

2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties

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Minnesota Total

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	919	272,977,676	206,922,810	13,605,062	13,846,019
712 Museums, Historical Sites, Zoos, Etc.	146	20,162,259	11,745,048	763,440	822,142
713 Amusement, Gambling, and Recreation	2,234	1,721,404,847	1,427,431,852	94,692,214	95,685,098
721 Accommodation	2,512	1,548,929,385	1,435,919,115	94,801,376	95,909,029
722 Food Services and Drinking Places	10,778	6,673,248,647	6,164,593,138	424,546,102	434,412,078
Leisure and Hospitality Total (sum of 700 thru 722)	16,589	10,236,722,814	9,246,611,963	628,408,194	640,674,366
All Other Industries	139,479	248,368,717,611	53,668,585,201	3,529,897,178	3,824,402,286
Total, All Industries	156,068	258,605,440,425	62,915,197,164	4,158,305,372	4,465,076,652

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

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

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Northeast Region

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	1,279,093	575,468	37,405	37,441
711 Performing Arts, Spectator Sports	44	1,417,395	1,025,221	69,633	69,781
712 Museums, Historical Sites, Zoos, Etc.	14	400,779	267,464	17,384	17,384
713 Amusement, Gambling, and Recreation	200	83,948,563	68,153,705	4,644,452	4,658,936
721 Accommodation	584	176,573,509	162,484,760	10,737,586	10,814,435
722 Food Services and Drinking Places	1,014	444,176,178	413,745,659	28,733,853	28,903,136
Leisure and Hospitality Total (sum of 700 thru 722)	1,860	707,795,517	646,252,277	44,240,313	44,501,113
All Other Industries	10,049	11,496,609,806	3,063,636,257	201,259,344	222,246,833
Total, All Industries	11,909	12,204,405,323	3,709,888,534	245,499,657	266,747,946

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Northeast Region Counties: Aitkin, Carlton, Cook, Isanti, Itasca, Kanabec, Koochiching, Lake, Pine, St. Louis

Twin Cities Metro Region Counties: Anoka, Carver, Chisago, Dakota, Hennepin, Ramsey, Scott, Washington, Wright

NorthCentral/West Region Counties: Becker, Beltrami, Benton, Cass, Clay, Clearwater, Crow Wing, Douglas, Grant, Hubbard, Kittson, Lake of the Woods, Mahnomon, Marshall, Mille Lacs, Morrison, Norman, Otter Tail, Pennington, Polk, Pope, Red Lake, Roseau, Sherburne, Stearns, Stevens, Todd, Wadena, Wilkin

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

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Twin Cities Metro Region

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	530	233,900,364	183,233,113	12,036,724	12,262,370
712 Museums, Historical Sites, Zoos, Etc.	43	15,372,446	8,647,996	562,131	562,429
713 Amusement, Gambling, and Recreation	947	1,220,801,609	1,088,917,274	71,862,167	72,582,830
721 Accommodation	446	843,228,720	799,254,339	52,674,234	53,221,098
722 Food Services and Drinking Places	5,564	4,421,720,875	4,102,926,992	282,406,953	284,380,025
Leisure and Hospitality Total (sum of 700 thru 722)	7,530	6,735,024,014	6,182,979,714	419,542,209	423,008,752
All Other Industries	65,397	134,229,394,597	29,438,785,562	1,943,816,068	2,111,559,006
Total, All Industries	72,927	140,964,418,611	35,621,765,276	2,363,358,277	2,534,567,758

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North Central/West Region

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	12	1,001,796	992,691	69,401	69,622
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	12	777,508	666,434	44,738	45,264
711 Performing Arts, Spectator Sports	96	3,931,395	1,724,905	113,971	116,208
712 Museums, Historical Sites, Zoos, Etc.	4	52,290	51,349	3,338	3,338
713 Amusement, Gambling, and Recreation	442	123,137,394	102,283,800	6,861,508	6,908,302
721 Accommodation	937	283,458,374	250,371,006	16,666,325	16,797,558
722 Food Services and Drinking Places	1,871	806,553,343	755,728,379	52,464,968	52,654,867
Leisure and Hospitality Total (sum of 700 thru 722)	3,374	1,218,912,100	1,111,818,564	76,224,249	76,595,159
All Other Industries	21,938	25,116,100,880	5,918,210,095	389,068,196	407,323,871
Total, All Industries	25,312	26,335,012,980	7,030,028,659	465,292,445	483,919,030

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Southern Region

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	10	776,922	759,457	49,365	49,765
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	27	1,526,904	1,163,743	76,139	76,244
711 Performing Arts, Spectator Sports	90	7,101,019	3,840,716	259,071	261,910
712 Museums, Historical Sites, Zoos, Etc.	8	280,571	278,097	18,076	18,076
713 Amusement, Gambling, and Recreation	528	142,571,472	130,030,913	8,829,170	8,901,540
721 Accommodation	497	218,395,309	199,660,765	13,141,526	13,296,585
722 Food Services and Drinking Places	2,155	931,875,205	833,735,344	57,078,475	57,343,478
Leisure and Hospitality Total (sum of 700 thru 722)	3,315	1,302,527,402	1,169,469,035	79,451,822	79,947,598
All Other Industries	26,142	30,466,994,541	6,335,690,531	416,451,468	446,938,258
Total, All Industries	29,457	31,769,521,943	7,505,159,566	495,903,290	526,885,856

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Aitkin County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	8	798,996	787,162	54,231	54,325
721 Accommodation	26	2,702,936	2,234,288	152,790	152,873
722 Food Services and Drinking Places	60	15,294,354	14,707,614	1,071,168	1,073,649
Leisure and Hospitality Total (sum of 700 thru 722)	94	18,796,286	17,729,064	1,278,189	1,280,847
All Other Industries	471	407,232,799	95,898,565	6,317,738	6,411,549
Total, All Industries	565	426,029,085	113,627,629	7,595,927	7,692,396

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Anoka County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	35	2,187,851	643,022	41,924	41,943
713 Amusement, Gambling, and Recreation	103	60,304,391	51,531,367	3,442,703	3,458,433
721 Accommodation	25	14,954,789	12,496,840	812,289	818,486
722 Food Services and Drinking Places	480	321,888,839	310,413,443	21,174,563	21,297,884
Leisure and Hospitality Total (sum of 700 thru 722)	643	399,335,870	375,084,672	25,471,479	25,616,746
All Other Industries	6,500	10,626,267,627	2,512,779,926	168,171,412	183,118,149
Total, All Industries	7,143	11,025,603,497	2,887,864,598	193,642,891	208,734,895

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Becker County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	29	14,625,644	11,828,317	774,173	774,865
721 Accommodation	62	13,858,903	10,898,102	723,632	749,098
722 Food Services and Drinking Places	76	27,356,468	26,076,218	1,844,638	1,847,141
Leisure and Hospitality Total (sum of 700 thru 722)	167	55,841,015	48,802,637	3,342,443	3,371,104
All Other Industries	906	700,194,792	187,820,402	12,393,821	13,290,467
Total, All Industries	1,073	756,035,807	236,623,039	15,736,264	16,661,571

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Beltrami County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	4	30,546	29,307	1,905	1,905
713 Amusement, Gambling, and Recreation	20	6,185,084	5,761,514	390,800	391,877
721 Accommodation	60	13,873,360	12,878,621	841,082	842,122
722 Food Services and Drinking Places	77	41,445,246	40,615,752	2,795,972	2,798,314
Leisure and Hospitality Total (sum of 700 thru 722)	161	61,534,236	59,285,194	4,029,759	4,034,218
All Other Industries	1,004	913,785,336	335,420,670	22,018,144	23,144,267
Total, All Industries	1,165	975,319,572	394,705,864	26,047,903	27,178,485

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Benton County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	10	182,350	45,260	2,942	3,151
713 Amusement, Gambling, and Recreation	5	2,146,989	2,084,613	145,137	145,438
721 Accommodation	7	1,757,129	1,689,849	109,838	110,025
722 Food Services and Drinking Places	66	36,976,129	36,395,681	2,511,390	2,515,212
Leisure and Hospitality Total (sum of 700 thru 722)	88	41,062,597	40,215,403	2,769,307	2,773,826
All Other Industries	877	1,696,567,118	310,781,551	20,501,009	21,460,382
Total, All Industries	965	1,737,629,715	350,996,954	23,270,316	24,234,208

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Big Stone County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	7	467,026	460,959	29,965	30,068
721 Accommodation	7	644,867	622,831	41,388	41,388
722 Food Services and Drinking Places	20	3,297,504	3,167,845	221,416	221,552
Leisure and Hospitality Total (sum of 700 thru 722)	34	4,409,397	4,251,635	292,769	293,008
All Other Industries	194	42,180,641	14,580,300	968,440	984,825
Total, All Industries	228	46,590,038	18,831,935	1,261,209	1,277,833

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

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

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Source: Minnesota Department of Revenue

**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Blue Earth County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	10	23,184	21,510	1,398	1,454
713 Amusement, Gambling, and Recreation	25	8,325,352	7,749,894	542,820	545,320
721 Accommodation	28	15,354,919	14,038,242	922,774	935,889
722 Food Services and Drinking Places	151	125,677,736	97,274,485	6,638,801	6,674,826
Leisure and Hospitality Total (sum of 700 thru 722)	214	149,381,191	119,084,131	8,105,793	8,157,489
All Other Industries	1,578	2,774,661,137	841,910,810	55,125,581	57,311,346
Total, All Industries	1,792	2,924,042,328	960,994,941	63,231,374	65,468,835

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Brown County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	6	129,421	112,705	7,326	7,326
713 Amusement, Gambling, and Recreation	17	3,082,932	2,993,645	210,265	210,365
721 Accommodation	10	5,105,460	4,943,787	328,707	331,468
722 Food Services and Drinking Places	76	24,707,508	22,377,212	1,535,004	1,536,216
Leisure and Hospitality Total (sum of 700 thru 722)	109	33,025,321	30,427,349	2,081,302	2,085,375
All Other Industries	740	643,678,009	165,137,520	10,855,688	11,304,302
Total, All Industries	849	676,703,330	195,564,869	12,936,990	13,389,677

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Carlton County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	7	445,900	393,093	25,551	25,551
713 Amusement, Gambling, and Recreation	13	13,807,395	8,321,115	608,629	608,629
721 Accommodation	17	6,340,493	5,944,212	392,995	392,995
722 Food Services and Drinking Places	77	30,396,228	27,715,003	1,894,421	1,901,763
Leisure and Hospitality Total (sum of 700 thru 722)	114	50,990,016	42,373,423	2,921,596	2,928,938
All Other Industries	788	766,256,283	169,982,378	11,161,305	13,000,950
Total, All Industries	902	817,246,299	212,355,801	14,082,901	15,929,888

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Carver County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	16	307,286	113,829	7,400	7,408
713 Amusement, Gambling, and Recreation	33	13,823,538	13,100,047	864,897	867,464
721 Accommodation	14	21,846,998	15,907,699	1,051,080	1,056,810
722 Food Services and Drinking Places	141	84,974,715	82,983,508	5,708,272	5,731,144
Leisure and Hospitality Total (sum of 700 thru 722)	204	120,952,537	112,105,083	7,631,649	7,662,826
All Other Industries	1,883	2,285,072,885	462,395,375	30,530,066	32,354,908
Total, All Industries	2,087	2,406,025,422	574,500,458	38,161,715	40,017,734

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Cass County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	21	5,076,825	3,343,753	220,362	220,362
721 Accommodation	149	53,238,901	48,895,313	3,253,001	3,267,719
722 Food Services and Drinking Places	78	26,136,302	23,753,867	1,694,579	1,694,593
Leisure and Hospitality Total (sum of 700 thru 722)	248	84,452,028	75,992,933	5,167,942	5,182,674
All Other Industries	879	442,140,243	120,444,383	8,064,209	8,176,389
Total, All Industries	1,127	526,592,271	196,437,316	13,232,151	13,359,063

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Chippewa County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	11	1,350,663	873,060	56,948	57,446
721 Accommodation	8	1,172,687	1,080,409	70,227	70,227
722 Food Services and Drinking Places	36	10,087,479	9,948,908	689,823	689,933
Leisure and Hospitality Total (sum of 700 thru 722)	55	12,610,829	11,902,377	816,998	817,606
All Other Industries	399	299,914,756	67,084,687	4,421,258	4,893,332
Total, All Industries	454	312,525,585	78,987,064	5,238,256	5,710,938

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Chisago County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	6	175,131	14,600	948	977
713 Amusement, Gambling, and Recreation	19	7,549,366	6,004,351	392,722	394,690
721 Accommodation	29	2,657,522	2,296,559	151,384	151,414
722 Food Services and Drinking Places	78	33,209,379	31,871,320	2,162,570	2,163,128
Leisure and Hospitality Total (sum of 700 thru 722)	132	43,591,398	40,186,830	2,707,624	2,710,209
All Other Industries	1,192	888,823,577	212,534,483	14,070,161	14,665,405
Total, All Industries	1,324	932,414,975	252,721,313	16,777,785	17,375,614

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**2005 Annual Minnesota Sales Tax Statistics
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Clay County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	9	124,864	121,276	7,881	7,881
713 Amusement, Gambling, and Recreation	16	5,401,130	5,123,916	343,104	343,104
721 Accommodation	13	7,995,531	7,796,283	521,780	521,780
722 Food Services and Drinking Places	90	43,920,518	40,940,672	2,837,461	2,850,691
Leisure and Hospitality Total (sum of 700 thru 722)	128	57,442,043	53,982,147	3,710,226	3,723,456
All Other Industries	933	1,168,843,314	255,539,169	16,893,738	17,939,992
Total, All Industries	1,061	1,226,285,357	309,521,316	20,603,964	21,663,448

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
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Clearwater County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
721 Accommodation	8	409,086	389,880	25,343	25,343
722 Food Services and Drinking Places	24	4,175,877	3,339,250	254,853	280,941
Leisure and Hospitality Total (sum of 700 thru 722)	32	4,584,963	3,729,130	280,196	306,284
All Other Industries	222	213,781,868	25,475,749	1,695,443	2,201,270
Total, All Industries	254	218,366,831	29,204,879	1,975,639	2,507,554

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Cook County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	8	11,329,202	10,516,409	690,661	693,593
721 Accommodation	81	27,083,514	25,311,610	1,670,868	1,675,050
722 Food Services and Drinking Places	23	8,859,153	8,219,384	568,213	574,510
Leisure and Hospitality Total (sum of 700 thru 722)	112	47,271,869	44,047,403	2,929,742	2,943,153
All Other Industries	264	87,906,354	41,102,355	2,726,637	2,847,794
Total, All Industries	376	135,178,223	85,149,758	5,656,379	5,790,947

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Cottonwood County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	7	550,459	499,479	34,876	34,876
721 Accommodation	4	421,850	415,091	26,982	27,307
722 Food Services and Drinking Places	18	5,807,064	5,750,141	400,082	400,147
Leisure and Hospitality Total (sum of 700 thru 722)	29	6,779,373	6,664,711	461,940	462,330
All Other Industries	400	278,604,245	46,080,478	3,035,674	3,205,643
Total, All Industries	429	285,383,618	52,745,189	3,497,614	3,667,973

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Minnesota Total, Tourism Regions, and Counties**

Crow Wing County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	13	1,417,083	542,222	35,910	37,411
713 Amusement, Gambling, and Recreation	34	16,534,803	12,025,864	807,337	814,064
721 Accommodation	105	60,798,679	50,236,831	3,330,536	3,369,365
722 Food Services and Drinking Places	181	97,653,699	92,858,220	6,469,184	6,484,383
Leisure and Hospitality Total (sum of 700 thru 722)	333	176,404,264	155,663,137	10,642,967	10,705,223
All Other Industries	1,968	2,196,694,774	713,750,829	46,799,014	48,323,617
Total, All Industries	2,301	2,373,099,038	869,413,966	57,441,981	59,028,840

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

Dakota County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	41	3,273,282	586,982	38,155	45,346
712 Museums, Historical Sites, Zoos, Etc.	5	778,367	658,080	42,778	42,856
713 Amusement, Gambling, and Recreation	129	77,555,454	67,127,313	4,568,386	4,631,595
721 Accommodation	56	64,386,952	58,776,321	3,861,520	3,886,129
722 Food Services and Drinking Places	636	483,218,521	462,376,730	31,639,277	31,852,793
Leisure and Hospitality Total (sum of 700 thru 722)	867	629,212,576	589,525,426	40,150,116	40,458,719
All Other Industries	7,713	16,141,224,737	3,661,093,929	240,377,296	267,055,863
Total, All Industries	8,580	16,770,437,313	4,250,619,355	280,527,412	307,514,582

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Dodge County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	10	1,650,879	1,422,988	98,821	98,821
722 Food Services and Drinking Places	28	11,990,762	10,081,810	719,677	719,677
Leisure and Hospitality Total (sum of 700 thru 722)	38	13,641,641	11,504,798	818,498	818,498
All Other Industries	438	527,080,395	72,017,795	4,724,603	5,083,149
Total, All Industries	476	540,722,036	83,522,593	5,543,101	5,901,647

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Douglas County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	9	494,903	160,894	10,459	10,459
713 Amusement, Gambling, and Recreation	33	8,842,648	8,107,220	544,213	547,059
721 Accommodation	74	25,264,941	23,878,488	1,586,010	1,595,202
722 Food Services and Drinking Places	93	46,540,272	45,661,008	3,100,773	3,108,619
Leisure and Hospitality Total (sum of 700 thru 722)	209	81,142,764	77,807,610	5,241,455	5,261,339
All Other Industries	1,230	1,364,722,811	512,132,298	33,524,249	34,524,723
Total, All Industries	1,439	1,445,865,575	589,939,908	38,765,704	39,786,062

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Faribault County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	13	810,008	756,338	51,039	52,447
721 Accommodation	5	1,053,907	1,047,293	68,074	68,405
722 Food Services and Drinking Places	36	8,070,507	7,802,276	540,316	540,436
Leisure and Hospitality Total (sum of 700 thru 722)	54	9,934,422	9,605,907	659,429	661,288
All Other Industries	514	762,058,428	73,284,801	4,834,473	5,464,112
Total, All Industries	568	771,992,850	82,890,708	5,493,902	6,125,400

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

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Source: Minnesota Department of Revenue

**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Fillmore County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	4	842,222	143,063	9,299	9,299
712 Museums, Historical Sites, Zoos, Etc.	4	239,839	239,839	15,590	15,590
713 Amusement, Gambling, and Recreation	21	2,772,566	2,659,796	183,953	184,075
721 Accommodation	50	4,175,469	4,005,069	262,488	262,488
722 Food Services and Drinking Places	54	11,626,473	11,356,567	796,660	797,277
Leisure and Hospitality Total (sum of 700 thru 722)	133	19,656,569	18,404,334	1,267,990	1,268,729
All Other Industries	723	646,692,787	93,736,373	6,164,621	6,288,737
Total, All Industries	856	666,349,356	112,140,707	7,432,611	7,557,466

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Freeborn County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	5	481,067	472,017	30,680	30,680
713 Amusement, Gambling, and Recreation	13	2,550,293	2,104,896	145,909	148,278
721 Accommodation	12	5,012,814	4,934,436	320,944	322,947
722 Food Services and Drinking Places	88	24,940,525	24,656,537	1,669,312	1,690,130
Leisure and Hospitality Total (sum of 700 thru 722)	118	32,984,699	32,167,886	2,166,845	2,192,035
All Other Industries	874	1,126,889,340	221,501,986	14,566,536	15,197,329
Total, All Industries	992	1,159,874,039	253,669,872	16,733,381	17,389,364

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Goodhue County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	7	240,068	7,498	489	597
713 Amusement, Gambling, and Recreation	33	10,705,508	10,023,793	674,622	678,450
721 Accommodation	27	11,589,326	11,012,302	727,390	729,583
722 Food Services and Drinking Places	94	39,490,876	38,866,440	2,648,038	2,664,450
Leisure and Hospitality Total (sum of 700 thru 722)	161	62,025,778	59,910,033	4,050,539	4,073,080
All Other Industries	1,279	1,306,076,723	234,912,988	15,503,516	16,368,502
Total, All Industries	1,440	1,368,102,501	294,823,021	19,554,055	20,441,582

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Grant County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	467,439	398,176	27,175	27,363
721 Accommodation	9	788,688	473,691	30,791	32,381
722 Food Services and Drinking Places	13	1,325,250	1,306,782	100,383	100,383
Leisure and Hospitality Total (sum of 700 thru 722)	26	2,581,377	2,178,649	158,349	160,127
All Other Industries	224	170,426,395	20,553,637	1,349,668	1,394,664
Total, All Industries	250	173,007,772	22,732,286	1,508,017	1,554,791

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
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Hennepin County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	288	187,399,555	146,714,294	9,577,538	9,728,418
712 Museums, Historical Sites, Zoos, Etc.	26	8,684,589	4,295,019	279,188	279,408
713 Amusement, Gambling, and Recreation	340	404,760,223	326,977,793	21,638,669	21,933,806
721 Accommodation	194	611,788,713	588,151,241	38,790,237	39,258,231
722 Food Services and Drinking Places	2,404	2,162,157,320	2,030,156,445	140,297,991	141,351,060
Leisure and Hospitality Total (sum of 700 thru 722)	3,252	3,374,790,400	3,096,294,792	210,583,623	212,550,923
All Other Industries	28,443	68,760,687,079	15,234,002,612	1,005,159,355	1,081,761,768
Total, All Industries	31,695	72,135,477,479	18,330,297,404	1,215,742,978	1,294,312,691

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

Houston County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	10	947,362	918,797	64,174	64,174
721 Accommodation	12	1,177,281	1,126,405	73,218	73,292
722 Food Services and Drinking Places	38	6,565,313	6,351,250	458,506	461,513
Leisure and Hospitality Total (sum of 700 thru 722)	60	8,689,956	8,396,452	595,898	598,979
All Other Industries	496	259,464,456	55,770,598	3,683,275	3,887,729
Total, All Industries	556	268,154,412	64,167,050	4,279,173	4,486,708

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

Hubbard County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	5	311,073	307,425	19,982	19,982
713 Amusement, Gambling, and Recreation	15	2,891,902	2,388,099	159,697	172,008
721 Accommodation	91	11,585,280	9,281,752	603,625	604,403
722 Food Services and Drinking Places	53	14,528,180	14,039,326	970,958	972,362
Leisure and Hospitality Total (sum of 700 thru 722)	164	29,316,435	26,016,602	1,754,262	1,768,755
All Other Industries	627	338,513,069	99,657,279	6,628,691	7,211,564
Total, All Industries	791	367,829,504	125,673,881	8,382,953	8,980,319

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For the Leisure and Hospitality Industry
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Isanti County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	15	2,705,212	2,529,676	170,809	171,043
721 Accommodation	6	377,666	142,475	9,262	9,262
722 Food Services and Drinking Places	58	23,910,105	23,241,850	1,577,177	1,637,347
Leisure and Hospitality Total (sum of 700 thru 722)	79	26,992,983	25,914,001	1,757,248	1,817,652
All Other Industries	890	711,691,427	267,662,861	17,572,387	17,995,810
Total, All Industries	969	738,684,410	293,576,862	19,329,635	19,813,462

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Itasca County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	9	62,870	56,115	3,646	3,646
713 Amusement, Gambling, and Recreation	28	3,248,675	2,999,396	207,333	210,322
721 Accommodation	117	20,151,453	17,674,383	1,175,969	1,191,821
722 Food Services and Drinking Places	108	39,585,429	34,734,386	2,427,555	2,428,876
Leisure and Hospitality Total (sum of 700 thru 722)	262	63,048,427	55,464,280	3,814,503	3,834,665
All Other Industries	1,214	1,523,102,083	295,912,435	19,391,750	21,435,208
Total, All Industries	1,476	1,586,150,510	351,376,715	23,206,253	25,269,873

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**2005 Annual Minnesota Sales Tax Statistics
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Jackson County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	6	529,774	517,936	35,929	35,985
721 Accommodation	9	1,805,579	1,743,860	115,126	116,910
722 Food Services and Drinking Places	18	6,598,160	5,603,831	369,945	370,307
Leisure and Hospitality Total (sum of 700 thru 722)	33	8,933,513	7,865,627	521,000	523,202
All Other Industries	407	385,889,647	38,265,426	2,529,793	2,645,272
Total, All Industries	440	394,823,160	46,131,053	3,050,793	3,168,474

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Minnesota Total, Tourism Regions, and Counties**

Kanabec County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	9	613,553	558,836	40,310	40,728
721 Accommodation	8	1,015,904	749,227	52,221	52,221
722 Food Services and Drinking Places	29	9,052,083	8,483,601	586,630	586,724
Leisure and Hospitality Total (sum of 700 thru 722)	46	10,681,540	9,791,664	679,161	679,673
All Other Industries	406	245,104,042	58,875,071	3,850,509	3,928,187
Total, All Industries	452	255,785,582	68,666,735	4,529,670	4,607,860

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Kandiyohi County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	6	53,910	53,162	3,455	3,469
713 Amusement, Gambling, and Recreation	21	5,922,903	5,438,743	375,009	376,455
721 Accommodation	33	13,024,093	12,276,627	813,233	821,917
722 Food Services and Drinking Places	81	40,392,413	34,717,150	2,332,865	2,335,035
Leisure and Hospitality Total (sum of 700 thru 722)	141	59,393,319	52,485,682	3,524,562	3,536,876
All Other Industries	1,113	1,587,426,496	391,771,874	25,754,776	27,141,639
Total, All Industries	1,254	1,646,819,815	444,257,556	29,279,338	30,678,515

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Minnesota Total, Tourism Regions, and Counties**

Kittson County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	4	134,084	133,814	9,208	9,208
721 Accommodation	4	236,573	236,017	18,786	18,820
722 Food Services and Drinking Places	12	1,817,594	1,781,222	130,508	130,512
Leisure and Hospitality Total (sum of 700 thru 722)	20	2,188,251	2,151,053	158,502	158,540
All Other Industries	149	76,999,831	14,842,370	980,559	1,009,969
Total, All Industries	169	79,188,082	16,993,423	1,139,061	1,168,509

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Koochiching County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	7	2,423,511	2,020,340	135,750	135,750
721 Accommodation	28	6,768,208	5,625,612	378,497	380,184
722 Food Services and Drinking Places	44	13,805,862	13,233,003	927,427	927,512
Leisure and Hospitality Total (sum of 700 thru 722)	79	22,997,581	20,878,955	1,441,674	1,443,446
All Other Industries	385	725,980,857	69,915,557	4,651,823	6,208,207
Total, All Industries	464	748,978,438	90,794,512	6,093,497	7,651,653

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Lac Qui Parle County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	4	107,252	100,073	6,504	6,904
713 Amusement, Gambling, and Recreation	9	500,406	429,721	28,968	28,968
722 Food Services and Drinking Places	13	2,440,534	2,138,216	147,154	147,414
Leisure and Hospitality Total (sum of 700 thru 722)	26	3,048,192	2,668,010	182,626	183,286
All Other Industries	233	225,936,727	23,391,153	1,553,708	1,711,489
Total, All Industries	259	228,984,919	26,059,163	1,736,334	1,894,775

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

Lake County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	1,279,093	575,468	37,405	37,441
713 Amusement, Gambling, and Recreation	7	621,602	551,322	36,078	36,078
721 Accommodation	50	13,988,124	13,662,506	900,071	902,066
722 Food Services and Drinking Places	33	11,170,491	10,076,163	684,800	685,372
Leisure and Hospitality Total (sum of 700 thru 722)	94	27,059,310	24,865,459	1,658,354	1,660,957
All Other Industries	316	224,438,878	43,333,412	2,896,260	5,377,914
Total, All Industries	410	251,498,188	68,198,871	4,554,614	7,038,871

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

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

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

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Source: Minnesota Department of Revenue

**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Lake of the Woods County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	8	1,286,733	931,824	63,858	63,959
721 Accommodation	47	16,604,917	13,486,115	920,180	926,358
722 Food Services and Drinking Places	9	2,499,401	2,446,686	170,326	170,648
Leisure and Hospitality Total (sum of 700 thru 722)	64	20,391,051	16,864,625	1,154,364	1,160,965
All Other Industries	162	62,934,400	25,549,700	1,704,027	1,713,957
Total, All Industries	226	83,325,451	42,414,325	2,858,391	2,874,922

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Source: Minnesota Department of Revenue

**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Le Sueur County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	14	3,580,932	2,866,403	192,852	193,940
721 Accommodation	14	4,426,891	3,152,798	217,522	217,803
722 Food Services and Drinking Places	60	15,148,098	13,664,180	960,306	960,432
Leisure and Hospitality Total (sum of 700 thru 722)	88	23,155,921	19,683,381	1,370,680	1,372,175
All Other Industries	609	507,225,349	72,994,497	4,838,633	5,082,951
Total, All Industries	697	530,381,270	92,677,878	6,209,313	6,455,126

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Source: Minnesota Department of Revenue

**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Lincoln County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	5	512,146	509,771	34,737	34,737
721 Accommodation	6	153,818	147,383	9,579	9,954
722 Food Services and Drinking Places	13	3,841,560	2,315,242	166,357	166,357
Leisure and Hospitality Total (sum of 700 thru 722)	24	4,507,524	2,972,396	210,673	211,048
All Other Industries	193	81,552,042	19,884,904	1,308,919	1,330,111
Total, All Industries	217	86,059,566	22,857,300	1,519,592	1,541,159

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Source: Minnesota Department of Revenue

**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Lyon County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	8	27,638	15,260	991	991
713 Amusement, Gambling, and Recreation	12	3,011,350	2,720,884	184,111	184,312
721 Accommodation	12	6,831,889	4,904,695	323,225	349,315
722 Food Services and Drinking Places	57	41,509,600	30,701,566	2,082,904	2,093,265
Leisure and Hospitality Total (sum of 700 thru 722)	89	51,380,477	38,342,405	2,591,231	2,627,883
All Other Industries	757	847,740,980	249,064,152	16,312,011	17,685,176
Total, All Industries	846	899,121,457	287,406,557	18,903,242	20,313,059

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

McLeod County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	6	81,943	13,431	873	998
713 Amusement, Gambling, and Recreation	15	2,460,512	2,393,583	159,664	160,392
721 Accommodation	9	3,906,166	3,482,142	230,185	230,231
722 Food Services and Drinking Places	63	30,131,083	29,199,499	1,977,435	2,015,039
Leisure and Hospitality Total (sum of 700 thru 722)	93	36,579,704	35,088,655	2,368,157	2,406,660
All Other Industries	1,000	1,034,611,811	275,663,753	18,066,034	22,399,887
Total, All Industries	1,093	1,071,191,515	310,752,408	20,434,191	24,806,547

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Mahnomen County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
721 Accommodation	8	15,124,161	14,151,400	986,573	986,637
722 Food Services and Drinking Places	7	1,491,080	1,423,888	99,250	99,250
Leisure and Hospitality Total (sum of 700 thru 722)	15	16,615,241	15,575,288	1,085,823	1,085,887
All Other Industries	119	60,782,639	26,972,417	1,787,447	1,795,320
Total, All Industries	134	77,397,880	42,547,705	2,873,270	2,881,207

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Marshall County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	4	72,869	71,340	4,637	4,637
713 Amusement, Gambling, and Recreation	6	286,007	231,417	15,525	15,525
722 Food Services and Drinking Places	19	3,605,265	3,550,265	276,722	277,386
Leisure and Hospitality Total (sum of 700 thru 722)	29	3,964,141	3,853,022	296,884	297,548
All Other Industries	232	129,630,949	25,691,074	1,693,556	1,725,074
Total, All Industries	261	133,595,090	29,544,096	1,990,440	2,022,622

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Martin County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	342,939	118,258	7,687	7,687
713 Amusement, Gambling, and Recreation	14	4,152,709	3,269,161	219,554	219,972
721 Accommodation	11	4,473,641	4,116,832	274,963	276,217
722 Food Services and Drinking Places	47	15,629,988	15,216,981	1,025,167	1,026,119
Leisure and Hospitality Total (sum of 700 thru 722)	76	24,599,277	22,721,232	1,527,371	1,529,995
All Other Industries	624	626,306,946	103,146,452	6,794,563	7,183,715
Total, All Industries	700	650,906,223	125,867,684	8,321,934	8,713,710

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Meeker County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	345,480	254,940	16,571	16,579
713 Amusement, Gambling, and Recreation	14	1,071,861	1,039,363	67,562	67,562
721 Accommodation	8	1,020,395	609,607	39,624	39,712
722 Food Services and Drinking Places	45	12,835,955	12,468,552	876,282	876,397
Leisure and Hospitality Total (sum of 700 thru 722)	71	15,273,691	14,372,462	1,000,039	1,000,250
All Other Industries	576	696,976,683	105,152,884	6,895,184	7,308,526
Total, All Industries	647	712,250,374	119,525,346	7,895,223	8,308,776

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Mille Lacs County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	4	270,290	205,778	13,377	13,722
713 Amusement, Gambling, and Recreation	13	5,908,402	5,338,646	363,269	363,701
721 Accommodation	28	6,675,650	5,052,730	346,993	347,028
722 Food Services and Drinking Places	71	34,232,412	32,503,651	2,198,797	2,200,058
Leisure and Hospitality Total (sum of 700 thru 722)	116	47,086,754	43,100,805	2,922,436	2,924,509
All Other Industries	639	608,827,485	102,826,241	6,839,283	7,029,902
Total, All Industries	755	655,914,239	145,927,046	9,761,719	9,954,411

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Morrison County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	4	4,381	4,315	281	281
713 Amusement, Gambling, and Recreation	10	2,319,601	2,242,682	151,145	151,413
721 Accommodation	20	2,736,649	2,429,990	160,217	160,227
722 Food Services and Drinking Places	91	25,679,715	24,527,424	1,742,882	1,743,164
Leisure and Hospitality Total (sum of 700 thru 722)	125	30,740,346	29,204,411	2,054,525	2,055,085
All Other Industries	911	631,470,906	146,990,463	9,725,686	9,938,633
Total, All Industries	1,036	662,211,252	176,194,874	11,780,211	11,993,718

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

Mower County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	4	187,551	187,493	14,682	14,682
713 Amusement, Gambling, and Recreation	12	3,891,584	3,398,580	230,782	231,550
721 Accommodation	15	6,933,416	6,683,401	456,551	461,749
722 Food Services and Drinking Places	88	43,536,311	30,369,464	2,069,957	2,071,698
Leisure and Hospitality Total (sum of 700 thru 722)	119	54,548,862	40,638,938	2,771,972	2,779,679
All Other Industries	874	682,514,524	184,741,073	12,183,575	13,698,316
Total, All Industries	993	737,063,386	225,380,011	14,955,547	16,477,995

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Murray County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	8	527,139	503,507	33,573	33,573
721 Accommodation	5	363,119	343,194	22,309	22,309
722 Food Services and Drinking Places	21	4,535,258	4,396,316	312,112	312,112
Leisure and Hospitality Total (sum of 700 thru 722)	34	5,425,516	5,243,017	367,994	367,994
All Other Industries	337	190,382,344	33,635,888	2,222,396	2,276,098
Total, All Industries	371	195,807,860	38,878,905	2,590,390	2,644,092

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**2005 Annual Minnesota Sales Tax Statistics
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Minnesota Total, Tourism Regions, and Counties**

Nicollet County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	24,963	18,266	1,187	1,187
713 Amusement, Gambling, and Recreation	14	8,013,689	6,730,572	442,448	469,685
721 Accommodation	5	1,282,564	1,251,312	81,336	81,394
722 Food Services and Drinking Places	51	21,252,144	21,051,030	1,431,135	1,432,444
Leisure and Hospitality Total (sum of 700 thru 722)	74	30,573,360	29,051,180	1,956,106	1,984,710
All Other Industries	626	658,673,480	115,279,825	7,629,136	8,243,115
Total, All Industries	700	689,246,840	144,331,005	9,585,242	10,227,825

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Nobles County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	12	2,082,367	1,954,621	131,293	131,400
721 Accommodation	10	3,937,967	3,753,040	243,950	250,770
722 Food Services and Drinking Places	49	18,009,808	17,540,958	1,185,548	1,193,494
Leisure and Hospitality Total (sum of 700 thru 722)	71	24,030,142	23,248,619	1,560,791	1,575,664
All Other Industries	606	559,124,594	130,238,001	8,533,869	8,812,933
Total, All Industries	677	583,154,736	153,486,620	10,094,660	10,388,597

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Norman County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	6	393,362	296,697	19,286	21,163
722 Food Services and Drinking Places	25	2,762,732	2,687,735	200,210	200,237
Leisure and Hospitality Total (sum of 700 thru 722)	31	3,156,094	2,984,432	219,496	221,400
All Other Industries	180	112,897,986	22,525,974	1,479,273	1,510,074
Total, All Industries	211	116,054,080	25,510,406	1,698,769	1,731,474

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

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Source: Minnesota Department of Revenue

**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Olmsted County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	23	2,097,608	1,503,191	104,636	106,897
713 Amusement, Gambling, and Recreation	41	29,519,694	26,699,706	1,790,045	1,814,276
721 Accommodation	84	90,341,649	84,214,007	5,520,161	5,586,176
722 Food Services and Drinking Places	254	190,571,701	178,565,859	12,130,773	12,200,785
Leisure and Hospitality Total (sum of 700 thru 722)	402	312,530,652	290,982,763	19,545,615	19,708,134
All Other Industries	2,898	4,567,499,661	1,220,082,596	80,126,922	85,508,718
Total, All Industries	3,300	4,880,030,313	1,511,065,359	99,672,537	105,216,852

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Otter Tail County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	10	520,480	16,843	1,095	1,095
712 Museums, Historical Sites, Zoos, Etc.	4	52,290	51,349	3,338	3,338
713 Amusement, Gambling, and Recreation	35	5,814,433	5,215,610	346,809	352,955
721 Accommodation	118	11,307,635	9,883,884	653,015	655,179
722 Food Services and Drinking Places	138	40,914,121	38,683,983	2,718,494	2,721,506
Leisure and Hospitality Total (sum of 700 thru 722)	305	58,608,959	53,851,669	3,722,751	3,734,073
All Other Industries	1,744	1,528,067,838	488,048,212	31,914,640	33,001,484
Total, All Industries	2,049	1,586,676,797	541,899,881	35,637,391	36,735,557

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Pennington County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	10	1,190,641	1,189,218	83,357	83,357
721 Accommodation	5	3,572,800	3,102,159	205,974	205,974
722 Food Services and Drinking Places	29	10,521,338	10,500,471	707,422	707,819
Leisure and Hospitality Total (sum of 700 thru 722)	44	15,284,779	14,791,848	996,753	997,150
All Other Industries	362	1,701,701,565	96,809,898	6,300,001	6,642,876
Total, All Industries	406	1,716,986,344	111,601,746	7,296,754	7,640,026

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Pine County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	4	150,534	147,219	9,570	9,570
713 Amusement, Gambling, and Recreation	12	3,186,924	2,879,941	189,566	190,118
721 Accommodation	26	2,819,102	2,380,517	166,759	166,816
722 Food Services and Drinking Places	68	59,272,817	49,382,319	3,374,438	3,408,880
Leisure and Hospitality Total (sum of 700 thru 722)	110	65,429,377	54,789,996	3,740,333	3,775,384
All Other Industries	615	261,239,151	90,600,651	6,001,887	6,155,252
Total, All Industries	725	326,668,528	145,390,647	9,742,220	9,930,636

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Pipestone County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	7	797,186	743,432	50,042	50,042
721 Accommodation	6	1,188,521	1,093,664	75,622	80,249
722 Food Services and Drinking Places	21	6,217,330	6,062,313	408,908	409,336
Leisure and Hospitality Total (sum of 700 thru 722)	34	8,203,037	7,899,409	534,572	539,627
All Other Industries	309	230,398,725	35,966,252	2,367,188	2,477,290
Total, All Industries	343	238,601,762	43,865,661	2,901,760	3,016,917

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Polk County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	22	2,793,311	2,296,603	152,172	155,765
721 Accommodation	16	3,121,863	3,024,395	203,063	203,144
722 Food Services and Drinking Places	71	28,797,569	26,075,071	1,833,313	1,865,079
Leisure and Hospitality Total (sum of 700 thru 722)	109	34,712,743	31,396,069	2,188,548	2,223,988
All Other Industries	719	624,059,609	128,552,480	8,452,350	8,762,349
Total, All Industries	828	658,772,352	159,948,549	10,640,898	10,986,337

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Pope County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	301,747	265,219	17,366	17,366
713 Amusement, Gambling, and Recreation	5	582,030	546,934	37,001	37,174
721 Accommodation	13	2,661,632	2,507,179	162,961	163,741
722 Food Services and Drinking Places	28	7,866,656	7,687,107	564,935	566,987
Leisure and Hospitality Total (sum of 700 thru 722)	50	11,412,065	11,006,439	782,263	785,268
All Other Industries	299	226,294,723	53,619,637	3,519,792	3,609,533
Total, All Industries	349	237,706,788	64,626,076	4,302,055	4,394,801

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Ramsey County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	87	31,894,206	27,520,049	1,807,076	1,838,031
712 Museums, Historical Sites, Zoos, Etc.	12	5,909,490	3,694,897	240,165	240,165
713 Amusement, Gambling, and Recreation	141	504,222,476	489,888,297	32,016,307	32,090,791
721 Accommodation	45	87,262,164	84,039,148	5,534,908	5,562,066
722 Food Services and Drinking Places	1,088	786,253,728	713,723,507	48,976,003	49,313,861
Leisure and Hospitality Total (sum of 700 thru 722)	1,373	1,415,542,064	1,318,865,898	88,574,459	89,044,914
All Other Industries	10,002	20,986,887,340	4,468,305,914	295,336,031	325,143,505
Total, All Industries	11,375	22,402,429,404	5,787,171,812	383,910,490	414,188,419

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Red Lake County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	4	465,665	460,409	34,804	35,025
722 Food Services and Drinking Places	13	2,056,557	1,969,380	153,405	153,483
Leisure and Hospitality Total (sum of 700 thru 722)	17	2,522,222	2,429,789	188,209	188,508
All Other Industries	104	80,779,941	13,566,224	888,853	930,650
Total, All Industries	121	83,302,163	15,996,013	1,077,062	1,119,158

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Redwood County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	14	14,077,977	13,791,014	957,411	957,411
721 Accommodation	6	1,373,230	1,365,320	88,750	90,388
722 Food Services and Drinking Places	36	8,798,083	8,632,440	599,851	599,996
Leisure and Hospitality Total (sum of 700 thru 722)	56	24,249,290	23,788,774	1,646,012	1,647,795
All Other Industries	539	675,807,289	93,737,701	6,154,655	6,664,792
Total, All Industries	595	700,056,579	117,526,475	7,800,667	8,312,587

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Minnesota Total, Tourism Regions, and Counties**

Renville County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	10	1,775,279	1,352,625	93,571	93,826
721 Accommodation	4	391,987	389,885	25,343	25,343
722 Food Services and Drinking Places	38	5,631,217	5,299,312	377,486	383,720
Leisure and Hospitality Total (sum of 700 thru 722)	52	7,798,483	7,041,822	496,400	502,889
All Other Industries	526	376,083,087	57,223,975	3,784,674	4,070,575
Total, All Industries	578	383,881,570	64,265,797	4,281,074	4,573,464

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Rice County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	7	104,140	76,858	4,997	5,008
713 Amusement, Gambling, and Recreation	17	7,395,066	7,176,668	489,740	490,066
721 Accommodation	28	7,216,310	5,553,428	360,976	366,933
722 Food Services and Drinking Places	106	55,972,376	49,180,157	3,399,574	3,433,860
Leisure and Hospitality Total (sum of 700 thru 722)	158	70,687,892	61,987,111	4,255,287	4,295,867
All Other Industries	1,355	1,450,387,701	309,988,331	20,351,088	20,905,262
Total, All Industries	1,513	1,521,075,593	371,975,442	24,606,375	25,201,129

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Rock County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	8	1,040,105	1,040,046	70,514	70,764
721 Accommodation	7	1,330,006	1,276,090	82,949	83,087
722 Food Services and Drinking Places	25	6,304,294	6,128,870	421,186	421,668
Leisure and Hospitality Total (sum of 700 thru 722)	40	8,674,405	8,445,006	574,649	575,519
All Other Industries	257	169,895,549	30,801,161	2,025,355	2,140,407
Total, All Industries	297	178,569,954	39,246,167	2,600,004	2,715,926

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Roseau County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	9	1,013,084	932,334	62,388	62,388
721 Accommodation	12	4,246,251	4,059,444	269,821	271,731
722 Food Services and Drinking Places	43	10,614,134	9,970,765	687,263	689,868
Leisure and Hospitality Total (sum of 700 thru 722)	64	15,873,469	14,962,543	1,019,472	1,023,987
All Other Industries	414	261,582,012	77,464,012	5,136,165	5,240,076
Total, All Industries	478	277,455,481	92,426,555	6,155,637	6,264,063

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For the Leisure and Hospitality Industry
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St. Louis County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	24	758,091	428,794	30,866	31,014
712 Museums, Historical Sites, Zoos, Etc.	14	400,779	267,464	17,384	17,384
713 Amusement, Gambling, and Recreation	93	45,213,493	36,989,508	2,511,085	2,518,350
721 Accommodation	225	95,326,109	88,759,930	5,838,154	5,891,147
722 Food Services and Drinking Places	514	232,829,656	223,952,336	15,622,024	15,678,503
Leisure and Hospitality Total (sum of 700 thru 722)	870	374,528,128	350,398,032	24,019,513	24,136,398
All Other Industries	4,700	6,543,657,932	1,930,352,972	126,689,048	138,885,962
Total, All Industries	5,570	6,918,186,060	2,280,751,004	150,708,561	163,022,360

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Minnesota Total, Tourism Regions, and Counties**

Scott County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	19	8,148,802	7,384,210	547,037	583,445
713 Amusement, Gambling, and Recreation	41	65,397,757	59,200,115	3,912,785	4,134,452
721 Accommodation	22	9,260,840	8,145,365	532,122	537,547
722 Food Services and Drinking Places	209	188,219,440	132,001,257	9,011,700	9,049,725
Leisure and Hospitality Total (sum of 700 thru 722)	291	271,026,839	206,730,947	14,003,644	14,305,169
All Other Industries	2,545	3,148,052,357	792,681,115	52,358,912	55,612,602
Total, All Industries	2,836	3,419,079,196	999,412,062	66,362,556	69,917,771

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

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

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

Wherever possible, data included here is consistent with other Minnesota sales tax statistics available online at http://www.taxes.state.mn.us/taxes/legal_policy/research_reports/content/sales_use_reports.shtml

Source: Minnesota Department of Revenue

**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Sherburne County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	9	287,187	22,196	1,443	1,467
713 Amusement, Gambling, and Recreation	29	6,740,590	4,921,552	333,116	335,519
721 Accommodation	10	1,511,289	1,360,687	88,449	88,452
722 Food Services and Drinking Places	108	65,114,256	60,588,150	4,205,628	4,222,400
Leisure and Hospitality Total (sum of 700 thru 722)	156	73,653,322	66,892,585	4,628,636	4,647,838
All Other Industries	1,784	2,378,018,498	522,553,109	34,272,792	35,867,944
Total, All Industries	1,940	2,451,671,820	589,445,694	38,901,428	40,515,782

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

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Source: Minnesota Department of Revenue

**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Sibley County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	12	804,702	593,552	38,881	38,881
721 Accommodation	4	323,985	322,442	20,960	20,960
722 Food Services and Drinking Places	30	4,283,476	4,149,681	311,083	311,839
Leisure and Hospitality Total (sum of 700 thru 722)	46	5,412,163	5,065,675	370,924	371,680
All Other Industries	358	244,758,167	27,544,928	1,819,110	1,921,833
Total, All Industries	404	250,170,330	32,610,603	2,190,034	2,293,513

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

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Source: Minnesota Department of Revenue

**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Stearns County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	19	288,238	269,389	18,696	18,854
713 Amusement, Gambling, and Recreation	86	28,930,396	23,896,965	1,604,199	1,611,463
721 Accommodation	58	23,228,868	21,922,854	1,446,369	1,474,532
722 Food Services and Drinking Places	338	192,780,107	174,469,767	11,992,745	12,042,553
Leisure and Hospitality Total (sum of 700 thru 722)	501	245,227,609	220,558,975	15,062,009	15,147,402
All Other Industries	3,777	5,892,501,426	1,359,210,359	89,363,584	95,146,773
Total, All Industries	4,278	6,137,729,035	1,579,769,334	104,425,593	110,294,175

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

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Source: Minnesota Department of Revenue

**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Steele County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	4	2,763,147	1,673,481	108,776	108,807
713 Amusement, Gambling, and Recreation	20	5,293,046	4,761,337	318,923	318,923
721 Accommodation	13	9,265,303	7,922,719	517,757	520,765
722 Food Services and Drinking Places	82	38,886,047	37,471,022	2,523,324	2,528,633
Leisure and Hospitality Total (sum of 700 thru 722)	119	56,207,543	51,828,559	3,468,780	3,477,128
All Other Industries	991	2,376,718,540	371,164,317	24,363,131	26,126,120
Total, All Industries	1,110	2,432,926,083	422,992,876	27,831,911	29,603,248

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

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Stevens County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	4	463,262	460,942	29,960	29,960
713 Amusement, Gambling, and Recreation	5	631,835	400,187	26,012	26,012
722 Food Services and Drinking Places	24	8,543,852	7,055,766	482,645	484,333
Leisure and Hospitality Total (sum of 700 thru 722)	33	9,638,949	7,916,895	538,617	540,305
All Other Industries	335	289,410,871	66,907,175	4,390,312	4,644,328
Total, All Industries	368	299,049,820	74,824,070	4,928,929	5,184,633

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

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

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Swift County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	12	1,047,209	988,823	68,390	68,403
722 Food Services and Drinking Places	32	6,090,488	5,851,286	414,541	414,816
Leisure and Hospitality Total (sum of 700 thru 722)	44	7,137,697	6,840,109	482,931	483,219
All Other Industries	321	286,608,250	47,557,109	3,148,055	3,360,900
Total, All Industries	365	293,745,947	54,397,218	3,630,986	3,844,119

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

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Source: Minnesota Department of Revenue

**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Todd County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	12	1,380,129	1,091,487	75,021	75,604
721 Accommodation	10	1,015,160	933,697	60,691	60,702
722 Food Services and Drinking Places	45	11,968,116	10,712,205	754,625	760,313
Leisure and Hospitality Total (sum of 700 thru 722)	67	14,363,405	12,737,389	890,337	896,619
All Other Industries	542	539,322,335	52,483,833	3,495,822	3,700,219
Total, All Industries	609	553,685,740	65,221,222	4,386,159	4,596,838

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Traverse County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	299,254	269,471	18,014	18,111
722 Food Services and Drinking Places	13	1,460,205	1,400,440	105,952	106,168
Leisure and Hospitality Total (sum of 700 thru 722)	17	1,759,459	1,669,911	123,966	124,279
All Other Industries	121	48,750,374	11,024,307	726,928	754,113
Total, All Industries	138	50,509,833	12,694,218	850,894	878,392

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

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Source: Minnesota Department of Revenue

**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Wabasha County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	6	33,201	30,791	2,000	2,000
713 Amusement, Gambling, and Recreation	19	3,712,400	3,485,578	235,384	235,555
721 Accommodation	16	2,673,083	2,357,559	159,658	159,658
722 Food Services and Drinking Places	56	11,288,737	11,017,471	785,554	785,756
Leisure and Hospitality Total (sum of 700 thru 722)	97	17,707,421	16,891,399	1,182,596	1,182,969
All Other Industries	634	317,460,535	73,622,718	4,889,765	5,212,034
Total, All Industries	731	335,167,956	90,514,117	6,072,361	6,395,003

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Source: Minnesota Department of Revenue

**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Wadena County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	8,322	3,039	197	535
713 Amusement, Gambling, and Recreation	9	2,027,731	1,954,534	134,319	134,319
721 Accommodation	10	1,844,428	1,801,645	117,595	117,595
722 Food Services and Drinking Places	33	9,607,996	9,317,314	622,256	623,224
Leisure and Hospitality Total (sum of 700 thru 722)	56	13,488,477	13,076,532	874,367	875,673
All Other Industries	457	520,378,884	97,138,936	6,284,823	6,402,105
Total, All Industries	513	533,867,361	110,215,468	7,159,190	7,277,778

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Waseca County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	10	1,330,159	1,228,732	83,234	83,625
721 Accommodation	5	1,632,637	1,305,354	84,849	84,849
722 Food Services and Drinking Places	43	10,165,058	9,003,834	612,640	613,712
Leisure and Hospitality Total (sum of 700 thru 722)	58	13,127,854	11,537,920	780,723	782,186
All Other Industries	475	525,609,326	65,706,387	4,349,416	4,930,713
Total, All Industries	533	538,737,180	77,244,307	5,130,139	5,712,899

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Washington County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	30	322,991	150,536	9,783	9,939
713 Amusement, Gambling, and Recreation	93	69,510,913	59,550,684	3,971,593	4,009,941
721 Accommodation	44	23,209,320	21,969,974	1,448,499	1,457,595
722 Food Services and Drinking Places	368	271,393,240	260,829,975	17,954,810	18,116,500
Leisure and Hospitality Total (sum of 700 thru 722)	535	364,436,464	342,501,169	23,384,685	23,593,975
All Other Industries	4,419	8,049,986,668	1,436,260,903	94,527,121	103,608,221
Total, All Industries	4,954	8,414,423,132	1,778,762,072	117,911,806	127,202,196

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Watonwan County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	11	1,018,224	912,489	59,500	59,537
721 Accommodation	4	908,819	773,531	50,279	50,279
722 Food Services and Drinking Places	29	4,947,792	4,830,347	329,886	330,113
Leisure and Hospitality Total (sum of 700 thru 722)	44	6,874,835	6,516,367	439,665	439,929
All Other Industries	315	610,052,361	42,137,666	2,792,519	3,008,735
Total, All Industries	359	616,927,196	48,654,033	3,232,184	3,448,664

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Wilkin County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
722 Food Services and Drinking Places	16	5,622,501	4,790,753	343,351	343,408
Leisure and Hospitality Total (sum of 700 thru 722)	16	5,622,501	4,790,753	343,351	343,408
All Other Industries	139	184,769,262	14,882,014	971,245	985,270
Total, All Industries	155	190,391,763	19,672,767	1,314,596	1,328,678

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Winona County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	5	550,187	33,064	2,149	2,382
712 Museums, Historical Sites, Zoos, Etc.	4	40,732	38,258	2,486	2,486
713 Amusement, Gambling, and Recreation	17	4,807,766	4,571,168	313,264	316,983
721 Accommodation	20	7,881,661	7,396,010	484,427	486,623
722 Food Services and Drinking Places	123	42,297,091	40,867,712	2,833,516	2,837,407
Leisure and Hospitality Total (sum of 700 thru 722)	169	55,577,437	52,906,212	3,635,842	3,645,881
All Other Industries	1,110	1,570,652,812	283,972,842	18,672,163	21,864,691
Total, All Industries	1,279	1,626,230,249	336,879,054	22,308,005	25,510,572

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**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Wright County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	8	191,260	105,591	6,863	6,863
713 Amusement, Gambling, and Recreation	48	17,677,491	15,537,307	1,054,105	1,061,658
721 Accommodation	17	7,861,422	7,471,192	492,195	492,820
722 Food Services and Drinking Places	160	90,405,693	78,570,807	5,481,767	5,503,930
Leisure and Hospitality Total (sum of 700 thru 722)	233	116,135,866	101,684,897	7,034,930	7,065,271
All Other Industries	2,700	3,342,392,327	658,731,305	43,285,714	48,238,585
Total, All Industries	2,933	3,458,528,193	760,416,202	50,320,644	55,303,856

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

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

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

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

Wherever possible, data included here is consistent with other Minnesota sales tax statistics available online at http://www.taxes.state.mn.us/taxes/legal_policy/research_reports/content/sales_use_reports.shtml

Source: Minnesota Department of Revenue

**2005 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Yellow Medicine County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	6	669,670	659,384	42,861	42,861
713 Amusement, Gambling, and Recreation	7	482,239	449,253	30,397	30,397
722 Food Services and Drinking Places	22	10,838,651	8,258,144	569,399	569,399
Leisure and Hospitality Total (sum of 700 thru 722)	35	11,990,560	9,366,781	642,657	642,657
All Other Industries	343	264,649,624	35,912,023	2,374,237	2,483,841
Total, All Industries	378	276,640,184	45,278,804	3,016,894	3,126,498

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