

2021 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	3,212	445,141,946	328,120,637	22,760,389	23,190,188
712 Museums, Historical Sites, Zoos, Etc.	179	47,054,250	29,145,369	2,012,041	2,031,308
713 Amusement, Gambling, and Recreation	2,402	2,524,228,934	2,060,661,394	141,325,801	142,678,460
721 Accommodation	2,345	2,100,868,915	1,798,755,372	125,427,020	126,293,706
722 Food Services and Drinking Places	11,910	10,555,843,780	9,798,032,728	706,090,887	712,210,003
Leisure and Hospitality Total (sum of 700 thru 722)	20,048	15,673,137,825	14,014,715,500	997,616,138	1,006,403,665
All Other Industries	151,051	423,511,334,715	86,539,866,599	6,036,280,865	6,418,262,942
Total, All Industries	171,099	439,184,472,540	100,554,582,099	7,033,897,003	7,424,666,607

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
NAICS Industry					
711 Performing Arts, Spectator Sports	289	18,276,458	10,516,388	733,523	746,303
712 Museums, Historical Sites, Zoos, Etc.	13	1,331,888	993,857	68,361	79,511
713 Amusement, Gambling, and Recreation	337	121,241,453	95,402,146	6,811,234	6,848,621
721 Accommodation	477	293,241,479	245,205,200	17,146,940	17,295,237
722 Food Services and Drinking Places	1,486	1,059,960,146	992,063,507	71,577,618	71,803,363
Leisure and Hospitality Total (sum of 700 thru 722)	2,602	1,494,051,424	1,344,181,098	96,337,676	96,773,035
All Other Industries	17,480	36,983,508,125	8,113,664,570	565,668,060	589,573,879
Total, All Industries	20,082	38,477,559,549	9,457,845,668	662,005,736	686,346,914

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Tourism regions are based on county groupings as follows:

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
NAICS Industry					
711 Performing Arts, Spectator Sports	1,899	356,279,746	264,516,018	18,299,878	18,700,805
712 Museums, Historical Sites, Zoos, Etc.	58	34,545,376	21,855,317	1,510,440	1,518,408
713 Amusement, Gambling, and Recreation	1,144	2,015,204,255	1,682,241,543	114,200,439	115,291,131
721 Accommodation	500	902,016,456	755,146,670	52,751,796	53,099,118
722 Food Services and Drinking Places	6,766	7,036,743,968	6,579,171,872	474,049,161	476,365,320
Leisure and Hospitality Total (sum of 700 thru 722)	10,367	10,344,789,801	9,302,931,420	660,811,714	664,974,782
All Other Industries	66,110	204,592,266,581	44,073,262,432	3,091,638,758	3,329,959,493
Total, All Industries	76,477	214,937,056,382	53,376,193,852	3,752,450,472	3,994,934,275

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Northwest Minnesota

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	18	2,004,644	1,916,902	142,708	143,088
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	9	798,460	381,003	26,760	26,764
711 Performing Arts, Spectator Sports	126	14,323,100	10,919,250	791,310	792,695
713 Amusement, Gambling, and Recreation	160	63,402,316	50,916,954	3,645,671	3,673,015
721 Accommodation	427	230,684,591	194,864,421	13,726,832	13,862,680
722 Food Services and Drinking Places	643	420,434,169	366,468,686	26,684,377	26,858,309
Leisure and Hospitality Total (sum of 700 thru 722)	1,383	731,647,280	625,467,216	45,017,658	45,356,551
All Other Industries	6,639	10,724,057,816	2,500,751,362	174,999,656	181,301,200
Total, All Industries	8,022	11,455,705,096	3,126,218,578	220,017,314	226,657,751

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Southern Minnesota

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	38	6,878,128	5,472,920	381,771	382,604
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	15	2,327,661	1,992,726	137,800	139,244
711 Performing Arts, Spectator Sports	344	19,923,125	12,654,611	896,425	906,859
712 Museums, Historical Sites, Zoos, Etc.	4	81,025	19,659	1,351	1,351
713 Amusement, Gambling, and Recreation	470	157,853,034	125,287,856	9,024,697	9,121,518
721 Accommodation	376	256,084,855	231,502,927	16,070,849	16,188,382
722 Food Services and Drinking Places	2,023	1,345,739,476	1,235,160,158	88,792,401	89,153,472
Leisure and Hospitality Total (sum of 700 thru 722)	3,270	1,788,887,304	1,612,090,857	115,305,294	115,893,430
All Other Industries	21,230	49,861,748,978	7,791,350,289	544,461,263	577,678,659
Total, All Industries	24,500	51,650,636,282	9,403,441,146	659,766,557	693,572,089

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Northeast Minnesota

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	252	8,506,104	4,845,056	342,245	343,207
712 Museums, Historical Sites, Zoos, Etc.	25	1,823,161	1,355,512	93,552	93,552
713 Amusement, Gambling, and Recreation	182	115,722,291	85,209,896	6,155,382	6,193,231
721 Accommodation	512	295,151,157	265,373,300	18,378,942	18,482,084
722 Food Services and Drinking Places	807	599,343,873	568,574,503	41,059,130	41,241,843
Leisure and Hospitality Total (sum of 700 thru 722)	1,778	1,020,546,586	925,358,267	66,029,251	66,353,917
All Other Industries	7,856	12,348,117,772	3,285,082,901	230,739,934	247,399,819
Total, All Industries	9,634	13,368,664,358	4,210,441,168	296,769,185	313,753,736

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Aitkin County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	5	8,672	2,635	181	181
713 Amusement, Gambling, and Recreation	9	1,878,054	1,838,795	133,978	133,978
721 Accommodation	23	8,918,960	7,726,258	554,821	555,481
722 Food Services and Drinking Places	54	19,666,508	18,910,060	1,427,518	1,432,867
Leisure and Hospitality Total (sum of 700 thru 722)	91	30,472,194	28,477,748	2,116,498	2,122,507
All Other Industries	401	459,515,518	122,504,667	8,565,803	8,713,088
Total, All Industries	492	489,987,712	150,982,415	10,682,301	10,835,595

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Anoka County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	114	6,300,854	1,238,196	85,123	93,842
713 Amusement, Gambling, and Recreation	114	99,893,476	78,825,798	5,613,443	5,732,962
721 Accommodation	32	24,437,602	21,105,809	1,451,026	1,499,299
722 Food Services and Drinking Places	564	568,988,808	541,911,782	38,721,609	38,906,024
Leisure and Hospitality Total (sum of 700 thru 722)	824	699,620,740	643,081,585	45,871,201	46,232,127
All Other Industries	6,581	15,689,084,660	3,367,099,319	235,315,164	258,826,557
Total, All Industries	7,405	16,388,705,400	4,010,180,904	281,186,365	305,058,684

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Becker County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	19	7,028,316	6,457,965	459,442	459,582
713 Amusement, Gambling, and Recreation	20	7,560,685	4,591,345	326,570	327,216
721 Accommodation	45	17,403,470	15,805,508	1,107,946	1,115,643
722 Food Services and Drinking Places	75	55,553,925	52,154,254	3,849,037	3,860,849
Leisure and Hospitality Total (sum of 700 thru 722)	159	87,546,396	79,009,072	5,742,995	5,763,290
All Other Industries	838	1,294,070,930	362,666,999	25,401,176	26,927,789
Total, All Industries	997	1,381,617,326	441,676,071	31,144,171	32,691,079

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Beltrami County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	30	2,184,222	857,304	63,713	64,806
713 Amusement, Gambling, and Recreation	24	7,921,690	6,749,061	482,100	482,650
721 Accommodation	60	33,894,725	29,554,784	2,057,300	2,107,314
722 Food Services and Drinking Places	78	116,573,583	81,245,910	5,804,360	5,810,747
Leisure and Hospitality Total (sum of 700 thru 722)	192	160,574,220	118,407,059	8,407,473	8,465,517
All Other Industries	988	2,168,326,995	610,847,789	42,660,850	44,051,959
Total, All Industries	1,180	2,328,901,215	729,254,848	51,068,323	52,517,476

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

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Source: Minnesota Department of Revenue

**2021 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Benton County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	17	1,245,222	612,039	43,008	43,141
713 Amusement, Gambling, and Recreation	12	3,705,767	3,274,871	238,889	241,346
721 Accommodation	9	4,034,565	2,571,520	176,796	176,796
722 Food Services and Drinking Places	56	50,930,054	48,224,912	3,464,571	3,467,180
Leisure and Hospitality Total (sum of 700 thru 722)	94	59,915,608	54,683,342	3,923,264	3,928,463
All Other Industries	858	2,401,858,078	465,902,636	32,427,998	34,940,088
Total, All Industries	952	2,461,773,686	520,585,978	36,351,262	38,868,551

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**2021 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Big Stone County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	4	3,484	3,484	239	239
713 Amusement, Gambling, and Recreation	9	752,724	745,118	53,911	53,911
721 Accommodation	6	992,978	990,858	68,122	68,122
722 Food Services and Drinking Places	18	4,912,305	4,861,991	362,057	362,408
Leisure and Hospitality Total (sum of 700 thru 722)	37	6,661,491	6,601,451	484,329	484,680
All Other Industries	165	100,538,732	21,764,762	1,516,870	1,558,359
Total, All Industries	202	107,200,223	28,366,213	2,001,199	2,043,039

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**2021 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	32	2,241,592	986,067	69,008	69,369
713 Amusement, Gambling, and Recreation	32	14,080,505	12,664,074	898,222	903,066
721 Accommodation	26	22,544,751	19,836,101	1,369,141	1,372,363
722 Food Services and Drinking Places	172	176,076,043	160,551,137	11,499,127	11,537,201
Leisure and Hospitality Total (sum of 700 thru 722)	262	214,942,891	194,037,379	13,835,498	13,881,999
All Other Industries	1,584	4,562,972,860	968,650,433	67,517,557	70,534,104
Total, All Industries	1,846	4,777,915,751	1,162,687,812	81,353,055	84,416,103

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**2021 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	11	691,783	332,069	25,033	25,033
713 Amusement, Gambling, and Recreation	18	3,998,326	3,820,702	286,391	286,873
721 Accommodation	11	4,281,441	4,142,351	292,584	292,828
722 Food Services and Drinking Places	59	34,917,535	31,341,412	2,262,208	2,264,274
Leisure and Hospitality Total (sum of 700 thru 722)	99	43,889,085	39,636,534	2,866,216	2,869,008
All Other Industries	680	1,980,138,865	283,614,001	19,825,196	20,646,136
Total, All Industries	779	2,024,027,950	323,250,535	22,691,412	23,515,144

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**2021 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	16	176,762	140,327	9,646	9,883
713 Amusement, Gambling, and Recreation	13	9,635,579	7,075,054	527,526	527,999
721 Accommodation	10	8,975,104	8,002,859	550,196	550,211
722 Food Services and Drinking Places	66	49,345,410	47,138,769	3,359,504	3,364,326
Leisure and Hospitality Total (sum of 700 thru 722)	105	68,132,855	62,357,009	4,446,872	4,452,419
All Other Industries	679	792,177,710	202,464,289	14,298,735	15,983,769
Total, All Industries	784	860,310,565	264,821,298	18,745,607	20,436,188

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**2021 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	43	12,113,227	10,175,692	728,380	729,066
712 Museums, Historical Sites, Zoos, Etc.	4	7,685,223	5,597,220	388,282	388,282
713 Amusement, Gambling, and Recreation	36	34,885,517	30,017,565	2,104,135	2,112,435
721 Accommodation	12	5,465,999	4,912,167	333,548	335,123
722 Food Services and Drinking Places	196	171,476,621	161,615,967	11,554,781	11,622,405
Leisure and Hospitality Total (sum of 700 thru 722)	291	231,626,587	212,318,611	15,109,126	15,187,311
All Other Industries	2,203	4,445,462,987	772,962,732	54,919,648	58,336,133
Total, All Industries	2,494	4,677,089,574	985,281,343	70,028,774	73,523,444

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**2021 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					
711 Performing Arts, Spectator Sports	14	3,078,290	1,885,740	143,716	143,727
713 Amusement, Gambling, and Recreation	24	20,522,854	17,930,887	1,300,016	1,300,241
721 Accommodation	146	81,848,872	70,599,428	4,933,155	4,998,223
722 Food Services and Drinking Places	73	41,405,673	39,263,441	2,964,719	2,967,687
Leisure and Hospitality Total (sum of 700 thru 722)	257	146,855,689	129,679,496	9,341,606	9,409,878
All Other Industries	822	769,155,221	248,757,471	17,366,649	17,658,451
Total, All Industries	1,079	916,010,910	378,436,967	26,708,255	27,068,329

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**2021 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					
711 Performing Arts, Spectator Sports	7	219,880	219,004	15,410	15,410
713 Amusement, Gambling, and Recreation	4	327,592	242,359	17,365	17,365
721 Accommodation	7	2,461,939	2,337,745	160,721	160,721
722 Food Services and Drinking Places	27	15,219,746	14,715,873	1,060,238	1,065,864
Leisure and Hospitality Total (sum of 700 thru 722)	45	18,229,157	17,514,981	1,253,734	1,259,360
All Other Industries	346	792,374,310	105,967,432	7,410,303	7,672,659
Total, All Industries	391	810,603,467	123,482,413	8,664,037	8,932,019

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**2021 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	34	1,024,201	135,063	9,287	16,134
713 Amusement, Gambling, and Recreation	17	16,876,581	12,678,123	889,670	896,289
721 Accommodation	16	5,508,151	4,541,533	323,330	323,399
722 Food Services and Drinking Places	95	62,252,454	60,080,666	4,313,650	4,332,636
Leisure and Hospitality Total (sum of 700 thru 722)	162	85,661,387	77,435,385	5,535,937	5,568,458
All Other Industries	1,139	1,608,314,044	302,471,308	21,374,921	22,102,584
Total, All Industries	1,301	1,693,975,431	379,906,693	26,910,858	27,671,042

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**2021 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Clay County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	22	388,672	329,646	25,521	25,542
713 Amusement, Gambling, and Recreation	25	11,660,671	9,563,481	677,326	696,297
721 Accommodation	11	7,645,733	6,672,556	466,597	472,898
722 Food Services and Drinking Places	104	70,792,265	67,346,035	4,820,863	4,840,557
Leisure and Hospitality Total (sum of 700 thru 722)	162	90,487,341	83,911,718	5,990,307	6,035,294
All Other Industries	917	1,991,765,717	366,200,121	25,666,138	26,515,425
Total, All Industries	1,079	2,082,253,058	450,111,839	31,656,445	32,550,719

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**2021 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Clearwater County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	4	26,314	17,104	1,177	1,177
721 Accommodation	8	817,298	583,292	40,101	40,590
722 Food Services and Drinking Places	16	6,544,263	6,255,900	477,031	479,057
Leisure and Hospitality Total (sum of 700 thru 722)	28	7,387,875	6,856,296	518,309	520,824
All Other Industries	220	315,186,899	47,453,975	3,328,097	3,642,441
Total, All Industries	248	322,574,774	54,310,271	3,846,406	4,163,265

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**2021 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					
711 Performing Arts, Spectator Sports	18	321,060	245,053	16,847	16,847
713 Amusement, Gambling, and Recreation	6	12,617,643	11,618,981	804,671	805,332
721 Accommodation	80	44,304,192	41,686,069	2,899,158	2,903,474
722 Food Services and Drinking Places	21	29,752,595	28,146,145	2,006,341	2,019,676
Leisure and Hospitality Total (sum of 700 thru 722)	125	86,995,490	81,696,248	5,727,017	5,745,329
All Other Industries	286	187,217,941	65,508,590	4,649,261	4,750,680
Total, All Industries	411	274,213,431	147,204,838	10,376,278	10,496,009

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**2021 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Cottonwood 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	1,829,013	1,712,126	117,709	117,709
713 Amusement, Gambling, and Recreation	7	945,759	755,350	54,975	55,254
721 Accommodation	4	1,797,216	1,771,284	121,978	121,990
722 Food Services and Drinking Places	24	10,074,350	9,353,952	674,827	699,205
Leisure and Hospitality Total (sum of 700 thru 722)	41	14,646,338	13,592,712	969,489	994,158
All Other Industries	328	1,138,718,600	59,530,400	4,171,645	4,459,279
Total, All Industries	369	1,153,364,938	73,123,112	5,141,134	5,453,437

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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	32	7,865,944	5,942,601	408,622	414,476
713 Amusement, Gambling, and Recreation	32	20,928,401	10,111,110	710,873	713,288
721 Accommodation	104	111,406,405	91,580,644	6,454,746	6,472,502
722 Food Services and Drinking Places	197	162,896,991	149,294,055	10,909,708	10,942,344
Leisure and Hospitality Total (sum of 700 thru 722)	365	303,097,741	256,928,410	18,483,949	18,542,610
All Other Industries	2,009	3,842,716,847	1,179,892,344	82,443,314	84,203,524
Total, All Industries	2,374	4,145,814,588	1,436,820,754	100,927,263	102,746,134

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Dakota County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	174	12,021,582	2,601,967	179,194	179,585
712 Museums, Historical Sites, Zoos, Etc.	5	1,208,927	487,032	37,892	37,892
713 Amusement, Gambling, and Recreation	128	119,067,078	99,143,481	7,019,153	7,070,037
721 Accommodation	57	75,301,752	66,125,331	4,552,687	4,630,391
722 Food Services and Drinking Places	772	837,257,708	787,184,459	56,227,879	56,654,307
Leisure and Hospitality Total (sum of 700 thru 722)	1,136	1,044,857,047	955,542,270	68,016,805	68,572,212
All Other Industries	7,966	23,376,980,336	4,981,166,001	348,919,746	364,463,567
Total, All Industries	9,102	24,421,837,383	5,936,708,271	416,936,551	433,035,779

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**2021 Annual Minnesota Sales Tax Statistics
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Minnesota Total, Tourism Regions, and Counties**

Dodge County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	4	781,407	762,653	52,432	52,432
711 Performing Arts, Spectator Sports	4	30,770	23,734	1,632	1,632
713 Amusement, Gambling, and Recreation	10	3,290,881	2,982,096	224,744	225,688
722 Food Services and Drinking Places	28	8,718,941	8,183,998	605,511	621,803
Leisure and Hospitality Total (sum of 700 thru 722)	46	12,821,999	11,952,481	884,319	901,555
All Other Industries	406	1,209,018,771	115,013,621	7,981,696	8,339,200
Total, All Industries	452	1,221,840,770	126,966,102	8,866,015	9,240,755

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Source: Minnesota Department of Revenue

**2021 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Douglas County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	25	994,464	252,176	17,642	18,639
713 Amusement, Gambling, and Recreation	26	12,324,786	10,644,516	756,914	766,288
721 Accommodation	48	25,919,007	23,109,394	1,603,851	1,610,392
722 Food Services and Drinking Places	86	74,092,499	71,297,459	5,133,113	5,148,390
Leisure and Hospitality Total (sum of 700 thru 722)	185	113,330,756	105,303,545	7,511,520	7,543,709
All Other Industries	1,259	2,246,701,669	569,250,554	39,851,446	41,323,479
Total, All Industries	1,444	2,360,032,425	674,554,099	47,362,966	48,867,188

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**2021 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Faribault County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	5	27,885	27,861	1,916	1,916
713 Amusement, Gambling, and Recreation	14	772,576	661,887	46,828	48,132
721 Accommodation	6	2,286,461	1,658,726	114,037	114,037
722 Food Services and Drinking Places	31	7,798,129	7,344,066	545,006	553,507
Leisure and Hospitality Total (sum of 700 thru 722)	56	10,885,051	9,692,540	707,787	717,592
All Other Industries	384	725,655,265	64,049,541	4,507,524	5,277,695
Total, All Industries	440	736,540,316	73,742,081	5,215,311	5,995,287

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**2021 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	10	179,005	77,528	5,473	5,551
713 Amusement, Gambling, and Recreation	15	2,545,503	2,445,359	181,850	182,377
721 Accommodation	38	5,924,500	5,624,485	392,773	398,398
722 Food Services and Drinking Places	52	14,746,741	14,143,779	1,050,903	1,052,379
Leisure and Hospitality Total (sum of 700 thru 722)	115	23,395,749	22,291,151	1,630,999	1,638,705
All Other Industries	607	863,421,789	190,680,564	13,246,196	13,441,536
Total, All Industries	722	886,817,538	212,971,715	14,877,195	15,080,241

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**2021 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					
711 Performing Arts, Spectator Sports	5	453,739	453,345	31,169	31,169
713 Amusement, Gambling, and Recreation	10	1,568,163	1,342,159	98,153	98,169
721 Accommodation	14	6,219,029	5,808,783	399,355	400,161
722 Food Services and Drinking Places	78	42,026,015	39,480,613	2,822,031	2,829,505
Leisure and Hospitality Total (sum of 700 thru 722)	107	50,266,946	47,084,900	3,350,708	3,359,004
All Other Industries	709	2,756,875,058	276,815,984	19,272,668	20,121,473
Total, All Industries	816	2,807,142,004	323,900,884	22,623,376	23,480,477

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**2021 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	22	228,843	200,578	13,827	13,827
713 Amusement, Gambling, and Recreation	28	14,071,253	12,197,366	859,312	866,781
721 Accommodation	23	15,872,155	13,863,047	972,526	980,564
722 Food Services and Drinking Places	107	74,714,395	62,020,613	4,468,423	4,493,083
Leisure and Hospitality Total (sum of 700 thru 722)	180	104,886,646	88,281,604	6,314,088	6,354,255
All Other Industries	1,177	1,969,388,715	385,098,323	26,886,532	27,843,932
Total, All Industries	1,357	2,074,275,361	473,379,927	33,200,620	34,198,187

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**2021 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					
713 Amusement, Gambling, and Recreation	6	892,033	608,225	43,962	43,962
721 Accommodation	6	415,572	157,499	10,829	21,889
722 Food Services and Drinking Places	12	2,283,810	2,255,684	177,717	177,957
Leisure and Hospitality Total (sum of 700 thru 722)	24	3,591,415	3,021,408	232,508	243,808
All Other Industries	197	364,951,130	49,350,818	3,427,484	3,487,095
Total, All Industries	221	368,542,545	52,372,226	3,659,992	3,730,903

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**2021 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Hennepin County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	932	233,307,923	190,220,333	13,151,759	13,364,105
712 Museums, Historical Sites, Zoos, Etc.	29	16,723,525	12,346,177	848,805	856,029
713 Amusement, Gambling, and Recreation	436	558,218,707	360,697,417	25,526,344	25,799,206
721 Accommodation	214	536,685,559	484,528,735	33,697,311	33,893,946
722 Food Services and Drinking Places	2,931	3,307,508,430	3,074,982,351	222,796,136	223,863,017
Leisure and Hospitality Total (sum of 700 thru 722)	4,542	4,652,444,144	4,122,775,013	296,020,355	297,776,303
All Other Industries	27,230	96,740,350,283	23,942,557,745	1,680,056,391	1,788,419,923
Total, All Industries	31,772	101,392,794,427	28,065,332,758	1,976,076,746	2,086,196,226

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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					
711 Performing Arts, Spectator Sports	10	71,512	48,945	3,364	3,364
713 Amusement, Gambling, and Recreation	16	3,973,118	2,238,383	165,546	167,245
721 Accommodation	12	3,411,784	3,357,335	230,820	232,918
722 Food Services and Drinking Places	29	9,828,013	9,071,809	684,629	689,006
Leisure and Hospitality Total (sum of 700 thru 722)	67	17,284,427	14,716,472	1,084,359	1,092,533
All Other Industries	443	332,495,658	75,142,716	5,255,977	5,483,631
Total, All Industries	510	349,780,085	89,859,188	6,340,336	6,576,164

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**2021 Annual Minnesota Sales Tax Statistics
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	13	189,704	187,140	12,864	12,864
713 Amusement, Gambling, and Recreation	10	2,452,433	2,290,452	160,883	164,593
721 Accommodation	73	13,898,522	12,486,689	862,963	862,963
722 Food Services and Drinking Places	56	30,096,219	29,755,861	2,158,765	2,160,004
Leisure and Hospitality Total (sum of 700 thru 722)	152	46,636,878	44,720,142	3,195,475	3,200,424
All Other Industries	583	573,769,864	181,645,923	12,853,771	13,157,761
Total, All Industries	735	620,406,742	226,366,065	16,049,246	16,358,185

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

Isanti County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	13	177,706	154,521	10,624	10,699
713 Amusement, Gambling, and Recreation	16	3,225,000	2,255,426	158,874	165,758
721 Accommodation	5	2,446,009	1,890,042	129,939	129,939
722 Food Services and Drinking Places	54	45,702,181	44,638,450	3,194,131	3,204,205
Leisure and Hospitality Total (sum of 700 thru 722)	88	51,550,896	48,938,439	3,493,568	3,510,601
All Other Industries	891	1,419,586,549	464,575,307	32,312,345	32,749,603
Total, All Industries	979	1,471,137,445	513,513,746	35,805,913	36,260,204

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

Itasca County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	26	709,859	458,358	31,513	31,595
712 Museums, Historical Sites, Zoos, Etc.	4	200,044	56,084	3,856	3,856
713 Amusement, Gambling, and Recreation	20	5,287,412	4,271,072	310,117	311,064
721 Accommodation	99	30,586,874	24,042,003	1,671,665	1,676,706
722 Food Services and Drinking Places	87	57,412,124	55,028,062	3,981,345	4,004,378
Leisure and Hospitality Total (sum of 700 thru 722)	236	94,196,313	83,855,579	5,998,496	6,027,599
All Other Industries	1,029	1,528,753,272	400,892,648	28,124,971	28,926,190
Total, All Industries	1,265	1,622,949,585	484,748,227	34,123,467	34,953,789

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

Jackson 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	324,572	232,775	16,803	18,247
713 Amusement, Gambling, and Recreation	5	878,204	847,825	61,678	61,711
721 Accommodation	9	2,408,763	2,365,366	163,000	163,000
722 Food Services and Drinking Places	22	7,627,794	7,013,700	502,822	503,406
Leisure and Hospitality Total (sum of 700 thru 722)	41	11,239,333	10,459,666	744,303	746,364
All Other Industries	360	525,936,244	67,337,006	4,710,010	4,872,675
Total, All Industries	401	537,175,577	77,796,672	5,454,313	5,619,039

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Kanabec County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	7	697,417	634,055	44,652	44,652
713 Amusement, Gambling, and Recreation	6	2,572,426	2,297,070	165,593	168,005
721 Accommodation	8	1,150,283	921,813	63,373	63,373
722 Food Services and Drinking Places	28	16,066,430	15,537,927	1,123,103	1,125,414
Leisure and Hospitality Total (sum of 700 thru 722)	49	20,486,556	19,390,865	1,396,721	1,401,444
All Other Industries	334	258,835,849	76,028,197	5,355,803	5,770,015
Total, All Industries	383	279,322,405	95,419,062	6,752,524	7,171,459

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Kandiyohi County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	14	1,320,694	726,683	50,682	50,682
713 Amusement, Gambling, and Recreation	22	5,384,560	4,483,294	321,478	321,478
721 Accommodation	30	29,201,954	24,769,462	1,722,118	1,724,636
722 Food Services and Drinking Places	84	73,455,075	68,800,356	4,863,360	4,866,626
Leisure and Hospitality Total (sum of 700 thru 722)	150	109,362,283	98,779,795	6,957,638	6,963,422
All Other Industries	1,053	2,526,256,351	568,916,433	39,629,341	41,292,883
Total, All Industries	1,203	2,635,618,634	667,696,228	46,586,979	48,256,305

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Kittson County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	4	686,897	686,747	51,718	51,729
711 Performing Arts, Spectator Sports	4	445,154	316,135	24,692	24,812
713 Amusement, Gambling, and Recreation	4	142,526	112,967	8,638	8,638
722 Food Services and Drinking Places	11	1,443,624	1,208,332	90,412	90,656
Leisure and Hospitality Total (sum of 700 thru 722)	23	2,718,201	2,324,181	175,460	175,835
All Other Industries	131	158,467,628	26,721,284	1,875,585	1,952,020
Total, All Industries	154	161,185,829	29,045,465	2,051,045	2,127,855

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Source: Minnesota Department of Revenue

**2021 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Koochiching County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	9	3,245,362	2,493,144	173,372	173,372
721 Accommodation	20	6,276,705	5,162,033	362,118	369,327
722 Food Services and Drinking Places	37	27,707,110	26,486,445	1,858,934	1,863,514
Leisure and Hospitality Total (sum of 700 thru 722)	66	37,229,177	34,141,622	2,394,424	2,406,213
All Other Industries	291	329,740,785	78,870,981	5,582,038	6,124,871
Total, All Industries	357	366,969,962	113,012,603	7,976,462	8,531,084

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

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**2021 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Lac Qui Parle County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	6	345,015	344,552	23,688	23,688
713 Amusement, Gambling, and Recreation	8	1,477,435	1,421,488	104,945	106,537
722 Food Services and Drinking Places	15	4,182,451	4,132,835	304,384	304,389
Leisure and Hospitality Total (sum of 700 thru 722)	29	6,004,901	5,898,875	433,017	434,614
All Other Industries	211	173,873,809	28,467,920	1,997,074	2,412,120
Total, All Industries	240	179,878,710	34,366,795	2,430,091	2,846,734

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**2021 Annual Minnesota Sales Tax Statistics
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					
711 Performing Arts, Spectator Sports	19	299,677	211,944	14,572	14,627
713 Amusement, Gambling, and Recreation	12	1,568,614	1,418,445	101,229	103,205
721 Accommodation	55	26,428,897	24,853,601	1,727,293	1,736,844
722 Food Services and Drinking Places	32	19,871,862	18,247,643	1,290,353	1,292,811
Leisure and Hospitality Total (sum of 700 thru 722)	118	48,169,050	44,731,633	3,133,447	3,147,487
All Other Industries	324	280,033,845	77,304,656	5,483,912	7,740,538
Total, All Industries	442	328,202,895	122,036,289	8,617,359	10,888,025

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**2021 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					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	263,412	90,726	6,238	6,242
713 Amusement, Gambling, and Recreation	11	3,958,297	2,966,231	211,911	211,921
721 Accommodation	41	40,024,910	29,336,207	2,074,033	2,079,740
722 Food Services and Drinking Places	14	7,710,161	4,489,884	321,090	321,202
Leisure and Hospitality Total (sum of 700 thru 722)	70	51,956,780	36,883,048	2,613,272	2,619,105
All Other Industries	143	143,359,332	39,020,946	2,759,002	2,805,649
Total, All Industries	213	195,316,112	75,903,994	5,372,274	5,424,754

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**2021 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					
711 Performing Arts, Spectator Sports	13	2,141,382	1,360,441	93,531	97,923
713 Amusement, Gambling, and Recreation	22	8,125,930	6,531,570	468,375	476,093
721 Accommodation	13	4,834,145	2,776,567	191,301	193,198
722 Food Services and Drinking Places	58	21,830,249	20,768,550	1,536,753	1,546,559
Leisure and Hospitality Total (sum of 700 thru 722)	106	36,931,706	31,437,128	2,289,960	2,313,773
All Other Industries	671	978,631,012	149,816,295	10,607,018	11,125,882
Total, All Industries	777	1,015,562,718	181,253,423	12,896,978	13,439,655

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**2021 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					
700 Other Leisure and Hospitality (masked from other industries)	5	669,940	624,332	46,759	47,096
713 Amusement, Gambling, and Recreation	5	1,044,503	964,843	72,858	72,858
722 Food Services and Drinking Places	13	3,292,620	2,777,472	216,662	218,571
Leisure and Hospitality Total (sum of 700 thru 722)	23	5,007,063	4,366,647	336,279	338,525
All Other Industries	192	140,204,088	41,153,256	2,840,086	2,877,740
Total, All Industries	215	145,211,151	45,519,903	3,176,365	3,216,265

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**2021 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	4	737,070	376,834	25,907	25,907
712 Museums, Historical Sites, Zoos, Etc.	4	81,025	19,659	1,351	1,351
713 Amusement, Gambling, and Recreation	14	3,532,422	3,207,987	235,045	235,504
721 Accommodation	9	6,280,399	6,059,370	418,456	423,712
722 Food Services and Drinking Places	55	51,096,195	46,732,650	3,318,408	3,324,554
Leisure and Hospitality Total (sum of 700 thru 722)	86	61,727,111	56,396,500	3,999,167	4,011,028
All Other Industries	660	2,535,895,533	340,015,563	23,691,296	25,536,920
Total, All Industries	746	2,597,622,644	396,412,063	27,690,463	29,547,948

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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	9	552,377	260,600	17,914	17,914
713 Amusement, Gambling, and Recreation	22	6,642,520	5,454,355	394,566	399,707
721 Accommodation	6	4,216,857	4,169,881	286,916	287,138
722 Food Services and Drinking Places	58	41,747,197	40,496,964	2,886,205	2,890,688
Leisure and Hospitality Total (sum of 700 thru 722)	95	53,158,951	50,381,800	3,585,601	3,595,447
All Other Industries	853	1,611,298,802	382,518,433	26,608,752	27,955,191
Total, All Industries	948	1,664,457,753	432,900,233	30,194,353	31,550,638

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**2021 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	5	10,929,442	9,266,974	732,054	732,054
722 Food Services and Drinking Places	10	2,093,366	1,957,341	155,973	155,981
Leisure and Hospitality Total (sum of 700 thru 722)	15	13,022,808	11,224,315	888,027	888,035
All Other Industries	100	142,357,941	45,033,600	3,137,520	3,171,947
Total, All Industries	115	155,380,749	56,257,915	4,025,547	4,059,982

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**2021 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)	6	145,771	124,553	8,563	8,563
713 Amusement, Gambling, and Recreation	6	453,454	416,310	28,623	28,623
722 Food Services and Drinking Places	23	4,839,301	4,744,974	366,191	388,281
Leisure and Hospitality Total (sum of 700 thru 722)	35	5,438,526	5,285,837	403,377	425,467
All Other Industries	212	347,512,682	42,071,500	2,924,765	3,038,906
Total, All Industries	247	352,951,208	47,357,337	3,328,142	3,464,373

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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					
711 Performing Arts, Spectator Sports	8	748,355	249,287	17,343	17,343
713 Amusement, Gambling, and Recreation	11	2,260,802	1,737,973	124,454	124,613
721 Accommodation	10	8,713,580	7,289,219	512,544	512,814
722 Food Services and Drinking Places	49	34,146,403	33,347,600	2,374,829	2,378,539
Leisure and Hospitality Total (sum of 700 thru 722)	78	45,869,140	42,624,079	3,029,170	3,033,309
All Other Industries	541	1,154,787,469	162,112,582	11,303,908	11,958,726
Total, All Industries	619	1,200,656,609	204,736,661	14,333,078	14,992,035

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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					
711 Performing Arts, Spectator Sports	10	347,670	110,591	7,602	7,724
713 Amusement, Gambling, and Recreation	15	2,334,403	2,052,998	141,754	149,872
721 Accommodation	7	1,306,220	1,249,767	85,923	86,295
722 Food Services and Drinking Places	34	15,034,448	14,434,510	1,086,047	1,087,543
Leisure and Hospitality Total (sum of 700 thru 722)	66	19,022,741	17,847,866	1,321,326	1,331,434
All Other Industries	567	1,628,254,363	204,035,812	14,148,699	14,813,018
Total, All Industries	633	1,647,277,104	221,883,678	15,470,025	16,144,452

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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	6	64,857	31,882	2,192	2,192
713 Amusement, Gambling, and Recreation	11	4,799,516	4,046,244	301,668	302,988
721 Accommodation	21	21,473,316	12,803,992	925,294	925,403
722 Food Services and Drinking Places	64	39,559,784	35,228,778	2,578,819	2,584,791
Leisure and Hospitality Total (sum of 700 thru 722)	102	65,897,473	52,110,896	3,807,973	3,815,374
All Other Industries	548	873,439,618	214,246,759	15,016,788	15,304,687
Total, All Industries	650	939,337,091	266,357,655	18,824,761	19,120,061

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**2021 Annual Minnesota Sales Tax Statistics
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Minnesota Total, Tourism Regions, and Counties**

Morrison County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	7	21,647	21,647	1,487	1,487
712 Museums, Historical Sites, Zoos, Etc.	5	221,770	115,327	7,930	7,930
713 Amusement, Gambling, and Recreation	14	3,218,540	3,045,581	222,072	222,093
721 Accommodation	21	6,765,510	5,091,747	350,059	404,937
722 Food Services and Drinking Places	93	44,179,587	42,703,348	3,119,559	3,127,511
Leisure and Hospitality Total (sum of 700 thru 722)	140	54,407,054	50,977,650	3,701,107	3,763,958
All Other Industries	895	1,044,797,631	228,464,824	16,033,121	16,435,124
Total, All Industries	1,035	1,099,204,685	279,442,474	19,734,228	20,199,082

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Minnesota Total, Tourism Regions, and Counties**

Mower County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	14	309,514	305,371	21,559	21,571
713 Amusement, Gambling, and Recreation	13	4,865,870	3,714,234	265,614	267,756
721 Accommodation	14	9,190,292	8,388,737	595,959	599,372
722 Food Services and Drinking Places	78	45,613,566	42,689,556	3,042,323	3,052,746
Leisure and Hospitality Total (sum of 700 thru 722)	119	59,979,242	55,097,898	3,925,455	3,941,445
All Other Industries	704	1,175,551,349	231,721,515	16,260,950	16,987,007
Total, All Industries	823	1,235,530,591	286,819,413	20,186,405	20,928,452

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**2021 Annual Minnesota Sales Tax Statistics
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Minnesota Total, Tourism Regions, and Counties**

Murray County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	4	415,824	362,816	25,744	26,240
711 Performing Arts, Spectator Sports	5	698,747	620,996	43,081	43,081
713 Amusement, Gambling, and Recreation	7	700,816	624,877	45,291	45,433
722 Food Services and Drinking Places	17	5,820,272	5,611,526	418,830	419,996
Leisure and Hospitality Total (sum of 700 thru 722)	33	7,635,659	7,220,215	532,946	534,750
All Other Industries	269	726,617,238	42,487,375	2,990,385	3,066,713
Total, All Industries	302	734,252,897	49,707,590	3,523,331	3,601,463

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**2021 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Nicollet County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	20	763,127	341,096	29,544	29,544
713 Amusement, Gambling, and Recreation	9	1,851,531	1,683,434	124,525	131,676
721 Accommodation	9	3,632,659	3,552,493	244,389	244,389
722 Food Services and Drinking Places	59	35,880,661	34,233,449	2,469,310	2,472,818
Leisure and Hospitality Total (sum of 700 thru 722)	97	42,127,978	39,810,472	2,867,768	2,878,427
All Other Industries	594	1,195,226,537	182,712,908	12,883,787	13,410,023
Total, All Industries	691	1,237,354,515	222,523,380	15,751,555	16,288,450

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

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**2021 Annual Minnesota Sales Tax Statistics
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Minnesota Total, Tourism Regions, and Counties**

Nobles County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	4	47,353	33,197	2,282	2,282
713 Amusement, Gambling, and Recreation	11	2,224,557	1,992,298	147,968	148,000
721 Accommodation	8	6,542,712	6,472,916	445,051	447,040
722 Food Services and Drinking Places	48	24,888,201	24,100,981	1,703,843	1,711,153
Leisure and Hospitality Total (sum of 700 thru 722)	71	33,702,823	32,599,392	2,299,144	2,308,475
All Other Industries	502	920,179,260	179,753,966	12,513,540	12,949,427
Total, All Industries	573	953,882,083	212,353,358	14,812,684	15,257,902

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Minnesota Total, Tourism Regions, and Counties**

Norman 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	535,048	290,277	20,522	20,522
722 Food Services and Drinking Places	18	3,040,943	2,976,602	222,586	224,000
Leisure and Hospitality Total (sum of 700 thru 722)	23	3,575,991	3,266,879	243,108	244,522
All Other Industries	170	185,031,171	34,587,054	2,411,769	2,474,676
Total, All Industries	193	188,607,162	37,853,933	2,654,877	2,719,198

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**2021 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	67	6,318,614	4,450,530	319,159	323,874
713 Amusement, Gambling, and Recreation	55	36,482,926	27,227,541	1,920,756	1,957,951
721 Accommodation	67	100,903,487	92,259,078	6,360,431	6,433,485
722 Food Services and Drinking Places	341	352,028,250	331,140,995	23,624,764	23,724,556
Leisure and Hospitality Total (sum of 700 thru 722)	530	495,733,277	455,078,144	32,225,110	32,439,866
All Other Industries	2,885	6,768,270,830	1,857,056,120	129,970,705	143,283,596
Total, All Industries	3,415	7,264,004,107	2,312,134,264	162,195,815	175,723,462

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**2021 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
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Otter Tail County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	28	232,669	129,746	9,037	9,037
712 Museums, Historical Sites, Zoos, Etc.	4	324,805	102,071	7,050	18,200
713 Amusement, Gambling, and Recreation	26	11,870,390	9,964,654	707,036	707,145
721 Accommodation	93	21,267,872	19,498,079	1,362,101	1,370,234
722 Food Services and Drinking Places	141	83,263,016	77,048,269	5,576,045	5,583,922
Leisure and Hospitality Total (sum of 700 thru 722)	292	116,958,752	106,742,819	7,661,269	7,688,538
All Other Industries	1,573	3,121,337,242	715,013,750	49,662,202	51,266,569
Total, All Industries	1,865	3,238,295,994	821,756,569	57,323,471	58,955,107

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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					
711 Performing Arts, Spectator Sports	8	395,083	387,912	27,166	27,166
713 Amusement, Gambling, and Recreation	7	1,534,106	1,371,081	96,570	96,570
721 Accommodation	6	6,563,056	5,492,605	380,362	380,362
722 Food Services and Drinking Places	35	23,898,921	23,567,759	1,673,740	1,679,786
Leisure and Hospitality Total (sum of 700 thru 722)	56	32,391,166	30,819,357	2,177,838	2,183,884
All Other Industries	311	807,270,493	167,722,549	11,695,357	12,270,580
Total, All Industries	367	839,661,659	198,541,906	13,873,195	14,454,464

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**2021 Annual Minnesota Sales Tax Statistics
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Minnesota Total, Tourism Regions, and Counties**

Pine County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	16	239,155	179,577	12,347	12,350
712 Museums, Historical Sites, Zoos, Etc.	5	65,388	32,959	2,267	2,267
713 Amusement, Gambling, and Recreation	12	15,725,921	8,260,758	663,839	664,190
721 Accommodation	24	8,580,665	4,682,044	304,160	305,080
722 Food Services and Drinking Places	63	41,240,924	36,044,153	2,599,951	2,614,725
Leisure and Hospitality Total (sum of 700 thru 722)	120	65,852,053	49,199,491	3,582,564	3,598,612
All Other Industries	597	522,308,479	140,723,872	9,949,390	10,095,719
Total, All Industries	717	588,160,532	189,923,363	13,531,954	13,694,331

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Pipestone County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	5	277,759	275,359	18,931	18,931
713 Amusement, Gambling, and Recreation	4	706,419	479,445	35,218	36,093
722 Food Services and Drinking Places	22	10,848,425	10,724,533	769,405	770,724
Leisure and Hospitality Total (sum of 700 thru 722)	31	11,832,603	11,479,337	823,554	825,748
All Other Industries	269	367,688,892	61,529,742	4,279,279	4,390,721
Total, All Industries	300	379,521,495	73,009,079	5,102,833	5,216,469

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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					
711 Performing Arts, Spectator Sports	7	540,707	434,970	29,903	29,903
713 Amusement, Gambling, and Recreation	18	4,092,521	2,876,728	202,942	206,174
721 Accommodation	15	5,770,759	4,914,242	344,651	345,100
722 Food Services and Drinking Places	74	41,420,727	36,928,044	2,701,537	2,799,486
Leisure and Hospitality Total (sum of 700 thru 722)	114	51,824,714	45,153,984	3,279,033	3,380,663
All Other Industries	627	798,637,024	176,522,170	12,342,136	12,819,371
Total, All Industries	741	850,461,738	221,676,154	15,621,169	16,200,034

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Pope County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	5	4,852	4,474	308	308
713 Amusement, Gambling, and Recreation	5	1,429,662	1,361,991	97,171	97,171
721 Accommodation	17	6,261,428	5,392,224	370,717	374,482
722 Food Services and Drinking Places	24	11,228,550	10,930,896	819,850	822,151
Leisure and Hospitality Total (sum of 700 thru 722)	51	18,924,492	17,689,585	1,288,046	1,294,112
All Other Industries	309	443,789,029	72,631,625	5,055,893	5,379,882
Total, All Industries	360	462,713,521	90,321,210	6,343,939	6,673,994

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Ramsey County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	342	82,370,910	56,504,471	3,892,643	3,993,484
712 Museums, Historical Sites, Zoos, Etc.	15	8,558,539	3,055,736	210,081	210,825
713 Amusement, Gambling, and Recreation	167	946,111,151	906,221,435	59,344,219	59,791,214
721 Accommodation	57	87,813,026	76,692,082	5,345,789	5,363,917
722 Food Services and Drinking Places	1,215	1,114,174,254	1,028,553,631	73,868,210	74,171,330
Leisure and Hospitality Total (sum of 700 thru 722)	1,796	2,239,027,880	2,071,027,355	142,660,942	143,530,770
All Other Industries	9,468	31,749,335,486	5,072,767,985	356,363,463	423,463,729
Total, All Industries	11,264	33,988,363,366	7,143,795,340	499,024,405	566,994,499

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Red Lake County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	4	726,120	705,793	54,939	55,209
722 Food Services and Drinking Places	11	1,834,349	1,764,247	138,691	138,720
Leisure and Hospitality Total (sum of 700 thru 722)	15	2,560,469	2,470,040	193,630	193,929
All Other Industries	88	92,750,880	27,980,369	1,888,365	1,953,243
Total, All Industries	103	95,311,349	30,450,409	2,081,995	2,147,172

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Redwood County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	6	506,555	235,543	16,193	16,193
713 Amusement, Gambling, and Recreation	11	2,666,962	2,060,248	151,104	151,703
721 Accommodation	4	8,600,760	8,527,177	636,995	637,875
722 Food Services and Drinking Places	26	11,791,634	11,475,584	823,209	827,229
Leisure and Hospitality Total (sum of 700 thru 722)	47	23,565,911	22,298,552	1,627,501	1,633,000
All Other Industries	471	1,766,652,651	131,934,637	9,197,187	9,426,002
Total, All Industries	518	1,790,218,562	154,233,189	10,824,688	11,059,002

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Renville County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	4	58,136	58,136	3,997	3,997
713 Amusement, Gambling, and Recreation	7	1,898,323	1,706,012	126,433	127,125
722 Food Services and Drinking Places	26	8,805,246	8,306,506	628,392	631,879
Leisure and Hospitality Total (sum of 700 thru 722)	37	10,761,705	10,070,654	758,822	763,001
All Other Industries	379	479,031,999	70,370,666	4,904,793	5,104,031
Total, All Industries	416	489,793,704	80,441,320	5,663,615	5,867,032

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Rice County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	38	321,261	242,184	16,906	17,782
713 Amusement, Gambling, and Recreation	19	7,885,746	6,572,067	478,259	479,692
721 Accommodation	24	10,747,475	8,665,237	605,317	605,682
722 Food Services and Drinking Places	128	114,194,353	90,862,313	6,569,940	6,581,318
Leisure and Hospitality Total (sum of 700 thru 722)	209	133,148,835	106,341,801	7,670,422	7,684,474
All Other Industries	1,274	2,999,428,496	432,108,476	30,173,184	31,327,873
Total, All Industries	1,483	3,132,577,331	538,450,277	37,843,606	39,012,347

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Rock County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	7	651,944	636,973	46,649	46,987
721 Accommodation	5	1,857,749	1,836,157	126,233	130,869
722 Food Services and Drinking Places	18	9,209,248	9,062,284	641,503	642,061
Leisure and Hospitality Total (sum of 700 thru 722)	30	11,718,941	11,535,414	814,385	819,917
All Other Industries	253	342,276,538	44,065,309	3,078,898	3,291,670
Total, All Industries	283	353,995,479	55,600,723	3,893,283	4,111,587

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Roseau County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	5	46,638	45,334	3,116	3,116
713 Amusement, Gambling, and Recreation	11	3,103,079	2,048,411	150,092	150,092
721 Accommodation	17	11,887,804	10,152,136	727,670	727,793
722 Food Services and Drinking Places	35	9,813,304	9,457,299	683,051	683,220
Leisure and Hospitality Total (sum of 700 thru 722)	68	24,850,825	21,703,180	1,563,929	1,564,221
All Other Industries	373	636,265,564	108,825,935	7,651,475	7,804,179
Total, All Industries	441	661,116,389	130,529,115	9,215,404	9,368,400

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Source: Minnesota Department of Revenue

**2021 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

St. Louis County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	150	6,062,174	2,975,742	212,668	213,253
712 Museums, Historical Sites, Zoos, Etc.	16	1,557,729	1,266,469	87,429	87,429
713 Amusement, Gambling, and Recreation	104	65,069,334	47,775,372	3,409,035	3,440,064
721 Accommodation	216	168,848,437	156,022,878	10,800,979	10,877,069
722 Food Services and Drinking Places	473	357,947,418	341,945,359	24,839,599	24,956,999
Leisure and Hospitality Total (sum of 700 thru 722)	959	599,485,092	549,985,820	39,349,710	39,574,814
All Other Industries	4,316	8,449,049,891	2,243,289,668	157,295,824	168,008,037
Total, All Industries	5,275	9,048,534,983	2,793,275,488	196,645,534	207,582,851

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**2021 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
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Scott County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	59	4,809,013	2,183,784	150,137	199,990
713 Amusement, Gambling, and Recreation	60	100,541,562	83,591,355	5,887,554	6,008,475
721 Accommodation	32	100,447,376	34,809,953	2,687,631	2,687,809
722 Food Services and Drinking Places	250	234,683,699	224,146,885	16,140,284	16,222,289
Leisure and Hospitality Total (sum of 700 thru 722)	401	440,481,650	344,731,977	24,865,606	25,118,563
All Other Industries	2,750	6,976,114,398	1,379,618,279	96,382,649	100,682,992
Total, All Industries	3,151	7,416,596,048	1,724,350,256	121,248,255	125,801,555

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**2021 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
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Sherburne County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	32	2,461,672	406,095	28,131	32,343
713 Amusement, Gambling, and Recreation	37	13,786,907	10,634,910	743,331	745,463
721 Accommodation	8	4,387,394	4,260,070	292,877	292,896
722 Food Services and Drinking Places	134	112,360,599	107,340,972	7,652,202	7,668,666
Leisure and Hospitality Total (sum of 700 thru 722)	211	132,996,572	122,642,047	8,716,541	8,739,368
All Other Industries	1,977	3,337,230,253	860,654,445	59,950,474	62,006,917
Total, All Industries	2,188	3,470,226,825	983,296,492	68,667,015	70,746,285

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**2021 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
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Sibley County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	6	5,698	4,491	311	311
713 Amusement, Gambling, and Recreation	12	2,472,037	2,005,257	139,180	140,288
722 Food Services and Drinking Places	28	7,644,398	7,373,076	570,706	578,972
Leisure and Hospitality Total (sum of 700 thru 722)	46	10,122,133	9,382,824	710,197	719,571
All Other Industries	372	733,342,803	44,507,243	3,097,663	3,313,412
Total, All Industries	418	743,464,936	53,890,067	3,807,860	4,032,983

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**2021 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
NAICS Industry					
711 Performing Arts, Spectator Sports	83	2,937,047	1,812,397	132,773	134,235
712 Museums, Historical Sites, Zoos, Etc.	4	785,313	776,459	53,381	53,381
713 Amusement, Gambling, and Recreation	75	27,005,375	23,581,542	1,688,955	1,694,519
721 Accommodation	51	40,501,019	36,487,385	2,511,549	2,553,813
722 Food Services and Drinking Places	354	282,840,821	263,346,968	18,898,879	18,990,910
Leisure and Hospitality Total (sum of 700 thru 722)	567	354,069,575	326,004,751	23,285,537	23,426,858
All Other Industries	3,778	10,368,814,661	2,126,066,607	148,265,138	156,566,332
Total, All Industries	4,345	10,722,884,236	2,452,071,358	171,550,675	179,993,190

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**2021 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
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Steele County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	7	1,919,404	1,269,098	87,252	87,252
713 Amusement, Gambling, and Recreation	16	6,627,151	6,164,822	440,804	448,961
721 Accommodation	13	7,829,145	6,891,238	474,113	474,113
722 Food Services and Drinking Places	84	56,504,698	54,848,672	3,874,528	3,890,517
Leisure and Hospitality Total (sum of 700 thru 722)	120	72,880,398	69,173,830	4,876,697	4,900,843
All Other Industries	882	4,171,979,987	404,236,615	28,271,619	29,437,236
Total, All Industries	1,002	4,244,860,385	473,410,445	33,148,316	34,338,079

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Stevens County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	5	874,584	514,614	36,230	36,230
721 Accommodation	4	1,692,472	1,570,625	107,980	107,980
722 Food Services and Drinking Places	18	10,764,120	10,627,070	757,335	757,549
Leisure and Hospitality Total (sum of 700 thru 722)	27	13,331,176	12,712,309	901,545	901,759
All Other Industries	285	566,779,813	106,241,777	7,378,547	8,218,369
Total, All Industries	312	580,110,989	118,954,086	8,280,092	9,120,128

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**2021 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
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Swift County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	8	1,044,710	703,094	52,831	52,831
722 Food Services and Drinking Places	24	8,720,974	8,583,640	628,633	630,079
Leisure and Hospitality Total (sum of 700 thru 722)	32	9,765,684	9,286,734	681,464	682,910
All Other Industries	277	977,233,783	74,878,357	5,224,570	5,365,048
Total, All Industries	309	986,999,467	84,165,091	5,906,034	6,047,958

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**2021 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					
711 Performing Arts, Spectator Sports	10	56,553	54,862	3,774	3,774
713 Amusement, Gambling, and Recreation	12	1,487,097	1,272,121	92,186	92,713
721 Accommodation	23	4,128,575	3,570,844	248,150	248,150
722 Food Services and Drinking Places	49	16,748,906	16,124,678	1,172,564	1,196,883
Leisure and Hospitality Total (sum of 700 thru 722)	94	22,421,131	21,022,505	1,516,674	1,541,520
All Other Industries	545	1,354,344,307	85,149,236	6,015,276	6,170,538
Total, All Industries	639	1,376,765,438	106,171,741	7,531,950	7,712,058

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**2021 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					
700 Other Leisure and Hospitality (masked from other industries)	5	449,536	431,909	30,567	30,567
722 Food Services and Drinking Places	8	1,512,322	1,384,105	104,291	104,839
Leisure and Hospitality Total (sum of 700 thru 722)	13	1,961,858	1,816,014	134,858	135,406
All Other Industries	119	169,724,495	19,959,322	1,389,948	1,433,721
Total, All Industries	132	171,686,353	21,775,336	1,524,806	1,569,127

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Minnesota Total, Tourism Regions, and Counties**

Wabasha County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	7	135,048	123,698	8,504	8,504
713 Amusement, Gambling, and Recreation	15	5,828,196	4,452,911	319,699	320,705
721 Accommodation	18	3,267,353	2,926,973	201,234	201,234
722 Food Services and Drinking Places	69	22,879,755	21,864,501	1,645,064	1,648,171
Leisure and Hospitality Total (sum of 700 thru 722)	109	32,110,352	29,368,083	2,174,501	2,178,614
All Other Industries	581	797,319,868	104,096,672	7,286,057	8,353,100
Total, All Industries	690	829,430,220	133,464,755	9,460,558	10,531,714

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**2021 Annual Minnesota Sales Tax Statistics
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Minnesota Total, Tourism Regions, and Counties**

Wadena County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	6	162,118	147,960	10,170	10,170
713 Amusement, Gambling, and Recreation	8	2,678,858	2,512,325	180,171	180,380
721 Accommodation	6	1,344,353	1,195,809	82,213	82,213
722 Food Services and Drinking Places	28	18,908,181	14,998,528	1,054,126	1,057,385
Leisure and Hospitality Total (sum of 700 thru 722)	48	23,093,510	18,854,622	1,326,680	1,330,148
All Other Industries	373	791,422,813	162,823,850	11,187,784	11,497,095
Total, All Industries	421	814,516,323	181,678,472	12,514,464	12,827,243

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Minnesota Total, Tourism Regions, and Counties**

Waseca County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	4	2,573,065	1,490,134	102,446	102,446
711 Performing Arts, Spectator Sports	6	24,870	15,204	1,045	1,045
713 Amusement, Gambling, and Recreation	13	2,605,925	2,577,304	185,466	192,286
722 Food Services and Drinking Places	38	16,376,731	15,792,958	1,139,881	1,140,862
Leisure and Hospitality Total (sum of 700 thru 722)	61	21,580,591	19,875,600	1,428,838	1,436,639
All Other Industries	370	386,728,504	105,902,463	7,413,519	7,643,764
Total, All Industries	431	408,309,095	125,778,063	8,842,357	9,080,403

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Minnesota Total, Tourism Regions, and Counties**

Washington County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	135	3,330,859	946,064	68,260	68,507
712 Museums, Historical Sites, Zoos, Etc.	5	369,162	369,152	25,380	25,380
713 Amusement, Gambling, and Recreation	115	111,244,796	88,651,214	6,217,834	6,264,608
721 Accommodation	51	52,152,841	49,543,504	3,473,180	3,477,621
722 Food Services and Drinking Places	467	490,415,113	466,984,183	33,570,701	33,700,660
Leisure and Hospitality Total (sum of 700 thru 722)	773	657,512,771	606,494,117	43,355,355	43,536,776
All Other Industries	4,844	16,459,123,980	2,481,790,459	174,516,492	185,734,442
Total, All Industries	5,617	17,116,636,751	3,088,284,576	217,871,847	229,271,218

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Minnesota Total, Tourism Regions, and Counties**

Watonwan County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	5	1,365,582	1,181,165	81,204	81,204
713 Amusement, Gambling, and Recreation	11	1,391,856	1,163,352	82,082	82,338
722 Food Services and Drinking Places	21	6,196,014	6,127,852	439,269	439,689
Leisure and Hospitality Total (sum of 700 thru 722)	37	8,953,452	8,472,369	602,555	603,231
All Other Industries	228	776,492,391	56,814,971	3,977,056	4,159,241
Total, All Industries	265	785,445,843	65,287,340	4,579,611	4,762,472

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Minnesota Total, Tourism Regions, and Counties**

Wilkin County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	4	445,856	399,809	27,488	27,587
722 Food Services and Drinking Places	10	3,373,545	3,352,803	256,331	258,076
Leisure and Hospitality Total (sum of 700 thru 722)	14	3,819,401	3,752,612	283,819	285,663
All Other Industries	116	300,129,475	14,693,677	1,037,001	1,056,803
Total, All Industries	130	303,948,876	18,446,289	1,320,820	1,342,466

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

**2021 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	25	1,039,498	595,890	42,740	42,740
713 Amusement, Gambling, and Recreation	16	5,919,679	4,970,459	360,119	361,469
721 Accommodation	26	15,484,082	14,101,684	973,769	979,497
722 Food Services and Drinking Places	126	78,375,607	68,500,633	4,925,293	4,957,190
Leisure and Hospitality Total (sum of 700 thru 722)	193	100,818,866	88,168,666	6,301,921	6,340,896
All Other Industries	1,039	2,737,304,021	353,596,553	24,752,535	26,333,456
Total, All Industries	1,232	2,838,122,887	441,765,219	31,054,456	32,674,352

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**2021 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	53	823,471	355,927	24,471	45,393
713 Amusement, Gambling, and Recreation	55	25,140,387	20,159,729	1,439,213	1,450,147
721 Accommodation	24	11,758,141	10,997,514	757,355	757,674
722 Food Services and Drinking Places	222	204,284,700	189,073,498	13,661,780	13,688,447
Leisure and Hospitality Total (sum of 700 thru 722)	354	242,006,699	220,586,668	15,882,819	15,941,661
All Other Industries	3,038	6,127,913,858	1,308,253,297	91,477,939	95,179,963
Total, All Industries	3,392	6,369,920,557	1,528,839,965	107,360,758	111,121,624

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Source: Minnesota Department of Revenue

**2021 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					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	174,076	47,825	3,288	3,288
713 Amusement, Gambling, and Recreation	8	8,382,690	1,746,989	148,047	148,047
722 Food Services and Drinking Places	25	7,241,196	6,634,944	484,399	484,420
Leisure and Hospitality Total (sum of 700 thru 722)	37	15,797,962	8,429,758	635,734	635,755
All Other Industries	298	429,772,558	58,386,980	4,054,032	4,240,551
Total, All Industries	335	445,570,520	66,816,738	4,689,766	4,876,306

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