,795	13
Manufacturing	22,601,013	351,129	22,823	26,826	12
Transportation	335,520	38,730	2,518	4,484	7
Communications and Public Utilities	1,844,956	695,940	45,239	46,605	8
Wholesale Trade	48,170,710	1,439,802	93,583	97,498	10
Retail Trade	39,767,059	16,963,709	1,113,927	1,118,243	134
Finance, Insurance, and Real Estate	0	0	0	0	0
Services	9,166,444	2,610,771	181,554	186,912	78
Public Administration	7,558,894	4,948,796	321,679	328,556	16
Other or Not Reported	176,610	155,964	13,094	13,486	6
County Total	131,629,307	27,710,492	1,824,530	1,863,024	292
MARTIN COUNTY					
Agriculture, Forestry, and Fishing	6,235,610	600,332	38,329	38,726	21
Construction	8,327,859	1,526,328	97,381	159,938	25
Manufacturing	131,202,763	5,692,004	336,719	499,470	35
Transportation	9,970,402	263,204	17,102	23,721	27
Communications and Public Utilities	34,692,171	17,725,735	1,201,772	8,454,198	25
Wholesale Trade	160,873,871	4,649,267	300,344	309,589	36
Retail Trade	192,516,448	74,343,522	4,867,678	4,966,744	325
Finance, Insurance, and Real Estate	640,016	622,280	40,441	42,929	10
Services	37,682,164	14,952,320	995,541	1,034,264	248
Public Administration	744,696	480,305	34,871	36,849	12
Other or Not Reported	842,699	639,398	41,561	41,624	7
County Total	583,728,699	121,494,695	7,971,739	15,608,052	771
MEEKER COUNTY					
Agriculture, Forestry, and Fishing	2,151,661	1,128,197	73,331	77,148	24
Construction	4,344,390	872,947	56,015	115,990	28
Manufacturing	268,546,734	3,761,595	244,236	301,997	39
Transportation	1,239,282	84,290	5,479	9,490	16
Communications and Public Utilities	17,240,402	11,422,385	742,462	764,580	8
Wholesale Trade	35,581,196	6,063,894	319,143	319,222	15
Retail Trade	146,573,298	57,767,584	3,731,117	3,914,453	288
Finance, Insurance, and Real Estate	25,532	23,357	1,518	1,755	6
Services	20,684,918	8,592,883	582,948	590,131	196
Public Administration	1,153,604	986,795	75,493	76,119	7
Other or Not Reported	1,245,056	94,263	6,127	6,318	13
County Total	498,786,073	90,798,190	5,837,869	6,177,203	640
MILLE LACS COUNTY					
Agriculture, Forestry, and Fishing	4,396,901	1,261,197	81,576	83,804	33
Construction	16,644,500	387,230	25,173	39,432	35
Manufacturing	77,323,626	3,547,934	230,614	237,704	35
Transportation	1,298,818	20,889	1,358	9,723	16
Communications and Public Utilities	7,559,034	4,441,315	288,688	308,769	6
Wholesale Trade	19,022,389	4,206,111	241,868	375,595	19
Retail Trade	281,067,483	92,931,307	6,145,437	6,160,858	347
Finance, Insurance, and Real Estate	695,815	55,014	3,576	4,404	4
Services	71,187,305	35,263,435	2,342,900	2,422,301	253
Public Administration	35,103,929	1,097,831	93,551	100,318	10
Other or Not Reported	1,706,326	982,127	63,835	63,870	10
County Total	516,006,126	144,194,390	9,518,576	9,806,778	768

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
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Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
MORRISON COUNTY					
Agriculture, Forestry, and Fishing	11,404,965	1,535,344	99,039	100,467	63
Construction	5,533,406	698,268	44,337	67,655	33
Manufacturing	55,009,753	6,652,511	430,370	436,530	35
Transportation	6,122,574	169,260	11,001	19,665	36
Communications and Public Utilities	7,321,964	4,931,636	320,558	353,251	9
Wholesale Trade	43,038,263	8,769,100	552,554	562,370	27
Retail Trade	296,333,951	107,532,264	7,139,542	7,196,640	458
Finance, Insurance, and Real Estate	187,653	60,453	3,931	4,765	8
Services	40,163,083	13,883,786	915,743	928,979	277
Public Administration	2,242,498	1,147,790	75,157	84,662	11
Other or Not Reported	1,846,035	237,995	15,469	15,594	13
County Total	469,204,145	145,618,407	9,607,701	9,770,578	970
MOWER COUNTY					
Agriculture, Forestry, and Fishing	23,434,540	1,563,900	101,659	160,605	38
Construction	31,866,855	3,992,674	254,690	308,577	48
Manufacturing	53,577,038	18,067,694	1,160,994	1,744,255	44
Transportation	1,458,073	173,563	11,281	36,686	28
Communications and Public Utilities	10,967,099	8,287,847	542,654	603,896	11
Wholesale Trade	68,136,855	6,338,560	383,175	402,586	37
Retail Trade	296,751,962	134,164,503	8,938,168	9,064,387	494
Finance, Insurance, and Real Estate	465,781	268,770	17,471	21,082	11
Services	37,769,520	22,726,996	1,508,330	1,520,787	319
Public Administration	36,080,352	14,391,000	935,532	961,576	15
Other or Not Reported	1,639,494	1,057,475	68,736	68,736	9
County Total	562,147,569	211,032,982	13,922,690	14,893,173	1,054
MURRAY COUNTY					
Agriculture, Forestry, and Fishing	8,432,490	99,197	6,362	7,098	18
Construction	8,109,065	1,414,800	89,179	101,367	19
Manufacturing	3,132,411	202,361	13,153	23,937	9
Transportation	259,887	1,671	109	5,694	17
Communications and Public Utilities	5,723,440	4,430,079	287,955	289,900	7
Wholesale Trade	76,815,270	2,763,958	179,450	248,032	16
Retail Trade	38,192,537	17,126,229	1,128,642	1,134,278	132
Finance, Insurance, and Real Estate	861,796	786,855	25,511	26,349	5
Services	9,319,671	3,568,252	198,745	207,305	103
Public Administration	790,332	371,157	27,505	34,089	10
Other or Not Reported	147,695	31,780	1,652	1,652	4
County Total	151,784,594	30,796,339	1,958,263	2,079,701	340
NICOLLET COUNTY					
Agriculture, Forestry, and Fishing	14,779,600	1,748,352	113,637	127,039	26
Construction	7,923,788	2,475,487	160,906	261,733	17
Manufacturing	233,808,095	18,152,503	1,179,897	2,426,128	38
Transportation	2,507,033	18,459	1,202	7,203	18
Communications and Public Utilities	25,460,194	7,937,089	515,906	561,141	7
Wholesale Trade	100,491,894	7,457,428	463,963	511,991	21
Retail Trade	124,438,808	60,850,433	4,104,888	4,133,441	287
Finance, Insurance, and Real Estate	162,347	140,091	9,103	10,936	5
Services	49,910,606	25,816,889	1,691,622	1,722,651	244
Public Administration	40,817,811	245,885	15,979	22,764	8
Other or Not Reported	131,164	54,653	3,552	3,586	3
County Total	600,431,340	124,897,269	8,260,655	9,788,613	674

TABLE 2
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NOBLES COUNTY					
Agriculture, Forestry, and Fishing	29,543,717	1,037,010	67,407	72,037	41
Construction	13,773,169	2,890,997	187,909	192,056	36
Manufacturing	39,084,193	3,469,133	225,501	372,090	26
Transportation	12,542,881	174,134	11,320	16,195	30
Communications and Public Utilities	17,432,250	10,411,484	676,750	687,311	14
Wholesale Trade	68,766,707	5,481,230	301,927	322,931	32
Retail Trade	245,734,694	88,002,610	5,654,612	5,709,083	297
Finance, Insurance, and Real Estate	8,853,267	7,660,961	271,189	271,952	12
Services	30,796,924	14,228,071	936,181	957,391	245
Public Administration	16,534,911	7,468,184	523,338	530,702	11
Other or Not Reported	2,491,941	1,255,045	81,575	82,108	16
County Total	485,554,654	142,078,859	8,937,709	9,213,856	760
NORMAN COUNTY					
Agriculture, Forestry, and Fishing	19,281,679	1,832,277	119,097	121,284	16
Construction	3,872,987	407,398	26,483	26,815	16
Manufacturing	0	0	0	0	0
Transportation	0	0	0	0	0
Communications and Public Utilities	20,580,027	14,738,765	958,020	966,797	9
Wholesale Trade	26,672,380	1,976,459	118,199	119,176	13
Retail Trade	43,835,095	8,266,894	565,806	566,892	108
Finance, Insurance, and Real Estate	0	0	0	0	0
Services	4,378,507	1,584,606	103,020	104,172	61
Public Administration	14,560,789	786,767	51,143	56,606	5
Other or Not Reported	2,616,011	1,011,008	65,720	101,222	10
County Total	135,797,475	30,604,174	2,007,488	2,062,964	238
OLMSTED COUNTY					
Agriculture, Forestry, and Fishing	36,111,831	7,412,688	481,591	524,192	110
Construction	191,585,806	9,066,851	580,716	1,436,702	126
Manufacturing	517,749,142	28,239,601	1,835,577	6,747,236	102
Transportation	26,358,087	1,006,938	65,450	199,168	61
Communications and Public Utilities	163,206,644	91,832,321	5,969,094	6,320,071	26
Wholesale Trade	654,018,320	91,382,310	5,936,006	6,211,911	97
Retail Trade	1,711,536,000	838,197,209	55,248,897	56,704,012	1,400
Finance, Insurance, and Real Estate	31,847,416	5,948,903	371,018	387,614	48
Services	342,297,229	189,949,307	12,540,219	13,511,830	970
Public Administration	44,727,937	44,067,912	2,864,413	3,135,090	9
Other or Not Reported	3,500,113	2,113,420	138,717	140,686	41
County Total	3,722,938,525	1,309,217,460	86,031,698	95,318,512	2,990
OTTER TAIL COUNTY					
Agriculture, Forestry, and Fishing	16,038,951	5,785,254	376,037	386,057	78
Construction	45,467,021	4,245,570	275,965	395,115	68
Manufacturing	103,345,158	10,923,460	710,032	827,699	92
Transportation	4,017,975	856,379	55,663	74,303	43
Communications and Public Utilities	209,065,886	106,273,439	6,935,097	7,324,091	35
Wholesale Trade	98,021,898	17,226,632	1,118,264	1,136,030	51
Retail Trade	651,821,620	232,042,132	15,146,416	15,292,913	847
Finance, Insurance, and Real Estate	2,491,636	211,423	13,742	22,867	21
Services	83,631,819	37,339,955	2,455,317	2,507,675	650
Public Administration	5,294,654	1,101,400	85,494	113,455	12
Other or Not Reported	2,624,769	1,462,269	95,047	99,177	14
County Total	1,221,821,387	417,467,913	27,267,074	28,179,382	1,911

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 2000

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
PENNINGTON COUNTY					
Agriculture, Forestry, and Fishing	35,276,203	571,847	37,169	44,346	12
Construction	3,745,660	266,690	17,336	17,990	14
Manufacturing	388,865,768	3,504,006	227,760	363,749	21
Transportation	553,828	279,236	18,146	23,836	10
Communications and Public Utilities	18,210,155	12,205,146	793,333	870,680	4
Wholesale Trade	474,319,247	9,671,336	606,720	624,059	19
Retail Trade	142,784,498	66,475,654	4,382,884	4,403,471	179
Finance, Insurance, and Real Estate	37,480	1,711	111	1,357	4
Services	48,346,830	10,138,775	683,970	690,135	131
Public Administration	145,186	70,961	4,612	9,665	5
Other or Not Reported	128,261	45,611	2,961	3,382	7
County Total	1,112,413,116	103,230,973	6,775,002	7,052,670	406
PINE COUNTY					
Agriculture, Forestry, and Fishing	6,675,492	1,445,711	94,019	95,856	36
Construction	4,656,225	465,682	30,264	33,154	25
Manufacturing	20,642,775	4,122,984	267,997	268,807	27
Transportation	1,696,860	40,569	2,635	9,825	16
Communications and Public Utilities	75,077,361	14,704,414	955,786	1,006,340	15
Wholesale Trade	12,867,722	1,442,140	79,679	79,740	11
Retail Trade	174,305,768	88,286,280	5,936,857	5,968,456	310
Finance, Insurance, and Real Estate	4,791,192	33,324	2,162	4,400	6
Services	35,986,586	29,518,590	1,966,189	1,978,274	221
Public Administration	4,540,915	511,619	33,256	208,052	7
Other or Not Reported	132,957	28,283	1,839	2,259	9
County Total	341,373,853	140,599,596	9,370,683	9,655,163	683
PIPESTONE COUNTY					
Agriculture, Forestry, and Fishing	22,446,356	1,248,390	80,833	83,154	23
Construction	12,646,895	337,285	21,892	22,769	13
Manufacturing	104,049,414	1,865,311	121,240	134,854	19
Transportation	321,613	10,870	707	1,393	14
Communications and Public Utilities	3,741,557	2,788,969	181,282	196,369	9
Wholesale Trade	2,090,091	540,090	25,753	25,834	9
Retail Trade	100,607,555	30,491,815	1,982,851	2,016,258	156
Finance, Insurance, and Real Estate	0	0	0	0	0
Services	35,782,594	6,385,665	422,987	444,283	127
Public Administration	144,378	32,192	2,093	9,520	7
Other or Not Reported	415,473	145,039	9,427	10,430	9
County Total	282,245,926	43,845,626	2,849,065	2,944,864	386
POLK COUNTY					
Agriculture, Forestry, and Fishing	99,881,822	2,369,720	153,856	162,450	36
Construction	10,644,258	749,564	48,723	80,048	16
Manufacturing	74,818,548	4,452,035	266,954	343,421	36
Transportation	14,226,517	315,911	20,537	21,910	20
Communications and Public Utilities	18,882,874	14,500,614	942,539	1,029,064	11
Wholesale Trade	58,443,115	7,588,923	465,952	492,581	32
Retail Trade	210,490,596	97,545,857	6,387,755	6,426,581	391
Finance, Insurance, and Real Estate	838,484	319,553	18,028	105,095	11
Services	43,476,843	18,780,366	1,283,825	1,308,263	253
Public Administration	9,360,096	3,822,302	248,452	277,182	15
Other or Not Reported	2,232,090	912,562	59,320	70,713	8
County Total	543,295,243	151,357,407	9,895,941	10,317,308	829

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 2000

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
POPE COUNTY					
Agriculture, Forestry, and Fishing	3,004,378	1,555,035	101,076	109,046	17
Construction	1,508,648	109,851	7,136	13,995	9
Manufacturing	23,410,194	1,361,673	87,673	93,122	19
Transportation	232,681	4,229	302	469	5
Communications and Public Utilities	1,693,900	1,326,172	86,200	95,044	5
Wholesale Trade	39,480,295	3,399,724	211,392	222,567	20
Retail Trade	83,656,449	42,603,303	2,781,764	2,795,557	159
Finance, Insurance, and Real Estate	537	537	35	1,215	5
Services	25,578,902	7,430,690	488,314	543,675	129
Public Administration	204,726	98,489	6,405	6,985	5
Other or Not Reported	270,031	166,940	10,851	10,851	7
County Total	179,040,741	58,056,643	3,781,148	3,892,526	380
RAMSEY COUNTY					
Agriculture, Forestry, and Fishing	61,253,531	36,669,558	2,383,420	2,412,127	237
Construction	555,662,472	30,517,502	1,983,640	3,674,282	262
Manufacturing	3,185,252,631	345,075,237	22,431,264	42,500,481	673
Transportation	74,747,107	7,884,499	521,989	743,911	123
Communications and Public Utilities	473,693,456	320,398,437	20,826,273	23,345,553	74
Wholesale Trade	3,408,095,996	598,091,928	38,906,375	39,754,480	557
Retail Trade	6,711,351,883	2,883,165,954	191,578,049	195,461,569	4,812
Finance, Insurance, and Real Estate	114,015,133	7,367,942	478,899	1,010,194	167
Services	3,141,111,491	1,160,224,013	77,446,611	79,119,076	3,839
Public Administration	203,647,358	27,094,128	1,761,541	9,065,816	52
Other or Not Reported	11,728,780	7,490,536	506,549	528,643	106
County Total	17,940,559,838	5,423,979,734	358,824,610	397,616,132	10,902
RED LAKE COUNTY					
Agriculture, Forestry, and Fishing	1,146,286	386,751	25,140	26,068	7
Construction	0	0	0	0	0
Manufacturing	15,068,340	299,254	19,126	19,178	9
Transportation	98,873	991	65	7,044	7
Communications and Public Utilities	0	0	0	0	0
Wholesale Trade	12,320,291	1,735,812	108,020	111,256	9
Retail Trade	18,120,306	6,570,159	446,340	448,432	55
Finance, Insurance, and Real Estate	0	0	0	0	0
Services	1,264,284	819,128	61,087	61,963	31
Public Administration	0	0	0	0	0
Other or Not Reported	7,002,938	4,541,416	295,193	318,521	12
County Total	55,021,318	14,353,511	954,971	992,462	130
REDWOOD COUNTY					
Agriculture, Forestry, and Fishing	6,169,700	999,046	64,943	66,446	24
Construction	5,737,103	784,301	50,985	99,420	24
Manufacturing	28,807,157	914,697	59,409	96,955	38
Transportation	405,286	11,839	769	15,710	10
Communications and Public Utilities	52,178,256	13,358,570	868,305	928,236	21
Wholesale Trade	146,924,072	8,417,532	462,985	518,887	30
Retail Trade	168,687,103	59,086,310	3,829,355	3,950,174	264
Finance, Insurance, and Real Estate	1,500,384	239,080	15,539	18,928	7
Services	15,713,992	8,755,226	572,550	580,384	202
Public Administration	740,466	295,751	24,735	31,275	9
Other or Not Reported	1,532,972	726,893	47,182	48,291	11
County Total	428,396,491	93,589,245	5,996,757	6,354,706	640

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
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Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
RENVILLE COUNTY					
Agriculture, Forestry, and Fishing	30,487,848	682,660	44,375	46,305	32
Construction	4,856,087	867,028	56,361	60,199	21
Manufacturing	75,051,621	6,172,557	401,027	629,571	33
Transportation	3,457,724	114,412	7,438	20,582	21
Communications and Public Utilities	14,366,859	8,170,579	531,094	561,911	19
Wholesale Trade	153,494,005	5,433,137	330,110	338,784	31
Retail Trade	79,672,160	29,185,382	1,933,436	1,944,474	208
Finance, Insurance, and Real Estate	258,901	5,002	325	1,062	6
Services	25,607,091	18,245,011	1,221,875	1,239,578	182
Public Administration	3,432,367	2,555,263	185,340	193,317	13
Other or Not Reported	166,040	129,755	8,434	8,436	9
<i>County Total</i>	<i>390,850,703</i>	<i>71,560,786</i>	<i>4,719,815</i>	<i>5,044,219</i>	<i>575</i>
RICE COUNTY					
Agriculture, Forestry, and Fishing	19,058,380	2,639,664	144,037	152,649	62
Construction	54,597,955	5,561,063	360,911	424,241	56
Manufacturing	317,078,975	3,978,663	258,585	539,241	67
Transportation	3,269,080	190,923	12,408	15,699	22
Communications and Public Utilities	41,473,021	21,147,597	1,374,594	1,458,307	13
Wholesale Trade	182,122,974	14,285,401	895,267	918,750	44
Retail Trade	515,693,724	213,504,210	14,147,448	14,301,381	607
Finance, Insurance, and Real Estate	4,531,630	204,849	13,310	15,185	16
Services	71,646,864	38,125,563	2,520,996	2,544,829	431
Public Administration	11,237,274	1,106,734	71,936	390,990	11
Other or Not Reported	1,245,820	1,174,316	76,309	76,681	12
<i>County Total</i>	<i>1,221,955,697</i>	<i>301,918,983</i>	<i>19,875,801</i>	<i>20,837,953</i>	<i>1,341</i>
ROCK COUNTY					
Agriculture, Forestry, and Fishing	3,469,459	374,682	24,350	37,387	15
Construction	4,835,986	1,075,907	53,589	56,869	13
Manufacturing	6,848,151	1,598,178	103,877	132,098	10
Transportation	3,013,561	96	6	176	4
Communications and Public Utilities	4,120,966	2,151,483	139,846	158,471	5
Wholesale Trade	55,872,077	2,152,118	99,224	100,812	12
Retail Trade	90,392,585	25,030,664	1,657,428	1,662,114	124
Finance, Insurance, and Real Estate	1,033,109	140,947	9,160	26,064	7
Services	13,265,056	6,761,617	445,849	469,817	89
Public Administration	408,927	25,067	1,554	6,480	7
Other or Not Reported	1,096,325	767,204	49,864	50,121	6
<i>County Total</i>	<i>184,356,202</i>	<i>40,077,963</i>	<i>2,584,747</i>	<i>2,700,409</i>	<i>292</i>
ROSEAU COUNTY					
Agriculture, Forestry, and Fishing	5,401,858	289,063	18,790	21,336	16
Construction	3,176,697	1,322,824	85,974	85,987	13
Manufacturing	309,716,183	3,487,849	224,526	521,589	15
Transportation	1,583,873	353,090	22,951	24,140	17
Communications and Public Utilities	12,432,749	9,193,785	612,578	612,838	7
Wholesale Trade	21,515,082	2,961,503	120,147	127,880	16
Retail Trade	170,351,943	53,721,449	3,570,611	3,603,866	237
Finance, Insurance, and Real Estate	22,009	22,009	1,431	1,431	5
Services	16,625,037	8,818,349	588,753	602,174	152
Public Administration	880,266	271,799	18,966	28,541	4
Other or Not Reported	22,378	22,309	1,450	1,454	3
<i>County Total</i>	<i>541,728,075</i>	<i>80,464,029</i>	<i>5,266,177</i>	<i>5,631,236</i>	<i>485</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
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Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
ST. LOUIS COUNTY					
Agriculture, Forestry, and Fishing	29,715,033	6,009,343	390,574	396,440	144
Construction	90,974,877	13,492,122	876,999	1,763,457	198
Manufacturing	959,846,347	37,615,381	2,444,028	3,402,070	243
Transportation	126,056,026	16,209,817	1,054,969	2,019,941	74
Communications and Public Utilities	179,309,047	113,986,496	7,409,131	8,240,368	59
Wholesale Trade	538,210,704	98,200,817	6,386,613	6,817,872	224
Retail Trade	2,183,965,910	1,019,242,212	67,713,163	68,495,772	2,712
Finance, Insurance, and Real Estate	8,576,455	4,174,163	276,737	527,576	78
Services	555,110,509	217,935,694	14,519,675	15,075,948	1,778
Public Administration	84,509,147	20,455,619	1,330,183	2,861,733	35
Other or Not Reported	8,546,899	3,838,923	249,523	4,410,045	68
County Total	4,764,820,954	1,551,160,587	102,651,595	114,011,222	5,613
SCOTT COUNTY					
Agriculture, Forestry, and Fishing	55,111,132	10,548,957	685,684	703,592	129
Construction	119,856,842	11,146,596	724,514	930,975	112
Manufacturing	388,277,937	45,268,931	2,942,374	4,193,127	116
Transportation	15,074,618	942,971	61,290	112,881	42
Communications and Public Utilities	114,864,876	46,497,486	3,022,329	3,103,915	24
Wholesale Trade	159,246,615	53,905,332	3,398,193	3,433,192	82
Retail Trade	665,051,520	309,298,957	20,745,690	21,005,106	881
Finance, Insurance, and Real Estate	3,097,323	176,556	11,478	13,912	13
Services	248,175,301	120,674,553	7,928,726	8,496,668	669
Public Administration	3,281,345	200,996	12,236	32,531	5
Other or Not Reported	18,804,726	10,034,680	652,252	655,849	31
County Total	1,790,842,235	608,696,015	40,184,766	42,681,748	2,104
SHERBURNE COUNTY					
Agriculture, Forestry, and Fishing	9,813,804	5,498,913	357,438	360,869	74
Construction	64,676,626	883,316	57,419	76,676	97
Manufacturing	234,473,118	33,997,301	2,204,690	2,372,402	105
Transportation	28,527,160	3,537,514	229,940	300,489	45
Communications and Public Utilities	372,591,465	11,681,636	759,310	1,582,869	16
Wholesale Trade	118,574,783	12,679,529	824,188	851,884	56
Retail Trade	566,481,620	244,285,309	16,094,402	16,257,645	639
Finance, Insurance, and Real Estate	5,118,165	1,241,649	76,932	82,554	21
Services	76,701,615	28,222,630	1,865,060	1,880,732	432
Public Administration	10,703,607	10,033,643	683,520	685,317	7
Other or Not Reported	1,421,918	680,202	44,215	45,168	13
County Total	1,489,083,881	352,741,642	23,197,114	24,496,605	1,505
SIBLEY COUNTY					
Agriculture, Forestry, and Fishing	2,041,646	390,330	23,399	24,423	13
Construction	6,074,839	2,673,652	173,787	179,357	21
Manufacturing	54,467,375	906,116	58,898	102,595	18
Transportation	488,912	38,272	2,488	8,035	13
Communications and Public Utilities	4,044,711	2,623,773	170,544	172,261	9
Wholesale Trade	21,968,460	2,200,347	132,936	132,996	15
Retail Trade	47,448,917	18,434,649	1,233,069	1,235,063	161
Finance, Insurance, and Real Estate	0	0	0	0	0
Services	19,413,262	5,800,746	382,770	389,641	119
Public Administration	462,771	128,607	8,358	13,759	6
Other or Not Reported	79,661	17,275	1,124	1,541	8
County Total	156,490,554	33,213,767	2,187,373	2,259,671	383

TABLE 2
Minnesota Sales and Use Tax Statistics
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Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
STEARNS COUNTY					
Agriculture, Forestry, and Fishing	37,618,230	5,769,218	365,026	422,655	133
Construction	117,502,405	14,717,334	936,905	1,289,415	161
Manufacturing	692,746,715	55,731,546	3,590,497	4,861,721	206
Transportation	170,191,599	1,857,677	123,301	242,099	108
Communications and Public Utilities	77,088,795	58,561,514	3,806,501	4,637,006	24
Wholesale Trade	897,858,878	102,780,231	6,397,430	6,781,064	162
Retail Trade	1,853,127,697	925,036,965	60,880,361	62,471,721	1,602
Finance, Insurance, and Real Estate	24,799,496	14,817,524	862,114	912,817	52
Services	435,452,990	151,270,834	9,916,260	10,154,002	1,196
Public Administration	17,255,225	6,216,346	404,063	591,329	30
Other or Not Reported	9,525,911	2,029,939	132,239	186,687	44
County Total	4,333,167,941	1,338,789,128	87,414,697	92,550,516	3,718
STEELE COUNTY					
Agriculture, Forestry, and Fishing	49,435,130	2,165,633	140,773	145,543	45
Construction	18,187,355	1,545,278	100,438	135,427	46
Manufacturing	320,529,745	48,056,573	3,111,341	4,442,607	66
Transportation	768,858	29,311	1,905	7,458	18
Communications and Public Utilities	56,262,058	33,395,282	2,170,702	2,264,664	14
Wholesale Trade	34,823,021	4,420,979	287,356	321,090	27
Retail Trade	429,599,153	201,460,902	13,208,679	13,426,372	510
Finance, Insurance, and Real Estate	1,617,665	887,910	57,715	84,893	10
Services	126,416,680	34,813,385	2,301,214	2,322,698	345
Public Administration	0	0	0	0	0
Other or Not Reported	1,495,750	926,828	73,012	73,129	11
County Total	1,039,135,415	327,702,081	21,453,135	23,223,881	1,092
STEVENS COUNTY					
Agriculture, Forestry, and Fishing	5,622,964	275,201	17,552	34,991	20
Construction	24,392,522	239,347	10,352	62,899	14
Manufacturing	57,979,733	18,647,629	1,211,720	1,259,518	17
Transportation	3,633,690	68,792	4,471	7,425	11
Communications and Public Utilities	21,863,956	3,314,161	215,418	244,403	11
Wholesale Trade	37,182,382	5,041,176	299,453	385,749	15
Retail Trade	84,128,403	29,168,781	1,902,787	1,982,087	139
Finance, Insurance, and Real Estate	2,098	490	32	2,016	4
Services	12,082,631	7,139,654	473,990	475,762	131
Public Administration	197,079	102,428	6,659	10,774	4
Other or Not Reported	407,768	125,415	8,146	8,302	3
County Total	247,493,226	64,123,074	4,150,580	4,473,926	369
SWIFT COUNTY					
Agriculture, Forestry, and Fishing	1,279,804	369,081	23,989	23,993	10
Construction	1,432,863	710,621	46,190	50,106	16
Manufacturing	23,519,797	1,160,052	73,365	83,745	17
Transportation	301,103	258,414	16,795	16,912	5
Communications and Public Utilities	14,077,982	7,382,715	479,880	498,736	9
Wholesale Trade	45,731,615	5,007,975	315,657	321,908	16
Retail Trade	45,854,574	22,361,011	1,463,395	1,467,169	171
Finance, Insurance, and Real Estate	0	0	0	0	0
Services	7,360,239	5,495,091	366,218	373,290	95
Public Administration	8,990,453	885,038	76,172	81,925	6
Other or Not Reported	3,371,374	19,425	613	974	5
County Total	151,919,804	43,649,423	2,862,274	2,918,758	350

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 2000

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
TODD COUNTY					
Agriculture, Forestry, and Fishing	8,941,687	535,684	34,556	34,817	26
Construction	4,955,403	747,532	48,592	59,983	24
Manufacturing	313,506,996	1,408,583	90,177	264,589	44
Transportation	347,684	25,021	1,626	9,942	26
Communications and Public Utilities	24,232,482	1,511,036	98,219	128,929	9
Wholesale Trade	11,177,934	2,620,811	162,045	162,807	18
Retail Trade	119,511,956	48,684,967	3,252,640	3,262,153	298
Finance, Insurance, and Real Estate	1,694,306	1,514,329	98,430	100,106	6
Services	19,156,871	6,016,891	401,040	407,510	185
Public Administration	1,493,882	1,458,959	100,210	103,252	8
Other or Not Reported	1,135,042	145,093	9,433	9,732	10
County Total	506,154,243	64,668,906	4,296,968	4,543,820	654
TRAVERSE COUNTY					
Agriculture, Forestry, and Fishing	462,392	113,431	7,372	7,462	5
Construction	366,989	148,364	9,645	9,645	6
Manufacturing	3,792,605	59,038	3,837	3,837	5
Transportation	0	0	0	0	0
Communications and Public Utilities	4,029,054	2,255,024	146,577	152,385	4
Wholesale Trade	22,300,374	849,233	54,187	56,765	7
Retail Trade	17,927,431	6,637,100	451,836	457,893	69
Finance, Insurance, and Real Estate	0	0	0	0	0
Services	3,954,568	2,321,482	128,037	128,453	58
Public Administration	261,651	65,146	3,725	7,476	4
Other or Not Reported	93,824	1,440	94	125	3
County Total	53,188,888	12,450,258	805,310	824,041	161
WABASHA COUNTY					
Agriculture, Forestry, and Fishing	12,755,221	1,103,561	56,388	57,057	47
Construction	17,038,128	7,569,933	477,511	493,002	35
Manufacturing	32,907,545	1,588,651	103,103	552,007	35
Transportation	1,725,277	258,496	17,047	19,192	24
Communications and Public Utilities	6,556,985	3,838,605	249,508	252,682	9
Wholesale Trade	8,572,678	1,007,765	65,461	224,672	18
Retail Trade	141,847,930	54,231,540	3,622,419	3,632,793	311
Finance, Insurance, and Real Estate	321,445	37,915	2,465	4,786	7
Services	16,185,864	7,784,558	525,996	532,335	218
Public Administration	8,343,883	2,869,142	186,494	191,492	8
Other or Not Reported	570,795	84,803	5,512	5,607	6
County Total	246,825,751	80,374,969	5,311,904	5,965,625	718
WADENA COUNTY					
Agriculture, Forestry, and Fishing	6,266,013	758,895	47,930	49,452	22
Construction	7,130,504	2,069,745	134,537	135,897	24
Manufacturing	93,642,356	12,887,371	837,682	868,418	27
Transportation	5,157,079	95,545	6,212	29,559	18
Communications and Public Utilities	15,326,443	10,958,248	712,287	763,475	5
Wholesale Trade	105,296,368	1,163,229	75,605	80,095	19
Retail Trade	130,082,650	54,608,113	3,422,210	3,432,070	235
Finance, Insurance, and Real Estate	340,227	13,839	899	1,855	5
Services	19,015,461	8,387,604	563,578	576,050	200
Public Administration	2,831,482	2,771,096	191,975	206,470	7
Other or Not Reported	1,318,308	457,002	29,703	29,703	7
County Total	386,406,891	94,170,687	6,022,618	6,173,044	569

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 2000

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
WASECA COUNTY					
Agriculture, Forestry, and Fishing	2,774,959	488,743	31,774	32,934	16
Construction	4,239,632	464,433	29,969	38,608	22
Manufacturing	265,935,584	1,749,150	113,563	726,552	25
Transportation	188,344	41,437	2,693	17,668	18
Communications and Public Utilities	6,618,054	4,773,163	310,254	337,223	7
Wholesale Trade	44,763,606	6,692,467	415,764	429,747	18
Retail Trade	108,196,801	46,305,034	3,050,521	3,201,579	224
Finance, Insurance, and Real Estate	0	0	0	0	0
Services	14,488,385	10,158,555	666,789	677,544	181
Public Administration	4,971,107	3,861,885	254,835	265,218	4
Other or Not Reported	8,850	7,669	499	12,174	5
County Total	452,185,322	74,542,536	4,876,661	5,739,247	520
WASHINGTON COUNTY					
Agriculture, Forestry, and Fishing	31,544,449	14,419,166	938,040	963,829	205
Construction	217,535,093	23,872,389	1,551,707	2,009,032	163
Manufacturing	1,566,927,195	35,550,690	2,310,779	4,447,642	214
Transportation	42,229,354	7,227,007	487,261	1,592,608	69
Communications and Public Utilities	68,640,626	57,283,295	3,723,416	3,778,170	34
Wholesale Trade	1,334,915,977	84,472,618	5,495,705	5,806,861	136
Retail Trade	2,158,900,641	1,153,984,698	76,402,161	77,116,202	2,054
Finance, Insurance, and Real Estate	16,165,495	1,499,715	97,481	129,663	60
Services	398,193,674	166,846,543	11,006,797	11,240,947	1,434
Public Administration	31,048,353	6,036,365	395,462	1,021,803	19
Other or Not Reported	10,178,185	6,525,926	424,169	442,147	67
County Total	5,876,279,042	1,557,718,412	102,832,978	108,548,904	4,455
WATONWAN COUNTY					
Agriculture, Forestry, and Fishing	2,358,841	205,531	13,359	14,004	11
Construction	11,119,049	613,876	39,901	51,975	23
Manufacturing	13,927,256	1,233,075	78,923	223,952	14
Transportation	4,353,541	16,201	1,052	7,544	16
Communications and Public Utilities	9,598,221	6,810,458	442,682	448,162	9
Wholesale Trade	214,006,320	3,206,259	208,114	221,155	14
Retail Trade	152,079,235	23,401,838	1,559,901	1,609,940	157
Finance, Insurance, and Real Estate	321,789	137,963	8,970	10,348	9
Services	9,453,651	4,031,700	274,427	282,017	120
Public Administration	4,763,821	2,921,052	197,194	201,609	7
Other or Not Reported	643,930	396,024	25,739	26,668	6
County Total	422,625,654	42,973,977	2,850,262	3,097,374	386
WILKIN COUNTY					
Agriculture, Forestry, and Fishing	636,367	166,007	10,791	11,325	13
Construction	3,222,361	42,594	2,769	4,275	7
Manufacturing	0	0	0	0	0
Transportation	0	0	0	0	0
Communications and Public Utilities	8,059,571	2,097,867	136,358	140,825	8
Wholesale Trade	61,672,819	474,229	30,824	31,072	7
Retail Trade	38,630,116	13,186,763	890,930	899,491	91
Finance, Insurance, and Real Estate	0	0	0	0	0
Services	9,649,125	2,543,434	165,553	166,353	53
Public Administration	0	0	0	0	0
Other or Not Reported	22,874,738	695,068	45,181	45,586	14
County Total	144,745,097	19,205,962	1,282,406	1,298,927	193

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 2000

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
WINONA COUNTY					
Agriculture, Forestry, and Fishing	24,094,475	1,720,694	111,847	135,563	44
Construction	28,364,564	893,448	58,080	124,878	42
Manufacturing	669,875,504	11,781,530	765,548	1,513,650	91
Transportation	4,497,601	712,240	46,291	57,720	39
Communications and Public Utilities	22,228,432	13,878,972	902,133	1,002,761	13
Wholesale Trade	120,189,556	10,117,285	604,000	880,227	55
Retail Trade	529,700,723	210,658,832	13,822,974	13,978,775	570
Finance, Insurance, and Real Estate	1,916,334	270,110	17,561	44,842	22
Services	66,929,184	25,134,612	1,681,181	1,716,033	385
Public Administration	4,445,793	1,944,578	126,397	140,967	12
Other or Not Reported	1,135,095	540,995	39,311	40,628	18
<i>County Total</i>	<i>1,473,377,261</i>	<i>277,653,296</i>	<i>18,175,323</i>	<i>19,636,044</i>	<i>1,291</i>
WRIGHT COUNTY					
Agriculture, Forestry, and Fishing	19,538,768	6,767,590	430,147	454,005	143
Construction	73,192,755	5,987,865	389,184	562,585	112
Manufacturing	231,894,142	22,646,066	1,471,743	1,727,494	141
Transportation	43,290,377	1,297,089	84,306	108,486	54
Communications and Public Utilities	96,089,468	50,567,640	3,286,901	3,499,574	30
Wholesale Trade	105,904,707	20,843,842	1,343,882	1,428,246	71
Retail Trade	883,557,122	309,161,200	20,480,899	20,941,359	963
Finance, Insurance, and Real Estate	15,202,629	1,855,715	123,145	142,021	28
Services	137,373,685	70,402,349	4,647,893	4,707,486	713
Public Administration	23,501,870	8,913,143	642,240	659,726	16
Other or Not Reported	2,032,153	476,586	34,866	34,990	14
<i>County Total</i>	<i>1,631,577,676</i>	<i>498,919,085</i>	<i>32,935,206</i>	<i>34,265,972</i>	<i>2,285</i>
YELLOW MEDICINE COUNTY					
Agriculture, Forestry, and Fishing	13,149,578	876,584	55,945	56,201	14
Construction	3,672,216	1,134,836	73,764	75,712	15
Manufacturing	7,931,049	2,417,165	156,670	229,049	20
Transportation	15,066,151	74,949	4,871	8,168	10
Communications and Public Utilities	4,298,204	2,577,004	167,502	173,949	10
Wholesale Trade	23,062,078	4,797,484	286,108	291,061	14
Retail Trade	80,678,029	21,024,270	1,385,948	1,390,859	168
Finance, Insurance, and Real Estate	2,356,078	1,870,713	118,526	118,742	9
Services	12,240,743	4,948,547	322,878	330,377	140
Public Administration	3,883,261	2,453,503	182,895	185,338	10
Other or Not Reported	679,282	260,173	21,071	21,071	7
<i>County Total</i>	<i>167,016,669</i>	<i>42,435,228</i>	<i>2,776,178</i>	<i>2,880,527</i>	<i>417</i>
COUNTY UNDESIGNATED					
Agriculture, Forestry, and Fishing	422,544	188,734	12,264	12,264	10
Construction	11,572,444	607,279	39,473	71,201	17
Manufacturing	32,380,550	772,196	50,192	100,141	10
Transportation	1,425,317	783	51	868	4
Communications and Public Utilities	0	0	0	0	0
Wholesale Trade	4,395,613	1,731,718	112,559	112,741	10
Retail Trade	37,335,814	21,144,768	1,441,036	1,443,704	148
Finance, Insurance, and Real Estate	3,761,839	3,749,109	243,692	250,892	4
Services	26,368,153	10,109,779	662,500	669,718	73
Public Administration	0	0	0	0	0
Other or Not Reported	9,325,304	535,867	34,835	1,652,030	11
<i>Undesignated Total</i>	<i>126,987,578</i>	<i>38,840,233</i>	<i>2,596,602</i>	<i>4,313,559</i>	<i>287</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 2000

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
NON-MINNESOTA					
Agriculture, Forestry, and Fishing	146,356,092	26,099,963	1,665,407	1,929,807	186
Construction	526,143,984	43,902,005	2,814,512	7,089,913	696
Manufacturing	11,736,327,632	1,243,179,631	80,751,512	108,090,595	2,844
Transportation	210,901,027	20,360,657	1,314,841	5,804,144	247
Communications and Public Utilities	2,381,242,907	1,222,960,334	79,492,527	85,657,140	391
Wholesale Trade	13,374,976,126	1,233,000,294	79,992,499	83,180,253	1,903
Retail Trade	5,107,437,551	1,825,514,550	118,441,515	124,003,703	5,852
Finance, Insurance, and Real Estate	732,031,304	368,795,582	23,488,335	25,876,605	301
Services	4,827,641,650	2,294,270,249	151,817,373	157,484,493	3,192
Public Administration	86,723	57,331	4,692	4,732	6
Other or Not Reported	358,332,163	189,973,995	12,358,704	18,073,860	532
<i>Unknown/Out-of-state Total</i>	<i>39,401,477,159</i>	<i>8,468,114,591</i>	<i>552,141,917</i>	<i>617,195,245</i>	<i>16,150</i>
ALL FILERS					
Agriculture, Forestry, and Fishing	1,905,886,541	366,621,315	23,619,032	25,120,094	4,916
Construction	5,563,383,614	553,324,190	35,825,998	56,936,201	5,342
Manufacturing	42,333,448,961	3,354,503,544	217,523,845	327,872,164	9,946
Transportation	2,864,182,497	191,389,878	12,499,015	28,635,479	2,535
Communications and Public Utilities	8,753,071,031	5,200,864,678	338,198,267	370,188,823	1,782
Wholesale Trade	43,617,050,299	5,390,376,165	348,137,126	365,546,168	7,516
Retail Trade	61,148,997,999	27,168,900,059	1,798,602,439	1,833,457,715	62,064
Finance, Insurance, and Real Estate	1,946,171,414	645,766,340	40,937,342	55,052,236	2,228
Services	27,899,097,566	9,594,717,407	639,501,630	671,448,016	46,542
Public Administration	1,027,077,074	358,722,677	24,807,251	37,330,172	895
Other or Not Reported	807,247,398	387,280,243	25,289,979	38,823,270	2,136
<i>All Filers Total</i>	<i>197,865,614,394</i>	<i>53,212,466,496</i>	<i>3,504,941,924</i>	<i>3,810,410,338</i>	<i>145,902</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 2000

City Name	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
Albert Lea	\$763,564,236	\$180,379,437	\$11,847,814	\$12,359,159	687
Alexandria	843,233,626	340,057,846	22,275,709	22,794,761	917
Andover	124,019,664	36,932,690	2,566,859	2,581,467	377
Anoka	1,058,035,072	308,707,750	20,206,553	21,899,894	758
Apple Valley	999,027,232	450,274,633	29,506,211	32,983,663	704
Arden Hills	445,109,790	40,917,261	2,670,158	3,055,264	139
Austin	430,658,906	182,135,135	12,026,222	12,947,232	716
Bemidji	647,333,948	280,118,641	18,316,770	19,436,834	956
Blaine	1,308,186,820	371,968,628	24,485,314	25,405,755	942
Bloomington	5,496,963,526	1,714,171,243	113,556,119	121,622,728	2,490
Brainerd	957,470,491	353,012,505	23,275,849	24,165,988	991
Brooklyn Center	642,896,041	250,386,345	16,533,116	17,108,549	429
Brooklyn Park	1,663,314,585	463,504,614	30,401,967	31,543,759	776
Buffalo	425,615,999	128,011,617	8,388,484	8,638,285	474
Burnsville	2,871,062,791	973,940,560	63,973,148	66,279,137	1,644
Cambridge	341,658,191	109,222,797	7,152,766	7,464,758	349
Champlin	284,007,969	42,281,416	2,822,507	2,900,396	291
Chanhassen	699,432,430	250,461,108	16,511,676	17,113,380	405
Chaska	729,484,073	132,196,009	8,740,907	9,186,167	433
Chisholm	38,819,169	14,558,234	979,402	1,005,227	148
Cloquet	353,060,951	109,893,305	7,296,049	7,653,440	385
Columbia Heights	168,221,583	63,657,313	4,317,659	4,352,882	282
Coon Rapids	1,439,468,068	563,275,849	36,975,461	37,830,936	1,065
Cottage Grove	287,807,259	159,341,130	10,473,716	10,576,733	386
Crookston	282,563,531	54,288,204	3,525,400	3,697,426	244
Crystal	171,506,903	76,577,436	5,003,034	5,075,204	230
Detroit Lakes	511,000,882	149,667,705	9,835,234	10,267,784	653
Duluth	3,010,556,963	944,751,177	62,558,703	67,067,290	2,621
Eagan	4,828,016,706	684,952,446	45,097,452	49,796,204	1,302
East Bethel	21,098,491	8,125,837	559,980	562,680	68
East Grand Forks	136,042,322	51,565,902	3,432,199	3,598,386	189
Eden Prairie	4,401,025,607	909,266,459	59,680,076	64,658,175	1,515
Edina	2,968,714,286	804,955,485	52,703,064	57,119,969	1,488
Elk River	1,059,327,891	209,124,021	13,754,320	14,645,940	698
Ely	112,487,686	43,456,636	2,904,204	2,922,695	336
Eveleth	94,575,322	24,606,337	1,660,890	3,166,210	183
Fairmont	353,427,287	98,181,803	6,419,095	6,780,071	439
Faribault	553,357,824	185,028,144	12,158,694	12,790,254	667
Farmington	270,850,337	168,798,130	11,047,574	11,150,247	344
Fergus Falls	707,275,360	244,661,912	15,897,992	16,443,689	572
Forest Lake	714,142,039	249,992,483	16,399,356	16,609,601	642
Fridley	1,085,108,343	362,501,449	23,775,278	24,698,532	574
Golden Valley	977,752,112	275,282,317	18,129,172	19,322,195	616
Grand Marais	74,308,302	38,316,829	2,545,160	2,581,005	255
Grand Rapids	1,039,839,114	265,568,536	17,381,868	18,464,675	718

TABLE 3
Minnesota Sales and Use Tax Statistics
Summary Data for Selected Cities
Annual 2000

City Name	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
Ham Lake	\$159,239,828	\$77,438,893	\$4,928,340	\$5,081,638	293
Hastings	536,829,917	179,865,535	11,856,494	12,574,108	603
Hermantown	151,850,360	106,803,136	6,878,853	6,925,217	114
Hibbing	598,603,357	133,480,047	8,799,461	12,171,328	549
Hopkins	2,602,255,429	356,907,677	23,461,283	24,725,635	702
Hugo	150,250,492	47,102,323	3,091,385	3,228,222	179
Hutchinson	401,964,813	153,592,288	9,980,268	19,260,398	564
International Falls	193,067,969	71,392,510	4,789,796	4,928,993	344
Inver Grove Heights	712,430,184	210,246,152	13,920,735	14,305,946	481
Jordan	127,801,752	44,807,342	2,952,595	3,000,722	179
Lake Elmo	113,939,649	46,184,655	3,025,545	3,092,975	197
Lakeville	935,802,005	231,548,880	15,327,501	16,026,715	690
Litchfield	385,634,550	54,781,220	3,524,791	3,840,846	306
Little Canada	127,692,006	53,607,937	3,503,885	3,556,157	147
Little Falls	298,761,249	94,263,468	6,199,509	6,308,611	428
Luverne	156,316,532	37,395,467	2,423,962	2,537,519	226
Mahtomedi	19,826,813	7,374,965	494,618	503,666	103
Mankato	1,899,449,153	742,540,304	48,652,864	51,386,407	1,309
Maple Grove	1,376,501,572	479,129,593	31,489,109	33,874,455	975
Maplewood	1,426,151,391	458,972,254	30,134,433	45,723,394	686
Marshall	629,678,473	205,837,843	13,420,600	14,197,380	501
Mendota Heights	479,499,794	206,016,542	13,450,682	13,718,626	214
Minneapolis	24,292,938,441	6,726,231,794	446,300,754	493,226,185	11,698
Minnetonka	2,865,062,853	1,083,169,256	71,023,583	78,440,986	1,447
Montevideo	245,070,314	67,601,516	4,312,959	4,537,985	313
Monticello	297,941,363	97,024,384	6,428,142	6,661,533	304
Moorhead	544,878,293	164,885,314	10,910,237	11,655,975	675
Morris	183,274,064	43,808,667	2,826,358	3,021,343	245
Mound	69,988,530	31,463,796	2,083,264	2,107,846	319
Mounds View	274,875,786	32,718,169	2,232,460	2,329,471	157
New Brighton	648,887,806	143,559,884	9,447,289	10,043,782	486
New Hope	762,550,916	164,612,450	10,815,445	11,663,571	391
New Ulm	446,970,765	126,104,106	8,335,139	8,856,183	525
North Branch	193,221,216	61,453,311	4,051,731	4,099,344	285
North Mankato	231,335,053	36,403,986	2,437,599	2,822,748	208
North St Paul	206,054,552	65,427,219	4,301,932	4,482,037	126
Northfield	584,517,253	91,850,542	5,966,795	6,302,130	503
Oakdale	431,765,435	180,094,032	11,900,666	13,538,506	365
Owatonna	871,768,280	283,751,541	18,577,642	20,272,931	776
Pipestone	228,508,633	34,397,668	2,221,980	2,281,586	212
Plymouth	3,188,142,735	737,442,270	48,360,349	51,680,674	1,534
Prior Lake	242,479,895	118,762,798	7,890,668	8,087,657	536
Ramsey	220,565,435	48,681,133	3,263,832	3,482,917	333
Red Wing	567,479,348	123,301,652	8,163,009	8,781,819	604
Redwood Falls	228,300,695	63,238,387	4,027,021	4,259,506	252

TABLE 3
Minnesota Sales and Use Tax Statistics
Summary Data for Selected Cities
Annual 2000

City Name	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
Richfield	\$502,146,955	\$252,974,137	\$16,755,332	\$16,875,502	633
Robbinsdale	122,561,156	38,688,877	2,585,408	2,647,675	232
Rochester	3,477,292,380	1,245,326,133	81,846,939	90,885,094	2,478
Rosemount	412,564,974	63,248,127	4,184,939	4,346,696	354
Roseville	2,365,058,529	1,150,807,194	75,180,892	77,652,806	964
Sartell	62,265,234	17,068,328	1,147,207	1,205,539	136
Sauk Rapids	485,592,539	116,606,722	7,663,400	7,988,170	337
Savage	472,914,998	122,490,372	8,097,556	9,204,753	407
Shakopee	778,683,457	263,561,985	17,453,003	18,519,345	609
Shoreview	330,613,515	151,737,313	9,893,851	10,095,209	425
South St Paul	659,996,275	88,513,025	5,884,482	6,299,265	346
Spring Lake Park	135,164,011	86,319,578	7,748,651	7,993,882	131
St Cloud	3,200,836,856	913,438,057	59,670,190	62,304,584	1,855
St Joseph	66,052,858	15,213,982	1,034,082	1,079,123	173
St Louis Park	1,250,071,410	573,098,725	37,794,041	38,725,933	892
St Paul	11,277,752,918	3,141,845,148	211,152,895	235,134,107	6,952
St Paul Park	993,223,549	30,191,974	1,987,066	2,189,771	87
St Peter	176,529,858	47,258,235	3,136,761	3,221,850	261
Stillwater	557,152,145	208,253,205	13,913,718	14,659,994	884
Thief River Falls	1,067,239,917	97,869,299	6,413,498	6,685,686	371
Two Harbors	99,412,803	45,778,693	3,079,137	3,101,563	239
Vadnais Heights	137,585,742	73,493,031	4,862,033	4,947,428	149
Virginia	402,457,142	159,993,499	10,513,655	11,914,762	456
Waite Park	503,510,026	258,782,413	17,090,082	18,588,192	289
Waseca	381,971,995	60,189,834	3,962,945	4,799,662	322
Wayzata	633,044,251	164,229,309	10,925,183	11,288,877	600
West St Paul	626,073,417	220,064,467	14,699,444	15,059,599	531
White Bear Lake	830,727,538	229,118,735	15,328,414	15,931,019	773
Willmar	976,196,831	293,187,074	18,969,641	20,107,672	671
Winona	1,240,010,697	240,915,359	15,911,092	17,273,512	905
Woodbury	838,923,201	428,690,105	28,217,050	28,686,255	785
Worthington	379,820,819	123,519,646	7,762,991	8,017,042	467

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.