

**MINNESOTA** Department of Revenue  
Tax Research Division

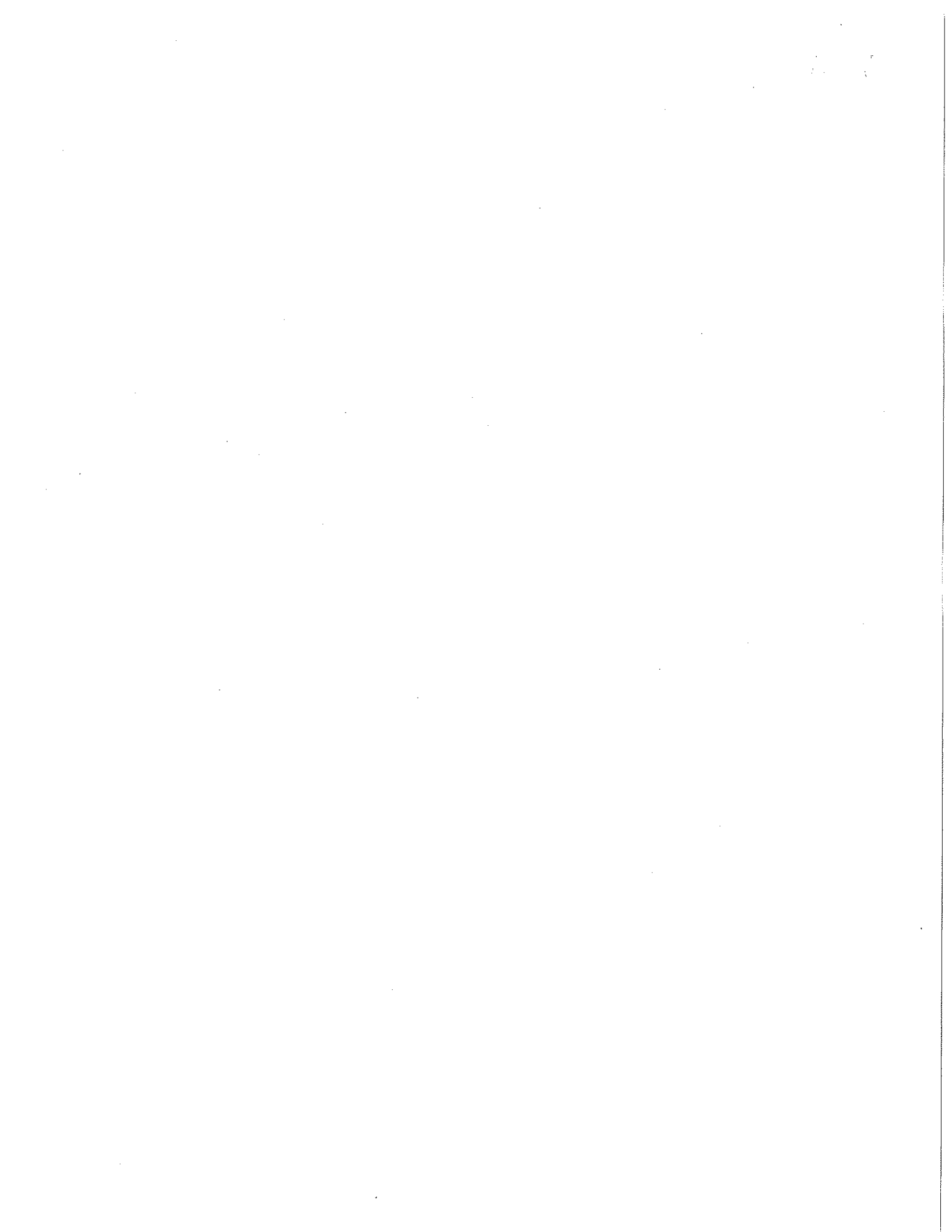
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**Minnesota Sales and Use Tax**  
**1996 Annual Report**

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September 1998



# **The Minnesota Sales and Use Tax**

## **Minnesota Statutes, Chapter 297A**

### **Introduction**

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

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

### **Use Tax**

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

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

### **Exemptions**

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

#### **1. Exempt Items**

Exempt items include clothing, food products, prescribed drugs, nonprescribed analgesics, gasoline and diesel fuel used in cars and trucks, publications issued at intervals of three months or less, special tooling, repair parts for farm machinery, capital equipment for 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, industrial accessory tools, equipment, and other items having a useful life of less than 12 months; textbooks used in a course of study, advertising materials for use outside Minnesota, residential heating fuels, and water utility service.

### 3. Sales to Exempt Organizations

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

#### Sales and Use Tax General Rates:

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 September 1998):

##### a. Farm machinery and logging equipment

July 1, 1981 through June 30, 1985 - 4%

July 1, 1985 through June 30, 1991 - 2%

July 1, 1991 through June 30, 1998 - 2.5%

July 1, 1998 through June 30, 1999 - 2%

July 1, 1999 through June 30, 2000 - 1%

July 1, 2000 and after - exempt

##### b. Capital equipment for new and expanding production industries

July 1, 1984 through September 30, 1989 - 4%

October 1, 1989 to the present - exempt

##### c. Replacement capital equipment for production industries

July 1, 1994 through June 30, 1995 - 5.5%

July 1, 1995 through June 30, 1996 - 4.5%

July 1, 1996 through June 30, 1997 - 3.8%

July 1, 1997 through June 30, 1998 - 2.9%

July 1, 1998 and after - exempt

##### d. Additional tax on:

1. on-sale liquor May 1, 1982 through June 30, 1983 - 5%

July 1, 1983 to the present - 2.5%

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

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

## Explanation of Data

The information in this report is based on the tax returns (form ST-1) of sales and use tax permit holders for the sales months of January through December 1996.

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

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

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

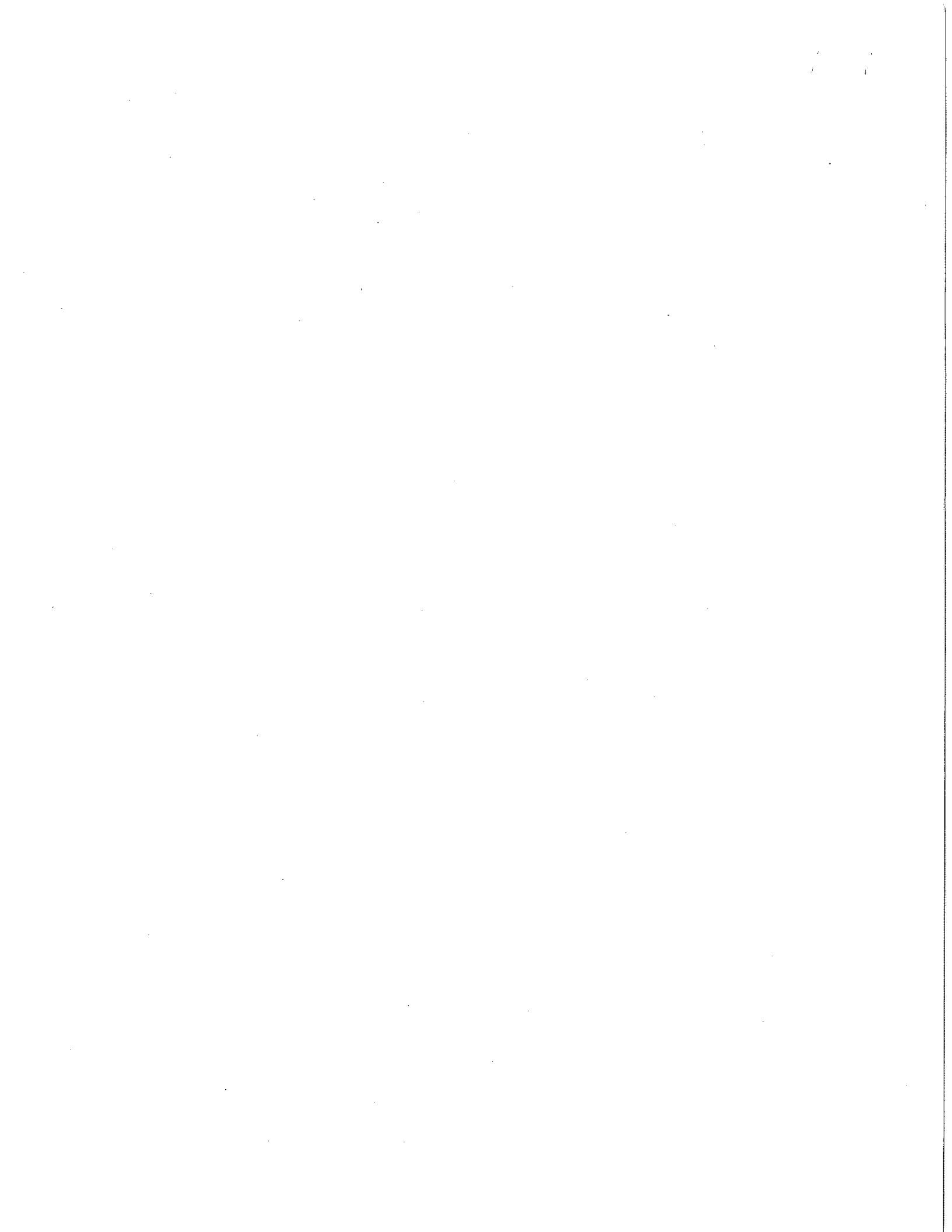
**Gross Sales** - Total sales for the year, including both taxable and nontaxable transactions.

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

**Sales Tax** - The amount of sales tax reported on form ST-1. This column reflects the general 6.5 percent tax, the 2.5 percent additional tax on on- and off-sale liquor, and the 2.5 percent tax on farm machinery and logging equipment. The column does not include the 6.5 percent motor vehicle sales tax. The 1996 total for the vehicle sales tax was approximately \$391.5 million.

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

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



**TABLE 1**  
**Minnesota Sales And Use Tax Statistics**  
**Statewide by Major Industries**  
**Annual 1996**

Major Industries Grouped by Division	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
<b>WHOLESALE TRADE</b>					
50 Durable goods	\$16,860,902,690	\$3,636,050,597	\$231,669,934	\$ 241,196,528	5,251
51 Nondurable goods	18,937,131,070	689,097,500	44,628,229	49,423,210	2,675
<i>Wholesale Trade Total</i>	<i>35,798,033,760</i>	<i>4,325,148,097</i>	<i>276,298,163</i>	<i>290,619,738</i>	<i>7,926</i>
<b>RETAIL TRADE</b>					
52 Building materials, hardware, garden supplies	3,982,176,002	2,885,673,937	181,749,692	185,654,059	3,033
53 General merchandise stores	5,873,118,910	3,451,259,132	224,315,436	226,646,464	854
54 Food stores	6,946,162,364	1,636,483,761	106,743,582	107,590,488	3,513
55 Automotive dealers and service stations	11,658,534,317	1,819,175,905	118,286,623	121,107,570	4,742
56 Apparel and accessory stores	1,466,057,087	202,139,486	13,145,004	13,714,509	2,493
57 Furniture and home furnishings stores	3,198,322,923	2,254,734,980	146,562,432	153,467,146	5,486
58 Eating and drinking establishments	3,957,123,193	3,677,808,287	252,856,513	255,680,249	8,989
59 Miscellaneous retail	10,610,262,090	4,492,344,159	305,482,459	309,375,003	35,960
<i>Retail Trade Total</i>	<i>47,691,756,886</i>	<i>20,419,619,647</i>	<i>1,349,141,741</i>	<i>1,373,235,488</i>	<i>65,070</i>
<b>FINANCE, INSURANCE, AND REAL ESTATE</b>					
60 Banking and savings institutions	186,338,187	69,540,863	4,308,418	4,846,761	426
61 Credit and mortgage institutions	548,618,702	326,475,200	20,869,868	21,072,737	149
62 Security and commodity brokers	25,704,694	9,536,095	619,853	4,957,946	76
63 Insurance carriers	41,607,403	5,657,416	367,744	1,858,666	108
64 Insurance agents, brokers, and service	94,966,891	8,763,910	569,656	1,126,648	275
65 Real estate	177,209,363	63,556,400	4,056,213	4,703,729	605
67 Holding and other investment offices	118,677,374	33,945,480	2,205,404	2,465,270	124
<i>Finance, Insurance, and Real Estate Total</i>	<i>1,193,122,614</i>	<i>517,475,364</i>	<i>32,997,156</i>	<i>41,031,757</i>	<i>1,763</i>
<b>SERVICES</b>					
70 Hotels and other lodging places	1,142,036,402	1,076,290,494	71,255,982	72,350,400	2,787
72 Personal services	801,870,980	387,975,369	25,223,531	25,956,366	7,711
73 Business services	6,391,306,323	2,239,251,328	145,205,374	153,319,375	11,971
75 Auto repair, services, and parking	1,938,858,023	1,060,951,367	76,828,770	77,675,202	5,897
76 Miscellaneous repair services	577,996,654	218,639,325	13,961,294	14,537,150	4,446
78 Motion pictures	260,926,808	227,690,287	14,801,323	14,921,330	733
79 Amusement and recreation services	1,257,913,209	1,084,801,613	71,709,814	72,331,637	2,307
80 Health services	1,933,878,919	77,576,921	5,042,684	6,097,880	2,598
81 Legal services	75,711,915	1,990,672	129,391	309,812	182
82 Educational services	151,088,347	39,487,116	2,567,501	2,650,016	902
83 Social services	80,982,716	10,739,647	698,070	733,951	391
84 Museums, art galleries, and zoos	13,709,573	11,281,700	733,436	734,372	131
86 Membership organizations	281,813,380	139,865,886	10,657,324	10,763,235	1,952
87 Engineering and management services	929,700,137	85,051,782	5,525,080	7,357,146	2,035
88 Private households	5,499,946	2,707,906	176,029	193,886	146
89 Miscellaneous services	1,634,703,601	530,436,819	34,451,178	38,203,877	2,722
<i>Services Total</i>	<i>17,477,996,933</i>	<i>7,194,738,232</i>	<i>478,966,781</i>	<i>498,135,635</i>	<i>46,911</i>
<b>PUBLIC ADMINISTRATION</b>					
90 Executive, legislative, and general	705,071,769	344,837,764	23,552,055	25,221,285	966
<b>NONCLASSIFIABLE ESTABLISHMENTS</b>					
99 Nonclassifiable establishments	686,729,425	322,473,802	21,074,801	23,517,330	2,699
<b>TOTAL FOR ALL INDUSTRIES</b>	<b>\$156,282,490,716</b>	<b>\$41,537,094,568</b>	<b>\$2,728,057,858</b>	<b>\$2,937,237,659</b>	<b>149,553</b>

**TABLE 1**  
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Major Industries Grouped by Division	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
<b>AGRICULTURE, FORESTRY, AND FISHING</b>					
01 Agricultural production-crops	\$554,096,294.00	\$35,115,039.00	\$2,065,993.00	\$2,995,009.00	626
02 Agricultural production-livestock	247,236,049	9,521,728	365,012	625,914	222
07 Agricultural services	633,854,740	205,907,352	13,242,491	13,728,527	3,506
08 Forestry	26,977,795	4,027,036	259,744	269,839	151
09 Fishing, hunting, and trapping	7,060,745	1,586,822	102,915	103,706	66
<i>Agriculture, Forestry, and Fishing Total</i>	<i>1,469,225,623</i>	<i>256,157,977</i>	<i>16,036,155</i>	<i>17,722,995</i>	<i>4,571</i>
<b>MINING</b>					
10 Metal mining	309,701	294,909	19,168	11,972,961	14
13 Oil and gas extraction	16,716,191	2,380,762	154,754	207,378	21
14 Nonmetallic minerals (except fuels)	117,554,713	28,115,062	1,827,477	1,950,013	93
<i>Mining Total</i>	<i>134,580,605</i>	<i>30,790,733</i>	<i>2,001,399</i>	<i>14,130,352</i>	<i>128</i>
<b>CONSTRUCTION</b>					
15 General building contractors	501,269,185	47,526,251	3,006,640	5,685,057	938
16 Heavy construction (except building)	361,818,551	70,932,264	4,610,078	6,536,074	326
17 Special trade contractors	361,818,551	70,932,264	4,610,078	6,536,074	326
<i>Construction Total</i>	<i>2,843,770,304</i>	<i>410,338,505</i>	<i>26,485,242</i>	<i>40,264,487</i>	<i>4,330</i>
<b>MANUFACTURING</b>					
20 Food and food products	3,936,717,822	35,975,737	2,336,324	8,563,326	341
22 Textile mill products	252,109,817	16,605,832	1,079,386	1,597,154	97
23 Apparel and other textile products	92,403,819	4,605,667	299,374	350,542	204
24 Lumber and wood products	2,084,515,640	122,550,038	7,963,983	9,859,151	766
25 Furniture and fixtures	466,555,183	59,316,827	3,855,575	4,290,585	471
26 Paper and paper products	2,863,925,492	57,575,401	3,742,449	24,583,451	136
27 Printing and publishing	3,346,375,175	480,576,045	31,430,056	35,441,021	1,509
28 Chemicals and chemical products	1,934,907,205	65,222,098	4,239,292	5,816,465	283
29 Petroleum and coal products	220,803,773	34,259,666	2,226,882	4,111,624	28
30 Rubber and miscellaneous plastics products	1,564,686,965	53,799,103	3,475,395	5,173,215	378
31 Leather and leather products	74,963,674	2,153,014	139,946	353,748	48
32 Stone, clay, glass products	636,074,799	147,434,302	9,574,528	11,376,783	396
33 Primary metal industries	1,044,735,282	47,096,688	3,061,296	9,318,567	131
34 Fabricated metal products	3,606,957,008	243,395,831	15,676,994	20,143,641	1,293
35 Industrial machinery and equipment	4,927,454,927	355,614,414	22,662,695	29,403,983	1,211
36 Electronic and other electric equipment	4,414,452,255	332,967,407	22,066,446	37,755,105	752
37 Transportation equipment	532,138,807	27,616,668	1,792,603	2,022,702	142
38 Instruments and related products	1,272,643,869	46,831,379	3,044,033	5,775,990	293
39 Miscellaneous manufacturing industries	5,220,146,153	389,529,294	25,182,346	31,957,199	2,000
<i>Manufacturing Total</i>	<i>38,492,567,665</i>	<i>2,523,125,411</i>	<i>163,849,603</i>	<i>247,894,252</i>	<i>10,479</i>
<b>TRANSPORTATION, COMMUNICATIONS, AND PUBLIC UTILITIES</b>					
40 Railroad transportation	126,970,067	2,150,854	139,990	3,102,534	15
41 Local and interurban passenger transit	27,425,905	4,024,841	261,883	303,845	101
42 Trucking and warehousing	1,136,991,563	89,857,327	5,846,670	9,582,058	2,451
44 Water transportation	42,841,511	17,882,362	1,171,355	1,207,259	44
45 Air transportation	457,508,922	44,916,633	2,955,541	7,722,517	178
46 Pipelines (except natural gas)	137,172	49,875	3,242	419,370	10
47 Transportation services	111,029,326	8,149,772	530,048	1,693,989	237
48 Communications	2,982,604,990	2,475,414,109	160,899,135	167,478,954	965
49 Electric, gas, and sanitary services	4,904,125,676	2,549,943,263	165,846,898	173,953,814	709
<i>Trans., Comm., and Public Utils. Total</i>	<i>9,789,635,132</i>	<i>5,192,389,036</i>	<i>337,654,762</i>	<i>365,464,340</i>	<i>4,710</i>



**TABLE 2**  
**Minnesota Sales and Use Tax Statistics**  
**Major Industries by County**  
**Annual 1996**

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
<b>AITKIN COUNTY</b>					
Agriculture, Forestry, and Fishing	1,539,480	437,246	27,657	27,657	12
Construction	1,050,956	677,277	44,022	45,564	21
Manufacturing	35,113,346	1,571,150	92,987	112,700	33
Transportation	735,031	-	-	6,093	8
Communications and Public Utilities	14,050,315	10,957,231	712,222	719,667	8
Wholesale Trade	38,422,243	2,023,647	134,434	134,434	18
Retail Trade	113,012,096	40,200,228	2,698,676	2,732,052	252
Finance, Insurance, and Real Estate	370,465	183,110	11,901	11,983	4
Services	12,223,647	7,373,783	476,983	486,017	167
Public Administration	3,177,112	2,015,279	146,060	146,060	6
Other or Not Reported	143,505	137,001	8,908	10,038	9
<i>County Total</i>	<i>219,838,196</i>	<i>65,575,952</i>	<i>4,353,850</i>	<i>4,432,265</i>	<i>538</i>
<b>ANOKA COUNTY</b>					
Agriculture, Forestry, and Fishing	24,668,191	12,321,946	800,395	823,851	221
Construction	116,275,301	22,232,311	1,445,076	1,815,816	181
Manufacturing	1,610,166,813	51,659,380	3,357,658	6,866,297	464
Transportation	72,400,938	22,576,222	1,467,457	2,673,919	99
Communications and Public Utilities	130,596,037	97,037,860	6,307,464	6,408,014	27
Wholesale Trade	572,556,846	89,036,871	5,787,351	6,281,882	263
Retail Trade	2,029,120,382	1,065,054,016	70,380,394	71,557,640	2,521
Finance, Insurance, and Real Estate	32,909,040	24,297,428	1,512,815	1,549,154	40
Services	613,987,406	181,792,157	11,986,226	14,321,761	1,873
Public Administration	16,402,079	11,999,573	889,446	936,987	22
Other or Not Reported	21,318,932	6,223,833	404,751	651,475	82
<i>County Total</i>	<i>5,240,401,965</i>	<i>1,584,231,597</i>	<i>104,339,033</i>	<i>113,886,796</i>	<i>5,793</i>
<b>BECKER COUNTY</b>					
Agriculture, Forestry, and Fishing	8,466,845	1,333,944	83,221	86,312	46
Construction	7,983,182	1,062,373	69,058	71,380	27
Manufacturing	104,690,206	3,875,205	207,112	548,361	42
Transportation	2,250,802	200,869	13,654	37,404	37
Communications and Public Utilities	9,517,781	6,324,296	411,092	435,342	11
Wholesale Trade	60,554,639	5,486,574	356,518	386,401	32
Retail Trade	248,638,359	84,797,677	5,669,615	5,708,596	466
Finance, Insurance, and Real Estate	433,846	15,453	3,152	3,258	8
Services	46,145,073	27,428,947	1,810,631	1,835,865	352
Public Administration	7,133,855	4,906,275	328,736	348,626	10
Other or Not Reported	488,210	243,342	15,814	20,863	19
<i>County Total</i>	<i>496,302,798</i>	<i>135,674,955</i>	<i>8,968,603</i>	<i>9,482,408</i>	<i>1,050</i>
<b>BELTRAMI COUNTY</b>					
Agriculture, Forestry, and Fishing	2,904,139	639,417	41,562	42,140	28
Construction	11,835,875	1,328,182	86,329	191,841	42
Manufacturing	32,738,136	4,666,189	303,303	555,140	53
Transportation	5,176,348	396,449	35,100	69,899	21
Communications and Public Utilities	42,413,610	28,021,503	1,821,388	1,862,880	16
Wholesale Trade	69,577,545	5,655,142	366,765	391,913	44
Retail Trade	362,974,222	159,139,386	10,268,633	10,451,268	536
Finance, Insurance, and Real Estate	419,969	70,243	4,565	5,657	8
Services	56,005,302	28,117,537	1,867,529	1,891,360	382
Public Administration	5,525,063	5,373,514	427,099	438,120	8
Other or Not Reported	3,516,106	2,323,625	134,369	134,371	17
<i>County Total</i>	<i>593,086,315</i>	<i>235,731,187</i>	<i>15,356,642</i>	<i>16,034,589</i>	<i>1,155</i>

**TABLE 2**  
**Minnesota Sales and Use Tax Statistics**  
**Major Industries by County**  
**Annual 1996**

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
<b>BENTON COUNTY</b>					
Agriculture, Forestry, and Fishing	853,742	710,412	46,181	50,093	30
Construction	26,890,765	3,829,673	245,419	454,771	35
Manufacturing	237,619,202	7,216,495	469,075	541,168	56
Transportation	52,520,297	4,763,701	309,642	380,454	24
Communications and Public Utilities	1,801,714	1,673,171	108,757	133,977	5
Wholesale Trade	99,339,845	43,235,747	2,791,988	2,794,297	40
Retail Trade	223,285,471	116,919,401	7,557,582	7,666,909	362
Finance, Insurance, and Real Estate	11,677,141	3,415,767	207,717	207,717	4
Services	68,380,234	15,548,701	1,035,869	1,101,791	252
Public Administration	1,802,847	1,770,089	152,840	154,192	7
Other or Not Reported	1,673,773	621,462	40,395	44,303	16
<i>County Total</i>	<i>725,845,031</i>	<i>199,704,619</i>	<i>12,965,465</i>	<i>13,529,672</i>	<i>831</i>
<b>BIG STONE COUNTY</b>					
Agriculture, Forestry, and Fishing	772,380	104,108	6,773	7,519	11
Construction	1,505,204	214,553	13,946	15,992	10
Manufacturing	2,665,727	149,534	9,720	9,720	5
Transportation	631,467	14,525	944	1,151	4
Communications and Public Utilities	2,542,385	2,029,131	131,894	141,056	6
Wholesale Trade	21,433,277	3,026,842	196,739	208,335	8
Retail Trade	28,159,697	11,741,714	723,476	724,827	122
Finance, Insurance, and Real Estate	11,963	7,683	499	731	6
Services	4,552,669	1,916,074	128,336	135,883	74
Public Administration	1,148,339	1,145,799	74,480	74,664	5
Other or Not Reported	4,350,933	576,042	37,442	45,521	7
<i>County Total</i>	<i>67,774,041</i>	<i>20,926,005</i>	<i>1,324,249</i>	<i>1,365,399</i>	<i>258</i>
<b>BLUE EARTH COUNTY</b>					
Agriculture, Forestry, and Fishing	72,570,125	4,118,067	265,855	272,757	57
Construction	36,053,422	4,705,168	283,412	448,305	62
Manufacturing	259,152,861	9,180,402	574,439	757,742	67
Transportation	18,290,562	6,813,972	442,906	460,584	36
Communications and Public Utilities	90,160,563	62,621,289	4,069,835	4,123,482	22
Wholesale Trade	221,883,948	43,138,460	2,677,758	2,762,860	84
Retail Trade	629,278,575	342,537,738	22,578,363	22,751,449	804
Finance, Insurance, and Real Estate	1,769,210	1,377,993	89,565	92,487	17
Services	174,645,688	48,159,214	3,178,468	3,286,388	512
Public Administration	4,298,345	1,945,512	126,458	148,415	13
Other or Not Reported	12,831,752	4,877,648	317,060	388,868	31
<i>County Total</i>	<i>1,520,935,051</i>	<i>529,475,463</i>	<i>34,604,119</i>	<i>35,493,337</i>	<i>1,705</i>
<b>BROWN COUNTY</b>					
Agriculture, Forestry, and Fishing	3,849,581	1,106,010	63,436	65,177	32
Construction	30,523,123	5,025,745	318,109	470,498	42
Manufacturing	52,731,082	11,737,571	662,114	702,754	42
Transportation	2,105,265	906,774	58,940	79,985	33
Communications and Public Utilities	34,770,151	21,285,231	1,383,534	1,410,291	9
Wholesale Trade	199,924,899	11,094,704	583,236	652,897	34
Retail Trade	194,858,368	83,416,387	5,516,618	5,552,796	441
Finance, Insurance, and Real Estate	1,925,962	1,711,592	110,781	117,338	11
Services	32,171,564	20,410,705	1,358,607	1,382,623	303
Public Administration	4,520,957	2,459,302	159,848	175,836	9
Other or Not Reported	539,481	277,034	17,645	17,839	15
<i>County Total</i>	<i>557,920,433</i>	<i>159,431,055</i>	<i>10,232,868</i>	<i>10,628,034</i>	<i>971</i>

**TABLE 2**  
**Minnesota Sales and Use Tax Statistics**  
**Major Industries by County**  
**Annual 1996**

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
<b>CARLTON COUNTY</b>					
Agriculture, Forestry, and Fishing	2,716,480	631,036	41,022	52,056	28
Construction	8,153,632	1,879,552	122,172	228,933	35
Manufacturing	13,897,921	2,625,517	170,657	2,419,564	41
Transportation	10,907,163	1,184,864	77,015	96,010	24
Communications and Public Utilities	9,775,547	7,891,079	512,923	537,902	9
Wholesale Trade	68,306,426	7,193,020	465,874	471,856	30
Retail Trade	195,609,644	84,370,199	5,634,695	5,667,965	416
Finance, Insurance, and Real Estate	51,012	37,693	2,450	4,068	6
Services	38,424,707	18,188,614	1,218,941	1,228,951	245
Public Administration	3,714,846	1,392,922	91,857	102,734	12
Other or Not Reported	2,973,455	1,095,867	71,637	74,113	13
<i>County Total</i>	354,530,833	126,490,363	8,409,243	10,884,152	859
<b>CARVER COUNTY</b>					
Agriculture, Forestry, and Fishing	13,976,292	3,590,062	233,169	252,781	78
Construction	35,920,565	4,884,625	317,503	405,116	41
Manufacturing	1,575,248,705	38,081,140	2,475,225	3,436,031	110
Transportation	1,498,055	324,772	21,109	22,335	16
Communications and Public Utilities	29,309,000	17,335,028	1,126,779	1,145,030	11
Wholesale Trade	367,477,559	17,695,004	1,107,910	1,218,909	77
Retail Trade	475,424,817	211,940,737	13,931,648	14,080,089	613
Finance, Insurance, and Real Estate	676,489	325,945	21,178	33,252	16
Services	144,271,257	43,858,974	2,883,971	3,192,400	464
Public Administration	1,513,422	733,080	47,398	58,266	13
Other or Not Reported	2,750,008	850,784	59,073	61,126	24
<i>County Total</i>	2,648,066,169	339,620,151	22,224,963	23,905,335	1,463
<b>CASS COUNTY</b>					
Agriculture, Forestry, and Fishing	5,462,473	821,856	53,421	55,328	33
Construction	8,385,090	696,855	45,296	47,810	22
Manufacturing	24,855,010	1,681,717	109,237	113,299	38
Transportation	221,116	48,663	3,163	6,175	14
Communications and Public Utilities	1,925,566	1,617,321	105,126	105,894	9
Wholesale Trade	45,936,000	6,237,846	405,385	411,358	20
Retail Trade	223,463,418	76,637,473	5,100,739	5,128,559	425
Finance, Insurance, and Real Estate	498,438	479,490	31,167	33,263	7
Services	43,395,532	27,507,399	1,822,284	1,836,217	433
Public Administration	1,980,026	1,829,131	161,475	167,257	8
Other or Not Reported	477,891	240,748	15,651	15,747	11
<i>County Total</i>	356,600,560	117,798,499	7,852,944	7,920,907	1,020
<b>CHIPPEWA COUNTY</b>					
Agriculture, Forestry, and Fishing	1,470,066	724,864	45,786	48,454	21
Construction	2,963,562	1,163,281	75,468	101,468	17
Manufacturing	83,942,828	2,379,730	154,631	164,869	19
Transportation	1,109,799	379,241	24,654	27,387	15
Communications and Public Utilities	16,352,602	10,738,649	698,006	712,405	8
Wholesale Trade	18,909,210	2,741,166	178,177	178,185	19
Retail Trade	136,648,774	51,731,413	3,126,478	3,234,261	212
Finance, Insurance, and Real Estate	267,771	234,228	13,413	14,360	4
Services	25,761,733	8,419,261	563,779	572,049	156
Public Administration	726,789	703,530	45,728	50,703	8
Other or Not Reported	94,261	70,183	4,961	5,814	8
<i>County Total</i>	288,247,395	79,285,546	4,931,081	5,109,955	487

**TABLE 2**  
**Minnesota Sales and Use Tax Statistics**  
**Major Industries by County**  
**Annual 1996**

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
<b>CHISAGO COUNTY</b>					
Agriculture, Forestry, and Fishing	7,041,064	1,800,534	117,035	123,810	60
Construction	9,234,799	1,322,208	85,940	122,983	40
Manufacturing	139,085,973	6,770,568	440,082	541,545	82
Transportation	9,608,551	5,806,044	377,393	389,007	23
Communications and Public Utilities	6,938,085	4,430,049	287,960	291,008	13
Wholesale Trade	45,312,756	3,672,849	234,776	235,343	33
Retail Trade	228,831,029	83,835,849	5,479,000	5,505,622	556
Finance, Insurance, and Real Estate Services	224,574	3,266	212	820	5
Public Administration	40,737,252	26,206,246	1,721,700	1,767,650	365
Other or Not Reported	374,807	83,273	5,412	5,722	7
Other or Not Reported	2,647,821	1,357,871	94,554	96,813	18
<i>County Total</i>	<i>490,036,711</i>	<i>135,288,757</i>	<i>8,844,064</i>	<i>9,080,323</i>	<i>1,202</i>
<b>CLAY COUNTY</b>					
Agriculture, Forestry, and Fishing	2,218,156	879,308	57,158	66,611	42
Construction	14,431,865	2,023,574	131,533	255,079	44
Manufacturing	25,627,488	3,177,753	184,389	454,163	33
Transportation	956,027	889,397	57,817	63,129	14
Communications and Public Utilities	26,914,830	17,190,546	1,117,393	1,172,363	10
Wholesale Trade	98,922,771	17,722,695	1,147,487	1,199,769	45
Retail Trade	393,080,961	153,696,757	10,090,000	10,150,791	550
Finance, Insurance, and Real Estate Services	457,909	46,985	3,054	11,372	5
Public Administration	76,131,971	24,037,494	1,591,814	1,600,323	341
Other or Not Reported	1,701,511	732,358	52,547	67,899	10
Other or Not Reported	2,557,389	1,540,645	105,802	106,064	13
<i>County Total</i>	<i>643,000,878</i>	<i>221,937,512</i>	<i>14,538,994</i>	<i>15,147,563</i>	<i>1,107</i>
<b>CLEARWATER COUNTY</b>					
Agriculture, Forestry, and Fishing	1,120,135	222,421	14,457	15,799	10
Construction	210,940	24,692	1,605	12,561	6
Manufacturing	52,529,213	4,194,025	272,612	315,349	14
Transportation	35,589	31,478	2,045	2,656	7
Communications and Public Utilities	5,258,659	4,204,817	273,313	275,097	7
Wholesale Trade	10,608,263	778,061	50,513	56,545	9
Retail Trade	32,354,021	14,478,476	991,396	997,580	133
Finance, Insurance, and Real Estate Services	-	-	-	-	-
Public Administration	5,002,053	2,682,643	178,191	179,060	87
Other or Not Reported	308,080	305,609	25,409	27,164	8
Other or Not Reported	59,339	41,055	2,669	3,832	6
<i>County Total</i>	<i>107,486,292</i>	<i>26,963,277</i>	<i>1,812,210</i>	<i>1,885,643</i>	<i>287</i>
<b>COOK COUNTY</b>					
Agriculture, Forestry, and Fishing	465,279	65,332	4,247	4,899	7
Construction	3,959,732	1,044,095	67,868	87,687	14
Manufacturing	131,722	117,096	7,607	7,607	7
Transportation	-	-	-	-	-
Communications and Public Utilities	4,869,534	3,894,401	253,134	256,967	4
Wholesale Trade	16,018,857	2,844,936	184,920	196,667	9
Retail Trade	43,145,590	21,866,986	1,477,831	1,480,305	133
Finance, Insurance, and Real Estate Services	-	-	-	-	-
Public Administration	27,019,596	23,721,580	1,561,244	1,564,071	127
Other or Not Reported	1,676,947	1,621,424	105,391	107,811	4
Other or Not Reported	403,987	403,187	26,206	26,400	9
<i>County Total</i>	<i>97,691,244</i>	<i>55,579,037</i>	<i>3,688,448</i>	<i>3,732,414</i>	<i>314</i>

**TABLE 2**  
**Minnesota Sales and Use Tax Statistics**  
**Major Industries by County**  
**Annual 1996**

<b>Major Industries by County</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Sales &amp; Use Tax</b>	<b>Number of Businesses</b>
<b>COTTONWOOD COUNTY</b>					
Agriculture, Forestry, and Fishing	7,907,351	1,346,182	46,592	49,908	20
Construction	2,898,419	761,862	42,448	66,971	11
Manufacturing	22,304,310	628,965	29,236	30,998	21
Transportation	253,259	67,845	4,411	10,306	15
Communications and Public Utilities	8,121,882	5,315,774	345,524	366,297	9
Wholesale Trade	88,224,624	5,903,535	298,914	306,742	23
Retail Trade	76,873,651	29,447,098	1,932,607	1,950,864	231
Finance, Insurance, and Real Estate Services	10,723,582	4,901,336	324,755	337,266	166
Public Administration	3,207,378	2,210,955	160,962	167,551	11
Other or Not Reported	227,167	111,483	7,239	7,892	8
<i>County Total</i>	<i>220,741,623</i>	<i>50,695,035</i>	<i>3,192,688</i>	<i>3,294,795</i>	<i>515</i>
<b>CROW WING COUNTY</b>					
Agriculture, Forestry, and Fishing	13,148,606	3,015,942	195,920	220,946	79
Construction	36,019,516	1,240,288	80,618	185,348	57
Manufacturing	287,192,043	14,906,355	968,915	1,282,238	102
Transportation	1,958,888	952,211	61,127	81,486	28
Communications and Public Utilities	74,736,484	60,352,331	3,922,901	4,016,241	25
Wholesale Trade	70,335,614	16,547,837	1,078,204	1,081,576	61
Retail Trade	627,923,961	303,265,601	20,168,012	20,401,570	1,012
Finance, Insurance, and Real Estate Services	13,200,323	1,173,239	76,263	86,908	25
Public Administration	9,952,924	5,917,653	384,613	408,385	14
Other or Not Reported	22,674,923	1,923,661	132,124	144,940	32
<i>County Total</i>	<i>1,310,816,969</i>	<i>504,322,672</i>	<i>33,327,396</i>	<i>34,313,913</i>	<i>2,173</i>
<b>DAKOTA COUNTY</b>					
Agriculture, Forestry, and Fishing	151,307,701	22,356,710	1,452,896	1,495,414	284
Construction	129,661,612	38,120,605	2,475,533	2,796,638	167
Manufacturing	1,198,586,373	85,685,868	5,569,570	8,065,402	420
Transportation	262,791,883	9,714,919	631,576	1,119,259	154
Communications and Public Utilities	191,916,613	138,496,404	9,002,278	9,129,485	45
Wholesale Trade	1,853,720,060	217,329,064	13,991,786	14,766,355	384
Retail Trade	3,788,995,273	1,554,149,038	102,617,448	104,727,360	3,344
Finance, Insurance, and Real Estate Services	26,991,139	5,948,860	385,805	469,254	78
Public Administration	891,412,299	357,184,127	23,417,054	24,215,953	2,349
Other or Not Reported	15,872,554	8,565,578	682,556	701,712	20
Other or Not Reported	60,531,681	14,356,509	933,757	1,034,061	126
<i>County Total</i>	<i>8,571,787,188</i>	<i>2,451,907,682</i>	<i>161,160,259</i>	<i>168,520,893</i>	<i>7,371</i>
<b>DODGE COUNTY</b>					
Agriculture, Forestry, and Fishing	653,643	467,843	30,411	31,429	16
Construction	8,596,774	530,488	34,481	35,886	11
Manufacturing	51,209,655	8,884,289	577,480	589,332	40
Transportation	1,350,245	177,540	11,537	12,293	13
Communications and Public Utilities	9,376,844	5,370,615	349,091	350,418	13
Wholesale Trade	83,641,949	9,093,092	590,771	655,705	21
Retail Trade	72,956,796	26,292,793	1,721,550	1,735,153	227
Finance, Insurance, and Real Estate Services	25,022	25,016	1,626	1,977	5
Public Administration	74,932,433	15,137,781	990,833	997,594	155
Other or Not Reported	390,118	112,598	7,318	13,344	7
Other or Not Reported	1,967,333	1,125,447	72,767	73,056	8
<i>County Total</i>	<i>305,100,812</i>	<i>67,217,502</i>	<i>4,387,865</i>	<i>4,496,187</i>	<i>516</i>

**TABLE 2**  
**Minnesota Sales and Use Tax Statistics**  
**Major Industries by County**  
**Annual 1996**

<b>Major Industries by County</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Sales &amp; Use Tax</b>	<b>Number of Businesses</b>
<b>DOUGLAS COUNTY</b>					
Agriculture, Forestry, and Fishing	2,085,959	1,001,573	64,613	67,635	36
Construction	12,279,502	1,706,516	110,903	169,014	34
Manufacturing	125,529,526	2,207,140	142,646	229,173	51
Transportation	14,549,680	1,464,138	95,168	124,426	28
Communications and Public Utilities	67,565,806	47,792,368	3,106,501	3,202,029	21
Wholesale Trade	105,887,527	24,985,518	1,620,209	1,644,564	42
Retail Trade	292,160,501	150,258,548	9,952,997	10,138,401	594
Finance, Insurance, and Real Estate Services	1,059,573	814,705	52,954	54,267	12
Public Administration	74,141,560	46,139,135	3,052,495	3,108,426	440
Other or Not Reported	490,596	151,389	9,842	18,266	11
Other or Not Reported	921,622	625,280	40,645	40,773	15
<i>County Total</i>	<i>696,671,852</i>	<i>277,146,310</i>	<i>18,248,973</i>	<i>18,796,974</i>	<i>1,284</i>
<b>FARIBAULT COUNTY</b>					
Agriculture, Forestry, and Fishing	10,440,988	487,656	31,432	33,520	23
Construction	2,238,045	1,677,362	108,875	114,062	19
Manufacturing	45,217,526	5,109,501	331,456	569,109	30
Transportation	81,626	11,741	765	10,582	26
Communications and Public Utilities	23,966,697	17,309,491	1,125,121	1,158,435	14
Wholesale Trade	44,525,050	2,807,081	108,796	115,169	32
Retail Trade	98,573,276	38,286,358	2,465,186	2,513,442	286
Finance, Insurance, and Real Estate Services	36,726	36,433	2,368	4,100	4
Public Administration	11,946,789	6,460,761	438,052	442,394	198
Other or Not Reported	5,042,789	2,943,437	205,994	206,271	13
Other or Not Reported	84,717	44,201	2,872	4,413	9
<i>County Total</i>	<i>242,154,229</i>	<i>75,174,022</i>	<i>4,820,917</i>	<i>5,171,497</i>	<i>654</i>
<b>FILLMORE COUNTY</b>					
Agriculture, Forestry, and Fishing	10,962,539	810,976	48,448	50,126	44
Construction	4,336,704	853,741	49,792	67,852	28
Manufacturing	27,044,445	4,287,487	208,762	421,836	39
Transportation	156,007	7,315	475	5,336	24
Communications and Public Utilities	28,123,901	19,271,085	1,252,889	1,268,927	21
Wholesale Trade	56,078,794	3,436,660	182,583	183,697	30
Retail Trade	115,232,984	45,923,925	2,961,841	3,014,473	419
Finance, Insurance, and Real Estate Services	321,947	27,122	1,761	5,878	9
Public Administration	19,900,559	8,839,384	593,377	608,990	247
Other or Not Reported	3,082,449	1,955,481	127,113	128,739	18
Other or Not Reported	1,265,002	547,104	33,300	33,439	13
<i>County Total</i>	<i>266,505,331</i>	<i>85,960,280</i>	<i>5,460,341</i>	<i>5,789,293</i>	<i>892</i>
<b>FREEBORN COUNTY</b>					
Agriculture, Forestry, and Fishing	30,944,984	744,911	44,710	45,513	40
Construction	12,284,312	3,584,177	202,496	236,096	37
Manufacturing	177,244,665	4,638,589	300,796	502,341	55
Transportation	3,695,314	353,186	22,958	34,263	34
Communications and Public Utilities	50,956,609	32,451,928	2,109,372	2,148,632	18
Wholesale Trade	97,959,381	13,317,732	863,624	898,826	56
Retail Trade	337,239,855	112,171,616	7,319,069	7,351,183	498
Finance, Insurance, and Real Estate Services	517,444	427,845	27,749	40,623	8
Public Administration	40,161,194	19,708,636	1,315,893	1,365,221	287
Other or Not Reported	8,827,431	396,301	26,443	44,173	16
Other or Not Reported	2,099,142	602,027	39,133	43,995	11
<i>County Total</i>	<i>761,930,331</i>	<i>188,396,948</i>	<i>12,272,243</i>	<i>12,710,866</i>	<i>1,060</i>

**TABLE 2**  
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**Major Industries by County**  
**Annual 1996**

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
<b>GOODHUE COUNTY</b>					
Agriculture, Forestry, and Fishing	16,538,248	1,670,958	108,593	111,247	47
Construction	12,200,769	2,833,791	183,996	186,186	33
Manufacturing	225,079,059	9,121,155	592,858	958,795	82
Transportation	4,266,455	990,549	64,383	96,345	32
Communications and Public Utilities	19,694,746	11,094,940	721,164	740,244	15
Wholesale Trade	251,241,074	12,755,603	708,473	761,929	49
Retail Trade	296,753,837	124,897,299	8,232,045	8,326,221	709
Finance, Insurance, and Real Estate Services	5,610,834	3,490,254	226,104	228,139	13
Public Administration	97,771,968	33,754,021	2,231,504	2,243,778	445
Other or Not Reported	1,736,985	1,360,635	88,122	93,475	14
<i>County Total</i>	<i>1,327,872</i>	<i>1,061,736</i>	<i>69,507</i>	<i>73,421</i>	<i>21</i>
	<i>932,221,847</i>	<i>203,030,941</i>	<i>13,226,749</i>	<i>13,819,780</i>	<i>1,460</i>
<b>GRANT COUNTY</b>					
Agriculture, Forestry, and Fishing	10,558,687	320,016	16,778	20,338	13
Construction	13,047,737	309,397	20,107	107,411	9
Manufacturing	7,246,830	368,138	23,933	24,558	18
Transportation	42,575	42,575	2,768	5,473	6
Communications and Public Utilities	-	-	-	-	-
Wholesale Trade	45,105,217	2,742,906	111,392	118,826	12
Retail Trade	60,188,475	15,654,024	992,966	1,007,858	131
Finance, Insurance, and Real Estate Services	29,025	29,025	1,886	1,990	4
Public Administration	3,454,463	2,343,312	157,508	158,303	79
Other or Not Reported	253,223	198,366	12,896	14,165	7
<i>County Total</i>	<i>2,826,366</i>	<i>2,479,370</i>	<i>158,337</i>	<i>159,233</i>	<i>9</i>
	<i>142,752,598</i>	<i>24,487,129</i>	<i>1,498,571</i>	<i>1,618,155</i>	<i>288</i>
<b>HENNEPIN COUNTY</b>					
Agriculture, Forestry, and Fishing	142,691,075	58,501,365	3,799,734	3,898,358	786
Construction	768,643,291	112,879,908	7,332,452	12,093,256	702
Manufacturing	9,891,809,170	541,427,995	35,189,924	55,507,648	2,204
Transportation	388,152,406	51,910,886	3,382,958	9,748,049	269
Communications and Public Utilities	3,581,783,698	2,452,703,363	159,467,625	168,133,634	190
Wholesale Trade	10,654,614,210	1,745,768,722	113,416,011	118,902,313	1,925
Retail Trade	14,562,375,815	5,955,821,767	396,439,298	402,680,981	12,869
Finance, Insurance, and Real Estate Services	447,351,784	188,232,718	12,127,778	17,763,378	509
Public Administration	6,556,184,130	2,452,283,420	163,792,071	171,196,367	11,188
Other or Not Reported	74,845,377	49,099,490	3,543,244	3,989,796	54
<i>County Total</i>	<i>89,307,956</i>	<i>37,984,586</i>	<i>2,479,729</i>	<i>2,682,474</i>	<i>487</i>
	<i>47,157,758,912</i>	<i>13,646,614,220</i>	<i>900,970,824</i>	<i>966,596,254</i>	<i>31,183</i>
<b>HOUSTON COUNTY</b>					
Agriculture, Forestry, and Fishing	4,542,333	1,449,778	93,818	94,703	21
Construction	5,901,787	942,543	61,268	66,230	22
Manufacturing	11,051,011	1,661,252	107,657	136,644	26
Transportation	402,602	87,881	5,713	14,477	13
Communications and Public Utilities	11,810,145	8,484,689	551,503	579,523	11
Wholesale Trade	15,890,371	4,470,474	197,039	197,306	20
Retail Trade	79,049,630	22,979,742	1,531,897	1,548,965	253
Finance, Insurance, and Real Estate Services	276,167	801	52	69	7
Public Administration	29,092,497	4,661,715	312,914	335,968	171
Other or Not Reported	3,885,816	2,574,395	182,499	196,079	12
<i>County Total</i>	<i>1,291,738</i>	<i>508,144</i>	<i>33,035</i>	<i>33,249</i>	<i>9</i>
	<i>163,194,097</i>	<i>47,821,414</i>	<i>3,077,395</i>	<i>3,203,213</i>	<i>565</i>

**TABLE 2**  
**Minnesota Sales and Use Tax Statistics**  
**Major Industries by County**  
**Annual 1996**

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
<b>HUBBARD COUNTY</b>					
Agriculture, Forestry, and Fishing	4,045,634	701,949	45,637	46,045	25
Construction	2,134,425	397,710	25,847	28,780	19
Manufacturing	24,917,448	4,039,797	262,571	432,714	35
Transportation	4,141,109	245,048	15,928	16,464	9
Communications and Public Utilities	9,952,437	7,315,844	475,663	485,665	5
Wholesale Trade	4,853,053	861,470	55,977	56,536	15
Retail Trade	120,665,085	56,541,561	3,744,980	3,760,256	332
Finance, Insurance, and Real Estate	37,076	6,928	450	2,376	6
Services	19,706,595	15,129,138	959,359	961,900	274
Public Administration	-	-	-	-	-
Other or Not Reported	32,597,864	827,908	54,465	59,224	7
<i>County Total</i>	<i>223,050,726</i>	<i>86,067,353</i>	<i>5,640,877</i>	<i>5,849,960</i>	<i>727</i>
<b>ISANTI COUNTY</b>					
Agriculture, Forestry, and Fishing	1,389,228	670,188	43,563	44,404	33
Construction	10,240,912	1,573,783	102,299	128,053	30
Manufacturing	63,515,143	6,924,365	450,069	479,536	45
Transportation	878,296	628,490	41,189	47,045	23
Communications and Public Utilities	47,366,943	37,041,942	2,407,731	2,436,499	6
Wholesale Trade	19,182,065	2,109,051	131,427	131,958	20
Retail Trade	166,498,858	69,407,010	4,542,582	4,596,627	306
Finance, Insurance, and Real Estate	1,416,052	317,964	20,126	21,489	7
Services	38,809,991	13,126,725	874,150	894,520	226
Public Administration	3,871,176	2,420,134	210,513	215,511	7
Other or Not Reported	677,786	421,235	27,384	27,452	11
<i>County Total</i>	<i>353,846,450</i>	<i>134,640,887</i>	<i>8,851,033</i>	<i>9,023,094</i>	<i>714</i>
<b>ITASCA COUNTY</b>					
Agriculture, Forestry, and Fishing	9,176,107	2,844,061	184,861	188,454	34
Construction	22,329,154	1,768,783	114,970	162,708	42
Manufacturing	580,794,816	5,804,514	377,299	1,984,112	72
Transportation	985,790	744,770	48,410	73,456	14
Communications and Public Utilities	33,982,227	28,874,554	1,876,845	1,920,797	15
Wholesale Trade	59,708,711	8,764,854	541,709	551,005	35
Retail Trade	374,521,417	157,366,002	10,392,262	10,495,821	647
Finance, Insurance, and Real Estate	32,261	15,411	1,001	1,180	7
Services	53,438,666	27,264,267	1,823,112	1,853,085	496
Public Administration	7,944,535	5,892,559	383,014	477,524	14
Other or Not Reported	4,706,837	1,291,578	83,953	84,357	20
<i>County Total</i>	<i>1,147,620,521</i>	<i>240,631,353</i>	<i>15,827,436</i>	<i>17,792,499</i>	<i>1,396</i>
<b>JACKSON COUNTY</b>					
Agriculture, Forestry, and Fishing	2,740,666	297,872	19,366	20,553	20
Construction	2,002,124	302,446	19,660	46,562	15
Manufacturing	14,673,688	1,775,121	108,502	114,518	11
Transportation	341,012	174,391	11,335	11,944	14
Communications and Public Utilities	14,597,963	9,840,699	639,645	649,895	12
Wholesale Trade	82,879,375	1,707,080	110,305	116,180	12
Retail Trade	58,903,442	18,817,120	1,248,031	1,254,388	159
Finance, Insurance, and Real Estate	996,415	12,155	790	892	5
Services	12,077,095	6,798,602	450,116	452,359	153
Public Administration	3,140,289	1,983,032	128,898	132,591	8
Other or Not Reported	4,014,925	77,060	4,955	5,434	28
<i>County Total</i>	<i>196,366,994</i>	<i>41,785,578</i>	<i>2,741,603</i>	<i>2,805,316</i>	<i>437</i>



**TABLE 2**  
**Minnesota Sales and Use Tax Statistics**  
**Major Industries by County**  
**Annual 1996**

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
<b>KANABEC COUNTY</b>					
Agriculture, Forestry, and Fishing	4,480,857	646,005	41,988	42,038	12
Construction	2,283,588	363,212	23,608	46,084	20
Manufacturing	25,508,603	1,080,469	70,255	130,444	22
Transportation	137,968	57,146	3,714	4,688	16
Communications and Public Utilities	10,883,140	6,004,921	390,320	402,805	9
Wholesale Trade	13,557,115	1,721,939	111,938	112,136	11
Retail Trade	89,579,756	39,550,714	2,604,908	2,623,099	166
Finance, Insurance, and Real Estate Services	1,431,468	32,671	2,125	6,074	5
Public Administration	8,348,635	3,933,525	260,646	262,678	119
Other or Not Reported	43,206	43,206	2,809	3,072	4
Other or Not Reported	2,079,549	284,501	18,493	18,493	7
<i>County Total</i>	<i>158,333,885</i>	<i>53,718,309</i>	<i>3,530,804</i>	<i>3,651,611</i>	<i>391</i>
<b>KANDIYOHI COUNTY</b>					
Agriculture, Forestry, and Fishing	72,295,465	8,994,395	341,686	350,936	48
Construction	29,695,292	7,463,764	485,156	711,976	40
Manufacturing	214,660,898	35,226,741	2,272,505	2,873,398	67
Transportation	13,372,294	555,799	36,126	45,404	24
Communications and Public Utilities	28,861,252	23,463,297	1,525,112	1,587,611	15
Wholesale Trade	202,019,416	42,526,229	2,291,281	2,340,074	54
Retail Trade	402,622,519	174,020,334	11,483,057	11,858,785	538
Finance, Insurance, and Real Estate Services	2,987,480	1,269,617	69,473	70,090	15
Public Administration	101,772,886	35,265,520	2,338,894	2,402,356	435
Other or Not Reported	16,402,484	8,573,533	557,274	606,080	12
Other or Not Reported	3,233,415	1,105,174	71,832	76,610	16
<i>County Total</i>	<i>1,087,923,401</i>	<i>338,464,403</i>	<i>21,472,396</i>	<i>22,923,320</i>	<i>1,264</i>
<b>KITTSOON COUNTY</b>					
Agriculture, Forestry, and Fishing	2,593,304	334,567	20,504	20,747	12
Construction	352,621	29,088	1,891	3,929	6
Manufacturing	2,033,894	98,439	6,075	6,188	5
Transportation	-	-	-	-	-
Communications and Public Utilities	3,571,420	3,150,696	204,804	210,413	4
Wholesale Trade	27,696,726	3,245,989	119,588	124,030	13
Retail Trade	31,731,242	10,431,600	682,684	685,044	120
Finance, Insurance, and Real Estate Services	-	-	-	-	-
Public Administration	4,435,007	2,068,657	144,887	146,494	71
Other or Not Reported	595,758	242,325	15,751	17,862	7
Other or Not Reported	493,547	195,239	12,708	14,966	12
<i>County Total</i>	<i>73,503,519</i>	<i>19,796,600</i>	<i>1,208,892</i>	<i>1,229,673</i>	<i>250</i>
<b>KOOCHICING COUNTY</b>					
Agriculture, Forestry, and Fishing	556,030	135,807	8,582	9,578	11
Construction	25,397,461	847,975	55,121	111,619	14
Manufacturing	53,974,642	3,391,752	209,421	1,213,145	24
Transportation	1,711,736	678,756	61,429	69,192	12
Communications and Public Utilities	925,325	303,815	19,747	21,897	4
Wholesale Trade	8,873,493	1,428,664	92,861	93,108	10
Retail Trade	128,274,022	57,701,273	3,870,591	3,877,998	249
Finance, Insurance, and Real Estate Services	241,119	5,703	371	2,053	4
Public Administration	19,932,125	13,602,814	917,672	933,786	183
Other or Not Reported	652,873	545,364	40,245	63,534	5
Other or Not Reported	2,091,328	721,903	52,122	53,260	11
<i>County Total</i>	<i>242,630,154</i>	<i>79,363,826</i>	<i>5,328,162</i>	<i>6,449,170</i>	<i>527</i>

**TABLE 2**  
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**Major Industries by County**  
**Annual 1996**

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
<b>LAC QUI PARLE COUNTY</b>					
Agriculture, Forestry, and Fishing	5,549,831	1,637,804	54,095	57,081	8
Construction	369,292	204,680	13,304	13,304	5
Manufacturing	9,935,466	1,980,199	107,433	108,133	10
Transportation	13,552,545	219,779	14,285	14,313	6
Communications and Public Utilities	5,478,848	3,142,545	204,260	206,333	9
Wholesale Trade	90,036,086	2,805,457	161,569	257,056	20
Retail Trade	55,757,145	15,920,373	985,644	995,299	126
Finance, Insurance, and Real Estate Services	-	-	-	-	-
Public Administration	5,663,993	2,714,209	188,785	190,248	95
Other or Not Reported	1,769,406	847,179	55,068	55,659	7
Other or Not Reported	81,640	44,005	2,856	3,025	7
<i>County Total</i>	<i>188,194,252</i>	<i>29,516,230</i>	<i>1,787,299</i>	<i>1,900,451</i>	<i>293</i>
<b>LAKE COUNTY</b>					
Agriculture, Forestry, and Fishing	392,347	335,899	21,622	21,622	15
Construction	88,307	25,031	1,627	2,458	7
Manufacturing	92,171,992	1,606,611	85,487	119,352	19
Transportation	103,097	84,509	5,494	5,562	5
Communications and Public Utilities	4,597,310	4,392,197	285,493	292,948	4
Wholesale Trade	15,433,263	2,170,141	126,430	126,555	6
Retail Trade	54,277,632	26,366,625	1,775,974	1,788,137	192
Finance, Insurance, and Real Estate Services	-	-	-	-	-
Public Administration	14,563,847	10,216,854	679,896	689,999	133
Other or Not Reported	2,858,046	2,329,789	154,012	168,133	7
Other or Not Reported	1,100,956	212,693	13,823	1,623,434	6
<i>County Total</i>	<i>185,586,797</i>	<i>47,740,349</i>	<i>3,149,858</i>	<i>4,838,200</i>	<i>394</i>
<b>LAKE OF THE WOODS COUNTY</b>					
Agriculture, Forestry, and Fishing	138,341	97,161	6,316	6,354	7
Construction	-	-	-	-	-
Manufacturing	755,906	126,438	8,220	8,220	9
Transportation	-	-	-	-	-
Communications and Public Utilities	-	-	-	-	-
Wholesale Trade	1,681,361	437,588	28,446	28,446	6
Retail Trade	38,258,590	12,250,547	805,672	812,353	96
Finance, Insurance, and Real Estate Services	-	-	-	-	-
Public Administration	12,404,179	9,364,686	642,716	644,399	94
Other or Not Reported	-	-	-	-	-
Other or Not Reported	9,573,008	7,783,862	511,677	520,821	16
<i>County Total</i>	<i>62,811,385</i>	<i>30,060,282</i>	<i>2,003,047</i>	<i>2,020,593</i>	<i>228</i>
<b>LESUEUR COUNTY</b>					
Agriculture, Forestry, and Fishing	22,475,730	934,770	59,825	68,854	36
Construction	17,964,884	550,527	35,784	40,490	20
Manufacturing	157,976,791	5,274,195	342,827	569,313	35
Transportation	53,119	46,333	3,012	9,067	16
Communications and Public Utilities	11,675,274	9,577,562	621,516	629,407	13
Wholesale Trade	93,789,289	5,548,426	316,040	319,074	27
Retail Trade	124,038,844	48,444,751	3,129,127	3,162,098	340
Finance, Insurance, and Real Estate Services	861,878	104,726	6,807	7,771	6
Public Administration	30,014,382	14,321,926	952,143	959,054	237
Other or Not Reported	8,216,402	4,274,124	277,821	280,282	11
Other or Not Reported	2,166,285	785,887	51,366	54,340	13
<i>County Total</i>	<i>469,232,878</i>	<i>89,863,227</i>	<i>5,796,268</i>	<i>6,099,750</i>	<i>754</i>

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**Annual 1996**

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<b>LINCOLN COUNTY</b>					
Agriculture, Forestry, and Fishing	267,004	85,146	5,468	5,671	7
Construction	2,692,932	1,577,567	102,540	103,841	6
Manufacturing	272,194	224,437	14,581	14,581	8
Transportation	619,093	7,181	467	5,579	4
Communications and Public Utilities	766,458	440,517	28,636	28,714	4
Wholesale Trade	13,366,158	431,031	27,920	27,953	8
Retail Trade	37,243,019	11,993,139	745,932	746,767	121
Finance, Insurance, and Real Estate Services	6,874,467	1,507,692	98,031	101,114	85
Public Administration	6,151,447	4,305,099	289,931	295,467	11
Other or Not Reported	46,668	44,652	2,903	3,674	4
<i>County Total</i>	<i>68,299,440</i>	<i>20,616,461</i>	<i>1,316,409</i>	<i>1,333,361</i>	<i>258</i>
<b>LYON COUNTY</b>					
Agriculture, Forestry, and Fishing	3,256,023	1,019,688	66,298	848,060	26
Construction	102,920,554	2,873,642	172,591	316,765	27
Manufacturing	27,291,617	10,924,450	699,279	729,584	27
Transportation	2,418,299	361,008	23,465	51,596	16
Communications and Public Utilities	18,102,016	12,664,260	823,181	860,004	17
Wholesale Trade	281,675,293	18,886,410	1,178,605	1,417,533	43
Retail Trade	303,029,202	122,305,414	7,935,482	7,986,037	409
Finance, Insurance, and Real Estate Services	307,742	223,221	14,510	15,749	14
Public Administration	68,302,941	21,500,978	1,412,703	1,440,606	290
Other or Not Reported	19,267,685	6,624,253	430,577	436,097	12
Other or Not Reported	499,584	117,891	6,031	9,127	11
<i>County Total</i>	<i>827,070,956</i>	<i>197,501,215</i>	<i>12,762,722</i>	<i>14,111,158</i>	<i>892</i>
<b>MAHONOMEN COUNTY</b>					
Agriculture, Forestry, and Fishing	32,906	32,906	2,139	2,139	4
Construction	225,003	24,075	1,564	1,564	5
Manufacturing	-	-	-	-	-
Transportation	-	-	-	-	-
Communications and Public Utilities	11,017,367	9,010,712	585,697	587,374	5
Wholesale Trade	6,831,795	1,474,115	53,772	53,937	7
Retail Trade	29,226,691	10,620,501	727,514	739,943	74
Finance, Insurance, and Real Estate Services	10,942,059	9,959,766	678,749	680,685	60
Public Administration	-	-	-	-	-
Other or Not Reported	489,640	373,796	24,299	24,794	7
<i>County Total</i>	<i>58,765,461</i>	<i>31,495,871</i>	<i>2,073,734</i>	<i>2,091,415</i>	<i>167</i>
<b>MARSHALL COUNTY</b>					
Agriculture, Forestry, and Fishing	531,962	83,511	4,041	4,500	14
Construction	1,524,466	514,283	33,285	34,180	12
Manufacturing	14,314,373	297,266	19,258	20,937	17
Transportation	117,156	106,867	6,617	7,339	7
Communications and Public Utilities	1,750,349	823,889	53,554	54,241	8
Wholesale Trade	41,782,050	875,161	56,755	57,851	17
Retail Trade	41,760,592	17,147,316	1,078,516	1,086,811	160
Finance, Insurance, and Real Estate Services	6,793,130	2,376,538	165,133	169,843	88
Public Administration	9,213,219	5,770,074	375,053	382,588	14
Other or Not Reported	312,790	173,856	13,009	13,913	13
<i>County Total</i>	<i>118,100,087</i>	<i>28,168,761</i>	<i>1,805,221</i>	<i>1,832,203</i>	<i>350</i>

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**Annual 1996**

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<b>MARTIN COUNTY</b>					
Agriculture, Forestry, and Fishing	9,123,703	380,055	24,704	24,947	21
Construction	11,895,386	1,592,322	97,398	147,727	26
Manufacturing	113,621,536	9,468,822	546,331	644,473	40
Transportation	6,151,164	236,527	15,375	20,844	26
Communications and Public Utilities	42,422,749	23,777,397	1,585,509	1,670,530	26
Wholesale Trade	153,798,678	6,868,622	371,759	470,992	41
Retail Trade	181,830,610	67,551,658	4,349,882	4,489,635	380
Finance, Insurance, and Real Estate	282,494	104,350	6,781	8,833	7
Services	22,009,288	13,039,170	866,956	893,779	265
Public Administration	669,691	491,332	35,300	36,867	12
Other or Not Reported	732,625	604,064	39,264	39,270	12
<i>County Total</i>	<i>542,537,924</i>	<i>124,114,319</i>	<i>7,939,259</i>	<i>8,447,897</i>	<i>856</i>
<b>MCLEOD COUNTY</b>					
Agriculture, Forestry, and Fishing	34,200,910	2,285,441	139,368	140,901	40
Construction	13,353,209	2,585,309	168,044	207,160	33
Manufacturing	100,155,304	10,265,311	661,662	2,998,625	59
Transportation	3,549,869	166,605	10,831	93,768	29
Communications and Public Utilities	44,454,451	27,556,713	1,791,187	1,866,604	13
Wholesale Trade	102,203,617	20,908,900	975,309	999,742	43
Retail Trade	279,437,129	118,999,819	7,846,742	8,121,906	502
Finance, Insurance, and Real Estate	1,544,362	691,077	44,920	51,950	17
Services	44,764,964	19,201,351	1,167,674	1,215,108	315
Public Administration	2,523,445	1,947,641	128,127	137,361	9
Other or Not Reported	330,389	161,704	10,493	22,847	15
<i>County Total</i>	<i>626,517,649</i>	<i>204,769,871</i>	<i>12,944,357</i>	<i>15,855,972</i>	<i>1,075</i>
<b>MEEKER COUNTY</b>					
Agriculture, Forestry, and Fishing	1,616,551	637,858	33,503	34,160	22
Construction	2,244,696	630,772	32,564	88,464	23
Manufacturing	252,353,773	4,266,961	277,498	331,090	50
Transportation	473,552	1,597	104	4,435	17
Communications and Public Utilities	15,051,555	10,255,686	666,624	681,173	5
Wholesale Trade	41,305,814	4,640,399	223,127	231,606	21
Retail Trade	111,829,099	44,235,551	2,823,871	3,021,017	284
Finance, Insurance, and Real Estate	139	139	9	272	4
Services	12,760,597	7,093,946	479,961	483,972	193
Public Administration	968,632	867,889	63,591	64,172	8
Other or Not Reported	2,108,213	177,475	11,536	11,639	20
<i>County Total</i>	<i>440,712,621</i>	<i>72,808,273</i>	<i>4,612,388</i>	<i>4,952,000</i>	<i>647</i>
<b>MILLE LACS COUNTY</b>					
Agriculture, Forestry, and Fishing	4,324,922	1,469,105	95,488	96,073	33
Construction	5,554,957	308,826	19,256	32,688	25
Manufacturing	74,273,734	1,806,111	117,398	147,714	37
Transportation	919,455	543,310	35,316	40,019	23
Communications and Public Utilities	6,654,605	4,461,310	289,987	301,323	8
Wholesale Trade	26,109,441	11,505,798	719,706	729,565	26
Retail Trade	168,011,938	64,442,886	4,277,959	4,292,613	349
Finance, Insurance, and Real Estate	923,476	785,577	51,004	51,916	10
Services	100,349,773	26,078,115	1,742,124	1,754,360	271
Public Administration	26,375,612	560,495	48,302	51,492	10
Other or Not Reported	2,204,630	1,439,757	93,582	94,252	13
<i>County Total</i>	<i>415,702,543</i>	<i>113,401,290</i>	<i>7,490,122</i>	<i>7,592,015</i>	<i>805</i>

**TABLE 2**  
**Minnesota Sales and Use Tax Statistics**  
**Major Industries by County**  
**Annual 1996**

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
<b>MORRISON COUNTY</b>					
Agriculture, Forestry, and Fishing	9,951,109	843,572	54,731	57,432	46
Construction	9,255,737	698,011	40,671	48,703	30
Manufacturing	64,883,851	4,204,703	273,280	297,688	38
Transportation	3,186,309	714,561	46,444	61,473	28
Communications and Public Utilities	6,378,536	5,115,137	332,491	350,064	8
Wholesale Trade	102,172,862	7,354,891	450,885	473,414	30
Retail Trade	224,274,663	85,301,956	5,618,101	5,654,673	480
Finance, Insurance, and Real Estate Services	761,014	51,490	3,355	3,496	5
Services	30,121,800	12,596,522	830,747	840,056	273
Public Administration	2,054,082	1,183,181	77,321	88,031	13
Other or Not Reported	1,228,141	271,559	17,656	17,703	12
<i>County Total</i>	<i>454,268,104</i>	<i>118,335,583</i>	<i>7,745,682</i>	<i>7,892,733</i>	<i>963</i>
<b>MOWER COUNTY</b>					
Agriculture, Forestry, and Fishing	1,722,780	544,361	35,400	49,905	39
Construction	13,022,977	2,287,756	137,811	172,016	38
Manufacturing	35,681,787	9,680,674	623,208	1,267,231	43
Transportation	927,437	229,263	14,902	34,848	22
Communications and Public Utilities	9,220,083	7,693,635	500,089	532,173	12
Wholesale Trade	90,646,351	7,407,167	408,150	411,060	55
Retail Trade	234,312,071	104,579,691	6,911,736	7,002,130	497
Finance, Insurance, and Real Estate Services	632,079	103,435	6,725	7,128	9
Services	41,407,258	20,869,732	1,380,450	1,398,622	320
Public Administration	29,352,990	13,273,364	863,194	878,098	14
Other or Not Reported	1,797,313	1,683,439	111,611	111,667	11
<i>County Total</i>	<i>458,723,126</i>	<i>168,352,517</i>	<i>10,993,276</i>	<i>11,864,878</i>	<i>1,060</i>
<b>MURRAY COUNTY</b>					
Agriculture, Forestry, and Fishing	6,202,961	28,525	1,700	1,754	17
Construction	2,956,411	1,305,680	76,889	98,090	19
Manufacturing	6,701,144	173,885	11,306	11,717	9
Transportation	4,174,302	235,486	15,305	23,206	20
Communications and Public Utilities	6,694,910	4,585,925	298,081	298,736	8
Wholesale Trade	58,730,920	2,184,150	139,485	154,502	19
Retail Trade	42,488,813	18,123,614	1,173,641	1,176,464	167
Finance, Insurance, and Real Estate Services	165,851	157,399	7,909	8,460	6
Services	9,926,938	3,837,711	216,603	219,001	115
Public Administration	480,756	353,255	26,133	31,588	10
Other or Not Reported	1,193,794	72,255	4,359	4,620	8
<i>County Total</i>	<i>139,716,800</i>	<i>31,057,885</i>	<i>1,971,411</i>	<i>2,028,138</i>	<i>398</i>
<b>NICOLLET COUNTY</b>					
Agriculture, Forestry, and Fishing	12,642,002	913,359	59,370	72,008	26
Construction	7,115,715	4,905,547	318,861	327,484	15
Manufacturing	161,226,688	12,456,121	809,646	1,470,446	33
Transportation	159,728	83,170	5,405	8,808	10
Communications and Public Utilities	16,166,316	7,700,446	500,605	524,846	8
Wholesale Trade	99,304,413	12,182,628	724,391	771,686	21
Retail Trade	108,825,075	49,312,335	3,247,086	3,284,369	299
Finance, Insurance, and Real Estate Services	399,381	255,622	16,615	16,971	5
Services	37,646,358	19,979,817	1,313,780	1,366,827	239
Public Administration	38,307,640	710,855	46,203	52,857	9
Other or Not Reported	1,685,018	51,784	3,366	3,416	6
<i>County Total</i>	<i>483,478,334</i>	<i>108,551,684</i>	<i>7,045,328</i>	<i>7,899,718</i>	<i>671</i>

**TABLE 2**  
**Minnesota Sales and Use Tax Statistics**  
**Major Industries by County**  
**Annual 1996**

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
<b>NOBLES COUNTY</b>					
Agriculture, Forestry, and Fishing	25,825,404	816,812	52,629	55,195	48
Construction	9,951,922	1,044,812	67,599	80,350	36
Manufacturing	227,708,917	3,496,840	226,503	427,292	28
Transportation	16,854,047	140,263	9,118	17,221	33
Communications and Public Utilities	19,947,144	13,373,937	869,305	895,903	16
Wholesale Trade	157,063,783	7,373,446	358,919	437,923	40
Retail Trade	182,272,312	74,141,465	4,714,600	4,747,591	331
Finance, Insurance, and Real Estate Services	5,069,440	3,768,764	112,824	113,586	14
Public Administration	33,244,598	10,640,724	703,816	745,325	259
Other or Not Reported	15,240,794	7,636,527	527,344	530,707	11
Other or Not Reported	2,413,761	720,022	46,197	47,833	12
<i>County Total</i>	<i>695,592,122</i>	<i>123,153,612</i>	<i>7,688,854</i>	<i>8,098,926</i>	<i>828</i>
<b>NORMAN COUNTY</b>					
Agriculture, Forestry, and Fishing	20,794,224	686,394	40,244	42,764	11
Construction	1,542,082	486,425	31,618	31,975	7
Manufacturing	1,403,225	164,067	10,664	10,664	4
Transportation	-	-	-	-	-
Communications and Public Utilities	53,720,470	13,090,356	850,874	854,695	9
Wholesale Trade	26,970,533	3,493,935	187,756	194,460	13
Retail Trade	41,965,958	9,366,748	608,822	621,826	119
Finance, Insurance, and Real Estate Services	3,836,422	1,710,234	111,058	111,784	88
Public Administration	17,511,007	1,035,289	67,296	71,816	7
Other or Not Reported	2,048,277	1,469,570	96,133	96,418	7
<i>County Total</i>	<i>169,792,198</i>	<i>31,503,018</i>	<i>2,004,465</i>	<i>2,036,402</i>	<i>265</i>
<b>OLMSTED COUNTY</b>					
Agriculture, Forestry, and Fishing	8,655,124	4,657,699	288,755	300,955	96
Construction	103,495,422	8,646,723	562,039	1,016,205	101
Manufacturing	251,128,155	15,402,605	1,001,176	4,814,062	99
Transportation	20,188,412	3,114,491	202,445	280,410	69
Communications and Public Utilities	124,028,301	72,372,677	4,704,221	4,959,961	22
Wholesale Trade	352,480,816	49,705,387	3,221,189	3,763,019	105
Retail Trade	1,186,732,652	581,816,678	38,287,625	39,160,324	1,471
Finance, Insurance, and Real Estate Services	47,370,399	5,019,420	326,351	333,900	37
Public Administration	257,445,051	144,191,649	9,544,899	10,234,153	961
Other or Not Reported	38,538,858	36,773,183	2,390,257	2,570,920	11
Other or Not Reported	7,809,982	3,555,506	231,107	232,794	61
<i>County Total</i>	<i>2,397,873,172</i>	<i>925,256,018</i>	<i>60,760,064</i>	<i>67,666,703</i>	<i>3,033</i>
<b>OTTER TAIL COUNTY</b>					
Agriculture, Forestry, and Fishing	25,919,999	3,421,194	220,711	226,776	77
Construction	16,195,923	3,204,833	208,323	319,490	53
Manufacturing	106,132,674	13,074,223	849,727	961,891	101
Transportation	6,654,417	1,395,277	90,687	120,279	41
Communications and Public Utilities	156,688,491	100,687,090	6,563,285	6,850,790	33
Wholesale Trade	75,433,792	10,592,346	667,471	672,854	62
Retail Trade	476,029,938	185,074,168	11,876,446	11,972,667	900
Finance, Insurance, and Real Estate Services	179,070	15,074	979	5,121	17
Public Administration	57,850,306	28,992,299	1,916,630	1,939,556	673
Other or Not Reported	3,925,184	2,032,878	143,381	160,925	14
Other or Not Reported	15,991,218	1,752,531	113,915	123,573	23
<i>County Total</i>	<i>941,001,012</i>	<i>350,241,913</i>	<i>22,651,555</i>	<i>23,353,922</i>	<i>1,994</i>

**TABLE 2**  
**Minnesota Sales and Use Tax Statistics**  
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**Annual 1996**

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
<b>PENNINGTON COUNTY</b>					
Agriculture, Forestry, and Fishing	1,372,591	152,282	9,900	11,603	11
Construction	541,509	171,876	11,171	13,893	15
Manufacturing	189,504,356	3,054,840	198,565	347,820	19
Transportation	168,354	22,903	1,485	7,782	20
Communications and Public Utilities	16,624,275	11,692,167	759,992	819,932	4
Wholesale Trade	586,224,378	8,587,890	537,266	547,683	23
Retail Trade	119,206,298	56,838,676	3,747,989	3,828,921	186
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	39,935,245	10,390,852	705,122	713,138	150
Public Administration	92,528	65,497	4,257	8,574	5
Other or Not Reported	1,787,525	760,924	49,461	52,882	10
<i>County Total</i>	<i>955,457,059</i>	<i>91,737,907</i>	<i>6,025,208</i>	<i>6,352,228</i>	<i>443</i>
<b>PINE COUNTY</b>					
Agriculture, Forestry, and Fishing	3,994,745	792,666	51,527	54,862	32
Construction	2,556,850	400,201	26,012	31,845	22
Manufacturing	14,742,915	1,828,518	118,626	119,722	30
Transportation	875,652	583,413	37,922	39,723	23
Communications and Public Utilities	46,907,334	6,634,533	431,243	454,142	14
Wholesale Trade	5,861,649	602,774	23,484	23,484	11
Retail Trade	150,923,087	62,567,871	4,211,715	4,228,294	330
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	23,519,766	16,788,007	1,113,093	1,152,374	202
Public Administration	545,747	459,208	29,849	31,130	8
Other or Not Reported	1,100,790	121,352	7,889	8,968	17
<i>County Total</i>	<i>251,028,535</i>	<i>90,778,543</i>	<i>6,051,360</i>	<i>6,144,544</i>	<i>689</i>
<b>PIPESTONE COUNTY</b>					
Agriculture, Forestry, and Fishing	11,698,618	771,434	46,929	49,277	30
Construction	5,657,991	409,688	26,356	31,057	11
Manufacturing	107,373,960	1,840,312	102,920	194,753	20
Transportation	102,742	52,744	3,427	4,165	10
Communications and Public Utilities	6,506,110	2,995,117	194,690	202,141	11
Wholesale Trade	6,121,302	1,988,905	81,886	82,031	11
Retail Trade	84,188,685	30,261,153	1,922,899	1,943,507	189
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	14,237,855	4,400,469	290,042	341,425	138
Public Administration	104,370	82,753	5,377	16,915	7
Other or Not Reported	1,550,971	1,291,473	83,921	84,662	13
<i>County Total</i>	<i>237,542,604</i>	<i>44,094,048</i>	<i>2,758,447</i>	<i>2,949,933</i>	<i>440</i>
<b>POLK COUNTY</b>					
Agriculture, Forestry, and Fishing	5,771,570	752,858	48,142	48,708	34
Construction	29,600,341	1,635,445	103,591	124,696	16
Manufacturing	81,919,876	5,802,569	308,174	706,430	37
Transportation	19,895,707	517,997	33,649	35,936	22
Communications and Public Utilities	20,709,833	15,913,956	1,034,410	1,089,857	16
Wholesale Trade	96,530,042	8,547,421	466,526	491,439	39
Retail Trade	194,881,761	83,041,558	5,465,986	5,593,757	445
Finance, Insurance, and Real Estate	2,843,260	491,501	27,583	28,855	8
Services	41,241,618	16,199,900	1,118,688	1,137,338	270
Public Administration	8,860,163	4,219,849	274,289	293,453	18
Other or Not Reported	1,819,743	994,308	64,633	65,294	16
<i>County Total</i>	<i>504,073,914</i>	<i>138,117,362</i>	<i>8,945,671</i>	<i>9,615,763</i>	<i>921</i>

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**Annual 1996**

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<b>POPE COUNTY</b>					
Agriculture, Forestry, and Fishing	1,034,665	238,578	15,491	16,323	11
Construction	1,204,066	99,588	6,470	13,272	10
Manufacturing	19,577,522	737,823	45,407	49,994	22
Transportation	5,923	2,931	190	224	5
Communications and Public Utilities	1,543,530	1,365,549	88,761	93,693	5
Wholesale Trade	35,511,007	6,000,229	353,804	359,240	24
Retail Trade	73,639,624	35,648,925	2,251,522	2,273,993	162
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	16,420,467	4,735,942	311,288	341,077	129
Public Administration	222,057	184,080	11,960	15,687	5
Other or Not Reported	419,394	219,942	15,443	15,469	9
<i>County Total</i>	<i>149,578,255</i>	<i>49,233,587</i>	<i>3,100,336</i>	<i>3,179,829</i>	<i>386</i>
<b>RAMSEY COUNTY</b>					
Agriculture, Forestry, and Fishing	39,668,507	20,906,854	1,358,935	1,393,484	225
Construction	226,430,755	21,916,267	1,424,558	2,677,459	199
Manufacturing	3,607,452,840	297,287,065	19,323,645	38,339,636	748
Transportation	75,137,224	8,634,740	568,596	785,446	159
Communications and Public Utilities	381,127,495	293,331,341	19,066,668	20,462,229	60
Wholesale Trade	2,929,017,630	586,493,821	38,141,444	38,895,991	588
Retail Trade	5,353,915,979	2,338,842,541	155,639,841	159,608,669	5,355
Finance, Insurance, and Real Estate	74,703,765	6,627,312	431,394	961,146	135
Services	2,394,820,471	1,003,723,753	67,681,908	69,153,969	3,957
Public Administration	56,784,287	42,618,341	2,770,201	2,877,260	52
Other or Not Reported	33,517,827	12,279,508	822,034	843,696	173
<i>County Total</i>	<i>15,172,576,780</i>	<i>4,632,661,543</i>	<i>307,229,224</i>	<i>335,998,985</i>	<i>11,651</i>
<b>RED LAKE COUNTY</b>					
Agriculture, Forestry, and Fishing	1,118,632	369,357	24,010	24,756	4
Construction	-	-	-	-	-
Manufacturing	14,969,428	577,438	36,653	36,866	13
Transportation	63,315	61,304	3,984	8,054	10
Communications and Public Utilities	-	-	-	-	-
Wholesale Trade	11,149,765	1,530,568	98,739	101,550	10
Retail Trade	11,017,249	6,124,455	413,897	417,238	53
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	1,381,037	736,670	53,854	54,255	28
Public Administration	-	-	-	-	-
Other or Not Reported	7,293,664	4,678,617	303,056	343,500	13
<i>County Total</i>	<i>46,993,090</i>	<i>14,078,409</i>	<i>934,193</i>	<i>986,219</i>	<i>131</i>
<b>REDWOOD COUNTY</b>					
Agriculture, Forestry, and Fishing	8,700,565	589,753	38,310	39,991	25
Construction	2,975,569	1,392,712	90,524	95,851	21
Manufacturing	18,202,730	1,818,814	117,995	118,250	39
Transportation	172,526	1,050	71	11,596	9
Communications and Public Utilities	50,961,288	14,976,025	973,429	1,051,795	23
Wholesale Trade	162,698,204	9,823,033	460,503	468,881	32
Retail Trade	154,185,271	55,315,623	3,452,961	3,467,950	297
Finance, Insurance, and Real Estate	22,610	19,501	1,267	2,146	6
Services	11,214,131	8,216,620	534,928	538,656	207
Public Administration	771,214	324,129	26,399	30,743	14
Other or Not Reported	728,752	571,550	32,133	33,272	9
<i>County Total</i>	<i>410,632,860</i>	<i>93,048,810</i>	<i>5,728,520</i>	<i>5,859,131</i>	<i>682</i>



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**Annual 1996**

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<b>RENVILLE COUNTY</b>					
Agriculture, Forestry, and Fishing	22,997,421	460,100	29,904	32,331	30
Construction	1,474,347	635,169	41,286	41,493	20
Manufacturing	65,726,841	6,653,998	428,903	630,436	38
Transportation	10,438,435	200,937	12,501	20,483	23
Communications and Public Utilities	16,057,000	8,718,591	566,705	675,576	20
Wholesale Trade	161,028,912	6,143,726	304,282	309,230	34
Retail Trade	66,823,248	28,686,217	1,873,255	1,891,057	247
Finance, Insurance, and Real Estate Services	1,335	297	19	170	4
Public Administration	19,180,882	10,476,579	711,181	756,217	179
Other or Not Reported	3,278,095	2,572,159	184,387	193,714	14
	57,046	57,037	3,708	3,748	9
<i>County Total</i>	<i>367,063,562</i>	<i>64,604,810</i>	<i>4,156,131</i>	<i>4,554,455</i>	<i>618</i>
<b>RICE COUNTY</b>					
Agriculture, Forestry, and Fishing	12,325,212	2,094,866	113,830	114,808	52
Construction	19,995,474	9,621,975	625,431	786,719	43
Manufacturing	206,339,850	5,394,003	350,612	771,867	71
Transportation	3,642,489	1,423,943	92,547	96,738	23
Communications and Public Utilities	19,466,939	13,208,865	858,577	901,066	17
Wholesale Trade	686,425,551	15,147,043	932,518	977,792	40
Retail Trade	415,208,195	172,480,792	11,400,240	11,508,765	635
Finance, Insurance, and Real Estate Services	775,702	514,193	33,426	38,076	13
Public Administration	49,791,921	32,829,644	2,181,685	2,221,141	447
Other or Not Reported	3,431,069	1,705,682	110,874	129,404	11
	1,600,249	1,151,213	74,885	83,910	20
<i>County Total</i>	<i>1,419,002,651</i>	<i>255,572,219</i>	<i>16,774,625</i>	<i>17,630,286</i>	<i>1,372</i>
<b>ROCK COUNTY</b>					
Agriculture, Forestry, and Fishing	5,529,141	2,500,547	102,770	104,533	15
Construction	738,171	196,789	12,463	15,617	15
Manufacturing	5,623,955	938,025	60,973	88,938	13
Transportation	21,417	21,417	1,393	1,400	4
Communications and Public Utilities	2,957,731	2,611,708	167,743	177,719	7
Wholesale Trade	63,109,774	4,519,430	159,309	162,503	17
Retail Trade	67,221,381	20,046,711	1,322,039	1,325,139	133
Finance, Insurance, and Real Estate Services	580,410	46,743	3,038	17,765	4
Public Administration	11,021,329	6,418,765	425,194	449,121	99
Other or Not Reported	684,928	377,496	26,697	30,760	7
	687,168	403,219	26,211	26,211	6
<i>County Total</i>	<i>158,175,405</i>	<i>38,080,850</i>	<i>2,307,830</i>	<i>2,399,706</i>	<i>320</i>
<b>ROSEAU COUNTY</b>					
Agriculture, Forestry, and Fishing	3,752,248	148,681	9,661	10,028	13
Construction	3,781,674	1,371,873	89,157	90,821	12
Manufacturing	260,309,143	2,974,579	191,624	548,407	14
Transportation	63,891,881	298,756	19,418	30,105	28
Communications and Public Utilities	11,423,152	8,831,981	574,059	576,702	8
Wholesale Trade	24,200,850	3,763,320	157,052	159,131	15
Retail Trade	138,623,626	49,106,375	3,246,983	3,262,963	267
Finance, Insurance, and Real Estate Services	363,117	363,075	23,889	24,599	8
Public Administration	14,291,218	7,111,259	476,158	485,108	164
Other or Not Reported	785,088	266,167	17,288	22,991	5
	1,183,284	141,591	9,207	9,222	10
<i>County Total</i>	<i>522,605,281</i>	<i>74,377,657</i>	<i>4,814,496</i>	<i>5,220,077</i>	<i>544</i>

**TABLE 2**  
**Minnesota Sales and Use Tax Statistics**  
**Major Industries by County**  
**Annual 1996**

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
<b>SCOTT COUNTY</b>					
Agriculture, Forestry, and Fishing	29,109,292	5,704,452	370,853	379,178	103
Construction	81,593,553	6,585,827	428,082	571,869	71
Manufacturing	296,855,942	37,684,614	2,449,245	3,258,044	120
Transportation	7,900,174	869,428	56,511	88,422	42
Communications and Public Utilities	98,209,572	76,947,087	5,002,337	5,072,236	25
Wholesale Trade	118,319,253	52,932,906	3,389,140	3,476,087	74
Retail Trade	417,467,913	186,146,246	12,440,786	12,602,151	835
Finance, Insurance, and Real Estate	329,486	88,064	5,727	5,728	8
Services	140,765,516	86,939,808	5,750,282	6,044,628	595
Public Administration	1,807,829	224,292	14,371	15,708	7
Other or Not Reported	7,983,728	3,453,527	224,481	235,084	31
<i>County Total</i>	<i>1,200,342,258</i>	<i>457,576,251</i>	<i>30,131,815</i>	<i>31,749,135</i>	<i>1,911</i>
<b>SHERBURNE COUNTY</b>					
Agriculture, Forestry, and Fishing	5,377,179	2,843,189	184,816	197,302	63
Construction	24,278,934	784,386	50,984	61,442	54
Manufacturing	150,112,958	24,076,656	1,560,411	1,700,854	81
Transportation	12,728,710	1,968,815	127,974	143,210	36
Communications and Public Utilities	192,249,698	16,815,243	1,092,993	1,286,802	14
Wholesale Trade	61,429,669	8,324,703	540,765	545,502	56
Retail Trade	325,511,049	139,461,487	9,217,185	9,257,212	559
Finance, Insurance, and Real Estate	82,330	2,459	159	1,105	7
Services	55,659,324	19,529,315	1,289,372	1,303,991	388
Public Administration	7,951,495	7,757,698	533,549	543,152	9
Other or Not Reported	2,079,409	321,720	20,910	20,973	20
<i>County Total</i>	<i>837,460,755</i>	<i>221,885,671</i>	<i>14,619,118</i>	<i>15,061,545</i>	<i>1,287</i>
<b>SIBLEY COUNTY</b>					
Agriculture, Forestry, and Fishing	923,574	294,506	16,712	17,478	16
Construction	5,705,586	1,493,353	96,999	122,319	15
Manufacturing	17,975,232	1,597,604	103,841	235,404	21
Transportation	182,140	624	41	7,382	17
Communications and Public Utilities	3,958,153	2,814,046	182,914	183,441	9
Wholesale Trade	29,042,460	1,779,461	115,238	117,252	20
Retail Trade	41,775,739	15,777,210	1,047,473	1,066,805	168
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	16,849,541	5,373,300	356,106	363,344	135
Public Administration	992,681	121,290	7,883	13,389	7
Other or Not Reported	114,096	45,429	2,954	3,155	8
<i>County Total</i>	<i>117,519,202</i>	<i>29,296,823</i>	<i>1,930,161</i>	<i>2,129,969</i>	<i>416</i>
<b>ST. LOUIS COUNTY</b>					
Agriculture, Forestry, and Fishing	24,120,310	5,275,753	342,936	351,839	161
Construction	103,367,356	15,556,636	1,010,565	1,680,982	191
Manufacturing	617,775,665	31,553,546	2,051,014	2,896,277	273
Transportation	121,157,892	5,843,412	381,313	1,704,893	80
Communications and Public Utilities	149,645,135	109,044,204	7,087,842	7,590,405	57
Wholesale Trade	576,743,617	99,454,897	6,381,480	6,720,480	235
Retail Trade	1,887,528,936	850,330,400	56,362,294	56,954,963	2,835
Finance, Insurance, and Real Estate	3,952,246	2,196,763	142,784	283,737	71
Services	418,564,083	175,998,296	11,720,844	12,150,450	1,805
Public Administration	44,523,566	19,376,632	1,259,484	1,325,112	34
Other or Not Reported	9,600,984	3,651,681	251,563	5,832,588	97
<i>County Total</i>	<i>3,956,979,790</i>	<i>1,318,282,220</i>	<i>86,992,119</i>	<i>97,491,726</i>	<i>5,839</i>

**TABLE 2**  
**Minnesota Sales and Use Tax Statistics**  
**Major Industries by County**  
**Annual 1996**

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
<b>STEARNS COUNTY</b>					
Agriculture, Forestry, and Fishing	33,337,412	3,179,728	202,880	256,859	114
Construction	61,407,341	11,219,245	712,593	905,584	114
Manufacturing	811,007,912	28,540,685	1,832,173	3,831,712	188
Transportation	157,702,630	2,767,939	180,208	257,230	106
Communications and Public Utilities	71,719,245	56,488,364	3,671,722	3,840,564	25
Wholesale Trade	784,835,181	93,055,455	5,795,925	6,204,940	175
Retail Trade	1,422,423,080	676,853,094	44,523,374	45,516,565	1,674
Finance, Insurance, and Real Estate	19,364,001	16,250,644	868,207	883,388	45
Services	301,646,709	130,217,095	8,545,031	8,745,193	1,201
Public Administration	11,795,427	5,617,069	365,114	396,545	30
Other or Not Reported	10,573,567	3,254,074	210,221	251,195	53
<i>County Total</i>	<i>3,685,812,505</i>	<i>1,027,443,392</i>	<i>66,907,448</i>	<i>71,089,775</i>	<i>3,725</i>
<b>STEELE COUNTY</b>					
Agriculture, Forestry, and Fishing	39,278,618	1,412,969	88,010	123,675	39
Construction	24,001,399	1,294,794	84,158	221,872	36
Manufacturing	475,782,133	33,768,237	2,179,957	2,747,952	73
Transportation	1,137,832	253,038	16,632	20,846	24
Communications and Public Utilities	51,144,293	28,808,736	1,872,569	1,916,644	13
Wholesale Trade	64,077,539	4,959,220	320,985	356,215	28
Retail Trade	250,350,457	117,931,474	7,694,329	7,792,930	496
Finance, Insurance, and Real Estate	459,167	88,601	5,760	89,372	6
Services	91,967,455	29,677,580	1,960,995	1,998,268	347
Public Administration	452,150	452,150	38,370	38,536	4
Other or Not Reported	1,840,325	232,757	15,131	15,139	16
<i>County Total</i>	<i>1,000,491,368</i>	<i>218,879,556</i>	<i>14,276,896</i>	<i>15,321,449</i>	<i>1,082</i>
<b>STEVENS COUNTY</b>					
Agriculture, Forestry, and Fishing	2,087,640	186,361	10,313	24,396	14
Construction	23,356,687	242,431	15,757	74,098	15
Manufacturing	41,057,636	12,534,643	813,890	824,936	22
Transportation	4,055,682	45,108	2,938	4,819	6
Communications and Public Utilities	5,622,046	4,655,157	302,584	312,618	10
Wholesale Trade	45,526,474	5,609,543	310,243	389,797	19
Retail Trade	82,674,066	28,690,158	1,818,344	1,878,967	155
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	11,865,802	6,337,045	417,277	418,694	119
Public Administration	379,791	348,528	22,655	27,668	4
Other or Not Reported	310,370	206,036	13,392	24,218	7
<i>County Total</i>	<i>216,936,194</i>	<i>58,855,010</i>	<i>3,727,393</i>	<i>3,980,211</i>	<i>371</i>
<b>SWIFT COUNTY</b>					
Agriculture, Forestry, and Fishing	10,751,244	183,899	11,972	12,298	10
Construction	1,055,185	521,248	33,883	38,335	13
Manufacturing	22,727,595	977,474	63,066	103,844	15
Transportation	375,823	182,689	11,875	11,992	7
Communications and Public Utilities	12,799,532	8,068,707	524,464	532,090	11
Wholesale Trade	44,465,976	5,014,248	305,248	313,531	16
Retail Trade	48,054,024	23,149,986	1,473,285	1,475,006	176
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	6,270,151	5,043,121	336,386	349,435	97
Public Administration	6,139,905	860,282	72,849	76,777	7
Other or Not Reported	3,302,580	30,066	1,952	2,722	6
<i>County Total</i>	<i>155,942,015</i>	<i>44,031,720</i>	<i>2,834,980</i>	<i>2,916,030</i>	<i>358</i>

**TABLE 2**  
**Minnesota Sales and Use Tax Statistics**  
**Major Industries by County**  
**Annual 1996**

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
<b>TODD COUNTY</b>					
Agriculture, Forestry, and Fishing	9,394,319	355,792	22,968	23,458	19
Construction	2,612,574	917,389	58,964	65,784	17
Manufacturing	296,749,114	1,342,371	87,077	219,381	50
Transportation	631,915	607,419	39,482	45,180	34
Communications and Public Utilities	30,038,175	2,024,752	131,603	185,026	8
Wholesale Trade	10,340,274	2,822,302	171,517	173,814	20
Retail Trade	108,186,338	41,022,485	2,696,152	2,708,731	305
Finance, Insurance, and Real Estate	1,798,422	1,681,125	109,271	109,746	4
Services	16,484,529	5,104,225	336,035	341,703	178
Public Administration	1,388,758	1,383,847	95,094	96,153	8
Other or Not Reported	1,058,467	218,333	14,191	14,710	14
<i>County Total</i>	<i>478,682,885</i>	<i>57,480,040</i>	<i>3,762,354</i>	<i>3,983,686</i>	<i>657</i>
<b>TRAVERSE COUNTY</b>					
Agriculture, Forestry, and Fishing	196,341	117,743	7,456	7,624	6
Construction	44,557	39,223	2,552	2,557	6
Manufacturing	-	-	-	-	-
Transportation	-	-	-	-	-
Communications and Public Utilities	3,990,458	2,303,473	149,727	155,168	4
Wholesale Trade	22,395,167	2,334,562	71,399	71,746	9
Retail Trade	25,940,126	8,099,783	545,230	552,415	82
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	5,116,989	2,438,014	130,382	131,275	64
Public Administration	269,249	157,025	10,204	15,620	4
Other or Not Reported	1,913,188	376,664	24,480	65,951	10
<i>County Total</i>	<i>59,866,075</i>	<i>15,866,487</i>	<i>941,430</i>	<i>1,002,356</i>	<i>184</i>
<b>WABASHA COUNTY</b>					
Agriculture, Forestry, and Fishing	8,988,494	1,034,088	39,203	39,316	28
Construction	11,601,901	5,016,766	319,399	328,539	27
Manufacturing	26,752,662	1,305,880	84,445	100,255	34
Transportation	46,682,162	884,669	57,497	76,162	30
Communications and Public Utilities	9,447,581	7,702,409	500,685	502,174	9
Wholesale Trade	16,224,120	2,057,168	123,204	219,390	31
Retail Trade	119,788,454	40,577,489	2,639,277	2,646,383	327
Finance, Insurance, and Real Estate	50,064	16,764	1,089	1,947	6
Services	12,168,789	7,495,646	504,938	507,434	217
Public Administration	6,190,801	2,840,851	188,989	192,903	9
Other or Not Reported	281,983	118,028	7,674	7,712	10
<i>County Total</i>	<i>258,177,011</i>	<i>69,049,758</i>	<i>4,466,400</i>	<i>4,622,215</i>	<i>728</i>
<b>WADENA COUNTY</b>					
Agriculture, Forestry, and Fishing	6,217,547	776,739	49,604	53,293	20
Construction	2,799,195	39,566	2,572	4,943	16
Manufacturing	69,576,241	7,180,437	466,726	489,816	29
Transportation	3,674,570	417,922	27,166	42,968	17
Communications and Public Utilities	14,019,410	10,190,124	662,360	693,654	5
Wholesale Trade	61,323,757	8,467,301	302,540	334,201	19
Retail Trade	103,582,372	49,355,613	3,074,980	3,125,407	253
Finance, Insurance, and Real Estate	2,282	2,282	148	693	4
Services	17,604,190	8,765,501	590,661	599,589	188
Public Administration	23,133,323	2,199,362	142,955	149,067	8
Other or Not Reported	653,973	445,754	28,974	29,050	10
<i>County Total</i>	<i>302,586,860</i>	<i>87,840,601</i>	<i>5,348,686</i>	<i>5,522,681</i>	<i>569</i>

**TABLE 2**  
**Minnesota Sales and Use Tax Statistics**  
**Major Industries by County**  
**Annual 1996**

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
<b>WASECA COUNTY</b>					
Agriculture, Forestry, and Fishing	7,505,591	433,134	28,157	28,858	25
Construction	2,920,080	380,907	24,756	28,122	16
Manufacturing	211,455,709	895,562	58,066	278,856	26
Transportation	84,338	25,469	1,657	13,219	20
Communications and Public Utilities	25,066,661	23,913,921	1,554,405	1,587,680	10
Wholesale Trade	43,154,931	2,647,586	112,570	114,185	20
Retail Trade	103,832,782	45,450,970	2,964,151	3,108,805	226
Finance, Insurance, and Real Estate Services	34,935	1,177	77	1,642	5
Public Administration	15,923,809	7,656,739	513,335	516,879	173
Other or Not Reported	4,661,896	3,558,005	235,062	238,531	6
County Total	112,126	53,507	3,479	9,250	7
	414,752,858	85,016,977	5,495,715	5,926,027	534
<b>WASHINGTON COUNTY</b>					
Agriculture, Forestry, and Fishing	22,477,015	10,169,279	661,206	703,210	194
Construction	75,633,851	17,030,580	1,106,983	1,380,551	101
Manufacturing	1,533,569,878	63,752,822	4,143,409	5,704,947	198
Transportation	16,253,544	9,633,611	633,301	657,380	60
Communications and Public Utilities	49,365,175	45,022,676	2,926,442	3,032,368	28
Wholesale Trade	763,900,503	52,945,812	3,445,287	4,289,602	139
Retail Trade	1,330,801,109	691,598,120	46,003,109	46,370,514	1,978
Finance, Insurance, and Real Estate Services	3,591,257	718,316	46,692	82,121	33
Public Administration	222,922,645	115,659,221	7,656,797	7,772,314	1,317
Other or Not Reported	16,348,626	4,843,304	314,823	381,029	20
County Total	7,277,173	3,917,045	254,605	263,215	73
	4,042,140,776	1,015,290,786	67,192,654	70,637,251	4,141
<b>WATONWAN COUNTY</b>					
Agriculture, Forestry, and Fishing	1,231,480	149,059	9,691	10,311	12
Construction	6,991,747	647,443	42,084	57,596	18
Manufacturing	161,769,681	1,163,626	75,638	151,623	20
Transportation	2,936,683	1,305,625	84,866	93,527	17
Communications and Public Utilities	8,725,542	6,996,517	454,775	467,730	9
Wholesale Trade	188,779,135	8,363,149	380,017	414,478	24
Retail Trade	58,243,042	22,383,952	1,488,757	1,507,075	188
Finance, Insurance, and Real Estate Services	300,343	280,655	18,242	18,983	8
Public Administration	8,899,707	3,882,195	262,034	270,255	145
Other or Not Reported	4,384,037	2,846,689	191,731	215,644	6
County Total	505,733	166,298	10,810	11,831	10
	442,767,130	48,185,208	3,018,645	3,219,053	457
<b>WILKIN COUNTY</b>					
Agriculture, Forestry, and Fishing	877,505	281,143	15,937	16,391	16
Construction	225,236	60,229	3,917	5,111	7
Manufacturing	7,293,745	1,850	121	520	6
Transportation	2,909,789	209,511	13,618	13,709	5
Communications and Public Utilities	4,798,359	1,987,105	129,157	133,294	8
Wholesale Trade	78,911,537	1,465,963	95,286	103,877	10
Retail Trade	51,064,614	14,270,692	923,389	935,246	105
Finance, Insurance, and Real Estate Services	-	-	-	-	-
Public Administration	6,165,363	2,135,894	138,838	139,001	56
Other or Not Reported	-	-	-	-	-
County Total	1,847,755	830,800	54,004	54,675	13
	154,093,903	21,243,187	1,374,267	1,401,824	226

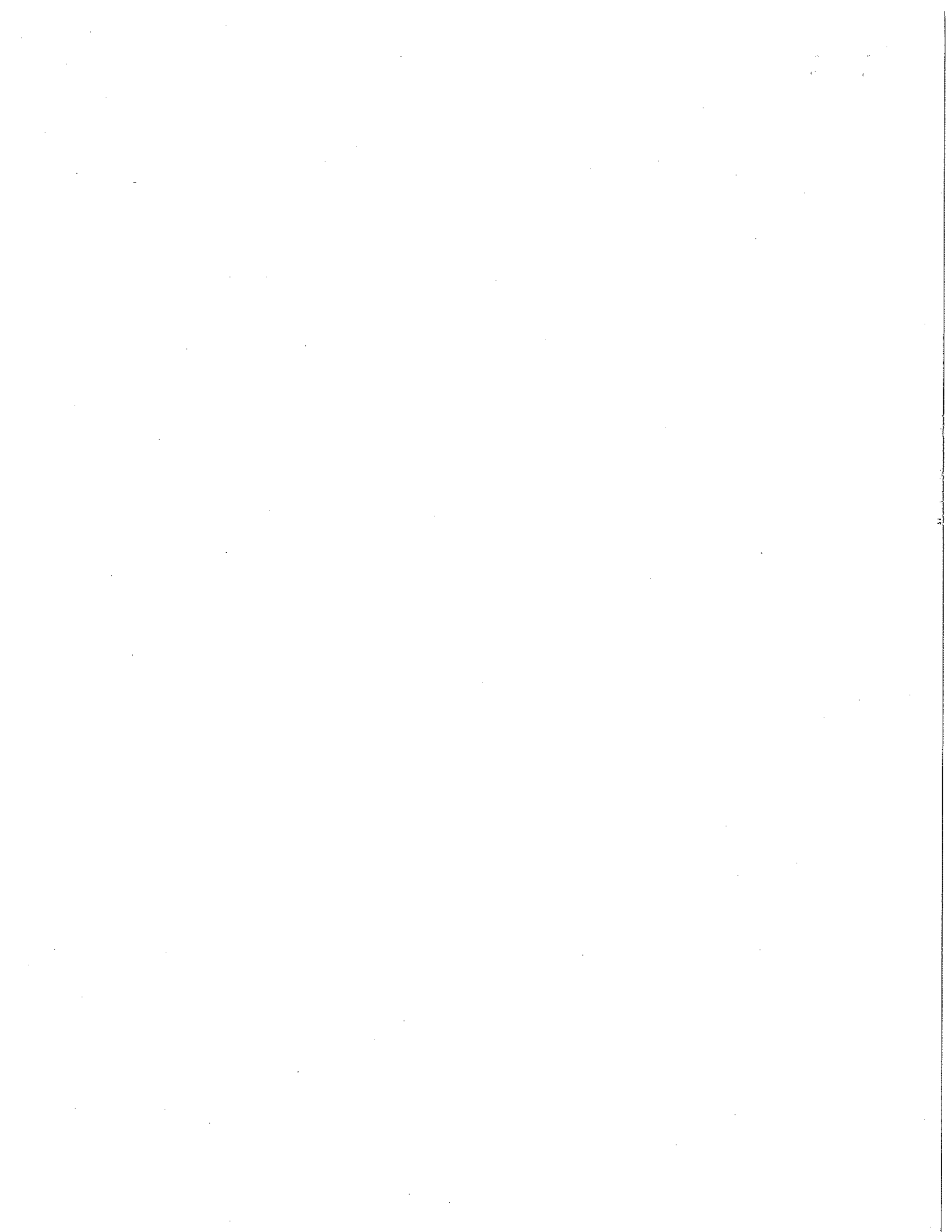
**TABLE 2**  
**Minnesota Sales and Use Tax Statistics**  
**Major Industries by County**  
**Annual 1996**

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
<b>WINONA COUNTY</b>					
Agriculture, Forestry, and Fishing	23,841,305	1,567,372	101,660	106,525	43
Construction	22,474,780	959,708	60,280	138,901	43
Manufacturing	457,177,891	10,327,919	671,103	1,373,247	91
Transportation	6,802,830	451,015	29,319	41,817	40
Communications and Public Utilities	22,041,741	17,860,731	1,160,949	1,205,796	15
Wholesale Trade	94,830,091	11,296,890	655,631	977,166	64
Retail Trade	400,268,972	161,938,661	10,582,144	10,727,826	646
Finance, Insurance, and Real Estate Services	1,702,111	176,869	11,494	15,679	17
Public Administration	53,467,218	23,028,960	1,545,913	1,570,999	402
Other or Not Reported	3,640,803	1,742,029	113,232	121,546	11
Other or Not Reported	3,406,065	1,089,471	74,834	74,983	21
<i>County Total</i>	<i>1,089,653,807</i>	<i>230,439,625</i>	<i>15,006,559</i>	<i>16,354,485</i>	<i>1,393</i>
<b>WRIGHT COUNTY</b>					
Agriculture, Forestry, and Fishing	19,548,811	4,982,400	315,458	357,725	115
Construction	28,109,763	5,362,887	348,596	391,067	72
Manufacturing	167,654,989	21,287,997	1,373,756	1,443,575	151
Transportation	28,196,654	2,723,000	176,995	183,705	47
Communications and Public Utilities	77,755,257	55,282,170	3,593,337	3,668,379	25
Wholesale Trade	82,756,954	14,232,025	888,130	893,940	75
Retail Trade	621,843,065	237,353,983	15,656,797	15,976,757	941
Finance, Insurance, and Real Estate Services	798,871	200,555	13,035	15,539	17
Public Administration	77,419,647	41,071,198	2,722,412	2,758,535	678
Other or Not Reported	17,062,509	7,371,624	523,820	541,050	18
Other or Not Reported	4,335,543	1,856,098	123,974	124,472	31
<i>County Total</i>	<i>1,125,482,063</i>	<i>391,723,937</i>	<i>25,736,310</i>	<i>26,354,744</i>	<i>2,170</i>
<b>YELLOW MEDICINE COUNTY</b>					
Agriculture, Forestry, and Fishing	5,502,728	713,733	45,764	45,782	12
Construction	6,393,901	685,897	44,585	89,951	22
Manufacturing	25,712,617	250,447	16,057	16,449	15
Transportation	76,829,490	130,119	8,385	13,781	14
Communications and Public Utilities	4,170,100	2,515,732	163,510	164,989	9
Wholesale Trade	21,590,533	4,623,024	230,990	235,160	20
Retail Trade	67,380,048	19,816,838	1,275,270	1,288,308	194
Finance, Insurance, and Real Estate Services	2,492,280	1,999,309	131,256	131,256	6
Public Administration	7,936,875	3,816,193	248,904	252,043	145
Other or Not Reported	3,125,128	1,963,373	144,333	160,563	11
Other or Not Reported	902,415	800,599	61,208	61,208	12
<i>County Total</i>	<i>222,036,115</i>	<i>37,315,264</i>	<i>2,370,262</i>	<i>2,459,490</i>	<i>460</i>
<b>COUNTY UNDESIGNATED</b>					
Agriculture, Forestry, and Fishing	140,320	107,798	6,993	7,086	11
Construction	795,018	265,128	17,234	21,750	4
Manufacturing	2,600,110	106,058	6,895	8,663	9
Transportation	310	310	20	564	6
Communications and Public Utilities	-	-	-	-	-
Wholesale Trade	2,010,626	514,761	33,459	34,329	4
Retail Trade	20,006,996	10,769,585	721,971	724,021	115
Finance, Insurance, and Real Estate Services	-	-	-	-	-
Public Administration	3,986,390	2,746,586	179,126	180,492	62
Other or Not Reported	-	-	-	-	-
Other or Not Reported	3,838,833	3,653,573	237,475	416,318	13
<i>Undesignated Total</i>	<i>33,378,603</i>	<i>18,163,799</i>	<i>1,203,173</i>	<i>1,393,223</i>	<i>224</i>

**TABLE 2**  
**Minnesota Sales and Use Tax Statistics**  
**Major Industries by County**  
**Annual 1996**

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
<b>NON-MINNESOTA</b>					
Agriculture, Forestry, and Fishing	257,577,317	29,394,287	1,846,243	2,105,400	155
Construction	322,154,577	39,336,519	2,539,142	4,908,477	640
Manufacturing	9,507,799,379	924,520,183	60,545,626	72,455,285	2,848
Transportation	280,135,868	5,766,821	375,418	2,906,231	574
Communications and Public Utilities	1,262,285,601	611,308,554	39,734,624	40,609,555	332
Wholesale Trade	10,347,501,675	729,145,899	47,221,893	49,716,177	1,824
Retail Trade	2,114,591,508	866,337,429	55,994,590	58,867,290	5,584
Finance, Insurance, and Real Estate Services	457,567,604	235,482,420	15,195,269	16,521,992	288
	2,911,562,065	1,340,600,162	89,026,554	92,594,681	3,022
Public Administration	1,394,195	715,914	47,610	47,687	10
Other or Not Reported	423,436,546	216,769,505	14,134,944	20,505,163	709
<i>Unknown/Out-of-state Total</i>	<i>27,886,006,335</i>	<i>4,999,377,693</i>	<i>326,661,913</i>	<i>361,237,938</i>	<i>15,986</i>
<b>ALL FILERS</b>					
Agriculture, Forestry, and Fishing	1,469,225,623	256,157,977	16,036,155	17,722,995	4,571
Construction	2,842,771,901	410,060,169	26,467,149	40,245,992	4,325
Manufacturing	38,490,929,610	2,523,021,918	163,842,875	247,846,210	10,475
Transportation	1,902,612,857	166,797,063	10,893,480	24,015,111	3,024
Communications and Public Utilities	7,871,542,165	5,013,641,890	325,984,527	340,632,106	1,666
Wholesale Trade	35,798,033,760	4,325,148,097	276,298,163	290,619,738	7,926
Retail Trade	47,691,756,886	20,419,619,647	1,349,141,741	1,373,235,488	65,070
Finance, Insurance, and Real Estate Services	1,184,778,190	512,701,648	32,686,220	40,714,934	1,727
	17,477,996,933	7,194,738,232	478,966,781	498,135,635	46,911
Public Administration	670,869,597	342,474,833	23,392,907	25,048,957	953
Other or Not Reported	881,973,194	372,733,094	24,347,860	39,020,493	2,905
<i>All Filers Total</i>	<i>156,282,490,716</i>	<i>41,537,094,568</i>	<i>2,728,057,858</i>	<i>2,937,237,659</i>	<i>149,553</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 1996**

City Name	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
Albert Lea	\$626,681,888	\$162,010,638	\$10,615,341	\$11,028,295	731
Alexandria	632,856,010	250,163,295	16,429,172	16,945,680	886
Andover	77,191,984	31,267,050	2,162,441	2,173,544	310
Anoka	747,497,056	262,756,557	17,125,495	19,153,687	790
Apple Valley	681,460,179	303,900,132	19,937,951	20,194,055	731
Arden Hills	175,900,766	37,710,880	2,459,283	2,641,590	157
Austin	321,640,872	141,191,593	9,290,215	10,119,113	711
Bemidji	519,888,312	218,090,836	14,159,889	14,733,007	957
Blaine	1,025,341,623	304,623,201	20,020,701	21,018,552	937
Bloomington	4,255,212,309	1,296,718,460	85,948,678	91,152,424	2,701
Brainerd	929,224,778	305,940,968	20,161,268	20,982,729	1,061
Brooklyn Center	513,415,198	217,913,025	14,368,268	14,720,345	520
Brooklyn Park	1,234,353,754	392,465,801	25,830,552	26,242,884	880
Buffalo	333,258,537	104,867,385	6,855,316	7,015,679	453
Burnsville	2,127,499,296	722,925,958	47,366,625	49,256,793	1,629
Cambridge	240,514,411	80,459,513	5,287,670	5,393,199	348
Champlin	122,834,940	26,582,132	1,744,004	1,817,233	296
Chanhassen	779,308,554	145,035,317	9,591,196	10,151,455	327
Chaska	1,349,898,140	102,535,811	6,758,416	7,458,318	433
Chisholm	46,061,712	14,013,327	945,944	1,013,617	150
Cloquet	222,788,768	80,341,232	5,367,201	7,767,879	407
Columbia Heights	145,231,549	56,834,070	3,857,683	3,891,980	272
Coon Rapids	984,016,731	371,729,765	24,393,833	25,193,817	1,074
Cottage Grove	220,505,624	112,814,006	7,482,255	7,628,590	384
Crookston	259,696,408	55,121,832	3,482,102	4,001,588	259
Crystal	148,274,384	68,302,499	4,458,113	4,486,326	179
Detroit Lakes	402,709,566	117,801,574	7,750,101	8,115,388	648
Duluth	2,372,004,312	777,786,152	51,350,831	55,368,538	2,706
Eagan	1,937,765,666	434,727,603	28,624,179	31,117,267	1,279
East Bethel	12,337,138	6,083,692	419,022	425,275	59
East Grand Forks	129,298,327	41,801,565	2,820,356	2,907,699	213
Eden Prairie	3,622,050,064	779,316,371	51,060,284	55,088,562	1,612
Edina	1,809,624,724	674,826,714	44,149,362	45,577,482	1,609
Elk River	594,418,849	120,312,886	7,927,995	8,298,429	597
Ely	92,601,294	36,242,451	2,420,481	2,443,854	318
Eveleth	48,246,374	19,330,333	1,307,264	2,236,416	183
Fairmont	353,528,508	100,349,465	6,439,040	6,771,575	509
Faribault	416,741,978	160,822,866	10,507,759	10,895,048	699
Farmington	233,027,893	131,133,367	8,546,773	8,593,923	316
Fergus Falls	524,633,971	206,010,113	13,262,704	13,739,416	636
Forest Lake	387,310,866	132,122,379	8,716,460	8,837,254	583
Fridley	872,921,004	250,418,206	16,388,630	17,409,326	632
Golden Valley	711,885,387	242,496,547	15,984,922	16,840,782	640
Grand Marais	67,349,988	33,693,246	2,237,776	2,261,729	231
Grand Rapids	995,273,900	192,934,027	12,610,313	14,482,063	751

**TABLE 3**  
**Minnesota Sales And Use Tax Statistics**  
**Summary Data for Selected Cities**  
**Annual 1996**

City Name	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
Ham Lake	\$100,930,143	\$44,094,258	\$2,807,755	\$2,905,803	231
Hastings	384,967,419	123,904,268	8,182,875	8,543,949	597
Hermantown	150,893,186	85,250,899	5,427,961	5,445,035	104
Hibbing	502,444,415	127,670,440	8,427,207	11,610,331	612
Hopkins	1,803,864,389	306,944,707	20,282,735	21,265,633	788
Hugo	71,618,348	28,026,946	1,837,624	1,968,308	155
Hutchinson	339,701,885	128,211,676	8,227,482	10,696,114	550
International Falls	217,272,850	68,915,411	4,633,805	5,752,997	351
Inver Grove Heights	506,688,766	123,592,762	8,156,826	8,681,335	488
Jordan	88,239,085	33,858,580	2,230,344	2,246,195	176
Lake Elmo	95,658,474	45,503,383	2,976,758	3,029,859	164
Lakeville	529,050,474	168,219,071	11,115,181	11,621,070	617
Litchfield	344,993,738	46,320,967	2,922,756	3,222,366	320
Little Canada	106,805,048	47,203,113	3,076,940	3,113,479	131
Little Falls	243,290,430	75,494,167	4,946,939	5,038,298	435
Luverne	130,537,886	34,494,162	2,121,512	2,210,528	237
Mahtomedi	16,340,590	6,727,036	450,100	456,425	97
Mankato	1,401,460,141	517,859,028	33,858,590	35,167,633	1,309
Maple Grove	1,007,161,561	191,795,684	12,603,481	14,120,372	894
Maplewood	785,162,770	355,428,338	23,332,318	36,674,571	663
Marshall	597,847,364	167,032,171	10,782,965	12,082,699	511
Mendota Heights	559,293,768	103,918,328	6,788,041	7,011,735	210
Minneapolis	21,054,055,112	6,861,765,119	453,759,719	491,114,793	12,956
Minnetonka	3,977,827,045	675,284,097	44,253,887	51,738,420	1,444
Montevideo	226,190,491	64,543,369	3,993,840	4,138,332	331
Monticello	229,453,019	75,957,004	5,029,819	5,122,242	303
Moorhead	465,895,762	162,428,619	10,705,559	11,293,440	706
Morris	182,160,897	43,497,858	2,740,811	2,930,945	262
Mound	87,929,913	33,595,656	2,210,352	2,272,064	355
Mounds View	266,338,632	30,131,357	2,065,648	2,164,451	181
New Brighton	586,490,371	152,725,310	9,999,608	10,523,329	499
New Hope	646,356,824	106,320,125	6,964,617	7,609,173	390
New Ulm	415,231,497	112,771,179	7,390,700	7,568,834	560
North Branch	148,722,814	36,035,834	2,370,343	2,404,692	256
North Mankato	166,268,807	35,449,256	2,325,027	2,504,513	203
North St Paul	135,546,861	51,650,970	3,396,986	3,513,356	121
Northfield	901,093,106	79,596,947	5,136,449	5,600,900	504
Oakdale	551,572,405	126,049,505	8,322,694	9,109,188	342
Owatonna	843,627,345	184,992,385	12,089,111	13,079,456	749
Pipestone	202,181,121	33,895,412	2,116,473	2,245,889	249
Plymouth	3,647,223,747	622,906,674	40,698,718	43,326,663	1,467
Prior Lake	136,564,080	69,128,303	4,598,809	4,785,986	538
Ramsey	84,340,457	26,324,706	1,733,604	1,829,937	265
Red Wing	436,891,357	112,116,290	7,414,486	7,769,000	635
Redwood Falls	189,076,015	62,986,068	3,864,886	3,957,528	263

**TABLE 3**  
**Minnesota Sales And Use Tax Statistics**  
**Summary Data for Selected Cities**  
**Annual 1996**

City Name	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
Richfield	\$450,175,719	\$234,763,639	\$15,548,259	\$15,797,807	689
Robbinsdale	105,326,896	40,784,335	2,700,269	2,739,898	257
Rochester	2,210,215,529	888,664,036	58,395,690	64,812,028	2,542
Rosemount	346,950,879	47,623,010	3,150,846	3,544,774	331
Roseville	2,287,023,422	1,096,802,366	72,587,049	74,078,752	987
Sartell	284,491,778	9,185,610	627,017	1,523,878	83
Sauk Rapids	329,281,930	77,756,236	5,113,407	5,337,428	326
Savage	288,705,090	108,780,281	7,148,778	7,928,054	358
Shakopee	572,948,304	205,510,342	13,510,590	14,051,413	540
Shoreview	180,396,721	76,253,628	4,984,638	5,036,976	382
South St Paul	667,352,274	79,218,625	5,270,095	5,576,264	412
Spring Lake Park	84,150,651	54,391,007	3,604,104	3,872,538	160
St Cloud	2,574,239,203	749,813,623	48,880,500	50,907,439	1,953
St Joseph	38,982,304	10,387,871	705,704	717,577	163
St Louis Park	847,118,854	392,448,878	25,836,462	26,362,706	1,133
St Paul	9,998,696,483	2,664,037,043	178,017,786	194,893,644	7,662
St Paul Park	518,091,928	22,068,201	1,469,985	2,143,466	84
St Peter	135,908,185	39,838,418	2,625,514	2,731,624	275
Stillwater	438,167,702	168,532,556	11,261,942	11,534,218	878
Thief River Falls	887,724,640	87,264,630	5,718,334	6,044,545	396
Two Harbors	154,564,959	35,450,119	2,326,026	2,396,935	248
Vadnais Heights	64,224,449	36,325,223	2,403,090	2,427,481	127
Virginia	390,985,749	152,340,294	9,993,099	11,480,126	474
Waite Park	337,108,878	158,980,498	10,537,024	11,190,565	233
Waseca	343,142,112	69,212,323	4,537,180	4,948,122	323
Wayzata	445,209,664	134,629,220	8,998,894	9,176,610	654
West St Paul	501,248,968	201,505,225	13,403,068	13,656,551	603
White Bear Lake	663,322,029	147,863,684	9,821,436	10,609,045	844
Willmar	920,515,819	286,547,416	18,075,817	19,356,892	729
Winona	872,529,391	194,751,103	12,885,662	14,109,102	976
Woodbury	406,413,294	188,321,190	12,418,598	12,829,082	587
Worthington	499,742,365	104,334,335	6,528,333	6,844,787	505

**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.

