

2018 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties

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**Minnesota Total**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	3,547	668,247,257	535,340,878	37,071,265	37,819,887
<b>712 Museums, Historical Sites, Zoos, Etc.</b>	195	46,639,040	35,442,012	2,445,860	2,482,455
<b>713 Amusement, Gambling, and Recreation</b>	2,529	2,256,753,940	1,826,042,094	125,943,633	127,434,562
<b>721 Accommodation</b>	2,579	2,709,617,931	2,435,917,080	170,033,561	172,048,268
<b>722 Food Services and Drinking Places</b>	11,980	10,342,987,720	9,699,220,474	703,367,942	710,583,285
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	20,830	16,024,245,888	14,531,962,538	1,038,862,261	1,050,368,457
<b>All Other Industries</b>	149,720	364,940,238,272	68,735,606,996	4,805,792,358	5,170,751,378
<b>Total, All Industries</b>	170,550	380,964,484,160	83,267,569,534	5,844,654,619	6,221,119,835

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

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

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**Central Minnesota**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b>	13	128,324	76,407	5,253	5,269
<b>711 Performing Arts, Spectator Sports</b>	292	15,937,177	9,737,885	682,764	695,154
<b>712 Museums, Historical Sites, Zoos, Etc.</b>	8	533,126	302,773	20,814	21,696
<b>713 Amusement, Gambling, and Recreation</b>	359	103,552,320	77,261,046	5,528,169	5,572,361
<b>721 Accommodation</b>	532	287,729,085	240,767,357	16,823,677	17,054,410
<b>722 Food Services and Drinking Places</b>	1,485	914,491,748	864,534,479	62,488,081	62,727,649
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	2,689	1,322,371,780	1,192,679,947	85,548,758	86,076,539
<b>All Other Industries</b>	18,133	31,148,381,996	6,445,025,420	449,428,009	472,200,355
<b>Total, All Industries</b>	20,822	32,470,753,776	7,637,705,367	534,976,767	558,276,894

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

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

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

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

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

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**Minneapolis-Saint Paul Area**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	2,022	568,056,032	460,201,725	31,830,431	32,525,123
<b>712 Museums, Historical Sites, Zoos, Etc.</b>	59	38,038,715	31,040,719	2,142,977	2,177,475
<b>713 Amusement, Gambling, and Recreation</b>	1,200	1,785,756,725	1,470,312,561	100,358,919	101,546,238
<b>721 Accommodation</b>	553	1,581,293,309	1,446,130,623	100,977,917	102,392,229
<b>722 Food Services and Drinking Places</b>	6,863	7,123,829,460	6,765,215,555	491,347,855	494,048,218
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	10,697	11,096,974,241	10,172,901,183	726,658,099	732,689,283
<b>All Other Industries</b>	70,546	187,084,558,877	36,608,563,791	2,576,284,588	2,805,093,366
<b>Total, All Industries</b>	81,243	198,181,533,118	46,781,464,974	3,302,942,687	3,537,782,649

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

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**Northwest Minnesota**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
700 Other Leisure and Hospitality (masked from other industries)	4	78,110	77,612	5,335	5,335
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	18	985,950	712,028	50,665	50,995
711 Performing Arts, Spectator Sports	121	10,825,681	7,081,640	509,906	511,537
713 Amusement, Gambling, and Recreation	153	53,044,484	42,613,752	3,055,274	3,060,189
721 Accommodation	454	193,292,924	163,180,266	11,523,300	11,587,542
722 Food Services and Drinking Places	618	376,832,062	334,344,947	24,355,382	24,556,831
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	<b>1,368</b>	<b>635,059,211</b>	<b>548,010,245</b>	<b>39,499,862</b>	<b>39,772,429</b>
<b>All Other Industries</b>	<b>6,942</b>	<b>9,233,514,101</b>	<b>2,063,528,392</b>	<b>144,479,782</b>	<b>150,512,389</b>
<b>Total, All Industries</b>	<b>8,310</b>	<b>9,868,573,312</b>	<b>2,611,538,637</b>	<b>183,979,644</b>	<b>190,284,818</b>

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**Southern Minnesota**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>700 Other Leisure and Hospitality (masked from other industries)</b>	23	3,009,019	2,731,672	187,799	188,011
<b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b>	33	1,938,372	1,214,621	83,976	84,536
<b>711 Performing Arts, Spectator Sports</b>	352	17,777,367	12,071,803	857,667	884,688
<b>712 Museums, Historical Sites, Zoos, Etc.</b>	8	328,628	26,015	1,788	1,788
<b>713 Amusement, Gambling, and Recreation</b>	508	152,925,926	124,785,083	8,966,979	9,061,685
<b>721 Accommodation</b>	430	327,754,522	297,478,118	20,676,379	20,813,003
<b>722 Food Services and Drinking Places</b>	1,974	1,280,976,222	1,143,982,115	82,411,572	82,835,720
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	3,328	1,784,710,056	1,582,289,427	113,186,160	113,869,431
<b>All Other Industries</b>	22,339	40,035,337,078	6,618,901,969	462,650,067	495,161,386
<b>Total, All Industries</b>	25,667	41,820,047,134	8,201,191,396	575,836,227	609,030,817

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**Northeast Minnesota**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b>	4	34,893	22,842	1,570	1,570
<b>711 Performing Arts, Spectator Sports</b>	234	7,065,602	4,015,216	285,625	287,127
<b>712 Museums, Historical Sites, Zoos, Etc.</b>	23	1,639,839	895,613	61,762	61,906
<b>713 Amusement, Gambling, and Recreation</b>	192	120,589,930	86,324,515	6,331,008	6,390,626
<b>721 Accommodation</b>	576	299,154,738	268,550,887	18,664,698	18,833,180
<b>722 Food Services and Drinking Places</b>	850	541,211,082	517,468,558	37,649,768	37,779,093
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	1,879	969,696,084	877,277,631	62,994,431	63,353,502
<b>All Other Industries</b>	8,281	11,094,082,510	2,797,976,264	196,434,747	216,016,629
<b>Total, All Industries</b>	10,160	12,063,778,594	3,675,253,895	259,429,178	279,370,131

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**Aitkin County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b>	5	71,741	26,633	1,830	1,838
<b>713 Amusement, Gambling, and Recreation</b>	10	549,105	529,978	36,463	36,466
<b>721 Accommodation</b>	26	7,030,396	5,743,327	420,766	420,908
<b>722 Food Services and Drinking Places</b>	47	16,850,437	15,574,193	1,165,345	1,166,811
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	88	24,501,679	21,874,131	1,624,404	1,626,023
<b>All Other Industries</b>	413	441,410,651	100,749,552	7,045,431	7,919,944
<b>Total, All Industries</b>	501	465,912,330	122,623,683	8,669,835	9,545,967

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**Anoka County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	140	5,641,509	1,270,171	88,211	89,922
<b>712 Museums, Historical Sites, Zoos, Etc.</b>	5	171,507	18,547	1,275	1,275
<b>713 Amusement, Gambling, and Recreation</b>	118	98,741,331	77,555,458	5,545,066	5,676,591
<b>721 Accommodation</b>	31	22,221,734	20,371,733	1,400,550	1,435,062
<b>722 Food Services and Drinking Places</b>	562	507,032,995	493,940,739	35,339,755	35,584,679
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	856	633,809,076	593,156,648	42,374,857	42,787,529
<b>All Other Industries</b>	6,916	14,000,494,304	2,820,234,587	197,008,159	216,925,867
<b>Total, All Industries</b>	7,772	14,634,303,380	3,413,391,235	239,383,016	259,713,396

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**Becker County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	18	477,737	183,202	12,595	12,866
<b>713 Amusement, Gambling, and Recreation</b>	21	7,407,952	4,186,573	298,372	298,907
<b>721 Accommodation</b>	52	17,211,317	15,378,600	1,082,036	1,082,379
<b>722 Food Services and Drinking Places</b>	69	46,907,905	44,002,682	3,258,729	3,261,660
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	160	72,004,911	63,751,057	4,651,732	4,655,812
<b>All Other Industries</b>	882	1,148,147,044	288,189,725	20,172,483	21,272,935
<b>Total, All Industries</b>	1,042	1,220,151,955	351,940,782	24,824,215	25,928,747

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**Beltrami County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	36	4,104,998	2,758,569	200,000	201,075
<b>713 Amusement, Gambling, and Recreation</b>	23	5,809,023	5,164,240	372,827	373,389
<b>721 Accommodation</b>	59	24,451,808	22,115,536	1,531,931	1,533,910
<b>722 Food Services and Drinking Places</b>	84	102,110,550	78,970,275	5,650,827	5,664,496
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	202	136,476,379	109,008,620	7,755,585	7,772,870
<b>All Other Industries</b>	1,064	1,728,325,582	472,545,794	33,024,969	34,071,297
<b>Total, All Industries</b>	1,266	1,864,801,961	581,554,414	40,780,554	41,844,167

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**Benton County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	17	1,138,909	240,323	16,915	16,919
<b>713 Amusement, Gambling, and Recreation</b>	13	3,098,168	2,980,734	220,208	221,820
<b>721 Accommodation</b>	11	3,956,352	2,915,940	200,467	200,974
<b>722 Food Services and Drinking Places</b>	62	46,353,087	43,510,858	3,136,926	3,156,591
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	103	54,546,516	49,647,855	3,574,516	3,596,304
<b>All Other Industries</b>	870	1,985,558,729	367,774,530	25,624,430	27,403,989
<b>Total, All Industries</b>	973	2,040,105,245	417,422,385	29,198,946	31,000,293

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**Big Stone County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>713 Amusement, Gambling, and Recreation</b>	9	608,918	582,689	41,981	42,733
<b>721 Accommodation</b>	9	726,810	709,005	48,741	48,741
<b>722 Food Services and Drinking Places</b>	16	3,156,304	3,144,472	235,112	235,311
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	34	4,492,032	4,436,166	325,834	326,785
<b>All Other Industries</b>	185	86,151,847	18,997,232	1,322,964	1,372,843
<b>Total, All Industries</b>	219	90,643,879	23,433,398	1,648,798	1,699,628

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**Blue Earth County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	32	1,487,081	780,255	54,713	64,179
<b>713 Amusement, Gambling, and Recreation</b>	39	18,693,422	17,531,631	1,231,556	1,236,059
<b>721 Accommodation</b>	28	26,367,065	23,779,283	1,642,430	1,645,687
<b>722 Food Services and Drinking Places</b>	176	169,915,196	153,417,517	11,026,446	11,069,511
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	275	216,462,764	195,508,686	13,955,145	14,015,436
<b>All Other Industries</b>	1,670	3,753,287,498	814,488,436	56,826,535	59,693,062
<b>Total, All Industries</b>	1,945	3,969,750,262	1,009,997,122	70,781,680	73,708,498

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**Brown County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	13	365,865	337,973	24,741	24,741
<b>712 Museums, Historical Sites, Zoos, Etc.</b>	4	193,205	13,093	900	900
<b>713 Amusement, Gambling, and Recreation</b>	16	3,403,330	3,360,366	252,639	253,198
<b>721 Accommodation</b>	10	8,044,667	7,375,418	521,340	522,909
<b>722 Food Services and Drinking Places</b>	58	28,857,216	26,233,194	1,908,425	1,912,889
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	101	40,864,283	37,320,044	2,708,045	2,714,637
<b>All Other Industries</b>	699	1,398,159,625	219,652,743	15,365,655	16,119,935
<b>Total, All Industries</b>	800	1,439,023,908	256,972,787	18,073,700	18,834,572

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**Carlton County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	18	175,494	144,614	9,942	9,942
<b>713 Amusement, Gambling, and Recreation</b>	13	17,891,214	10,314,927	772,698	774,361
<b>721 Accommodation</b>	12	10,943,902	9,038,974	621,995	627,230
<b>722 Food Services and Drinking Places</b>	69	41,059,960	39,391,629	2,813,105	2,815,842
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	112	70,070,570	58,890,144	4,217,740	4,227,375
<b>All Other Industries</b>	724	667,841,313	162,830,177	11,508,296	12,953,342
<b>Total, All Industries</b>	836	737,911,883	221,720,321	15,726,036	17,180,717

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**Carver County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	51	20,298,965	18,921,520	1,348,577	1,362,024
<b>712 Museums, Historical Sites, Zoos, Etc.</b>	4	8,193,213	7,756,341	536,215	536,993
<b>713 Amusement, Gambling, and Recreation</b>	42	37,155,253	29,506,866	2,067,353	2,077,470
<b>721 Accommodation</b>	16	8,446,080	7,885,809	541,292	556,201
<b>722 Food Services and Drinking Places</b>	187	147,988,948	141,992,420	10,193,327	10,256,929
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	300	222,082,459	206,062,956	14,686,764	14,789,617
<b>All Other Industries</b>	2,227	3,799,105,546	622,808,059	44,148,641	47,030,694
<b>Total, All Industries</b>	2,527	4,021,188,005	828,871,015	58,835,405	61,820,311

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**Cass County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	18	5,048,181	3,253,853	234,684	234,794
<b>713 Amusement, Gambling, and Recreation</b>	26	16,741,007	15,272,471	1,101,529	1,102,382
<b>721 Accommodation</b>	159	66,823,562	54,736,642	3,812,790	3,857,868
<b>722 Food Services and Drinking Places</b>	69	37,591,217	34,064,272	2,563,928	2,565,857
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	272	126,203,967	107,327,238	7,712,931	7,760,901
<b>All Other Industries</b>	874	649,988,800	176,348,566	12,416,350	12,717,824
<b>Total, All Industries</b>	1,146	776,192,767	283,675,804	20,129,281	20,478,725

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**Chippewa County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	5	170,062	170,062	11,692	11,692
<b>713 Amusement, Gambling, and Recreation</b>	7	357,572	283,705	20,525	20,525
<b>721 Accommodation</b>	8	1,759,056	1,659,182	114,068	114,068
<b>722 Food Services and Drinking Places</b>	30	13,705,574	13,478,498	975,945	978,332
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	50	15,992,264	15,591,447	1,122,230	1,124,617
<b>All Other Industries</b>	345	501,390,495	91,808,202	6,416,581	6,812,887
<b>Total, All Industries</b>	395	517,382,759	107,399,649	7,538,811	7,937,504

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**Chisago County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	38	1,689,715	1,507,311	103,627	109,986
<b>713 Amusement, Gambling, and Recreation</b>	15	9,505,317	6,830,930	487,062	489,729
<b>721 Accommodation</b>	20	5,925,769	5,236,935	370,235	370,255
<b>722 Food Services and Drinking Places</b>	95	55,323,259	53,559,433	3,851,196	3,871,081
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	168	72,444,060	67,134,609	4,812,120	4,841,051
<b>All Other Industries</b>	1,207	1,402,372,570	225,338,085	15,910,068	16,619,832
<b>Total, All Industries</b>	1,375	1,474,816,630	292,472,694	20,722,188	21,460,883

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**Clay County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	17	206,285	121,512	9,039	9,054
<b>713 Amusement, Gambling, and Recreation</b>	15	9,387,109	7,458,894	529,119	530,313
<b>721 Accommodation</b>	12	8,783,217	8,099,041	566,863	568,880
<b>722 Food Services and Drinking Places</b>	97	69,536,279	63,713,332	4,570,603	4,596,454
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	141	87,912,890	79,392,779	5,675,624	5,704,701
<b>All Other Industries</b>	969	1,749,749,088	342,061,090	23,951,400	25,051,822
<b>Total, All Industries</b>	1,110	1,837,661,978	421,453,869	29,627,024	30,756,523

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**Clearwater County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b>	5	208,209	208,209	14,643	14,643
<b>721 Accommodation</b>	8	679,070	606,386	41,690	41,690
<b>722 Food Services and Drinking Places</b>	19	4,540,901	4,263,470	329,074	329,076
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	32	5,428,180	5,078,065	385,407	385,409
<b>All Other Industries</b>	214	302,317,966	35,382,636	2,482,027	2,676,545
<b>Total, All Industries</b>	246	307,746,146	40,460,701	2,867,434	3,061,954

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**Cook County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	16	209,922	172,895	11,887	11,887
<b>713 Amusement, Gambling, and Recreation</b>	8	10,277,452	9,189,619	638,368	638,536
<b>721 Accommodation</b>	88	49,945,229	44,362,743	3,101,966	3,123,722
<b>722 Food Services and Drinking Places</b>	26	15,425,136	14,641,699	1,073,245	1,074,601
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	138	75,857,739	68,366,956	4,825,466	4,848,746
<b>All Other Industries</b>	316	181,907,334	59,519,507	4,193,726	4,267,104
<b>Total, All Industries</b>	454	257,765,073	127,886,463	9,019,192	9,115,850

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Minnesota Total, Tourism Regions, and Counties**

**Cottonwood County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b>	6	807,327	631,237	43,399	43,399
<b>713 Amusement, Gambling, and Recreation</b>	10	1,172,638	648,172	46,549	46,549
<b>721 Accommodation</b>	6	1,043,947	1,032,027	71,046	71,046
<b>722 Food Services and Drinking Places</b>	20	7,951,955	7,514,841	547,698	556,445
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	42	10,975,867	9,826,277	708,692	717,439
<b>All Other Industries</b>	356	769,597,049	57,592,916	4,021,693	4,366,718
<b>Total, All Industries</b>	398	780,572,916	67,419,193	4,730,385	5,084,157

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**Crow Wing County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	24	6,699,208	5,275,268	363,041	369,763
<b>713 Amusement, Gambling, and Recreation</b>	35	16,262,595	7,441,027	523,537	526,485
<b>721 Accommodation</b>	110	88,770,780	78,561,804	5,523,305	5,557,665
<b>722 Food Services and Drinking Places</b>	179	122,946,880	113,086,196	8,295,730	8,329,657
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	348	234,679,463	204,364,295	14,705,613	14,783,570
<b>All Other Industries</b>	2,081	3,027,836,259	862,371,962	60,364,413	62,228,064
<b>Total, All Industries</b>	2,429	3,262,515,722	1,066,736,257	75,070,026	77,011,634

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**Dakota County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	189	16,783,542	2,874,697	197,971	200,122
<b>712 Museums, Historical Sites, Zoos, Etc.</b>	4	1,168,585	581,527	41,719	41,719
<b>713 Amusement, Gambling, and Recreation</b>	153	117,990,366	94,212,964	6,682,453	6,741,745
<b>721 Accommodation</b>	58	104,862,346	97,534,021	6,724,257	6,844,555
<b>722 Food Services and Drinking Places</b>	732	735,474,038	707,832,384	50,823,232	51,157,219
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	1,136	976,278,877	903,035,593	64,469,632	64,985,360
<b>All Other Industries</b>	8,478	20,044,194,737	4,293,118,858	300,442,337	316,503,920
<b>Total, All Industries</b>	9,614	21,020,473,614	5,196,154,451	364,911,969	381,489,280

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**Dodge County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	6	66,943	53,946	3,708	3,925
713 Amusement, Gambling, and Recreation	11	2,341,389	2,168,329	162,874	162,874
722 Food Services and Drinking Places	26	10,860,860	10,543,713	782,948	790,265
Leisure and Hospitality Total (sum of 700 thru 722)	43	13,269,192	12,765,988	949,530	957,064
All Other Industries	430	743,602,029	91,523,875	6,360,525	6,750,557
<b>Total, All Industries</b>	<b>473</b>	<b>756,871,221</b>	<b>104,289,863</b>	<b>7,310,055</b>	<b>7,707,621</b>

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**Douglas County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	31	1,019,326	487,433	33,885	33,885
<b>713 Amusement, Gambling, and Recreation</b>	22	9,224,014	7,458,582	534,569	543,818
<b>721 Accommodation</b>	54	37,831,826	23,807,913	1,656,284	1,670,859
<b>722 Food Services and Drinking Places</b>	94	72,245,882	69,852,137	5,000,697	5,007,535
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	201	120,321,048	101,606,065	7,225,435	7,256,097
<b>All Other Industries</b>	1,271	1,940,625,901	482,885,723	33,763,072	34,711,562
<b>Total, All Industries</b>	1,472	2,060,946,949	584,491,788	40,988,507	41,967,659

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**Faribault County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	6	18,273	15,350	1,057	1,057
<b>713 Amusement, Gambling, and Recreation</b>	12	798,041	706,962	49,737	50,492
<b>721 Accommodation</b>	9	1,871,270	1,824,499	125,436	125,436
<b>722 Food Services and Drinking Places</b>	30	7,221,851	6,839,449	507,664	507,722
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	57	9,909,435	9,386,260	683,894	684,707
<b>All Other Industries</b>	411	519,201,420	58,795,269	4,130,213	5,118,678
<b>Total, All Industries</b>	468	529,110,855	68,181,529	4,814,107	5,803,385

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**Fillmore County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	10	213,068	155,730	11,322	11,434
<b>713 Amusement, Gambling, and Recreation</b>	16	2,362,923	2,093,081	152,990	152,990
<b>721 Accommodation</b>	46	5,100,166	4,850,402	337,728	344,656
<b>722 Food Services and Drinking Places</b>	51	13,838,401	12,966,688	967,383	967,594
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	123	21,514,558	20,065,901	1,469,423	1,476,674
<b>All Other Industries</b>	649	742,858,247	154,097,340	10,713,483	10,994,942
<b>Total, All Industries</b>	772	764,372,805	174,163,241	12,182,906	12,471,616

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**Freeborn County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	7	751,337	751,337	54,382	54,382
<b>713 Amusement, Gambling, and Recreation</b>	13	1,481,058	1,231,121	89,905	92,428
<b>721 Accommodation</b>	13	6,324,238	6,247,685	429,529	431,704
<b>722 Food Services and Drinking Places</b>	70	34,849,407	33,021,897	2,355,486	2,363,052
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	103	43,406,040	41,252,040	2,929,302	2,941,566
<b>All Other Industries</b>	770	2,116,085,277	249,979,640	17,421,639	18,220,152
<b>Total, All Industries</b>	873	2,159,491,317	291,231,680	20,350,941	21,161,718

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**Goodhue County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	30	242,543	107,641	7,749	8,053
<b>713 Amusement, Gambling, and Recreation</b>	28	10,343,860	8,941,312	633,954	639,262
<b>721 Accommodation</b>	32	15,138,223	13,845,248	973,713	978,154
<b>722 Food Services and Drinking Places</b>	110	70,424,398	56,555,744	4,092,157	4,113,806
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	200	96,149,024	79,449,945	5,707,573	5,739,275
<b>All Other Industries</b>	1,240	1,791,093,369	304,713,984	21,294,663	22,420,046
<b>Total, All Industries</b>	1,440	1,887,242,393	384,163,929	27,002,236	28,159,321

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**Grant County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b>	4	2,220	1,731	120	128
<b>713 Amusement, Gambling, and Recreation</b>	5	727,651	516,631	36,846	36,859
<b>721 Accommodation</b>	7	585,370	369,471	25,402	26,972
<b>722 Food Services and Drinking Places</b>	9	2,138,425	2,107,267	166,344	166,344
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	25	3,453,666	2,995,100	228,712	230,303
<b>All Other Industries</b>	207	325,247,048	31,999,607	2,228,263	2,279,347
<b>Total, All Industries</b>	232	328,700,714	34,994,707	2,456,975	2,509,650

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**Hennepin County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	986	343,587,107	289,388,728	19,996,199	20,445,845
<b>712 Museums, Historical Sites, Zoos, Etc.</b>	30	21,791,766	18,144,602	1,251,663	1,285,383
<b>713 Amusement, Gambling, and Recreation</b>	445	538,031,572	369,928,330	26,127,597	26,486,958
<b>721 Accommodation</b>	252	1,095,391,627	1,042,066,349	72,588,686	73,674,085
<b>722 Food Services and Drinking Places</b>	3,073	3,629,462,602	3,449,119,513	252,398,387	253,827,578
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	4,786	5,628,264,674	5,168,647,522	372,362,532	375,719,849
<b>All Other Industries</b>	29,501	94,616,144,331	19,386,153,681	1,369,474,781	1,477,926,031
<b>Total, All Industries</b>	34,287	100,244,409,005	24,554,801,203	1,741,837,313	1,853,645,880

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**Houston County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	10	69,196	47,760	3,281	3,281
<b>713 Amusement, Gambling, and Recreation</b>	13	2,808,751	1,780,288	131,388	132,914
<b>721 Accommodation</b>	10	2,136,900	1,870,485	128,596	131,102
<b>722 Food Services and Drinking Places</b>	29	8,628,972	8,296,255	627,342	636,150
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	62	13,643,819	11,994,788	890,607	903,447
<b>All Other Industries</b>	450	321,451,785	63,781,936	4,459,014	4,778,119
<b>Total, All Industries</b>	512	335,095,604	75,776,724	5,349,621	5,681,566

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**Hubbard County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	13	257,271	254,996	17,596	17,596
<b>713 Amusement, Gambling, and Recreation</b>	8	1,846,547	1,673,772	117,138	117,138
<b>721 Accommodation</b>	79	10,623,846	9,431,854	651,075	656,430
<b>722 Food Services and Drinking Places</b>	53	25,481,967	24,805,663	1,812,087	1,813,120
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	153	38,209,631	36,166,285	2,597,896	2,604,284
<b>All Other Industries</b>	595	469,871,987	139,565,851	9,877,919	10,165,027
<b>Total, All Industries</b>	748	508,081,618	175,732,136	12,475,815	12,769,311

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**Isanti County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	13	144,155	132,129	9,081	9,081
<b>713 Amusement, Gambling, and Recreation</b>	18	2,938,995	2,385,180	167,545	168,038
<b>721 Accommodation</b>	4	788,860	322,065	22,142	22,475
<b>722 Food Services and Drinking Places</b>	56	38,323,806	36,679,455	2,638,342	2,644,554
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	91	42,195,816	39,518,829	2,837,110	2,844,148
<b>All Other Industries</b>	898	1,158,345,740	377,234,536	26,228,186	26,698,371
<b>Total, All Industries</b>	989	1,200,541,556	416,753,365	29,065,296	29,542,519

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**2018 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Itasca County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	21	315,277	175,060	12,036	12,306
<b>713 Amusement, Gambling, and Recreation</b>	22	3,905,999	3,649,549	266,380	267,348
<b>721 Accommodation</b>	110	26,601,964	20,722,362	1,446,433	1,472,221
<b>722 Food Services and Drinking Places</b>	84	45,872,197	43,462,606	3,147,594	3,157,373
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	237	76,695,437	68,009,577	4,872,443	4,909,248
<b>All Other Industries</b>	1,099	1,423,321,785	328,769,744	23,021,884	24,098,465
<b>Total, All Industries</b>	1,336	1,500,017,222	396,779,321	27,894,327	29,007,713

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**Jackson County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b>	4	37,439	2,554	176	511
<b>713 Amusement, Gambling, and Recreation</b>	4	712,587	676,126	48,886	48,886
<b>721 Accommodation</b>	9	1,988,904	1,963,657	135,015	135,476
<b>722 Food Services and Drinking Places</b>	19	8,646,058	7,941,575	573,732	575,327
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	36	11,384,988	10,583,912	757,809	760,200
<b>All Other Industries</b>	375	448,644,520	57,301,545	3,998,418	4,188,895
<b>Total, All Industries</b>	411	460,029,508	67,885,457	4,756,227	4,949,095

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**Kanabec County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	6	620,491	584,857	41,021	41,105
<b>713 Amusement, Gambling, and Recreation</b>	6	2,544,059	2,218,813	160,788	161,268
<b>721 Accommodation</b>	8	1,276,803	1,205,950	87,689	87,819
<b>722 Food Services and Drinking Places</b>	29	11,530,320	10,975,398	791,955	792,618
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	49	15,971,673	14,985,018	1,081,453	1,082,810
<b>All Other Industries</b>	341	243,045,299	52,674,135	3,712,662	4,024,875
<b>Total, All Industries</b>	390	259,016,972	67,659,153	4,794,115	5,107,685

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**Kandiyohi County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	19	1,211,185	711,983	49,793	49,874
<b>713 Amusement, Gambling, and Recreation</b>	24	4,692,089	4,144,784	303,651	304,068
<b>721 Accommodation</b>	35	36,237,195	33,650,577	2,337,402	2,345,398
<b>722 Food Services and Drinking Places</b>	76	57,184,162	52,529,616	3,733,023	3,745,319
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	154	99,324,631	91,036,960	6,423,869	6,444,659
<b>All Other Industries</b>	1,118	2,319,672,665	482,737,557	33,651,862	35,526,580
<b>Total, All Industries</b>	1,272	2,418,997,296	573,774,517	40,075,731	41,971,239

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**Kittson County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	272,450	142,686	11,193	11,523
713 Amusement, Gambling, and Recreation	4	140,428	127,328	9,603	9,603
722 Food Services and Drinking Places	12	1,789,584	1,579,633	117,847	117,847
Leisure and Hospitality Total (sum of 700 thru 722)	20	2,202,462	1,849,647	138,643	138,973
All Other Industries	133	142,962,705	23,578,790	1,659,413	1,736,572
<b>Total, All Industries</b>	<b>153</b>	<b>145,165,167</b>	<b>25,428,437</b>	<b>1,798,056</b>	<b>1,875,545</b>

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**2018 Annual Minnesota Sales Tax Statistics  
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**Koochiching County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b>	4	34,893	22,842	1,570	1,570
<b>713 Amusement, Gambling, and Recreation</b>	11	2,342,104	1,634,973	115,246	115,246
<b>721 Accommodation</b>	17	7,001,433	5,944,358	414,648	417,487
<b>722 Food Services and Drinking Places</b>	39	25,932,803	24,489,671	1,736,095	1,737,451
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	71	35,311,233	32,091,844	2,267,559	2,271,754
<b>All Other Industries</b>	324	352,309,050	76,847,333	5,430,001	5,629,142
<b>Total, All Industries</b>	395	387,620,283	108,939,177	7,697,560	7,900,896

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**2018 Annual Minnesota Sales Tax Statistics  
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**Lac Qui Parle County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>700 Other Leisure and Hospitality (masked from other industries)</b>	6	205,606	205,552	14,133	14,133
<b>713 Amusement, Gambling, and Recreation</b>	7	490,248	421,051	30,338	30,778
<b>722 Food Services and Drinking Places</b>	15	3,236,530	3,122,294	230,036	234,471
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	28	3,932,384	3,748,897	274,507	279,382
<b>All Other Industries</b>	234	148,405,993	23,573,321	1,658,867	2,017,020
<b>Total, All Industries</b>	262	152,338,377	27,322,218	1,933,374	2,296,402

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**2018 Annual Minnesota Sales Tax Statistics  
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**Lake County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	17	324,657	215,718	14,831	14,841
<b>713 Amusement, Gambling, and Recreation</b>	10	814,871	625,551	45,408	46,466
<b>721 Accommodation</b>	61	30,838,690	28,974,367	2,020,364	2,036,975
<b>722 Food Services and Drinking Places</b>	29	17,681,763	16,489,458	1,177,817	1,178,598
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	117	49,659,981	46,305,094	3,258,420	3,276,880
<b>All Other Industries</b>	324	252,448,987	64,278,128	4,553,151	7,117,739
<b>Total, All Industries</b>	441	302,108,968	110,583,222	7,811,571	10,394,619

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**Lake of the Woods County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>713 Amusement, Gambling, and Recreation</b>	14	3,441,508	2,687,546	192,421	192,569
<b>721 Accommodation</b>	45	34,120,384	25,258,230	1,796,872	1,800,806
<b>722 Food Services and Drinking Places</b>	12	4,658,984	4,509,775	324,837	328,114
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	71	42,220,876	32,455,551	2,314,130	2,321,489
<b>All Other Industries</b>	155	162,629,649	35,325,657	2,495,336	2,514,914
<b>Total, All Industries</b>	226	204,850,525	67,781,208	4,809,466	4,836,403

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**Le Sueur County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	11	450,110	134,327	9,236	9,443
<b>713 Amusement, Gambling, and Recreation</b>	23	5,998,344	4,822,189	342,484	345,880
<b>721 Accommodation</b>	11	3,358,160	2,001,721	138,194	144,407
<b>722 Food Services and Drinking Places</b>	63	18,960,118	18,204,027	1,359,915	1,368,798
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	108	28,766,732	25,162,264	1,849,829	1,868,528
<b>All Other Industries</b>	681	832,185,194	122,393,936	8,640,076	9,075,090
<b>Total, All Industries</b>	789	860,951,926	147,556,200	10,489,905	10,943,618

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**Lincoln County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b>	4	60,735	56,013	3,851	3,851
<b>713 Amusement, Gambling, and Recreation</b>	7	948,769	925,193	69,656	69,656
<b>722 Food Services and Drinking Places</b>	15	2,773,445	2,701,399	213,154	214,181
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	26	3,782,949	3,682,605	286,661	287,688
<b>All Other Industries</b>	203	106,558,528	31,617,979	2,184,003	2,243,081
<b>Total, All Industries</b>	229	110,341,477	35,300,584	2,470,664	2,530,769

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**Lyon County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	9	1,673,555	543,927	37,396	37,396
<b>712 Museums, Historical Sites, Zoos, Etc.</b>	4	135,423	12,922	888	888
<b>713 Amusement, Gambling, and Recreation</b>	17	2,341,628	2,072,728	150,466	151,081
<b>721 Accommodation</b>	11	6,451,419	6,265,011	433,746	436,484
<b>722 Food Services and Drinking Places</b>	60	45,349,365	40,677,129	2,898,375	2,905,363
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	101	55,951,390	49,571,717	3,520,871	3,531,212
<b>All Other Industries</b>	679	1,988,915,295	273,603,453	19,083,973	20,510,231
<b>Total, All Industries</b>	780	2,044,866,685	323,175,170	22,604,844	24,041,443

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**McLeod County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	13	548,720	231,898	16,439	16,439
<b>713 Amusement, Gambling, and Recreation</b>	26	5,992,734	5,039,287	363,340	365,950
<b>721 Accommodation</b>	8	3,773,058	3,553,443	244,373	249,140
<b>722 Food Services and Drinking Places</b>	61	39,260,765	37,372,809	2,668,249	2,672,913
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	108	49,575,277	46,197,437	3,292,401	3,304,442
<b>All Other Industries</b>	904	1,382,423,884	323,362,348	22,494,660	24,180,137
<b>Total, All Industries</b>	1,012	1,431,999,161	369,559,785	25,787,061	27,484,579

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**Mahnomen County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>721 Accommodation</b>	5	13,212,859	11,938,931	939,326	939,326
<b>722 Food Services and Drinking Places</b>	8	1,646,258	1,549,972	122,981	122,981
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	13	14,859,117	13,488,903	1,062,307	1,062,307
<b>All Other Industries</b>	104	110,510,694	41,321,095	2,870,836	2,898,515
<b>Total, All Industries</b>	117	125,369,811	54,809,998	3,933,143	3,960,822

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**2018 Annual Minnesota Sales Tax Statistics  
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**Marshall County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>700 Other Leisure and Hospitality (masked from other industries)</b>	4	78,110	77,612	5,335	5,335
<b>713 Amusement, Gambling, and Recreation</b>	6	479,156	363,022	24,957	24,957
<b>722 Food Services and Drinking Places</b>	17	3,966,778	3,940,794	311,659	317,050
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	27	4,524,044	4,381,428	341,951	347,342
<b>All Other Industries</b>	205	216,724,926	41,981,019	2,909,134	2,971,615
<b>Total, All Industries</b>	232	221,248,970	46,362,447	3,251,085	3,318,957

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**Martin County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	7	1,087,914	785,699	54,452	56,616
<b>713 Amusement, Gambling, and Recreation</b>	12	2,122,832	1,838,081	131,263	132,029
<b>721 Accommodation</b>	9	7,864,871	7,166,649	506,292	506,715
<b>722 Food Services and Drinking Places</b>	52	29,627,282	28,826,767	2,064,332	2,072,628
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	80	40,702,899	38,617,196	2,756,339	2,767,988
<b>All Other Industries</b>	572	916,272,658	137,583,077	9,587,443	10,046,167
<b>Total, All Industries</b>	652	956,975,557	176,200,273	12,343,782	12,814,155

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**Meeker County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	12	247,980	107,656	7,401	7,403
<b>713 Amusement, Gambling, and Recreation</b>	14	1,945,426	1,653,136	114,334	119,055
<b>721 Accommodation</b>	7	1,162,833	1,133,134	77,902	78,348
<b>722 Food Services and Drinking Places</b>	41	17,320,195	16,789,810	1,227,172	1,229,031
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	74	20,676,434	19,683,736	1,426,809	1,433,837
<b>All Other Industries</b>	589	1,189,976,812	155,825,475	10,814,933	11,478,897
<b>Total, All Industries</b>	663	1,210,653,246	175,509,211	12,241,742	12,912,734

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**Mille Lacs County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	10	427,419	270,070	18,930	19,031
<b>713 Amusement, Gambling, and Recreation</b>	13	3,452,877	3,067,251	222,190	228,598
<b>721 Accommodation</b>	26	22,374,727	12,520,375	899,133	907,521
<b>722 Food Services and Drinking Places</b>	69	33,832,123	29,671,206	2,177,459	2,180,697
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	118	60,087,146	45,528,902	3,317,712	3,335,847
<b>All Other Industries</b>	577	691,391,004	157,732,131	11,067,827	11,373,840
<b>Total, All Industries</b>	695	751,478,150	203,261,033	14,385,539	14,709,687

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**Morrison County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	13	171,061	31,765	2,381	4,638
<b>712 Museums, Historical Sites, Zoos, Etc.</b>	4	240,721	109,099	7,499	8,381
<b>713 Amusement, Gambling, and Recreation</b>	16	2,742,688	2,575,783	186,084	186,195
<b>721 Accommodation</b>	24	6,097,275	4,979,017	344,020	374,349
<b>722 Food Services and Drinking Places</b>	97	37,477,664	36,154,702	2,664,608	2,671,059
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	154	46,729,409	43,850,366	3,204,592	3,244,622
<b>All Other Industries</b>	899	768,458,678	178,301,079	12,534,165	12,847,386
<b>Total, All Industries</b>	1,053	815,188,087	222,151,445	15,738,757	16,092,008

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**Mower County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	10	521,561	246,665	17,716	17,716
<b>713 Amusement, Gambling, and Recreation</b>	16	4,383,806	3,704,329	265,366	267,930
<b>721 Accommodation</b>	15	10,586,310	10,023,840	712,004	717,225
<b>722 Food Services and Drinking Places</b>	75	39,945,538	37,184,128	2,654,439	2,671,508
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	116	55,437,215	51,158,962	3,649,525	3,674,379
<b>All Other Industries</b>	752	897,227,953	191,347,223	13,457,565	14,136,747
<b>Total, All Industries</b>	868	952,665,168	242,506,185	17,107,090	17,811,126

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**Murray County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	4	860,116	717,543	49,332	49,332
<b>713 Amusement, Gambling, and Recreation</b>	7	528,720	473,557	33,724	34,396
<b>721 Accommodation</b>	5	460,178	394,500	27,122	27,122
<b>722 Food Services and Drinking Places</b>	22	6,017,567	5,748,986	434,781	434,921
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	38	7,866,581	7,334,586	544,959	545,771
<b>All Other Industries</b>	294	484,830,572	34,068,655	2,397,205	2,496,146
<b>Total, All Industries</b>	332	492,697,153	41,403,241	2,942,164	3,041,917

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**Nicollet County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	20	469,373	246,429	20,261	20,271
<b>713 Amusement, Gambling, and Recreation</b>	10	4,585,723	4,342,359	307,252	316,695
<b>721 Accommodation</b>	7	3,162,709	2,888,113	198,555	198,555
<b>722 Food Services and Drinking Places</b>	55	32,287,279	30,162,468	2,183,933	2,192,225
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	92	40,505,084	37,639,369	2,710,001	2,727,746
<b>All Other Industries</b>	648	960,131,110	150,734,253	10,605,891	11,165,421
<b>Total, All Industries</b>	740	1,000,636,194	188,373,622	13,315,892	13,893,167

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**Nobles County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>713 Amusement, Gambling, and Recreation</b>	12	1,752,590	1,531,878	113,333	118,886
<b>721 Accommodation</b>	9	6,164,904	6,036,493	416,011	417,700
<b>722 Food Services and Drinking Places</b>	45	23,194,557	21,138,851	1,503,870	1,506,702
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	66	31,112,051	28,707,222	2,033,214	2,043,288
<b>All Other Industries</b>	523	745,413,925	166,010,110	11,536,108	11,936,740
<b>Total, All Industries</b>	589	776,525,976	194,717,332	13,569,322	13,980,028

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**Norman County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b>	5	494,044	349,886	24,056	24,056
<b>722 Food Services and Drinking Places</b>	17	2,597,803	2,198,902	162,163	191,001
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	22	3,091,847	2,548,788	186,219	215,057
<b>All Other Industries</b>	178	197,698,595	34,035,221	2,364,944	2,425,204
<b>Total, All Industries</b>	200	200,790,442	36,584,009	2,551,163	2,640,261

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**Olmsted County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	68	4,548,163	3,779,471	272,710	285,804
<b>713 Amusement, Gambling, and Recreation</b>	61	39,430,968	31,526,522	2,254,287	2,277,228
<b>721 Accommodation</b>	76	163,688,750	146,209,233	10,102,555	10,184,805
<b>722 Food Services and Drinking Places</b>	308	321,184,254	308,008,488	22,041,804	22,131,357
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	513	528,852,135	489,523,714	34,671,356	34,879,194
<b>All Other Industries</b>	3,077	6,104,080,938	1,581,869,110	110,760,745	122,178,851
<b>Total, All Industries</b>	3,590	6,632,933,073	2,071,392,824	145,432,101	157,058,045

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**Otter Tail County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	27	545,630	479,354	32,954	32,960
<b>712 Museums, Historical Sites, Zoos, Etc.</b>	4	292,405	193,674	13,315	13,315
<b>713 Amusement, Gambling, and Recreation</b>	31	10,316,977	9,238,864	655,070	656,955
<b>721 Accommodation</b>	103	20,025,724	18,265,351	1,282,434	1,291,749
<b>722 Food Services and Drinking Places</b>	157	69,326,656	64,869,445	4,709,080	4,746,187
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	322	100,507,392	93,046,688	6,692,853	6,741,166
<b>All Other Industries</b>	1,608	2,781,353,352	624,982,959	43,363,252	45,135,714
<b>Total, All Industries</b>	1,930	2,881,860,744	718,029,647	50,056,105	51,876,880

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**Pennington County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	7	198,103	150,999	11,345	11,473
<b>713 Amusement, Gambling, and Recreation</b>	10	1,153,714	1,061,595	77,638	77,732
<b>721 Accommodation</b>	6	5,868,945	5,539,209	384,513	384,513
<b>722 Food Services and Drinking Places</b>	29	19,892,437	19,820,767	1,407,049	1,411,226
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	52	27,113,199	26,572,570	1,880,545	1,884,944
<b>All Other Industries</b>	330	591,842,206	136,662,831	9,532,056	10,233,840
<b>Total, All Industries</b>	382	618,955,405	163,235,401	11,412,601	12,118,784

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**Pine County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	17	201,140	115,340	7,931	7,965
<b>712 Museums, Historical Sites, Zoos, Etc.</b>	4	80,288	41,368	2,844	2,844
<b>713 Amusement, Gambling, and Recreation</b>	16	22,026,237	10,725,693	897,448	897,494
<b>721 Accommodation</b>	29	6,449,571	3,700,927	240,805	249,695
<b>722 Food Services and Drinking Places</b>	76	42,957,801	37,924,148	2,743,232	2,749,760
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	142	71,715,037	52,507,476	3,892,260	3,907,758
<b>All Other Industries</b>	623	446,040,836	117,500,578	8,273,660	8,494,334
<b>Total, All Industries</b>	765	517,755,873	170,008,054	12,165,920	12,402,092

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**2018 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
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**Pipestone County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	4	474,461	453,328	33,040	33,051
<b>713 Amusement, Gambling, and Recreation</b>	5	749,554	449,242	32,626	32,657
<b>721 Accommodation</b>	5	626,816	589,044	42,109	42,436
<b>722 Food Services and Drinking Places</b>	21	9,942,877	9,728,159	695,667	698,318
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	35	11,793,708	11,219,773	803,442	806,462
<b>All Other Industries</b>	276	358,220,840	62,239,613	4,322,526	4,479,638
<b>Total, All Industries</b>	311	370,014,548	73,459,386	5,125,968	5,286,100

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**Polk County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	12	533,106	358,509	24,647	24,679
<b>713 Amusement, Gambling, and Recreation</b>	16	3,939,637	2,656,444	189,484	190,315
<b>721 Accommodation</b>	16	5,371,675	4,655,389	326,357	326,860
<b>722 Food Services and Drinking Places</b>	70	42,334,539	37,686,536	2,735,751	2,848,708
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	114	52,178,957	45,356,878	3,276,239	3,390,562
<b>All Other Industries</b>	611	793,685,409	159,584,099	11,165,245	11,977,631
<b>Total, All Industries</b>	725	845,864,366	204,940,977	14,441,484	15,368,193

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**Pope County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	6	11,206	9,824	675	675
<b>713 Amusement, Gambling, and Recreation</b>	6	999,249	975,660	68,957	68,957
<b>721 Accommodation</b>	19	5,513,409	4,570,559	314,224	316,794
<b>722 Food Services and Drinking Places</b>	24	9,692,265	9,390,376	715,368	715,390
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	55	16,216,129	14,946,419	1,099,224	1,101,816
<b>All Other Industries</b>	318	406,540,668	58,446,664	4,062,393	4,314,926
<b>Total, All Industries</b>	373	422,756,797	73,393,083	5,161,617	5,416,742

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**Ramsey County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	376	172,255,740	142,356,126	9,827,463	9,954,306
<b>712 Museums, Historical Sites, Zoos, Etc.</b>	16	6,713,644	4,539,702	312,105	312,105
<b>713 Amusement, Gambling, and Recreation</b>	169	754,315,840	706,774,288	46,398,402	46,867,380
<b>721 Accommodation</b>	63	171,482,500	167,681,140	11,725,556	11,863,902
<b>722 Food Services and Drinking Places</b>	1,266	1,184,432,494	1,114,001,781	80,656,687	80,989,865
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	1,890	2,289,200,218	2,135,353,037	148,920,213	149,987,558
<b>All Other Industries</b>	10,378	30,124,888,436	4,681,436,504	328,562,447	391,064,014
<b>Total, All Industries</b>	12,268	32,414,088,654	6,816,789,541	477,482,660	541,051,572

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**2018 Annual Minnesota Sales Tax Statistics  
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**Red Lake County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>722 Food Services and Drinking Places</b>	14	2,190,079	1,979,450	156,465	156,570
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	14	2,190,079	1,979,450	156,465	156,570
<b>All Other Industries</b>	101	98,657,019	24,404,032	1,651,205	1,705,426
<b>Total, All Industries</b>	115	100,847,098	26,383,482	1,807,670	1,861,996

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**Redwood County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b>	4	606,746	165,027	11,345	11,345
<b>713 Amusement, Gambling, and Recreation</b>	13	2,773,258	2,290,381	162,641	162,662
<b>721 Accommodation</b>	6	12,436,844	12,365,863	914,026	915,539
<b>722 Food Services and Drinking Places</b>	26	10,099,226	9,938,043	716,447	716,624
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	49	25,916,074	24,759,314	1,804,459	1,806,170
<b>All Other Industries</b>	474	1,209,592,996	109,551,354	7,645,808	7,883,232
<b>Total, All Industries</b>	523	1,235,509,070	134,310,668	9,450,267	9,689,402

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**Renville County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>700 Other Leisure and Hospitality (masked from other industries)</b>	5	397,866	394,781	27,139	27,351
<b>713 Amusement, Gambling, and Recreation</b>	11	1,544,217	1,387,850	102,626	104,287
<b>722 Food Services and Drinking Places</b>	25	5,705,151	5,373,352	410,842	415,714
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	41	7,647,234	7,155,983	540,607	547,352
<b>All Other Industries</b>	397	447,675,146	61,428,496	4,281,615	4,594,086
<b>Total, All Industries</b>	438	455,322,380	68,584,479	4,822,222	5,141,438

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**Rice County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	42	799,718	433,650	30,078	30,665
<b>713 Amusement, Gambling, and Recreation</b>	17	6,502,014	5,663,684	415,098	416,844
<b>721 Accommodation</b>	27	8,160,072	7,375,874	512,766	520,664
<b>722 Food Services and Drinking Places</b>	119	132,447,425	86,655,688	6,240,415	6,278,452
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	205	147,909,229	100,128,896	7,198,357	7,246,625
<b>All Other Industries</b>	1,370	2,523,090,171	388,101,212	27,149,826	28,495,795
<b>Total, All Industries</b>	1,575	2,670,999,400	488,230,108	34,348,183	35,742,420

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**Rock County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>713 Amusement, Gambling, and Recreation</b>	7	689,343	626,258	44,957	45,021
<b>721 Accommodation</b>	5	1,649,964	1,646,942	113,229	118,020
<b>722 Food Services and Drinking Places</b>	18	8,597,601	8,367,776	601,373	614,617
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	30	10,936,908	10,640,976	759,559	777,658
<b>All Other Industries</b>	266	306,569,860	39,601,280	2,761,732	3,166,155
<b>Total, All Industries</b>	296	317,506,768	50,242,256	3,521,291	3,943,813

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**Roseau County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b>	4	11,247	11,247	773	773
<b>713 Amusement, Gambling, and Recreation</b>	10	2,698,403	1,961,867	142,186	142,884
<b>721 Accommodation</b>	13	6,146,241	5,420,448	389,847	394,880
<b>722 Food Services and Drinking Places</b>	37	8,755,274	8,485,249	615,520	616,292
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	64	17,611,165	15,878,811	1,148,326	1,154,829
<b>All Other Industries</b>	400	610,700,657	97,181,051	6,829,051	6,997,965
<b>Total, All Industries</b>	464	628,311,822	113,059,862	7,977,377	8,152,794

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**St. Louis County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	139	5,218,621	2,606,732	187,977	189,081
<b>712 Museums, Historical Sites, Zoos, Etc.</b>	19	1,559,551	854,245	58,918	59,062
<b>713 Amusement, Gambling, and Recreation</b>	106	60,787,994	47,965,390	3,434,672	3,489,907
<b>721 Accommodation</b>	251	166,097,146	154,601,206	10,730,798	10,818,031
<b>722 Food Services and Drinking Places</b>	498	340,751,102	330,093,949	24,166,725	24,272,850
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	1,013	574,414,414	536,121,522	38,579,090	38,828,931
<b>All Other Industries</b>	4,530	7,527,167,906	1,935,556,662	135,741,367	149,431,628
<b>Total, All Industries</b>	5,543	8,101,582,320	2,471,678,184	174,320,457	188,260,559

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**Scott County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	56	4,213,906	2,720,071	187,004	275,697
<b>713 Amusement, Gambling, and Recreation</b>	61	104,919,266	84,372,112	5,894,500	5,921,314
<b>721 Accommodation</b>	30	104,609,316	39,896,901	3,066,528	3,069,239
<b>722 Food Services and Drinking Places</b>	235	197,548,615	189,507,869	13,694,835	13,769,674
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	382	411,291,103	316,496,953	22,842,867	23,035,924
<b>All Other Industries</b>	2,887	5,798,713,153	1,097,828,253	76,727,346	81,231,889
<b>Total, All Industries</b>	3,269	6,210,004,256	1,414,325,206	99,570,213	104,267,813

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**Sherburne County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	28	1,099,985	191,269	13,153	13,582
<b>713 Amusement, Gambling, and Recreation</b>	36	10,709,054	6,675,020	467,886	479,024
<b>721 Accommodation</b>	12	3,640,789	3,553,765	244,320	244,341
<b>722 Food Services and Drinking Places</b>	119	93,421,578	91,898,128	6,585,006	6,609,146
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	195	108,871,406	102,318,182	7,310,365	7,346,093
<b>All Other Industries</b>	2,048	2,801,168,390	647,473,941	45,124,143	46,956,744
<b>Total, All Industries</b>	2,243	2,910,039,796	749,792,123	52,434,508	54,302,837

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**Sibley County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>700 Other Leisure and Hospitality (masked from other industries)</b>	4	515,704	514,830	35,392	35,392
<b>711 Performing Arts, Spectator Sports</b>	5	10,900	9,020	620	632
<b>713 Amusement, Gambling, and Recreation</b>	12	1,875,193	1,489,618	102,617	108,737
<b>722 Food Services and Drinking Places</b>	26	6,285,931	6,154,337	486,172	487,585
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	47	8,687,728	8,167,805	624,801	632,346
<b>All Other Industries</b>	365	558,574,710	42,768,176	2,973,737	3,208,180
<b>Total, All Industries</b>	412	567,262,438	50,935,981	3,598,538	3,840,526

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**2018 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
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**Stearns County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	79	2,783,036	1,668,756	124,976	127,723
<b>713 Amusement, Gambling, and Recreation</b>	82	28,993,460	21,572,296	1,550,966	1,553,904
<b>721 Accommodation</b>	57	44,006,048	40,826,562	2,817,142	2,932,307
<b>722 Food Services and Drinking Places</b>	354	252,656,993	242,405,550	17,431,302	17,510,344
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	572	328,439,537	306,473,164	21,924,386	22,124,278
<b>All Other Industries</b>	3,973	8,958,728,295	1,694,450,934	118,113,779	125,512,328
<b>Total, All Industries</b>	4,545	9,287,167,832	2,000,924,098	140,038,165	147,636,606

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**Steele County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	10	2,405,831	1,789,332	123,018	123,823
<b>713 Amusement, Gambling, and Recreation</b>	19	6,070,889	5,630,646	404,043	415,033
<b>721 Accommodation</b>	15	10,740,140	10,043,753	698,601	698,651
<b>722 Food Services and Drinking Places</b>	89	54,965,495	51,229,412	3,615,315	3,639,420
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	133	74,182,355	68,693,143	4,840,977	4,876,927
<b>All Other Industries</b>	893	3,135,369,003	368,301,932	25,719,242	26,739,177
<b>Total, All Industries</b>	1,026	3,209,551,358	436,995,075	30,560,219	31,616,104

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**Stevens County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	4	3,032	2,988	205	205
<b>713 Amusement, Gambling, and Recreation</b>	6	690,870	549,189	38,308	38,308
<b>721 Accommodation</b>	5	2,284,471	2,196,972	151,045	151,045
<b>722 Food Services and Drinking Places</b>	21	14,448,434	11,620,854	833,404	835,790
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	36	17,426,807	14,370,003	1,022,962	1,025,348
<b>All Other Industries</b>	303	405,330,513	84,666,176	5,891,795	6,689,755
<b>Total, All Industries</b>	339	422,757,320	99,036,179	6,914,757	7,715,103

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**Swift County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>700 Other Leisure and Hospitality (masked from other industries)</b>	4	860,313	845,215	58,108	58,108
<b>713 Amusement, Gambling, and Recreation</b>	8	901,953	742,196	55,094	55,114
<b>722 Food Services and Drinking Places</b>	21	6,964,302	6,750,488	492,094	492,743
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	33	8,726,568	8,337,899	605,296	605,965
<b>All Other Industries</b>	274	629,196,240	61,844,132	4,320,986	4,458,700
<b>Total, All Industries</b>	307	637,922,808	70,182,031	4,926,282	5,064,665

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**Todd County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	9	30,480	29,298	2,016	2,057
<b>713 Amusement, Gambling, and Recreation</b>	12	1,453,668	1,211,078	88,421	88,560
<b>721 Accommodation</b>	21	3,091,289	2,853,145	198,421	198,969
<b>722 Food Services and Drinking Places</b>	45	15,210,006	14,533,064	1,052,408	1,058,316
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	87	19,785,443	18,626,585	1,341,266	1,347,902
<b>All Other Industries</b>	572	1,043,251,799	65,932,510	4,669,376	4,791,624
<b>Total, All Industries</b>	659	1,063,037,242	84,559,095	6,010,642	6,139,526

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**2018 Annual Minnesota Sales Tax Statistics  
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**Traverse County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b>	4	312,971	282,485	19,892	19,900
<b>722 Food Services and Drinking Places</b>	7	1,598,638	1,525,135	116,329	116,329
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	11	1,911,609	1,807,620	136,221	136,229
<b>All Other Industries</b>	123	122,434,303	17,448,626	1,218,670	1,241,894
<b>Total, All Industries</b>	134	124,345,912	19,256,246	1,354,891	1,378,123

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**Wabasha County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	7	12,164	9,488	652	652
<b>713 Amusement, Gambling, and Recreation</b>	14	4,334,589	2,949,072	210,149	212,643
<b>721 Accommodation</b>	18	3,652,288	3,069,873	211,058	211,419
<b>722 Food Services and Drinking Places</b>	69	21,098,750	19,249,762	1,441,194	1,443,019
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	108	29,097,791	25,278,195	1,863,053	1,867,733
<b>All Other Industries</b>	622	575,168,523	85,043,801	5,979,431	6,968,884
<b>Total, All Industries</b>	730	604,266,314	110,321,996	7,842,484	8,836,617

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**Wadena County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b>	4	54,363	48,043	3,303	3,303
<b>713 Amusement, Gambling, and Recreation</b>	8	1,701,695	1,631,746	117,339	117,339
<b>721 Accommodation</b>	7	1,347,543	1,266,002	87,037	87,071
<b>722 Food Services and Drinking Places</b>	30	14,126,196	13,168,268	925,960	926,519
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	49	17,229,797	16,114,059	1,133,639	1,134,232
<b>All Other Industries</b>	382	679,407,348	125,332,272	8,614,215	8,849,518
<b>Total, All Industries</b>	431	696,637,145	141,446,331	9,747,854	9,983,750

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**Waseca County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	4	14,035	14,035	964	1,121
<b>713 Amusement, Gambling, and Recreation</b>	13	1,957,373	1,870,985	133,806	139,847
<b>721 Accommodation</b>	7	2,288,011	1,493,780	102,699	102,759
<b>722 Food Services and Drinking Places</b>	40	13,481,660	13,175,520	951,327	951,841
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	64	17,741,079	16,554,320	1,188,796	1,195,568
<b>All Other Industries</b>	391	323,943,702	86,953,840	6,088,395	6,506,356
<b>Total, All Industries</b>	455	341,684,781	103,508,160	7,277,191	7,701,924

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**Washington County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	125	2,676,781	912,088	64,127	65,215
<b>713 Amusement, Gambling, and Recreation</b>	121	102,327,494	82,747,690	5,839,879	5,960,039
<b>721 Accommodation</b>	52	52,404,760	50,848,004	3,551,043	3,565,030
<b>722 Food Services and Drinking Places</b>	439	417,955,700	409,279,306	29,530,328	29,651,772
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	737	575,364,735	543,787,088	38,985,377	39,242,056
<b>All Other Industries</b>	4,941	11,025,789,998	2,038,167,276	143,261,690	152,844,164
<b>Total, All Industries</b>	5,678	11,601,154,733	2,581,954,364	182,247,067	192,086,220

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**Watonwan County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>700 Other Leisure and Hospitality (masked from other industries)</b>	4	1,029,530	771,294	53,027	53,027
<b>711 Performing Arts, Spectator Sports</b>	4	137,501	134,959	9,278	9,278
<b>713 Amusement, Gambling, and Recreation</b>	10	1,293,740	1,181,435	82,016	82,117
<b>722 Food Services and Drinking Places</b>	22	5,397,000	5,192,614	372,027	372,043
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	40	7,857,771	7,280,302	516,348	516,465
<b>All Other Industries</b>	255	551,693,582	50,841,380	3,554,052	3,737,563
<b>Total, All Industries</b>	295	559,551,353	58,121,682	4,070,400	4,254,028

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**Wilkin County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>722 Food Services and Drinking Places</b>	11	2,831,507	2,774,175	215,862	216,379
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	11	2,831,507	2,774,175	215,862	216,379
<b>All Other Industries</b>	127	259,701,774	15,360,935	1,077,414	1,095,257
<b>Total, All Industries</b>	138	262,533,281	18,135,110	1,293,276	1,311,636

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**Winona County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	34	994,540	407,822	29,977	30,069
<b>713 Amusement, Gambling, and Recreation</b>	20	6,842,501	5,963,480	431,283	434,213
<b>721 Accommodation</b>	24	15,961,840	14,750,538	1,019,770	1,021,523
<b>722 Food Services and Drinking Places</b>	124	97,547,842	78,796,251	5,639,672	5,721,182
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	202	121,346,723	99,918,091	7,120,702	7,206,987
<b>All Other Industries</b>	1,070	2,558,388,560	311,939,280	21,793,782	24,380,585
<b>Total, All Industries</b>	1,272	2,679,735,283	411,857,371	28,914,484	31,587,572

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**Wright County**

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
<b>NAICS Industry</b>					
<b>711 Performing Arts, Spectator Sports</b>	48	764,612	118,884	8,171	12,925
<b>713 Amusement, Gambling, and Recreation</b>	58	19,831,291	15,998,743	1,149,062	1,156,974
<b>721 Accommodation</b>	27	15,160,317	14,287,666	987,628	991,425
<b>722 Food Services and Drinking Places</b>	218	210,287,003	169,302,655	12,221,766	12,294,867
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	351	246,043,223	199,707,948	14,366,627	14,456,191
<b>All Other Industries</b>	3,113	5,114,510,062	1,066,243,952	74,520,933	78,248,584
<b>Total, All Industries</b>	3,464	5,360,553,285	1,265,951,900	88,887,560	92,704,775

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

*Source: Minnesota Department of Revenue*

**2018 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Yellow Medicine County**

	<b>Establishments</b>	<b>Gross Sales</b>	<b>Taxable Sales</b>	<b>Sales Tax</b>	<b>Total Tax</b>
<b>NAICS Industry</b>					
<b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b>	5	46,211	23,359	1,605	1,605
<b>713 Amusement, Gambling, and Recreation</b>	9	9,723,185	2,878,567	228,870	229,041
<b>722 Food Services and Drinking Places</b>	22	6,212,197	6,117,198	447,721	449,275
<b>Leisure and Hospitality Total (sum of 700 thru 722)</b>	36	15,981,593	9,019,124	678,196	679,921
<b>All Other Industries</b>	320	359,874,115	37,304,612	2,597,006	2,658,813
<b>Total, All Industries</b>	356	375,855,708	46,323,736	3,275,202	3,338,734

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

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

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

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

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

*Source: Minnesota Department of Revenue*