
**Minnesota Sales and Use Tax
1994 Annual Report**

The Minnesota Sales and Use Tax

Minnesota Statutes, Chapter 297A

Introduction

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

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

Use Tax

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

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

Exemptions

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

1. Exempt Items

Exempt items include clothing, food products, prescribed drugs, nonprescribed analgesics, gasoline and diesel fuel used in cars and trucks, publications issued at intervals of three months or less, special tooling, repair parts for farm machinery, capital equipment for new and expanding production industries, and motor vehicles subject to the separate sales tax on motor vehicles (Minnesota Statutes, Chapter 297B).

2. Items Used for Exempt Purposes

Certain sales are exempt when the items are used for exempt purposes. Examples include materials and fuels used or consumed in agricultural and industrial production; commercial aircraft, industrial accessory tools, equipment, and other items having a useful life of less than 12 months; textbooks used in a course of study, advertising materials for use outside Minnesota, and residential heating fuels and water utility service.

3. Sales to Exempt Organizations

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

Note: Until 1992, all sales to local units of government (counties, cities, townships, school districts, and special districts) were exempt. Beginning June 1, 1992, the exemption was narrowed to include only school districts and city and county hospitals and nursing homes. Public libraries also retain an exemption for purchases of books and circulation equipment. Sales to other local units of government are generally taxable.

Sales and Use Tax Rates:

August 1, 1967 through October 31, 1971 - 3%

November 1, 1971 through June 30, 1981 - 4%

July 1, 1981 through December 31, 1982 - 5%

January 1, 1983 through June 30, 1991 - 6%

July 1, 1991 to the present - 6.5%

Exceptions to the General Rate (as of August 1996):

a. Farm machinery and logging equipment

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

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

July 1, 1991 to the present - 2.5%

b. Capital equipment for new and expanding production industries

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

October 1, 1989 to the present - exempt

c. Replacement capital equipment for production industries

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

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

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

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

July 1, 1998 and after - 2.0%

d. Additional tax on:

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

July 1, 1983 to the present - 2.5%

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

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

Explanation of Data

The information in this report is based on the tax returns (form ST-1) of sales and use tax permit holders for the sales months of January through December 1994.

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

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

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

(Please note that the column headings and definitions in this annual report differ somewhat from those in previous reports.)

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

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

Sales Tax - The amount of sales tax reported on form ST-1. This column reflects the general 6.5 percent tax, the 2.5 percent additional tax on on- and off-sale liquor, and the 2.5 percent tax on farm machinery and logging equipment. The column does not include the 6.5 percent sales tax on motor vehicles. The 1994 total for the vehicle sales tax was approximately \$339.9 million.

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

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

TABLE 1
Minnesota Sales And Use Tax Statistics
Statewide by Major Industries
Annual 1994

Major Industries Grouped by Division	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
AGRICULTURE, FORESTRY, AND FISHING					
01 Agricultural production-crops	\$426,016,363	\$34,356,483	\$1,957,464	\$2,165,066	573
02 Agricultural production-livestock	46,835,085	7,959,980	380,748	446,112	220
07 Agricultural services	539,876,772	173,051,923	11,127,017	11,584,607	3,269
08 Forestry	17,044,495	3,560,162	228,893	240,229	154
09 Fishing, hunting, and trapping	7,856,662	2,618,352	170,295	171,441	81
<i>Agriculture, Forestry, and Fishing Total</i>	<i>1,037,629,377</i>	<i>221,546,900</i>	<i>13,864,417</i>	<i>14,607,455</i>	<i>4,297</i>
MINING					
10 Metal mining	47,531,631	4,364,909	283,718	14,281,646	19
13 Oil and gas extraction	18,121,766	2,642,967	171,791	225,957	26
14 Nonmetallic minerals (except fuels)	190,571,121	82,705,012	5,375,842	5,520,796	99
<i>Mining Total</i>	<i>256,224,518</i>	<i>89,712,888</i>	<i>5,831,351</i>	<i>20,028,399</i>	<i>144</i>
CONSTRUCTION					
15 General building contractors	274,390,294	50,756,497	3,230,385	4,960,191	722
16 Heavy construction (except building)	267,373,564	71,314,273	4,649,468	6,339,650	315
17 Special trade contractors	1,349,833,732	256,683,032	16,594,231	23,897,903	2,663
<i>Construction Total</i>	<i>1,891,597,590</i>	<i>378,753,802</i>	<i>24,474,084</i>	<i>35,197,744</i>	<i>3,700</i>
MANUFACTURING					
20 Food and food products	3,520,813,446	48,049,785	3,121,737	7,283,654	343
22 Textile mill products	220,410,953	19,712,323	1,281,304	2,272,237	96
23 Apparel and other textile products	62,158,159	3,732,061	242,591	300,972	184
24 Lumber and wood products	2,150,743,392	109,830,283	7,137,603	8,790,403	731
25 Furniture and fixtures	376,959,505	52,704,482	3,425,891	3,870,626	462
26 Paper and paper products	2,798,784,103	53,950,346	3,506,784	19,803,670	138
27 Printing and publishing	2,629,253,331	412,473,533	26,812,115	31,477,110	1,532
28 Chemicals and chemical products	1,357,428,419	51,442,748	3,501,105	4,386,984	256
29 Petroleum and coal products	175,351,275	50,754,502	3,299,039	3,452,472	24
30 Petroleum and miscellaneous plastics products	1,393,271,235	44,842,178	2,897,763	4,782,496	373
31 Leather and leather products	64,738,589	1,637,873	103,763	267,887	42
32 Stone, clay, glass products	554,709,176	174,430,608	11,337,262	12,766,778	405
33 Primary metal industries	820,458,458	46,102,008	2,993,775	3,826,639	123
34 Fabricated metal products	2,714,295,247	201,811,128	13,041,993	17,368,297	1,212
35 Industrial machinery and equipment	3,882,926,643	286,758,896	19,435,098	24,275,936	1,208
36 Electronic and other electric equipment	3,300,226,568	190,232,398	12,590,298	23,857,283	723
37 Transportation equipment	648,242,802	20,335,111	1,321,154	1,472,233	138
38 Instruments and related products	821,454,736	30,708,231	1,995,780	5,423,715	283
39 Miscellaneous manufacturing industries	2,751,923,547	290,199,335	19,135,220	23,072,973	1,808
<i>Manufacturing Total</i>	<i>30,244,149,584</i>	<i>2,089,707,829</i>	<i>137,180,275</i>	<i>198,752,365</i>	<i>10,081</i>
TRANSPORTATION, COMMUNICATIONS, AND PUBLIC UTILITIES					
40 Railroad transportation	111,306,436	6,327,507	411,715	3,176,581	16
41 Local and interurban passenger transit	18,150,814	3,273,234	212,761	366,535	105
42 Trucking and warehousing	552,840,099	72,219,915	4,680,745	6,624,874	2,218
44 Water transportation	38,291,865	15,094,181	990,155	1,029,794	48
45 Air transportation	236,735,994	35,037,510	2,285,636	5,973,159	174
46 Pipelines (except natural gas)	3,489,082	449,051	29,214	1,420,143	11
47 Transportation services	173,713,955	8,530,184	554,477	1,041,126	228
48 Communications	2,537,744,549	2,137,682,855	139,121,312	147,894,256	861
49 Electric, gas, and sanitary services	4,119,934,328	2,321,618,685	151,098,859	156,581,618	792
<i>Trans., Comm., and Public Utils. Total</i>	<i>7,792,207,122</i>	<i>4,600,233,122</i>	<i>299,384,874</i>	<i>324,108,086</i>	<i>4,453</i>

TABLE 1
Minnesota Sales And Use Tax Statistics
Statewide by Major Industries
Annual 1994

Major Industries Grouped by Division	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
WHOLESALE TRADE					
50 Durable goods	\$14,185,011,350	\$3,049,220,534	\$193,986,636	\$201,914,205	5,289
51 Nondurable goods	14,918,720,995	996,894,706	65,012,190	68,379,633	2,726
<i>Wholesale Trade Total</i>	<i>29,103,732,345</i>	<i>4,046,115,240</i>	<i>258,998,826</i>	<i>270,293,838</i>	<i>8,015</i>
RETAIL TRADE					
52 Building materials, hardware, garden supplies	3,519,241,098	2,625,127,276	165,367,123	168,854,097	3,129
53 General merchandise stores	5,372,552,692	3,086,514,155	205,875,861	208,361,021	1,018
54 Food stores	6,046,453,639	1,539,583,379	100,321,864	101,647,732	3,919
55 Automotive dealers and service stations	10,026,938,945	1,563,796,870	101,285,574	103,632,447	4,904
56 Apparel and accessory stores	1,371,428,130	190,164,099	12,370,522	12,985,078	2,809
57 Furniture and home furnishings stores	2,301,531,443	1,706,165,270	110,902,676	116,338,546	5,108
58 Eating and drinking establishments	3,655,507,614	3,380,945,996	233,369,046	237,409,754	9,289
59 Miscellaneous retail	10,630,902,950	4,637,012,173	312,519,635	317,251,446	34,290
<i>Retail Trade Total</i>	<i>42,924,556,511</i>	<i>18,729,309,218</i>	<i>1,242,012,301</i>	<i>1,266,480,121</i>	<i>64,466</i>
FINANCE, INSURANCE, AND REAL ESTATE					
60 Banking and savings institutions	98,017,198	40,320,296	2,497,315	3,193,041	455
61 Credit and mortgage institutions	344,248,141	251,357,433	16,208,634	16,508,034	163
62 Security and commodity brokers	27,577,797	9,839,763	638,962	4,564,772	81
63 Insurance carriers	207,223,663	5,873,786	381,793	1,347,024	112
64 Insurance agents, brokers, and service	26,602,857	5,190,555	336,451	1,164,074	200
65 Real estate	240,084,479	81,305,849	5,266,927	5,671,972	502
67 Holding and other investment offices	135,276,741	40,135,972	2,600,646	2,717,330	97
<i>Finance, Insurance, and Real Estate Total</i>	<i>1,079,030,876</i>	<i>434,023,654</i>	<i>27,930,728</i>	<i>35,166,247</i>	<i>1,610</i>
SERVICES					
70 Hotels and other lodging places	961,758,875	907,495,464	60,165,481	61,169,598	2,854
72 Personal services	663,332,208	353,985,390	23,016,521	23,427,634	7,549
73 Business services	5,050,790,259	1,909,500,740	124,147,886	132,369,575	11,068
75 Auto repair, services, and parking	1,609,322,875	863,632,899	56,244,025	57,776,139	5,982
76 Miscellaneous repair services	477,025,610	179,607,704	11,774,770	12,361,662	4,443
78 Motion pictures	221,535,890	192,325,096	12,520,367	12,595,543	792
79 Amusement and recreation services	681,902,945	588,178,931	39,566,819	40,072,052	2,276
80 Health services	1,267,777,837	78,010,956	5,088,369	5,948,391	2,351
81 Legal services	52,253,643	1,161,906	75,526	211,460	101
82 Educational services	148,288,756	49,545,007	3,221,747	3,465,309	923
83 Social services	193,041,040	11,071,233	727,102	765,834	382
84 Museums, art galleries, and zoos	9,576,473	7,418,065	485,760	486,642	135
86 Membership organizations	216,522,020	130,614,765	10,014,118	10,237,678	1,866
87 Engineering and management services	601,352,863	77,705,371	5,076,868	6,313,295	1,238
88 Private households	5,398,128	2,916,864	186,725	321,217	196
89 Miscellaneous services	1,535,571,418	488,841,032	31,885,386	34,592,317	2,632
<i>Services Total</i>	<i>13,695,450,840</i>	<i>5,842,011,423</i>	<i>384,197,470</i>	<i>402,114,346</i>	<i>44,788</i>
PUBLIC ADMINISTRATION					
90 Executive, legislative, and general	582,178,162	281,969,905	19,378,870	20,820,461	917
NONCLASSIFIABLE ESTABLISHMENTS					
99 Nonclassifiable establishments	2,636,610,344	593,337,869	38,953,158	43,430,370	4,379
TOTAL FOR ALL INDUSTRIES	\$131,243,367,269	\$37,306,721,850	\$2,452,206,354	\$2,630,999,432	146,850

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1994

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
AITKIN COUNTY					
Agriculture, Forestry, and Fishing	1,848,073	605,466	37,952	38,104	11
Construction	761,450	311,217	20,224	22,454	14
Manufacturing	65,008,882	2,228,925	121,988	130,631	29
Transportation	143,087	109,129	7,772	8,925	10
Communications and Public Utilities	12,627,094	10,398,880	675,926	679,042	8
Wholesale Trade	26,403,232	1,495,001	97,169	98,035	17
Retail Trade	92,215,509	35,149,028	2,338,984	2,376,214	248
Finance, Insurance, and Real Estate Services	9,629,126	6,672,835	416,054	420,457	143
Public Administration	4,059,340	2,026,212	146,168	147,459	8
Other or Not Reported	345,434	345,413	22,454	23,298	11
<i>County Total</i>	<i>213,041,227</i>	<i>59,342,106</i>	<i>3,884,691</i>	<i>3,944,619</i>	<i>499</i>
ANOKA COUNTY					
Agriculture, Forestry, and Fishing	20,312,099	10,599,056	688,227	709,477	221
Construction	67,080,822	21,238,662	1,399,677	1,697,559	150
Manufacturing	1,423,573,716	50,674,053	3,284,633	6,767,958	435
Transportation	41,883,417	18,020,881	1,171,352	1,197,499	96
Communications and Public Utilities	127,296,888	98,288,054	6,388,735	6,498,898	37
Wholesale Trade	347,569,119	94,327,805	6,130,933	6,448,293	254
Retail Trade	1,642,637,746	891,885,936	58,898,698	60,083,361	2,470
Finance, Insurance, and Real Estate Services	10,092,816	7,883,117	473,143	527,223	26
Public Administration	503,895,437	167,094,095	11,021,602	11,999,629	1,863
Other or Not Reported	12,420,164	10,600,317	783,061	833,678	20
<i>County Total</i>	<i>4,246,709,012</i>	<i>1,382,281,777</i>	<i>91,020,629</i>	<i>97,647,053</i>	<i>5,717</i>
BECKER COUNTY					
Agriculture, Forestry, and Fishing	6,938,120	2,501,761	154,138	156,404	37
Construction	4,115,439	1,159,435	75,362	77,575	24
Manufacturing	47,037,834	2,477,111	124,466	407,585	41
Transportation	833,849	165,189	10,737	32,799	22
Communications and Public Utilities	7,946,389	5,525,526	359,161	383,165	10
Wholesale Trade	57,890,355	6,152,043	395,484	396,326	34
Retail Trade	194,959,291	76,767,553	5,111,250	5,158,154	453
Finance, Insurance, and Real Estate Services	109,195	109,195	7,093	7,411	9
Public Administration	48,151,405	29,953,462	2,004,115	2,015,369	346
Other or Not Reported	6,737,968	4,447,815	302,472	317,775	8
<i>County Total</i>	<i>32,723,206</i>	<i>2,342,519</i>	<i>152,263</i>	<i>193,584</i>	<i>28</i>
BELTRAMI COUNTY					
Agriculture, Forestry, and Fishing	1,714,262	750,363	48,779	50,902	22
Construction	9,143,876	1,487,853	96,707	158,554	35
Manufacturing	31,062,863	2,421,461	157,401	284,843	44
Transportation	6,034,691	844,492	54,891	103,265	20
Communications and Public Utilities	33,873,595	21,244,193	1,380,868	1,417,680	13
Wholesale Trade	55,068,156	3,932,674	255,478	278,921	47
Retail Trade	336,802,018	152,399,152	9,803,552	10,031,898	529
Finance, Insurance, and Real Estate Services	550,912	233,004	15,144	15,972	11
Public Administration	48,225,618	26,231,910	1,703,642	1,729,902	370
Other or Not Reported	4,926,785	4,737,644	375,020	382,734	9
<i>County Total</i>	<i>2,765,999</i>	<i>1,591,102</i>	<i>102,197</i>	<i>104,475</i>	<i>38</i>
<i>County Total</i>	<i>530,168,775</i>	<i>215,873,848</i>	<i>13,993,679</i>	<i>14,559,146</i>	<i>1,138</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1994

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
BENTON COUNTY					
Agriculture, Forestry, and Fishing	705,435	472,987	30,748	38,424	21
Construction	19,927,113	3,172,459	201,635	352,708	26
Manufacturing	202,561,949	7,472,657	485,148	572,330	50
Transportation	39,403,412	4,226,509	274,717	325,503	21
Communications and Public Utilities	1,586,230	1,516,034	98,542	108,543	4
Wholesale Trade	59,294,901	28,628,829	1,850,578	1,851,899	32
Retail Trade	184,506,639	93,034,880	5,972,318	6,127,041	311
Finance, Insurance, and Real Estate	11,138,911	4,256,050	276,647	284,626	5
Services	48,155,670	13,505,279	896,515	951,724	217
Public Administration	1,500,381	1,472,100	126,014	127,023	7
Other or Not Reported	1,127,152	291,723	18,543	23,451	26
<i>County Total</i>	<i>569,907,793</i>	<i>158,049,507</i>	<i>10,231,405</i>	<i>10,763,272</i>	<i>720</i>
BIG STONE COUNTY					
Agriculture, Forestry, and Fishing	627,231	78,101	5,076	5,110	8
Construction	680,033	205,964	13,385	15,885	7
Manufacturing	1,105,027	103,207	6,608	7,135	5
Transportation	-	-	-	-	-
Communications and Public Utilities	2,204,708	1,788,101	116,228	127,457	7
Wholesale Trade	14,743,659	2,533,096	164,655	195,693	9
Retail Trade	29,401,349	11,048,362	663,892	668,962	126
Finance, Insurance, and Real Estate	76,621	76,538	4,976	5,272	7
Services	3,117,284	1,504,630	101,628	103,329	73
Public Administration	984,567	955,896	62,131	63,891	4
Other or Not Reported	3,140,578	586,457	38,116	43,006	11
<i>County Total</i>	<i>56,081,057</i>	<i>18,880,352</i>	<i>1,176,695</i>	<i>1,235,740</i>	<i>257</i>
BLUE EARTH COUNTY					
Agriculture, Forestry, and Fishing	34,598,831	4,169,222	261,663	271,841	55
Construction	20,860,008	3,321,331	203,118	348,860	40
Manufacturing	535,761,805	9,207,949	572,385	842,433	72
Transportation	4,097,633	557,452	36,238	55,622	28
Communications and Public Utilities	63,326,416	41,177,871	2,676,568	2,734,290	22
Wholesale Trade	168,433,853	47,530,381	2,970,942	3,019,984	86
Retail Trade	554,033,203	277,507,964	18,282,357	18,464,227	748
Finance, Insurance, and Real Estate	1,096,357	908,548	59,054	62,836	19
Services	96,602,179	45,948,505	3,027,117	3,092,348	482
Public Administration	3,423,458	1,469,733	100,517	101,548	13
Other or Not Reported	23,466,025	8,138,064	528,982	623,057	43
<i>County Total</i>	<i>1,505,699,768</i>	<i>439,937,020</i>	<i>28,718,941</i>	<i>29,617,046</i>	<i>1,608</i>
BROWN COUNTY					
Agriculture, Forestry, and Fishing	3,414,724	825,711	51,458	55,951	26
Construction	16,008,711	3,559,338	227,657	283,003	42
Manufacturing	40,369,440	9,282,093	556,582	590,586	45
Transportation	1,831,960	512,285	33,298	46,635	30
Communications and Public Utilities	27,542,799	16,159,525	1,050,368	1,092,200	9
Wholesale Trade	133,058,086	10,640,537	570,718	636,452	39
Retail Trade	179,285,867	79,502,693	5,244,544	5,269,202	449
Finance, Insurance, and Real Estate	189,354	175,199	10,917	17,740	12
Services	28,353,169	18,240,472	1,216,494	1,238,898	284
Public Administration	4,518,707	2,402,304	156,146	168,206	8
Other or Not Reported	2,662,900	1,052,753	68,268	69,723	23
<i>County Total</i>	<i>437,235,717</i>	<i>142,352,910</i>	<i>9,186,450</i>	<i>9,468,596</i>	<i>967</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1994

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
CARLTON COUNTY					
Agriculture, Forestry, and Fishing	1,832,013	638,262	40,295	41,666	26
Construction	7,105,573	2,395,339	155,698	225,212	26
Manufacturing	8,269,297	2,389,925	155,344	172,538	34
Transportation	6,406,472	523,423	34,776	46,331	17
Communications and Public Utilities	81,709,944	27,270,438	1,772,579	1,847,160	7
Wholesale Trade	79,763,207	5,198,130	335,437	350,158	30
Retail Trade	209,269,671	75,734,530	5,044,600	5,069,365	380
Finance, Insurance, and Real Estate Services	74,570	29,416	1,912	3,148	8
Public Administration	24,091,234	9,989,232	671,937	683,725	242
Other or Not Reported	2,704,009	628,065	41,884	45,635	11
Other or Not Reported	5,126,083	2,422,833	157,483	163,308	49
<i>County Total</i>	<i>426,352,073</i>	<i>127,219,593</i>	<i>8,411,945</i>	<i>8,648,246</i>	<i>830</i>
CARVER COUNTY					
Agriculture, Forestry, and Fishing	7,333,265	3,236,933	210,129	214,762	69
Construction	7,414,318	3,529,679	229,431	338,374	23
Manufacturing	1,307,801,245	35,052,772	2,276,672	2,637,371	110
Transportation	1,680,772	999,400	64,967	67,614	21
Communications and Public Utilities	21,787,520	17,417,177	1,132,114	1,132,232	10
Wholesale Trade	118,732,144	12,516,717	785,128	886,066	74
Retail Trade	339,189,100	145,452,072	9,583,108	9,733,967	580
Finance, Insurance, and Real Estate Services	3,604,741	3,355,759	219,335	225,518	16
Public Administration	239,643,699	37,455,920	2,467,374	2,604,869	424
Other or Not Reported	1,398,050	769,208	49,686	57,942	14
Other or Not Reported	16,404,130	2,014,579	135,105	160,576	42
<i>County Total</i>	<i>2,064,988,984</i>	<i>261,800,216</i>	<i>17,153,049</i>	<i>18,059,291</i>	<i>1,383</i>
CASS COUNTY					
Agriculture, Forestry, and Fishing	4,202,989	600,849	39,055	40,281	27
Construction	4,184,194	1,584,794	103,015	105,259	19
Manufacturing	25,798,487	4,146,951	269,529	276,697	33
Transportation	24,533	16,008	581	3,075	8
Communications and Public Utilities	1,685,952	1,522,530	98,963	102,982	9
Wholesale Trade	20,761,926	5,190,638	337,390	337,743	19
Retail Trade	175,693,959	60,632,563	4,024,551	4,046,365	354
Finance, Insurance, and Real Estate Services	379,261	349,476	22,699	23,750	7
Public Administration	32,916,783	21,177,601	1,406,727	1,413,529	411
Other or Not Reported	1,876,640	1,812,096	158,903	160,326	8
Other or Not Reported	1,384,706	827,796	53,565	54,184	13
<i>County Total</i>	<i>268,909,430</i>	<i>97,861,302</i>	<i>6,514,978</i>	<i>6,564,191</i>	<i>908</i>
CHIPPEWA COUNTY					
Agriculture, Forestry, and Fishing	21,533,819	856,115	52,422	54,734	20
Construction	824,598	301,717	19,612	27,503	13
Manufacturing	60,493,077	1,290,414	83,833	87,953	21
Transportation	348,723	238,339	15,486	16,581	12
Communications and Public Utilities	15,482,583	10,474,044	680,815	695,489	8
Wholesale Trade	15,072,280	2,777,752	161,300	161,319	21
Retail Trade	120,995,895	46,800,804	2,805,206	2,940,077	202
Finance, Insurance, and Real Estate Services	156,565	58,330	3,790	6,355	6
Public Administration	20,433,001	7,453,012	496,569	500,592	135
Other or Not Reported	631,334	608,198	39,532	40,312	7
Other or Not Reported	260,730	157,625	10,492	11,792	10
<i>County Total</i>	<i>256,232,605</i>	<i>71,016,350</i>	<i>4,369,057</i>	<i>4,542,707</i>	<i>455</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1994

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
CHISAGO COUNTY					
Agriculture, Forestry, and Fishing	3,657,847	1,155,865	75,134	81,053	41
Construction	8,756,717	1,514,233	98,430	98,945	19
Manufacturing	100,574,310	3,499,045	225,612	359,135	69
Transportation	4,673,426	4,150,736	269,798	284,023	20
Communications and Public Utilities	4,901,229	3,901,675	253,617	256,229	13
Wholesale Trade	39,713,460	3,221,127	171,416	172,361	27
Retail Trade	165,098,156	61,989,233	4,052,806	4,104,244	426
Finance, Insurance, and Real Estate	10,788	1,927	125	892	4
Services	68,039,804	12,903,843	858,112	876,800	279
Public Administration	442,714	67,504	4,389	4,663	7
Other or Not Reported	10,381,528	8,890,829	577,223	582,504	28
<i>County Total</i>	<i>406,249,979</i>	<i>101,296,017</i>	<i>6,586,662</i>	<i>6,820,849</i>	<i>933</i>
CLAY COUNTY					
Agriculture, Forestry, and Fishing	1,575,976	973,718	63,299	66,732	45
Construction	12,067,526	4,176,292	271,445	393,230	36
Manufacturing	14,060,284	3,842,974	237,145	258,768	29
Transportation	874,356	519,381	33,756	40,353	12
Communications and Public Utilities	20,082,383	13,239,746	860,586	984,048	9
Wholesale Trade	51,562,931	12,705,924	816,459	952,604	48
Retail Trade	321,608,237	140,587,528	9,170,066	9,257,581	572
Finance, Insurance, and Real Estate	596,249	9,286	603	830	6
Services	61,559,814	18,633,161	1,233,401	1,245,021	328
Public Administration	1,394,524	570,511	41,702	58,986	10
Other or Not Reported	5,000,506	1,768,739	114,731	119,300	44
<i>County Total</i>	<i>490,382,786</i>	<i>197,027,260</i>	<i>12,843,193</i>	<i>13,377,453</i>	<i>1,139</i>
CLEARWATER COUNTY					
Agriculture, Forestry, and Fishing	1,108,056	161,022	10,471	11,759	8
Construction	120,284	23,139	1,503	14,311	6
Manufacturing	10,656,586	3,644,158	236,869	239,789	11
Transportation	36,832	36,832	2,393	2,671	5
Communications and Public Utilities	4,754,965	4,032,697	262,121	264,164	7
Wholesale Trade	9,592,959	1,438,866	93,521	98,773	7
Retail Trade	26,137,305	11,742,464	803,098	817,888	123
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	7,479,360	2,437,777	162,948	165,446	78
Public Administration	278,915	270,031	22,881	25,451	7
Other or Not Reported	31,855	31,848	2,070	3,209	8
<i>County Total</i>	<i>60,197,117</i>	<i>23,818,834</i>	<i>1,597,875</i>	<i>1,643,461</i>	<i>260</i>
COOK COUNTY					
Agriculture, Forestry, and Fishing	141,394	73,814	4,818	5,185	5
Construction	3,267,579	1,101,301	71,579	106,282	13
Manufacturing	178,084	110,769	7,196	7,204	6
Transportation	-	-	-	-	-
Communications and Public Utilities	4,310,348	3,577,736	232,560	236,328	4
Wholesale Trade	14,910,513	602,994	39,195	42,767	8
Retail Trade	23,909,304	14,791,555	1,012,218	1,028,357	118
Finance, Insurance, and Real Estate	2,782,175	2,782,175	180,843	181,044	4
Services	24,368,409	21,648,839	1,423,392	1,424,220	119
Public Administration	1,726,933	1,310,789	85,198	105,473	4
Other or Not Reported	4,237,435	1,036,446	67,367	67,624	10
<i>County Total</i>	<i>79,832,174</i>	<i>47,036,418</i>	<i>3,124,366</i>	<i>3,204,484</i>	<i>291</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1994

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
COTTONWOOD COUNTY					
Agriculture, Forestry, and Fishing	6,368,054	1,587,776	51,692	53,252	17
Construction	1,529,425	989,214	50,333	69,556	12
Manufacturing	4,743,427	354,310	12,849	34,601	16
Transportation	257,890	81,836	5,320	17,253	19
Communications and Public Utilities	4,354,186	3,916,683	254,588	275,719	8
Wholesale Trade	46,097,956	3,644,214	172,923	173,233	22
Retail Trade	60,000,117	26,449,014	1,710,110	1,730,778	217
Finance, Insurance, and Real Estate	180,698	173,705	11,290	11,355	7
Services	8,676,635	4,612,984	314,257	329,616	164
Public Administration	3,249,343	2,308,782	166,995	169,715	11
Other or Not Reported	186,260	180,492	11,733	13,918	13
<i>County Total</i>	<i>135,643,991</i>	<i>44,299,010</i>	<i>2,762,090</i>	<i>2,878,996</i>	<i>506</i>
CROW WING COUNTY					
Agriculture, Forestry, and Fishing	8,225,385	2,084,618	135,497	163,116	64
Construction	32,030,394	859,257	55,851	137,975	42
Manufacturing	256,121,259	10,496,084	682,882	964,412	84
Transportation	1,127,771	568,387	36,954	46,750	27
Communications and Public Utilities	44,166,114	37,156,955	2,415,199	2,473,009	24
Wholesale Trade	55,266,567	14,749,251	959,006	963,640	59
Retail Trade	483,480,820	228,626,524	15,199,919	15,416,253	951
Finance, Insurance, and Real Estate	3,502,648	1,177,001	76,505	83,265	26
Services	129,227,757	77,472,176	5,119,254	5,185,349	692
Public Administration	8,853,875	5,335,526	346,787	360,815	11
Other or Not Reported	12,698,827	4,756,537	320,591	320,970	41
<i>County Total</i>	<i>1,034,701,417</i>	<i>383,282,316</i>	<i>25,348,445</i>	<i>26,115,554</i>	<i>2,021</i>
DAKOTA COUNTY					
Agriculture, Forestry, and Fishing	65,866,111	16,113,474	1,046,380	1,075,587	255
Construction	108,107,341	39,955,660	2,596,641	2,823,641	140
Manufacturing	962,677,925	116,853,353	7,592,982	9,970,750	381
Transportation	195,752,466	6,784,446	441,101	890,699	128
Communications and Public Utilities	174,705,302	138,643,072	9,011,792	9,183,214	42
Wholesale Trade	1,353,182,464	184,441,902	11,965,631	12,568,259	372
Retail Trade	2,867,604,929	1,266,576,569	83,585,331	84,861,102	2,997
Finance, Insurance, and Real Estate	15,705,290	5,869,135	381,414	466,068	52
Services	675,569,624	268,722,666	17,603,398	18,343,659	2,074
Public Administration	12,280,529	6,914,949	554,795	570,267	19
Other or Not Reported	139,353,706	68,300,514	4,614,959	4,728,153	155
<i>County Total</i>	<i>6,570,805,687</i>	<i>2,119,175,740</i>	<i>139,394,424</i>	<i>145,481,399</i>	<i>6,615</i>
DODGE COUNTY					
Agriculture, Forestry, and Fishing	722,241	407,337	26,495	32,357	16
Construction	61,059	61,059	3,970	4,901	4
Manufacturing	17,506,200	3,263,327	212,032	227,674	30
Transportation	1,101,306	991,071	64,420	66,092	12
Communications and Public Utilities	5,401,438	3,936,630	255,877	256,192	12
Wholesale Trade	61,405,962	8,712,133	565,839	771,883	25
Retail Trade	66,425,826	25,397,514	1,652,809	1,668,947	207
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	8,391,622	5,613,947	371,139	378,944	129
Public Administration	159,276	71,075	4,622	7,476	7
Other or Not Reported	8,353,277	1,281,796	82,946	86,763	15
<i>County Total</i>	<i>169,528,207</i>	<i>49,735,889</i>	<i>3,240,149</i>	<i>3,501,229</i>	<i>457</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1994

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
DOUGLAS COUNTY					
Agriculture, Forestry, and Fishing	1,858,867	735,599	46,529	48,530	28
Construction	8,240,460	1,083,959	70,458	118,808	30
Manufacturing	85,436,846	4,837,957	314,017	368,696	41
Transportation	4,626,825	198,851	12,925	24,150	22
Communications and Public Utilities	42,570,075	35,242,490	2,290,761	2,334,574	21
Wholesale Trade	81,203,870	19,848,075	1,282,260	1,297,583	43
Retail Trade	243,753,949	122,053,850	8,066,295	8,173,833	535
Finance, Insurance, and Real Estate	174,758	49,445	3,212	10,821	11
Services	61,966,207	36,335,990	2,409,608	2,482,807	404
Public Administration	284,698	140,539	9,134	13,201	10
Other or Not Reported	822,690	661,351	42,990	43,422	16
<i>County Total</i>	<i>530,939,245</i>	<i>221,188,106</i>	<i>14,548,189</i>	<i>14,916,425</i>	<i>1,161</i>
FARIBAULT COUNTY					
Agriculture, Forestry, and Fishing	5,294,307	345,619	22,466	23,240	19
Construction	1,152,953	491,900	31,967	60,749	13
Manufacturing	17,881,699	1,035,816	64,303	88,136	27
Transportation	115,726	8,028	522	10,401	25
Communications and Public Utilities	19,459,168	14,940,641	971,141	976,092	17
Wholesale Trade	128,956,901	1,580,035	68,143	71,792	32
Retail Trade	77,033,343	34,835,320	2,245,611	2,314,703	284
Finance, Insurance, and Real Estate	26,459	26,459	1,720	3,926	5
Services	10,370,547	5,346,212	362,111	373,160	191
Public Administration	4,577,438	2,835,489	201,194	201,326	14
Other or Not Reported	74,959	56,248	3,662	4,681	17
<i>County Total</i>	<i>264,943,500</i>	<i>61,501,767</i>	<i>3,972,840</i>	<i>4,128,206</i>	<i>644</i>
FILLMORE COUNTY					
Agriculture, Forestry, and Fishing	9,145,111	720,493	46,469	50,548	40
Construction	2,978,244	857,970	50,226	61,818	29
Manufacturing	22,576,522	3,955,526	164,798	178,332	28
Transportation	1,289,273	10,142	659	4,544	19
Communications and Public Utilities	25,784,386	19,446,348	1,264,495	1,278,261	15
Wholesale Trade	44,043,174	3,648,228	179,218	180,569	33
Retail Trade	99,980,792	40,731,760	2,646,874	2,709,499	377
Finance, Insurance, and Real Estate	2,332	2,332	152	1,148	7
Services	17,496,853	8,044,012	518,664	526,633	225
Public Administration	2,425,339	1,686,473	108,808	110,379	18
Other or Not Reported	279,584	97,168	6,810	7,493	15
<i>County Total</i>	<i>226,001,610</i>	<i>79,200,452</i>	<i>4,987,173</i>	<i>5,109,224</i>	<i>806</i>
FREEBORN COUNTY					
Agriculture, Forestry, and Fishing	4,778,677	554,604	33,817	35,324	35
Construction	8,361,043	3,998,976	219,103	226,860	29
Manufacturing	134,814,973	6,519,349	421,625	523,611	58
Transportation	2,773,220	87,106	5,659	16,442	28
Communications and Public Utilities	43,975,085	30,029,586	1,951,920	1,994,809	17
Wholesale Trade	38,496,629	7,065,338	457,223	461,309	55
Retail Trade	273,614,516	103,354,292	6,736,532	6,838,934	495
Finance, Insurance, and Real Estate	892,548	61,370	3,989	4,673	7
Services	25,966,208	15,102,924	1,014,468	1,033,544	265
Public Administration	550,393	431,284	28,604	29,936	15
Other or Not Reported	112,639,205	1,446,585	94,027	111,624	26
<i>County Total</i>	<i>646,862,497</i>	<i>168,651,414</i>	<i>10,966,967</i>	<i>11,277,066</i>	<i>1,030</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1994

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
GOODHUE COUNTY					
Agriculture, Forestry, and Fishing	8,040,056	1,366,076	88,630	93,469	47
Construction	10,495,176	2,143,080	138,525	140,077	28
Manufacturing	208,941,247	5,668,356	365,339	666,340	72
Transportation	6,748,825	1,241,765	80,715	110,338	28
Communications and Public Utilities	18,757,708	9,805,982	637,400	653,992	14
Wholesale Trade	126,244,584	10,288,249	568,421	632,411	55
Retail Trade	262,566,537	113,121,089	7,441,448	7,540,250	644
Finance, Insurance, and Real Estate	3,688,133	2,909,691	189,131	194,713	10
Services	63,690,934	28,757,114	1,903,275	1,910,044	398
Public Administration	1,833,269	1,411,592	91,403	99,638	13
Other or Not Reported	1,813,968	1,197,615	77,839	81,998	24
<i>County Total</i>	<i>712,820,437</i>	<i>177,910,609</i>	<i>11,582,126</i>	<i>12,123,270</i>	<i>1,333</i>
GRANT COUNTY					
Agriculture, Forestry, and Fishing	2,961,560	220,805	10,738	14,865	8
Construction	5,594,774	125,658	8,168	27,058	7
Manufacturing	3,738,659	239,045	15,539	15,710	15
Transportation	54,175	21,139	1,375	3,147	7
Communications and Public Utilities	-	-	-	-	-
Wholesale Trade	21,776,358	2,349,910	97,988	109,512	13
Retail Trade	51,584,978	15,053,355	925,975	939,523	118
Finance, Insurance, and Real Estate	125	125	8	141	4
Services	3,236,367	2,292,385	152,440	153,530	82
Public Administration	176,022	172,961	11,241	12,626	6
Other or Not Reported	2,511,833	2,278,082	144,315	166,848	10
<i>County Total</i>	<i>91,634,851</i>	<i>22,753,465</i>	<i>1,367,787</i>	<i>1,442,960</i>	<i>270</i>
HENNEPIN COUNTY					
Agriculture, Forestry, and Fishing	112,085,516	52,027,358	3,388,844	3,482,753	757
Construction	550,374,368	107,760,500	7,002,451	10,953,850	626
Manufacturing	7,640,189,898	539,132,303	35,502,242	51,710,234	2,225
Transportation	230,359,670	41,145,813	2,682,401	8,122,837	250
Communications and Public Utilities	3,100,025,839	2,241,982,967	145,746,508	154,274,014	196
Wholesale Trade	9,883,988,487	1,490,473,081	97,102,459	101,497,785	1,967
Retail Trade	12,657,431,633	5,293,112,677	357,732,100	363,499,388	12,256
Finance, Insurance, and Real Estate	355,565,860	227,865,974	14,755,698	19,979,655	417
Services	5,203,691,012	2,086,760,159	136,681,146	145,505,460	10,426
Public Administration	71,907,628	43,469,185	3,156,219	3,644,903	58
Other or Not Reported	552,767,948	106,365,201	7,007,655	8,498,179	691
<i>County Total</i>	<i>40,358,387,859</i>	<i>12,230,095,218</i>	<i>810,757,723</i>	<i>871,169,058</i>	<i>29,869</i>
HOUSTON COUNTY					
Agriculture, Forestry, and Fishing	6,009,099	1,328,420	86,135	87,405	20
Construction	3,098,030	683,651	43,941	47,857	17
Manufacturing	19,869,269	1,357,151	86,655	154,143	27
Transportation	586,077	121,431	7,894	20,947	10
Communications and Public Utilities	8,550,429	6,918,625	449,710	489,902	8
Wholesale Trade	10,952,735	3,468,842	117,285	118,047	19
Retail Trade	65,165,478	20,168,556	1,343,990	1,348,978	249
Finance, Insurance, and Real Estate	62,506	59,305	2,918	2,955	9
Services	25,006,393	4,190,760	281,861	298,527	149
Public Administration	3,331,365	2,377,285	166,949	177,835	11
Other or Not Reported	1,047,425	746,933	48,553	49,308	23
<i>County Total</i>	<i>143,678,806</i>	<i>41,420,959</i>	<i>2,635,891</i>	<i>2,795,904</i>	<i>542</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1994

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
HUBBARD COUNTY					
Agriculture, Forestry, and Fishing	2,220,836	349,388	22,050	22,646	24
Construction	3,227,743	526,791	34,245	37,380	21
Manufacturing	10,070,848	4,287,556	278,344	344,951	31
Transportation	23,078	19,522	1,295	1,891	8
Communications and Public Utilities	8,226,922	6,504,232	422,773	432,666	5
Wholesale Trade	2,282,490	844,685	54,903	55,171	13
Retail Trade	97,282,088	47,271,124	3,075,404	3,092,788	310
Finance, Insurance, and Real Estate	20,922	20,513	1,332	2,504	4
Services	18,064,890	12,386,598	824,596	828,469	270
Public Administration	-	-	-	-	-
Other or Not Reported	33,912,681	1,400,698	91,049	97,189	8
<i>County Total</i>	<i>175,332,498</i>	<i>73,611,107</i>	<i>4,805,991</i>	<i>4,915,655</i>	<i>694</i>
ISANTI COUNTY					
Agriculture, Forestry, and Fishing	1,096,879	432,356	28,107	28,896	28
Construction	4,023,920	1,643,255	106,813	107,384	18
Manufacturing	53,670,406	3,388,176	220,231	239,886	42
Transportation	579,860	345,257	22,439	33,118	15
Communications and Public Utilities	38,683,030	30,541,111	1,985,173	2,006,230	5
Wholesale Trade	13,086,964	672,426	38,851	40,072	22
Retail Trade	140,624,371	51,042,074	3,276,760	3,321,384	294
Finance, Insurance, and Real Estate	51,002	50,159	3,260	3,818	6
Services	28,326,058	11,400,364	757,188	793,789	197
Public Administration	771,902	499,930	39,616	41,868	5
Other or Not Reported	707,470	257,922	16,765	18,474	12
<i>County Total</i>	<i>281,621,862</i>	<i>100,273,030</i>	<i>6,495,203</i>	<i>6,634,919</i>	<i>644</i>
ITASCA COUNTY					
Agriculture, Forestry, and Fishing	6,252,069	2,238,655	145,511	150,363	35
Construction	4,234,294	1,354,166	88,019	109,869	33
Manufacturing	572,108,365	5,870,566	381,488	1,209,105	67
Transportation	233,036	16,943	1,101	31,569	15
Communications and Public Utilities	23,917,387	21,373,240	1,389,259	1,426,233	14
Wholesale Trade	55,547,914	10,939,821	579,249	581,820	40
Retail Trade	316,080,344	139,620,150	9,206,294	9,308,811	644
Finance, Insurance, and Real Estate	16,331	14,492	941	1,295	5
Services	43,316,955	24,452,345	1,634,666	1,657,343	476
Public Administration	6,941,248	5,719,971	371,794	451,441	13
Other or Not Reported	3,247,770	1,478,938	96,130	113,650	26
<i>County Total</i>	<i>1,031,895,713</i>	<i>213,079,287</i>	<i>13,894,452</i>	<i>15,041,499</i>	<i>1,368</i>
JACKSON COUNTY					
Agriculture, Forestry, and Fishing	2,535,868	381,695	24,811	25,724	17
Construction	1,418,729	229,613	14,926	38,230	13
Manufacturing	173,274,660	1,894,445	123,138	143,181	9
Transportation	247,314	157,723	10,252	11,947	12
Communications and Public Utilities	10,376,393	7,309,730	475,132	489,291	8
Wholesale Trade	45,874,100	1,455,600	94,220	97,671	10
Retail Trade	47,419,936	17,282,280	1,131,906	1,139,424	142
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	8,089,610	5,880,234	391,792	392,768	126
Public Administration	460,329	176,776	11,497	20,112	6
Other or Not Reported	1,440,668	156,234	9,666	11,880	20
<i>County Total</i>	<i>291,137,607</i>	<i>34,924,330</i>	<i>2,287,340</i>	<i>2,370,228</i>	<i>363</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1994

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
KANABEC COUNTY					
Agriculture, Forestry, and Fishing	3,486,076	286,645	18,639	18,899	15
Construction	471,652	214,900	13,968	30,440	15
Manufacturing	27,985,476	832,837	54,140	128,700	16
Transportation	6,914	5,970	388	813	12
Communications and Public Utilities	9,704,599	5,095,577	331,201	347,165	9
Wholesale Trade	2,205,861	510,532	33,182	33,324	10
Retail Trade	83,630,119	36,178,868	2,387,581	2,408,871	163
Finance, Insurance, and Real Estate	105,732	68,191	4,425	5,238	4
Services	6,538,999	3,567,391	236,873	239,076	106
Public Administration	42,982	42,982	2,792	3,231	4
Other or Not Reported	1,274,795	398,953	25,933	27,005	21
<i>County Total</i>	<i>135,453,205</i>	<i>47,202,846</i>	<i>3,109,122</i>	<i>3,242,762</i>	<i>375</i>
KANDIYOHI COUNTY					
Agriculture, Forestry, and Fishing	21,551,827	4,852,835	211,521	215,377	41
Construction	15,769,552	6,132,775	398,629	712,664	28
Manufacturing	152,958,702	18,049,424	1,164,052	1,678,966	60
Transportation	9,151,196	567,569	36,893	44,463	21
Communications and Public Utilities	26,162,100	21,084,368	1,370,485	1,545,164	18
Wholesale Trade	144,327,975	33,337,599	1,842,171	1,900,702	54
Retail Trade	357,657,064	156,255,693	10,219,124	10,423,665	547
Finance, Insurance, and Real Estate	1,008,551	507,982	33,020	33,246	8
Services	73,585,762	29,151,670	1,936,876	1,970,804	402
Public Administration	15,825,036	8,231,942	535,075	557,525	10
Other or Not Reported	4,482,758	2,916,853	202,922	205,415	20
<i>County Total</i>	<i>822,480,523</i>	<i>281,088,710</i>	<i>17,950,768</i>	<i>19,287,991</i>	<i>1,209</i>
KITTSOON COUNTY					
Agriculture, Forestry, and Fishing	1,778,591	428,245	25,294	25,747	12
Construction	107,762	74,598	4,847	5,161	5
Manufacturing	896,803	156,077	10,145	10,145	4
Transportation	-	-	-	-	-
Communications and Public Utilities	3,663,963	3,311,613	215,253	217,786	4
Wholesale Trade	27,013,799	3,007,773	112,934	117,995	13
Retail Trade	25,809,830	9,372,271	603,885	606,027	110
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	4,073,300	1,485,526	102,735	103,602	57
Public Administration	549,374	207,629	13,497	14,960	6
Other or Not Reported	8,701,396	1,773,327	52,105	54,426	24
<i>County Total</i>	<i>72,594,818</i>	<i>19,817,059</i>	<i>1,140,695</i>	<i>1,155,849</i>	<i>235</i>
KOOCHICING COUNTY					
Agriculture, Forestry, and Fishing	1,028,628	152,411	10,407	11,529	15
Construction	1,927,116	731,952	47,580	122,159	15
Manufacturing	39,698,999	3,141,808	166,483	665,092	25
Transportation	742,132	627,046	39,480	53,724	14
Communications and Public Utilities	1,056,274	267,217	17,369	18,495	5
Wholesale Trade	7,787,799	1,223,464	79,522	79,691	9
Retail Trade	105,185,059	49,732,083	3,281,545	3,301,365	223
Finance, Insurance, and Real Estate	873,315	8,455	549	6,122	5
Services	13,914,490	10,786,954	728,395	731,917	175
Public Administration	666,885	590,029	43,788	44,587	5
Other or Not Reported	2,937,913	924,333	60,083	63,075	20
<i>County Total</i>	<i>175,818,610</i>	<i>68,185,752</i>	<i>4,475,201</i>	<i>5,097,756</i>	<i>511</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1994

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
LAC QUI PARLE COUNTY					
Agriculture, Forestry, and Fishing	3,340,083	1,176,134	34,668	38,612	4
Construction	182,536	112,909	7,339	7,365	5
Manufacturing	9,472,089	1,797,235	97,081	99,625	12
Transportation	-	-	-	-	-
Communications and Public Utilities	6,291,895	3,228,215	209,902	211,470	9
Wholesale Trade	67,494,532	2,902,677	156,200	233,672	21
Retail Trade	42,553,053	13,745,518	888,370	901,336	138
Finance, Insurance, and Real Estate	94,460	93,560	5,444	5,502	4
Services	4,176,877	2,478,571	175,222	179,027	96
Public Administration	1,565,364	807,896	52,728	53,878	6
Other or Not Reported	4,879,716	971,055	44,101	44,200	11
<i>County Total</i>	<i>140,050,605</i>	<i>27,313,770</i>	<i>1,671,055</i>	<i>1,774,687</i>	<i>306</i>
LAKE COUNTY					
Agriculture, Forestry, and Fishing	247,269	211,180	13,724	13,725	15
Construction	111,391	54,088	3,515	3,515	4
Manufacturing	68,369,435	3,102,269	162,078	186,513	16
Transportation	133,566	125,105	8,134	8,298	5
Communications and Public Utilities	5,316,746	4,092,639	266,025	277,003	6
Wholesale Trade	17,002,905	1,727,524	112,288	112,421	9
Retail Trade	42,462,111	20,713,787	1,395,964	1,408,477	198
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	10,513,806	7,376,979	496,186	520,440	141
Public Administration	2,370,910	1,932,759	125,630	136,689	7
Other or Not Reported	1,333,202	1,237,059	80,407	81,863	20
<i>County Total</i>	<i>147,861,341</i>	<i>40,573,389</i>	<i>2,663,951</i>	<i>2,748,944</i>	<i>421</i>
LAKE OF THE WOODS COUNTY					
Agriculture, Forestry, and Fishing	-	-	-	-	-
Construction	-	-	-	-	-
Manufacturing	1,163,404	108,839	7,073	7,073	10
Transportation	-	-	-	-	-
Communications and Public Utilities	-	-	-	-	-
Wholesale Trade	1,504,551	425,686	27,670	29,312	7
Retail Trade	23,443,289	10,945,696	722,615	723,997	84
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	10,255,080	7,427,490	508,067	508,260	84
Public Administration	-	-	-	-	-
Other or Not Reported	6,858,880	5,278,864	348,214	352,049	17
<i>County Total</i>	<i>43,225,204</i>	<i>24,186,575</i>	<i>1,613,639</i>	<i>1,620,691</i>	<i>202</i>
LESUEUR COUNTY					
Agriculture, Forestry, and Fishing	16,738,845	808,800	51,085	83,500	36
Construction	642,244	534,770	34,761	36,075	14
Manufacturing	110,264,964	5,051,804	327,593	477,484	41
Transportation	11,255	2,091	136	3,438	16
Communications and Public Utilities	10,216,725	8,400,844	546,052	555,722	12
Wholesale Trade	14,369,096	2,958,792	161,559	162,233	30
Retail Trade	97,499,483	41,954,660	2,700,427	2,730,600	331
Finance, Insurance, and Real Estate	409,245	108,698	7,066	7,996	9
Services	20,724,423	12,843,671	854,970	862,106	226
Public Administration	7,701,601	4,357,267	283,221	284,944	11
Other or Not Reported	8,097,754	3,358,468	217,006	224,234	18
<i>County Total</i>	<i>286,675,635</i>	<i>80,379,865</i>	<i>5,183,876</i>	<i>5,428,332</i>	<i>744</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1994

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
LINCOLN COUNTY					
Agriculture, Forestry, and Fishing	403,840	26,482	1,721	2,252	6
Construction	2,255,093	966,638	62,831	65,861	7
Manufacturing	240,156	226,878	14,720	14,720	7
Transportation	420,063	47,481	3,086	6,123	4
Communications and Public Utilities	-	-	-	-	-
Wholesale Trade	9,630,067	94,026	5,531	5,533	8
Retail Trade	28,152,326	10,486,529	653,614	658,749	111
Finance, Insurance, and Real Estate Services	5,628,760	1,325,332	85,899	86,475	69
Public Administration	711,791	658,058	42,774	45,497	6
Other or Not Reported	341,244	289,220	18,800	19,654	6
<i>County Total</i>	<i>47,783,340</i>	<i>14,120,644</i>	<i>888,976</i>	<i>904,864</i>	<i>224</i>
LYON COUNTY					
Agriculture, Forestry, and Fishing	2,908,466	794,690	51,651	139,868	27
Construction	7,919,370	2,806,867	168,474	330,329	19
Manufacturing	10,027,100	4,046,094	246,434	325,888	21
Transportation	535,289	238,775	15,520	74,759	16
Communications and Public Utilities	14,881,484	10,219,262	664,252	706,263	19
Wholesale Trade	216,689,467	18,553,315	1,143,440	1,535,443	49
Retail Trade	242,602,205	100,194,532	6,410,505	6,444,962	384
Finance, Insurance, and Real Estate Services	161,618	160,122	10,406	12,203	13
Public Administration	49,751,191	17,683,770	1,165,195	1,175,240	281
Other or Not Reported	19,587,740	5,932,365	385,602	389,873	10
<i>County Total</i>	<i>566,060,996</i>	<i>161,301,543</i>	<i>10,304,251</i>	<i>11,180,705</i>	<i>858</i>
MAHNOMEN COUNTY					
Agriculture, Forestry, and Fishing	56,382	28,602	1,861	2,229	7
Construction	42,289	21,183	1,379	1,733	4
Manufacturing	-	-	-	-	-
Transportation	-	-	-	-	-
Communications and Public Utilities	9,702,442	7,784,119	505,966	506,648	6
Wholesale Trade	3,115,335	1,379,061	51,527	51,769	6
Retail Trade	22,122,859	9,366,817	638,617	644,100	75
Finance, Insurance, and Real Estate Services	-	-	-	-	-
Public Administration	4,138,292	2,753,996	184,104	185,550	63
Other or Not Reported	-	-	-	-	-
<i>County Total</i>	<i>39,888,347</i>	<i>21,944,684</i>	<i>1,423,165</i>	<i>1,432,070</i>	<i>172</i>
MARSHALL COUNTY					
Agriculture, Forestry, and Fishing	160,552	116,207	5,526	6,041	10
Construction	2,487,874	333,789	21,692	26,110	14
Manufacturing	9,588,271	387,221	21,809	24,984	13
Transportation	103,238	103,238	6,710	7,523	5
Communications and Public Utilities	10,061,851	810,365	52,679	52,908	8
Wholesale Trade	39,092,907	898,950	58,333	59,176	17
Retail Trade	42,931,266	19,383,270	1,109,933	1,111,264	160
Finance, Insurance, and Real Estate Services	-	-	-	-	-
Public Administration	4,564,752	1,983,112	139,612	144,854	96
Other or Not Reported	8,360,222	4,438,366	288,496	293,184	14
<i>County Total</i>	<i>117,510,887</i>	<i>28,523,033</i>	<i>1,709,242</i>	<i>1,732,531</i>	<i>360</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1994

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
MARTIN COUNTY					
Agriculture, Forestry, and Fishing	2,601,971	348,056	22,621	22,624	20
Construction	4,332,497	2,149,313	137,272	176,979	21
Manufacturing	124,737,654	8,187,320	431,872	551,146	42
Transportation	907,765	201,345	13,086	17,145	19
Communications and Public Utilities	28,023,804	18,878,731	1,264,855	1,302,098	20
Wholesale Trade	61,667,104	7,835,975	384,474	446,585	37
Retail Trade	154,454,767	61,935,150	4,017,607	4,121,581	378
Finance, Insurance, and Real Estate	579,753	90,359	5,871	6,530	9
Services	15,751,218	8,988,657	597,816	615,679	257
Public Administration	659,010	487,324	34,842	35,736	11
Other or Not Reported	1,045,566	627,226	32,000	32,109	12
<i>County Total</i>	<i>394,761,109</i>	<i>109,729,456</i>	<i>6,942,316</i>	<i>7,328,212</i>	<i>826</i>
MCLEOD COUNTY					
Agriculture, Forestry, and Fishing	44,481,149	1,910,555	111,118	120,690	40
Construction	37,060,238	5,256,537	341,676	371,362	31
Manufacturing	77,053,173	5,535,118	349,639	1,665,031	54
Transportation	1,803,618	205,968	13,389	76,209	23
Communications and Public Utilities	41,428,730	28,440,488	1,848,727	1,872,674	12
Wholesale Trade	96,789,342	21,228,280	886,716	899,046	40
Retail Trade	227,375,935	104,969,249	6,902,775	7,227,637	446
Finance, Insurance, and Real Estate	472,669	342,537	22,265	26,055	13
Services	26,119,330	14,366,581	944,104	964,253	279
Public Administration	2,336,595	1,749,377	120,179	129,774	11
Other or Not Reported	11,611,816	2,087,396	134,911	138,257	19
<i>County Total</i>	<i>566,532,595</i>	<i>186,092,086</i>	<i>11,675,499</i>	<i>13,490,988</i>	<i>968</i>
MEEKER COUNTY					
Agriculture, Forestry, and Fishing	912,587	356,877	23,199	24,496	17
Construction	1,544,841	908,172	58,507	139,460	19
Manufacturing	131,801,447	3,234,282	208,778	236,166	37
Transportation	364,152	225,782	14,675	19,994	19
Communications and Public Utilities	14,544,431	9,736,798	632,894	645,924	8
Wholesale Trade	35,473,379	6,877,594	251,520	252,831	26
Retail Trade	88,460,599	39,037,976	2,472,819	2,583,512	259
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	11,619,142	6,067,828	388,165	394,730	168
Public Administration	545,728	477,549	38,423	39,287	6
Other or Not Reported	150,022	123,479	8,028	8,665	19
<i>County Total</i>	<i>285,416,328</i>	<i>67,046,337</i>	<i>4,097,008</i>	<i>4,345,065</i>	<i>578</i>
MILLE LACS COUNTY					
Agriculture, Forestry, and Fishing	4,579,840	2,277,439	148,213	148,420	31
Construction	733,286	492,206	31,993	36,035	17
Manufacturing	44,498,866	3,814,057	247,136	278,642	31
Transportation	344,685	276,854	17,995	18,645	14
Communications and Public Utilities	6,053,437	4,397,646	285,847	295,357	9
Wholesale Trade	19,775,615	10,741,325	646,155	669,393	24
Retail Trade	134,898,098	55,379,700	3,651,212	3,670,414	305
Finance, Insurance, and Real Estate	383,836	340,694	22,098	22,850	8
Services	27,476,442	15,593,243	1,045,239	1,058,477	242
Public Administration	22,346,460	498,436	42,366	43,440	9
Other or Not Reported	1,332,748	1,077,122	70,014	73,191	13
<i>County Total</i>	<i>262,423,313</i>	<i>94,888,722</i>	<i>6,208,268</i>	<i>6,314,864</i>	<i>703</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1994

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
MORRISON COUNTY					
Agriculture, Forestry, and Fishing	10,629,499	1,107,448	71,905	72,591	29
Construction	4,555,265	1,109,327	66,573	78,466	26
Manufacturing	70,225,038	3,545,461	228,644	233,055	38
Transportation	2,631,736	574,397	37,335	44,966	23
Communications and Public Utilities	5,792,924	4,614,363	299,937	317,394	11
Wholesale Trade	41,231,218	7,966,088	456,769	465,446	38
Retail Trade	229,595,396	74,033,406	4,797,325	4,854,907	459
Finance, Insurance, and Real Estate Services	279,097	52,007	3,381	3,572	4
Services	28,528,714	20,722,288	1,589,591	1,604,397	255
Public Administration	1,600,238	923,024	59,978	67,210	11
Other or Not Reported	12,761,704	2,586,184	193,632	198,713	20
<i>County Total</i>	<i>407,830,829</i>	<i>117,233,993</i>	<i>7,805,070</i>	<i>7,940,717</i>	<i>914</i>
MOWER COUNTY					
Agriculture, Forestry, and Fishing	4,125,294	755,093	49,084	86,357	40
Construction	9,319,049	2,126,166	132,418	159,216	33
Manufacturing	26,799,480	4,184,149	269,068	843,413	39
Transportation	1,906,774	272,632	17,720	34,040	25
Communications and Public Utilities	9,401,590	7,839,185	509,565	539,401	11
Wholesale Trade	62,553,876	6,540,663	362,365	370,671	61
Retail Trade	215,719,908	91,123,306	6,028,546	6,107,250	501
Finance, Insurance, and Real Estate Services	1,441,931	1,059,903	68,894	69,729	7
Services	34,073,916	14,363,262	952,190	973,922	301
Public Administration	30,409,945	13,478,418	876,095	889,160	12
Other or Not Reported	5,341,530	4,579,746	326,150	328,352	19
<i>County Total</i>	<i>401,093,293</i>	<i>146,322,523</i>	<i>9,592,095</i>	<i>10,401,511</i>	<i>1,049</i>
MURRAY COUNTY					
Agriculture, Forestry, and Fishing	968,256	78,520	4,913	5,048	11
Construction	3,239,218	1,041,820	64,442	89,214	19
Manufacturing	6,082,245	151,232	9,830	10,506	9
Transportation	2,140,553	249,724	16,232	18,483	18
Communications and Public Utilities	6,918,383	4,556,936	296,198	296,908	8
Wholesale Trade	40,620,553	1,148,635	72,279	111,955	15
Retail Trade	39,619,258	18,392,069	1,158,891	1,163,180	159
Finance, Insurance, and Real Estate Services	55,103	22,138	1,439	2,803	6
Services	6,913,806	4,121,610	223,815	226,406	100
Public Administration	547,317	331,845	24,625	30,514	9
Other or Not Reported	1,691,263	34,621	2,249	2,973	7
<i>County Total</i>	<i>108,795,955</i>	<i>30,129,150</i>	<i>1,874,913</i>	<i>1,957,990</i>	<i>361</i>
NICOLLET COUNTY					
Agriculture, Forestry, and Fishing	32,034,346	2,909,120	115,797	123,326	26
Construction	5,545,772	2,442,376	158,751	176,142	13
Manufacturing	133,085,405	10,232,216	664,588	1,222,698	35
Transportation	66,725	38,580	2,507	4,773	11
Communications and Public Utilities	17,193,842	8,649,529	562,186	597,404	7
Wholesale Trade	40,015,985	4,348,602	203,492	225,903	19
Retail Trade	111,960,761	50,097,456	3,327,874	3,351,163	294
Finance, Insurance, and Real Estate Services	207,656	171,053	11,118	11,659	4
Services	31,251,571	18,501,382	1,217,375	1,229,213	223
Public Administration	32,635,585	1,035,270	69,287	73,397	8
Other or Not Reported	26,709	24,718	1,607	5,314	11
<i>County Total</i>	<i>404,024,357</i>	<i>98,450,302</i>	<i>6,334,582</i>	<i>7,020,992</i>	<i>651</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1994

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
NOBLES COUNTY					
Agriculture, Forestry, and Fishing	30,609,220	1,241,530	65,506	111,202	37
Construction	6,153,180	836,413	53,684	72,227	32
Manufacturing	105,115,282	3,673,115	576,117	665,226	27
Transportation	17,402,467	56,580	3,677	15,972	23
Communications and Public Utilities	13,075,990	8,662,015	563,035	592,259	15
Wholesale Trade	83,751,128	6,043,998	282,624	442,227	45
Retail Trade	163,357,849	71,960,822	4,555,402	4,571,040	349
Finance, Insurance, and Real Estate	2,613,943	1,175,891	30,997	31,874	8
Services	20,809,990	11,500,545	759,946	774,382	234
Public Administration	12,313,280	7,136,270	491,235	496,510	10
Other or Not Reported	1,405,583	558,373	35,122	36,298	26
<i>County Total</i>	<i>456,607,912</i>	<i>112,845,552</i>	<i>7,417,345</i>	<i>7,809,217</i>	<i>806</i>
NORMAN COUNTY					
Agriculture, Forestry, and Fishing	13,623,135	465,695	29,912	32,981	12
Construction	1,248,661	356,964	23,202	23,385	7
Manufacturing	471,726	99,307	6,456	6,456	5
Transportation	-	-	-	-	-
Communications and Public Utilities	41,042,907	11,735,751	762,814	772,911	9
Wholesale Trade	20,974,528	2,099,906	136,383	140,940	15
Retail Trade	36,751,101	8,338,433	519,817	526,464	110
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	2,700,946	1,372,108	88,475	88,939	85
Public Administration	13,612,765	897,114	58,316	58,943	5
Other or Not Reported	1,603,641	1,296,135	84,147	84,490	15
<i>County Total</i>	<i>132,029,410</i>	<i>26,661,413</i>	<i>1,709,522</i>	<i>1,735,509</i>	<i>263</i>
OLMSTED COUNTY					
Agriculture, Forestry, and Fishing	11,300,143	4,964,744	311,447	326,357	85
Construction	68,574,929	8,607,539	559,196	946,235	84
Manufacturing	194,288,440	14,944,453	951,772	4,069,814	89
Transportation	14,630,912	1,508,417	98,049	170,796	56
Communications and Public Utilities	79,153,174	56,221,085	3,654,368	3,930,317	23
Wholesale Trade	289,018,481	44,330,749	2,879,231	3,101,657	110
Retail Trade	1,166,089,716	532,228,418	35,003,714	36,154,446	1,389
Finance, Insurance, and Real Estate	61,299,379	8,319,125	540,749	545,321	26
Services	200,703,041	135,386,239	8,920,864	9,304,200	922
Public Administration	37,056,737	36,950,178	2,401,759	2,594,084	10
Other or Not Reported	7,438,572	4,050,121	263,259	271,368	61
<i>County Total</i>	<i>2,129,553,524</i>	<i>847,511,068</i>	<i>55,584,408</i>	<i>61,414,595</i>	<i>2,855</i>
OTTER TAIL COUNTY					
Agriculture, Forestry, and Fishing	14,671,311	3,310,940	208,830	216,603	73
Construction	5,472,127	2,470,035	160,840	205,430	45
Manufacturing	69,157,835	10,067,064	654,190	833,943	105
Transportation	5,951,658	976,482	63,471	85,991	35
Communications and Public Utilities	155,859,392	98,098,995	6,392,855	6,720,681	34
Wholesale Trade	62,442,095	7,023,955	399,039	401,463	66
Retail Trade	393,148,931	157,520,779	10,913,788	10,994,319	878
Finance, Insurance, and Real Estate	164,193	23,855	1,551	3,502	16
Services	48,341,029	25,528,325	1,681,119	1,702,882	655
Public Administration	4,021,725	2,007,293	139,756	167,413	11
Other or Not Reported	11,334,218	1,192,674	77,523	86,439	37
<i>County Total</i>	<i>770,564,514</i>	<i>308,220,397</i>	<i>20,692,962</i>	<i>21,418,666</i>	<i>1,955</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1994

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
PENNINGTON COUNTY					
Agriculture, Forestry, and Fishing	1,343,425	183,176	9,980	11,716	11
Construction	699,972	120,040	7,803	8,013	9
Manufacturing	120,419,471	2,554,443	163,196	268,309	16
Transportation	62,058	17,602	1,144	7,971	12
Communications and Public Utilities	13,914,363	10,358,946	673,333	722,339	5
Wholesale Trade	481,014,702	8,210,165	526,837	534,696	22
Retail Trade	110,795,082	52,715,784	3,449,599	3,459,848	196
Finance, Insurance, and Real Estate Services	-	-	-	-	-
Public Administration	37,650,469	9,803,270	668,045	675,490	145
Other or Not Reported	456,517	51,962	3,378	9,430	4
<i>County Total</i>	1,783,802	786,610	51,127	53,857	18
	768,139,861	84,801,998	5,554,442	5,751,669	438
PINE COUNTY					
Agriculture, Forestry, and Fishing	3,280,707	625,844	40,680	40,816	34
Construction	1,034,454	409,460	26,616	26,855	17
Manufacturing	13,187,683	1,632,514	104,787	124,398	29
Transportation	58,565	28,896	1,878	2,794	15
Communications and Public Utilities	7,735,256	5,441,948	353,730	376,941	12
Wholesale Trade	8,649,012	2,374,325	135,714	135,734	17
Retail Trade	362,430,259	51,059,978	3,426,912	3,442,351	301
Finance, Insurance, and Real Estate Services	-	-	-	-	-
Public Administration	16,453,085	12,002,677	800,435	806,335	187
Other or Not Reported	204,717	158,499	10,302	10,871	6
<i>County Total</i>	809,965	100,232	8,270	10,906	41
	413,843,703	73,834,373	4,909,324	4,978,001	659
PIPESTONE COUNTY					
Agriculture, Forestry, and Fishing	3,183,487	706,373	42,036	48,124	23
Construction	1,391,095	761,400	48,733	66,611	8
Manufacturing	78,636,568	1,441,911	86,058	108,164	17
Transportation	557,274	91,176	5,925	6,599	12
Communications and Public Utilities	8,170,213	4,496,349	292,259	304,286	12
Wholesale Trade	19,309,657	1,751,305	68,064	68,577	17
Retail Trade	71,220,722	27,722,434	1,772,553	1,792,499	195
Finance, Insurance, and Real Estate Services	-	-	-	-	-
Public Administration	22,252,598	3,777,988	247,208	252,239	128
Other or Not Reported	116,347	78,469	5,101	10,358	7
<i>County Total</i>	2,254,343	2,182,305	137,903	139,756	16
	207,092,304	43,009,710	2,705,840	2,797,213	435
POLK COUNTY					
Agriculture, Forestry, and Fishing	4,005,342	814,145	51,689	52,326	28
Construction	6,147,603	1,865,958	119,809	121,446	20
Manufacturing	37,937,530	5,860,573	277,851	312,527	32
Transportation	8,209,735	412,227	26,798	30,747	23
Communications and Public Utilities	16,649,411	13,553,706	881,014	920,024	17
Wholesale Trade	129,548,513	8,706,742	413,221	434,304	40
Retail Trade	169,642,442	80,419,266	5,235,500	5,271,616	443
Finance, Insurance, and Real Estate Services	-	-	-	-	-
Public Administration	1,786,728	420,884	21,525	170,562	10
Other or Not Reported	25,787,147	15,058,999	1,038,119	1,057,283	267
<i>County Total</i>	7,446,194	3,726,362	242,212	255,095	17
	6,755,280	1,180,962	76,761	80,061	47
	413,915,925	132,019,824	8,384,499	8,705,991	944

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1994

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
POPE COUNTY					
Agriculture, Forestry, and Fishing	490,005	229,321	14,904	15,417	13
Construction	2,115,080	143,100	9,298	9,568	11
Manufacturing	17,147,077	1,138,717	70,688	80,354	30
Transportation	949,673	710,045	46,153	46,212	6
Communications and Public Utilities	1,464,394	1,318,814	85,719	90,654	5
Wholesale Trade	29,453,309	3,310,350	165,361	168,831	18
Retail Trade	64,632,483	30,564,873	1,891,097	1,906,405	168
Finance, Insurance, and Real Estate Services	315	238	15	1,425	6
Public Administration	6,149,007	3,586,718	234,444	241,922	120
Other or Not Reported	187,257	131,646	8,562	9,900	4
Other or Not Reported	410,845	250,870	18,699	19,340	8
<i>County Total</i>	<i>122,999,445</i>	<i>41,384,692</i>	<i>2,544,940</i>	<i>2,590,028</i>	<i>389</i>
RAMSEY COUNTY					
Agriculture, Forestry, and Fishing	45,367,999	17,160,434	1,115,433	1,138,856	221
Construction	218,773,532	20,375,315	1,324,389	2,057,359	183
Manufacturing	2,451,652,406	197,579,508	12,834,826	18,753,004	725
Transportation	51,825,712	11,743,144	770,283	1,037,397	148
Communications and Public Utilities	310,286,690	250,395,210	16,275,842	17,468,825	64
Wholesale Trade	2,820,134,662	818,370,327	53,367,973	54,000,048	624
Retail Trade	4,360,676,597	1,957,955,787	130,196,589	135,572,175	5,038
Finance, Insurance, and Real Estate Services	320,480,012	17,482,465	1,152,379	1,786,345	125
Public Administration	1,528,872,832	518,807,923	34,129,911	35,322,371	3,794
Other or Not Reported	18,838,717	9,201,982	598,120	628,385	26
Other or Not Reported	89,785,697	38,575,118	2,519,250	2,618,514	267
<i>County Total</i>	<i>12,216,694,856</i>	<i>3,857,647,213</i>	<i>254,284,995</i>	<i>270,383,279</i>	<i>11,215</i>
RED LAKE COUNTY					
Agriculture, Forestry, and Fishing	504,637	27,503	1,788	2,871	5
Construction	-	-	-	-	-
Manufacturing	12,697,473	560,156	35,076	35,482	14
Transportation	108,677	62,970	4,093	8,539	7
Communications and Public Utilities	-	-	-	-	-
Wholesale Trade	4,078,842	980,296	60,699	60,772	6
Retail Trade	20,691,671	5,512,270	365,488	372,323	59
Finance, Insurance, and Real Estate Services	-	-	-	-	-
Public Administration	1,211,189	729,021	53,023	53,281	28
Other or Not Reported	-	-	-	-	-
Other or Not Reported	6,693,810	3,971,120	256,374	289,107	20
<i>County Total</i>	<i>45,986,299</i>	<i>11,843,336</i>	<i>776,541</i>	<i>822,375</i>	<i>139</i>
REDWOOD COUNTY					
Agriculture, Forestry, and Fishing	4,289,737	655,239	41,196	43,163	26
Construction	1,646,959	981,590	63,803	69,607	25
Manufacturing	17,650,352	1,447,159	93,243	95,695	36
Transportation	184,474	64,108	4,168	14,805	12
Communications and Public Utilities	34,466,046	12,679,214	824,144	894,496	20
Wholesale Trade	40,566,100	8,170,759	354,852	356,197	34
Retail Trade	129,910,278	52,065,526	3,239,076	3,254,343	307
Finance, Insurance, and Real Estate Services	11,587	11,587	753	1,348	8
Public Administration	8,383,991	6,247,674	419,972	423,819	203
Other or Not Reported	498,757	310,542	25,361	32,633	14
Other or Not Reported	1,279,332	1,051,071	66,395	66,663	14
<i>County Total</i>	<i>238,887,613</i>	<i>83,684,469</i>	<i>5,132,963</i>	<i>5,252,769</i>	<i>699</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1994

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
RENVILLE COUNTY					
Agriculture, Forestry, and Fishing	18,737,586	559,158	21,630	26,159	22
Construction	1,326,559	613,063	39,838	40,901	20
Manufacturing	49,308,206	5,835,303	370,255	521,163	31
Transportation	4,167,768	542,243	22,354	30,081	23
Communications and Public Utilities	7,552,944	5,522,450	358,964	371,970	19
Wholesale Trade	46,324,404	6,589,064	326,795	334,592	28
Retail Trade	84,064,213	28,574,816	1,921,719	1,954,570	238
Finance, Insurance, and Real Estate Services	280	280	18	146	5
Public Administration	10,816,724	4,262,250	280,375	287,321	173
Other or Not Reported	3,251,052	2,480,914	179,774	185,184	14
Other or Not Reported	12,425,988	2,405,098	156,617	157,798	21
<i>County Total</i>	<i>237,975,724</i>	<i>57,384,639</i>	<i>3,678,339</i>	<i>3,909,885</i>	<i>594</i>
RICE COUNTY					
Agriculture, Forestry, and Fishing	7,728,900	2,600,245	135,695	137,260	53
Construction	14,860,200	9,286,807	603,503	662,694	40
Manufacturing	155,645,440	3,178,103	206,119	724,862	66
Transportation	1,648,956	1,202,773	78,175	85,292	20
Communications and Public Utilities	13,115,550	10,622,779	690,481	731,671	13
Wholesale Trade	434,286,190	14,700,881	886,999	912,230	40
Retail Trade	348,767,839	156,123,109	10,320,682	10,411,577	621
Finance, Insurance, and Real Estate Services	626,067	531,532	34,550	34,996	10
Public Administration	39,711,196	26,577,118	1,767,501	1,879,242	412
Other or Not Reported	2,451,416	1,020,587	66,334	73,756	8
Other or Not Reported	2,376,195	821,288	52,745	59,007	40
<i>County Total</i>	<i>1,021,217,949</i>	<i>226,665,222</i>	<i>14,842,784</i>	<i>15,712,587</i>	<i>1,323</i>
ROCK COUNTY					
Agriculture, Forestry, and Fishing	2,347,870	211,796	13,764	15,264	10
Construction	465,093	233,654	13,228	15,494	14
Manufacturing	1,780,318	342,794	22,283	42,292	11
Transportation	-	-	-	-	-
Communications and Public Utilities	2,930,218	2,586,425	258,296	271,579	9
Wholesale Trade	40,696,221	3,490,177	119,599	120,218	13
Retail Trade	55,852,793	18,280,270	1,196,534	1,203,423	125
Finance, Insurance, and Real Estate Services	733,377	85,123	5,534	27,499	6
Public Administration	10,700,929	5,563,684	366,525	381,248	86
Other or Not Reported	277,505	277,505	22,535	29,567	7
Other or Not Reported	674,241	483,227	31,407	34,663	22
<i>County Total</i>	<i>116,458,565</i>	<i>31,554,655</i>	<i>2,049,705</i>	<i>2,141,247</i>	<i>303</i>
ROSEAU COUNTY					
Agriculture, Forestry, and Fishing	3,827,674	134,235	6,125	6,309	12
Construction	1,180,955	587,444	38,186	42,032	7
Manufacturing	241,391,879	2,800,033	178,122	423,578	16
Transportation	45,439,656	137,920	8,964	18,375	24
Communications and Public Utilities	9,603,243	6,881,212	447,268	447,268	7
Wholesale Trade	13,583,568	2,976,784	117,719	117,835	13
Retail Trade	129,134,231	43,506,791	2,837,106	2,857,349	251
Finance, Insurance, and Real Estate Services	-	-	-	-	-
Public Administration	10,332,628	5,480,686	367,811	377,815	157
Other or Not Reported	659,467	281,053	18,267	19,242	5
Other or Not Reported	1,171,373	315,011	19,608	21,592	22
<i>County Total</i>	<i>456,324,674</i>	<i>63,101,169</i>	<i>4,039,176</i>	<i>4,331,395</i>	<i>514</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1994

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
SCOTT COUNTY					
Agriculture, Forestry, and Fishing	9,524,591	4,920,687	319,861	337,606	103
Construction	35,261,035	4,938,962	321,006	415,348	44
Manufacturing	317,120,188	37,007,712	2,400,333	3,067,307	104
Transportation	2,796,811	706,019	45,891	68,754	35
Communications and Public Utilities	32,998,168	18,315,634	1,190,518	1,214,784	19
Wholesale Trade	123,340,684	43,948,215	2,790,715	2,847,053	76
Retail Trade	317,863,084	135,828,636	9,110,195	9,262,699	731
Finance, Insurance, and Real Estate	530,817	289,093	18,792	18,792	9
Services	109,487,916	68,398,809	4,540,953	4,627,974	519
Public Administration	449,559	120,569	9,141	11,579	6
Other or Not Reported	33,321,784	9,720,667	631,840	640,963	47
<i>County Total</i>	<i>982,694,637</i>	<i>324,195,003</i>	<i>21,379,245</i>	<i>22,512,859</i>	<i>1,693</i>
SHERBURNE COUNTY					
Agriculture, Forestry, and Fishing	4,292,796	2,401,146	156,078	163,276	62
Construction	20,698,186	1,413,647	91,887	105,031	32
Manufacturing	178,731,775	21,273,963	1,367,350	1,435,816	66
Transportation	4,303,195	1,507,234	97,971	109,245	25
Communications and Public Utilities	133,846,369	6,206,128	403,398	593,450	18
Wholesale Trade	62,778,045	8,359,908	539,409	541,742	52
Retail Trade	225,752,023	103,017,058	6,829,136	6,864,339	454
Finance, Insurance, and Real Estate	47,921	13,106	445	1,225	6
Services	41,560,073	14,983,431	994,315	1,002,484	339
Public Administration	6,559,573	6,432,235	445,774	446,712	10
Other or Not Reported	1,070,978	161,213	10,471	13,203	27
<i>County Total</i>	<i>679,640,934</i>	<i>165,769,069</i>	<i>10,936,234</i>	<i>11,276,523</i>	<i>1,091</i>
SIBLEY COUNTY					
Agriculture, Forestry, and Fishing	759,669	344,334	19,858	20,529	13
Construction	3,351,042	1,131,982	73,574	88,504	14
Manufacturing	12,078,173	1,102,764	71,675	97,357	13
Transportation	5,447,717	1,913	124	4,253	13
Communications and Public Utilities	3,136,202	2,313,236	150,363	150,717	8
Wholesale Trade	37,253,933	2,104,782	135,542	139,681	22
Retail Trade	34,111,094	12,023,928	806,173	827,504	173
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	13,176,802	4,317,555	289,719	296,381	114
Public Administration	791,359	170,710	11,095	15,321	8
Other or Not Reported	210,150	62,272	3,419	3,829	9
<i>County Total</i>	<i>110,316,141</i>	<i>23,573,476</i>	<i>1,561,542</i>	<i>1,644,076</i>	<i>387</i>
ST. LOUIS COUNTY					
Agriculture, Forestry, and Fishing	14,761,854	4,552,407	295,908	309,466	150
Construction	66,349,692	12,181,606	790,959	1,408,979	176
Manufacturing	570,585,415	26,355,335	1,709,853	2,161,657	264
Transportation	102,093,975	5,593,529	365,511	1,124,343	77
Communications and Public Utilities	128,670,316	95,938,036	6,235,971	6,605,049	54
Wholesale Trade	539,372,038	90,700,590	5,886,035	6,034,018	235
Retail Trade	1,685,715,643	764,847,457	50,741,234	51,265,265	2,875
Finance, Insurance, and Real Estate	6,530,862	4,028,768	261,867	368,821	66
Services	362,118,102	153,642,264	10,071,778	10,562,778	1,759
Public Administration	39,756,896	15,736,123	1,022,984	1,084,403	31
Other or Not Reported	29,003,180	3,820,029	252,879	6,069,329	244
<i>County Total</i>	<i>3,544,957,973</i>	<i>1,177,396,144</i>	<i>77,634,979</i>	<i>86,994,108</i>	<i>5,931</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1994

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
STEARNS COUNTY					
Agriculture, Forestry, and Fishing	21,165,352	2,991,853	183,949	196,215	98
Construction	39,976,910	8,745,470	555,553	654,895	103
Manufacturing	570,410,958	22,992,853	1,486,436	2,631,242	153
Transportation	135,329,276	2,259,622	147,236	261,884	92
Communications and Public Utilities	53,283,825	45,029,054	2,926,892	3,047,084	20
Wholesale Trade	554,793,961	89,577,724	5,507,131	5,770,118	173
Retail Trade	1,090,038,033	520,869,150	34,319,225	35,144,276	1,489
Finance, Insurance, and Real Estate	22,624,310	10,609,815	584,744	607,322	37
Services	225,590,709	107,182,643	7,066,127	7,193,874	1,096
Public Administration	8,687,844	4,381,523	284,800	305,578	21
Other or Not Reported	9,333,296	2,575,476	167,399	212,172	74
<i>County Total</i>	<i>2,731,234,474</i>	<i>817,215,183</i>	<i>53,229,492</i>	<i>56,024,660</i>	<i>3,356</i>
STEELE COUNTY					
Agriculture, Forestry, and Fishing	22,641,564	913,564	59,385	61,301	28
Construction	10,811,901	1,245,112	80,928	114,080	25
Manufacturing	369,703,686	27,850,136	1,795,500	2,232,146	64
Transportation	824,502	254,994	16,575	21,219	18
Communications and Public Utilities	47,153,721	28,560,894	1,856,457	1,902,330	13
Wholesale Trade	42,567,757	8,921,023	507,605	532,394	35
Retail Trade	224,133,401	95,067,617	6,222,434	6,355,961	461
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	71,644,362	24,672,162	1,633,401	1,669,955	324
Public Administration	-	-	-	-	-
Other or Not Reported	5,030,211	2,087,064	143,246	200,249	22
<i>County Total</i>	<i>794,511,105</i>	<i>189,572,566</i>	<i>12,315,531</i>	<i>13,089,635</i>	<i>990</i>
STEVENS COUNTY					
Agriculture, Forestry, and Fishing	1,585,549	88,122	5,505	11,635	11
Construction	18,011,526	340,436	22,129	54,077	13
Manufacturing	38,457,219	10,854,760	704,291	722,748	24
Transportation	2,795,546	2,248	144	4,735	4
Communications and Public Utilities	5,593,975	4,803,638	312,235	324,060	12
Wholesale Trade	27,577,902	3,069,091	134,542	137,175	19
Retail Trade	62,335,535	25,560,977	1,654,060	1,699,029	150
Finance, Insurance, and Real Estate	13,306	13,304	866	1,315	5
Services	8,181,782	4,299,218	283,353	284,470	120
Public Administration	367,259	338,085	21,975	25,479	4
Other or Not Reported	90,454	38,492	2,501	2,502	4
<i>County Total</i>	<i>165,010,053</i>	<i>49,408,371</i>	<i>3,141,601</i>	<i>3,267,225</i>	<i>366</i>
SWIFT COUNTY					
Agriculture, Forestry, and Fishing	2,916,868	78,358	5,092	5,228	10
Construction	1,869,759	55,397	3,601	8,975	12
Manufacturing	16,081,682	573,117	37,229	54,145	17
Transportation	43,096	42,985	2,794	3,142	7
Communications and Public Utilities	4,463,148	3,391,382	220,440	220,440	8
Wholesale Trade	30,012,658	3,862,171	243,278	254,957	20
Retail Trade	46,489,730	23,227,074	1,452,885	1,455,965	180
Finance, Insurance, and Real Estate	2,827,260	170,233	11,063	11,285	5
Services	5,929,036	3,943,745	266,040	272,261	103
Public Administration	8,411,217	823,918	69,276	73,482	6
Other or Not Reported	255,115	255,052	16,580	17,788	10
<i>County Total</i>	<i>119,299,569</i>	<i>36,423,432</i>	<i>2,328,278</i>	<i>2,377,668</i>	<i>378</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1994

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
TODD COUNTY					
Agriculture, Forestry, and Fishing	1,217,689	111,789	7,117	7,366	13
Construction	2,006,053	695,011	44,950	60,077	15
Manufacturing	253,176,347	1,004,217	64,564	117,555	33
Transportation	572,355	518,785	33,716	41,062	29
Communications and Public Utilities	2,368,821	2,029,070	131,888	131,888	6
Wholesale Trade	15,391,714	3,393,338	181,896	185,167	20
Retail Trade	120,548,743	34,296,093	2,250,284	2,262,250	295
Finance, Insurance, and Real Estate Services	833,234	716,247	46,552	46,615	4
	12,054,261	4,614,219	303,063	305,585	163
Public Administration	1,120,783	1,120,185	72,811	73,597	9
Other or Not Reported	220,971	103,038	4,810	6,994	11
<i>County Total</i>	<i>409,510,971</i>	<i>48,601,992</i>	<i>3,141,651</i>	<i>3,238,156</i>	<i>598</i>
TRAVERSE COUNTY					
Agriculture, Forestry, and Fishing	252,721	167,289	10,576	12,227	8
Construction	188,212	97,567	6,341	6,341	6
Manufacturing	-	-	-	-	-
Transportation	-	-	-	-	-
Communications and Public Utilities	3,772,098	2,102,273	136,648	146,155	4
Wholesale Trade	15,868,410	2,147,883	64,650	65,073	8
Retail Trade	22,113,789	7,713,732	517,033	523,700	96
Finance, Insurance, and Real Estate Services	-	-	-	-	-
	3,798,077	2,151,938	118,114	118,885	72
Public Administration	239,299	162,953	10,595	16,364	4
Other or Not Reported	1,630,739	146,605	9,529	10,995	11
<i>County Total</i>	<i>47,863,345</i>	<i>14,690,240</i>	<i>873,486</i>	<i>899,740</i>	<i>209</i>
WABASHA COUNTY					
Agriculture, Forestry, and Fishing	5,609,051	876,363	46,185	46,627	32
Construction	7,652,692	4,902,105	305,786	312,611	22
Manufacturing	13,035,347	1,328,242	86,230	90,009	35
Transportation	1,118,666	697,740	45,352	45,804	18
Communications and Public Utilities	12,052,181	10,558,732	686,317	688,758	11
Wholesale Trade	9,025,165	1,769,911	90,477	105,951	25
Retail Trade	96,591,106	37,661,794	2,408,766	2,422,298	325
Finance, Insurance, and Real Estate Services	30,647	12,574	817	1,712	6
	11,955,838	5,323,284	359,331	361,292	187
Public Administration	4,810,981	2,305,383	149,850	154,129	7
Other or Not Reported	435,965	158,891	10,328	10,434	8
<i>County Total</i>	<i>162,317,639</i>	<i>65,595,019</i>	<i>4,189,439</i>	<i>4,239,625</i>	<i>676</i>
WADENA COUNTY					
Agriculture, Forestry, and Fishing	5,018,613	1,050,300	67,004	69,683	14
Construction	552,507	58,058	3,773	4,101	13
Manufacturing	61,640,929	6,263,818	407,152	436,436	26
Transportation	600,462	196,816	12,791	29,978	12
Communications and Public Utilities	13,320,388	9,842,947	639,794	659,238	7
Wholesale Trade	49,973,246	3,129,538	147,891	164,175	20
Retail Trade	89,834,032	44,423,977	2,779,957	2,785,001	238
Finance, Insurance, and Real Estate Services	213,346	8,704	566	1,515	4
	11,388,046	6,379,083	422,617	431,783	178
Public Administration	11,822,472	1,931,945	127,124	129,350	7
Other or Not Reported	408,212	214,918	13,970	14,704	11
<i>County Total</i>	<i>244,772,253</i>	<i>73,500,104</i>	<i>4,622,639</i>	<i>4,725,964</i>	<i>530</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1994

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
WASECA COUNTY					
Agriculture, Forestry, and Fishing	6,312,626	248,511	16,152	17,213	23
Construction	1,557,609	336,112	21,849	23,235	12
Manufacturing	148,976,449	690,708	44,901	203,527	21
Transportation	120,255	33,898	2,202	11,095	19
Communications and Public Utilities	14,815,717	13,960,299	907,424	929,264	9
Wholesale Trade	45,868,028	4,066,473	181,582	182,402	25
Retail Trade	75,177,831	37,444,674	2,447,155	2,580,042	234
Finance, Insurance, and Real Estate	11,514	11,384	740	1,322	5
Services	8,931,508	6,198,916	415,193	418,583	156
Public Administration	4,603,532	3,665,079	242,096	249,525	6
Other or Not Reported	60,163	34,162	2,221	8,747	8
<i>County Total</i>	<i>306,435,232</i>	<i>66,690,216</i>	<i>4,281,515</i>	<i>4,624,955</i>	<i>518</i>
WASHINGTON COUNTY					
Agriculture, Forestry, and Fishing	15,150,183	8,861,707	576,151	587,562	164
Construction	33,858,336	11,085,225	720,537	915,342	70
Manufacturing	1,135,361,904	12,564,693	816,522	1,421,802	181
Transportation	11,293,921	6,677,489	434,036	451,661	51
Communications and Public Utilities	49,528,892	44,310,597	2,880,181	2,962,388	29
Wholesale Trade	508,737,869	49,313,696	3,208,755	3,563,498	118
Retail Trade	963,467,626	534,896,846	35,843,979	36,093,904	1,764
Finance, Insurance, and Real Estate	982,884	277,027	18,005	119,076	21
Services	141,099,045	84,506,111	5,706,432	5,792,230	1,161
Public Administration	11,600,697	3,083,900	200,527	255,779	18
Other or Not Reported	6,241,834	2,950,167	191,785	204,781	114
<i>County Total</i>	<i>2,877,323,191</i>	<i>758,527,458</i>	<i>50,596,910</i>	<i>52,368,023</i>	<i>3,691</i>
WATONWAN COUNTY					
Agriculture, Forestry, and Fishing	1,459,245	134,514	8,746	9,380	10
Construction	1,544,308	575,978	37,436	39,531	16
Manufacturing	122,519,910	520,198	33,660	116,412	17
Transportation	2,312,443	1,131,308	73,497	82,597	16
Communications and Public Utilities	3,648,144	3,203,496	208,224	208,348	9
Wholesale Trade	79,145,343	7,829,857	323,521	336,569	17
Retail Trade	50,591,930	19,748,593	1,302,342	1,315,873	187
Finance, Insurance, and Real Estate	232,366	229,341	14,910	15,241	8
Services	8,863,982	3,936,738	266,964	268,148	150
Public Administration	1,526,435	1,238,934	83,879	88,983	7
Other or Not Reported	4,164,367	356,979	23,197	24,147	17
<i>County Total</i>	<i>276,008,473</i>	<i>38,905,936</i>	<i>2,376,376</i>	<i>2,505,229</i>	<i>454</i>
WILKIN COUNTY					
Agriculture, Forestry, and Fishing	609,939	221,171	13,158	13,228	10
Construction	-	-	-	-	-
Manufacturing	8,761,390	15,136	985	2,307	7
Transportation	385,153	85,034	5,527	8,820	4
Communications and Public Utilities	3,321,791	1,849,775	120,231	121,678	7
Wholesale Trade	21,048,396	1,264,425	80,409	83,800	10
Retail Trade	36,875,900	15,227,669	964,005	975,492	112
Finance, Insurance, and Real Estate	-	-	-	-	-
Services	3,200,336	1,793,332	116,574	116,809	59
Public Administration	-	-	-	-	-
Other or Not Reported	947,346	431,733	28,061	28,764	14
<i>County Total</i>	<i>75,150,251</i>	<i>20,888,275</i>	<i>1,328,950</i>	<i>1,350,898</i>	<i>223</i>

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1994

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
WINONA COUNTY					
Agriculture, Forestry, and Fishing	18,614,750	1,417,632	91,047	94,485	39
Construction	16,225,475	710,966	46,217	130,737	37
Manufacturing	357,569,927	10,105,146	650,418	1,174,744	90
Transportation	7,355,591	401,387	25,944	62,094	41
Communications and Public Utilities	17,117,364	14,884,831	967,517	1,011,190	13
Wholesale Trade	85,283,141	11,405,316	680,832	819,496	63
Retail Trade	362,404,976	154,937,190	10,119,594	10,242,987	624
Finance, Insurance, and Real Estate Services	784,325	70,958	4,609	13,964	13
Public Administration	128,993,390	20,749,716	1,389,233	1,529,723	379
Other or Not Reported	3,044,880	1,539,785	100,087	117,904	11
<i>County Total</i>	1,520,798	729,376	51,224	53,751	38
	998,914,617	216,952,303	14,126,722	15,251,075	1,348
WRIGHT COUNTY					
Agriculture, Forestry, and Fishing	14,979,427	3,775,964	241,390	256,938	101
Construction	13,567,657	4,735,381	307,798	357,851	55
Manufacturing	142,906,173	14,892,012	964,415	1,054,859	121
Transportation	13,421,648	2,040,659	132,642	144,937	43
Communications and Public Utilities	54,042,498	42,914,581	2,789,451	2,868,448	22
Wholesale Trade	38,634,502	7,757,572	474,370	478,865	66
Retail Trade	486,606,227	194,727,353	12,873,899	13,099,711	773
Finance, Insurance, and Real Estate Services	682,607	110,607	7,191	7,537	10
Public Administration	58,127,551	34,235,745	2,277,248	2,297,639	595
Other or Not Reported	8,804,048	6,497,300	459,935	463,921	20
<i>County Total</i>	8,053,698	1,505,718	101,734	107,170	35
	839,826,036	313,192,892	20,630,073	21,137,876	1,841
YELLOW MEDICINE COUNTY					
Agriculture, Forestry, and Fishing	1,673,077	174,225	10,668	11,103	11
Construction	2,703,272	745,183	46,826	70,406	19
Manufacturing	520,784	254,511	16,542	16,553	13
Transportation	5,115,683	223,830	14,547	16,020	10
Communications and Public Utilities	4,164,798	2,861,094	185,973	187,349	9
Wholesale Trade	13,818,202	4,676,907	222,926	228,369	19
Retail Trade	53,279,046	18,139,167	1,188,581	1,196,870	188
Finance, Insurance, and Real Estate Services	-	-	-	-	-
Public Administration	7,865,506	4,730,885	312,922	316,641	134
Other or Not Reported	2,686,619	1,787,365	132,638	143,002	10
<i>County Total</i>	553,257	509,054	36,819	37,045	14
	92,380,244	34,102,221	2,168,442	2,223,358	427
COUNTY UNDESIGNATED					
Agriculture, Forestry, and Fishing	18,613,737	3,448,837	219,874	252,170	123
Construction	32,761,907	5,310,904	344,641	567,562	70
Manufacturing	439,972,477	81,685,662	5,308,150	7,200,248	217
Transportation	39,729,148	1,905,272	123,857	270,034	68
Communications and Public Utilities	148,166,295	102,989,003	6,695,773	6,834,622	35
Wholesale Trade	582,043,740	67,465,791	4,166,485	4,768,004	154
Retail Trade	1,392,213,935	574,781,187	37,775,561	39,905,356	2,475
Finance, Insurance, and Real Estate Services	7,120,696	1,258,777	81,626	170,364	70
Public Administration	327,835,110	146,648,211	9,621,126	9,860,339	1,104
Other or Not Reported	9,634,496	5,725,164	413,241	439,488	19
<i>Undesignated Total</i>	917,613,636	244,048,804	15,980,194	17,057,777	600
	3,915,705,177	1,235,267,612	80,730,528	87,325,964	4,935

TABLE 2
Minnesota Sales and Use Tax Statistics
Major Industries by County
Annual 1994

Major Industries by County	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
NON-MINNESOTA					
Agriculture, Forestry, and Fishing	198,094,265	23,632,530	1,447,602	1,505,269	152
Construction	225,361,203	32,184,813	2,078,678	3,674,490	551
Manufacturing	6,815,330,303	636,155,864	42,643,811	58,289,482	2,664
Transportation	67,969,739	12,281,748	798,525	3,210,120	590
Communications and Public Utilities	967,071,850	458,199,255	29,984,281	30,953,313	304
Wholesale Trade	7,568,026,897	555,440,381	36,662,116	38,413,758	1,705
Retail Trade	3,099,320,328	1,407,299,189	91,402,392	92,932,296	5,840
Finance, Insurance, and Real Estate	227,296,802	123,431,803	7,981,213	8,568,180	266
Services	2,157,423,072	1,113,807,437	72,899,275	76,323,815	2,797
Public Administration	6,021,054	4,073,865	286,621	291,364	31
Other or Not Reported	677,638,538	106,549,466	6,899,784	16,453,888	670
<i>Unknown/Out-of-state Total</i>	<i>22,009,554,051</i>	<i>4,473,056,351</i>	<i>293,084,298</i>	<i>330,615,975</i>	<i>15,570</i>
ALL FILERS					
Agriculture, Forestry, and Fishing	1,037,603,015	221,520,538	13,862,703	14,605,722	4,294
Construction	1,890,892,920	378,496,545	24,457,359	35,180,043	3,691
Manufacturing	30,242,312,518	2,089,428,105	137,162,094	198,734,184	10,076
Transportation	1,130,246,103	140,599,166	9,143,094	19,609,785	2,780
Communications and Public Utilities	6,644,044,077	4,449,529,268	289,584,970	303,786,663	1,646
Wholesale Trade	29,103,732,345	4,046,115,240	258,998,826	270,293,838	8,015
Retail Trade	42,924,556,511	18,729,309,218	1,242,012,301	1,266,480,121	64,466
Finance, Insurance, and Real Estate	1,075,299,871	430,836,146	27,725,904	34,899,763	1,559
Services	13,695,450,840	5,842,011,423	384,197,470	402,114,346	44,788
Public Administration	547,621,382	279,726,173	19,220,221	20,652,857	901
Other or Not Reported	2,951,607,687	699,150,028	45,841,412	64,642,110	4,634
<i>All Filers Total</i>	<i>131,243,367,269</i>	<i>37,306,721,850</i>	<i>2,452,206,354</i>	<i>2,630,999,432</i>	<i>146,850</i>

Note: Data from categories with fewer than four filers has been included in the 'Other or Not Reported' category to prevent disclosure of information which might identify a specific business.

TABLE 3
Minnesota Sales And Use Tax Statistics
Summary Data for Selected Cities
Annual 1994

City Name	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
Albert Lea	\$603,278,231	\$148,886,340	\$9,767,120	\$10,076,437	730
Alexandria	516,376,437	217,320,026	14,276,192	14,641,599	847
Andover	54,965,822	24,318,896	1,682,534	1,690,458	272
Anoka	474,938,612	238,066,761	15,556,938	17,625,506	796
Apple Valley	538,486,552	248,304,035	16,342,869	16,558,564	652
Arden Hills	163,088,998	29,951,924	1,945,462	2,067,595	143
Austin	337,004,641	133,142,076	8,773,466	9,550,080	765
Bemidji	469,596,277	201,208,739	12,991,926	13,526,056	957
Blaine	636,846,151	248,486,369	16,228,618	16,533,775	762
Bloomington	3,064,756,037	1,113,231,234	73,611,444	80,656,486	2,684
Brainerd	844,331,831	274,327,485	18,026,021	18,685,480	1,092
Brooklyn Center	494,671,695	248,090,403	16,261,356	16,509,399	508
Brooklyn Park	791,463,616	305,170,710	25,289,272	25,509,042	735
Buffalo	231,809,539	90,126,305	5,882,433	6,023,685	397
Burnsville	1,892,903,372	699,448,655	45,849,715	47,410,422	1,675
Cambridge	202,818,750	60,115,496	3,913,032	4,012,642	353
Champlin	44,567,998	18,984,365	1,249,185	1,268,754	250
Chanhassen	498,473,255	74,652,111	4,940,323	5,180,799	285
Chaska	1,156,505,716	108,042,345	7,120,554	7,499,519	393
Chisholm	45,662,504	14,027,964	944,014	979,733	160
Cloquet	295,030,291	87,765,598	5,825,281	6,513,064	415
Columbia Heights	121,282,236	61,083,385	4,117,720	4,139,609	279
Coon Rapids	549,342,087	251,852,061	16,502,229	17,035,018	841
Cottage Grove	183,342,260	93,983,203	6,180,562	6,291,008	371
Crookston	187,719,483	54,893,088	3,370,576	3,685,603	271
Crystal	99,757,390	56,198,750	3,671,362	3,683,380	179
Detroit Lakes	300,585,293	105,887,042	6,942,779	7,316,896	640
Duluth	2,246,072,011	730,131,713	48,114,786	51,085,280	2,877
Eagan	1,211,594,066	324,693,675	21,497,627	22,873,657	1,038
East Bethel	9,287,322	5,696,220	406,444	406,667	40
East Grand Forks	140,334,993	40,111,883	2,696,610	2,814,092	244
Eden Prairie	3,298,038,191	734,769,324	48,135,687	51,996,917	1,554
Edina	1,749,165,511	623,525,741	40,780,530	42,169,852	1,583
Elk River	464,290,629	85,124,756	5,629,574	5,913,650	540
Ely	72,285,740	29,475,486	1,967,799	1,990,949	287
Eveleth	42,334,741	19,729,475	1,331,816	2,670,936	190
Fairmont	316,977,246	97,466,405	6,217,917	6,467,237	533
Faribault	356,382,332	148,573,905	9,694,646	10,154,017	707
Farmington	173,720,760	112,207,819	7,300,075	7,413,156	267
Fergus Falls	443,379,003	190,814,058	12,207,291	12,646,850	662
Forest Lake	304,719,866	103,988,892	6,861,900	7,028,320	576
Fridley	626,427,848	208,057,807	13,631,988	14,425,194	624
Golden Valley	663,300,092	206,042,752	13,982,753	16,110,448	592
Grand Marais	66,960,271	32,524,058	2,157,576	2,209,701	222
Grand Rapids	909,310,191	170,727,716	11,045,995	12,078,780	744

TABLE 3
Minnesota Sales And Use Tax Statistics
Summary Data for Selected Cities
Annual 1994

City Name	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
Ham Lake	\$69,770,709	\$35,445,923	\$2,285,973	\$2,363,511	210
Hastings	272,293,615	111,309,890	7,348,023	7,697,627	575
Hermantown	154,432,052	86,633,339	5,578,905	5,597,102	102
Hibbing	432,409,221	112,589,667	7,419,153	10,024,355	652
Hopkins	1,752,706,316	302,099,472	19,908,780	20,959,777	832
Hugo	55,800,626	25,159,502	1,649,412	1,769,318	153
Hutchinson	294,921,681	120,359,893	7,702,111	9,153,063	512
International Falls	152,162,417	60,743,006	4,061,775	4,196,813	362
Inver Grove Heights	411,048,851	124,819,901	8,288,961	8,603,942	453
Lake Elmo	85,380,649	47,139,230	3,080,153	3,125,000	181
Lakeville	467,681,910	146,321,415	9,673,346	10,100,077	561
Litchfield	228,683,498	48,044,225	2,893,554	3,100,644	324
Little Canada	70,969,131	38,485,044	2,508,071	2,568,712	120
Little Falls	263,197,959	80,775,810	5,465,604	5,561,385	443
Mahtomedi	10,652,226	5,190,652	348,892	353,455	102
Mankato	1,583,005,060	472,368,595	30,911,618	32,220,826	1,349
Maple Grove	685,860,222	147,197,969	9,700,828	10,847,607	790
Maplewood	628,955,758	283,829,740	18,654,664	18,863,111	680
Marshall	523,582,165	149,061,077	9,564,998	10,425,710	523
Mendota Heights	401,665,391	78,917,061	5,137,504	6,174,164	202
Minneapolis	21,199,774,738	6,622,191,689	436,369,880	469,709,548	13,918
Minnetonka	3,461,665,756	592,919,585	38,851,314	44,009,706	1,376
Montevideo	219,204,293	62,067,011	3,815,945	3,975,556	343
Monticello	176,016,706	64,824,290	4,293,561	4,357,086	259
Moorhead	399,497,379	168,436,884	11,076,373	11,714,968	770
Morris	151,116,704	44,076,113	2,756,348	2,887,645	274
Mound	99,977,853	57,005,833	3,742,513	3,865,379	323
Mounds View	207,457,292	28,806,386	1,987,908	2,100,508	156
New Brighton	506,365,375	138,808,485	9,118,121	9,560,977	496
New Hope	514,935,620	88,991,958	5,842,746	6,388,487	421
New Ulm	338,366,491	109,966,790	7,220,229	7,394,401	566
North Branch	114,782,128	33,152,401	2,149,658	2,181,913	234
North Mankato	150,100,671	27,687,546	1,826,465	2,023,967	182
North St. Paul	75,222,807	51,871,843	3,400,559	3,515,428	95
Northfield	661,333,429	71,978,408	4,586,147	5,046,763	493
Oakdale	207,074,743	115,364,420	7,634,042	7,757,572	302
Owatonna	711,756,679	169,040,636	10,994,828	11,771,129	728
Pipestone	153,317,912	33,607,459	2,107,770	2,174,088	259
Plymouth	2,328,892,994	548,223,654	35,809,474	37,859,765	1,333
Prior Lake	95,524,086	52,646,105	3,500,478	3,651,098	449
Ramsey	79,711,990	31,428,776	2,076,737	2,111,230	221
Red Wing	392,505,200	106,123,922	6,999,200	7,328,350	624
Redwood Falls	144,274,673	54,354,223	3,278,673	3,348,445	274
Richfield	436,056,520	212,656,324	14,055,003	14,414,360	692
Robbinsdale	80,478,093	39,321,452	2,574,083	2,601,967	240

TABLE 3
Minnesota Sales And Use Tax Statistics
Summary Data for Selected Cities
Annual 1994

City Name	Gross Sales	Taxable Sales	Sales Tax	Total Sales & Use Tax	Number of Businesses
Rochester	\$2,091,509,803	\$846,253,144	\$55,514,669	\$61,190,256	2,503
Rosemount	295,245,365	43,192,676	2,887,642	2,968,873	284
Roseville	1,770,485,624	933,919,384	61,051,908	61,979,668	999
Sartell	216,522,691	7,891,957	526,309	1,042,611	71
Sauk Rapids	241,991,331	56,009,025	3,693,858	3,856,468	296
Savage	357,430,128	105,615,924	6,938,304	7,477,722	297
Shakopee	489,068,055	171,827,889	11,296,558	11,719,296	531
Shoreview	145,493,320	59,458,665	3,879,832	3,910,924	377
South St. Paul	337,382,399	62,039,455	4,133,574	4,286,213	383
Spring Lake Park	65,272,438	43,072,902	2,863,137	3,168,154	148
St. Cloud	2,070,875,937	704,627,333	45,894,785	47,439,059	1,911
St. Louis Park	723,828,901	372,368,248	24,540,072	25,032,846	1,061
St. Paul	9,146,867,025	2,415,228,167	159,561,775	188,726,631	7,925
St. Paul Park	358,597,317	21,712,387	1,441,996	1,728,196	97
St. Peter	128,558,477	39,443,374	2,603,900	2,683,025	281
Stillwater	278,455,205	134,521,970	9,000,209	9,324,572	846
Thief River Falls	655,692,678	80,804,405	5,273,006	5,468,948	403
Vadnais Heights	31,757,723	17,674,213	1,182,426	1,221,687	107
Virginia	336,694,658	136,165,686	8,895,652	10,570,956	486
Waite Park	227,116,354	109,858,320	7,239,476	7,695,387	200
Waseca	251,592,944	54,639,289	3,594,289	3,928,486	345
Wayzata	378,759,126	131,483,029	8,764,305	8,958,382	684
West St. Paul	385,812,087	188,103,936	12,413,543	12,624,552	478
White Bear Lake	615,912,245	148,953,018	9,856,570	10,159,228	757
Willmar	717,533,192	247,707,244	15,734,585	16,707,986	761
Winona	866,286,872	191,130,509	12,674,366	13,802,912	979
Woodbury	274,235,178	148,429,428	10,085,208	10,344,273	479
Worthington	353,968,947	105,409,515	7,020,234	7,257,750	528

A WORD OF CAUTION: There were changes made to the sales tax processing system between 1993 and 1994 that affect the comparability of the city data. In 1993 and earlier years, city designations were based on the city location as identified to us by the business at the time of registration. In 1994 and later years, the designation was the same except that addresses were verified and standardized by computer. In some cases, due to post office requirements, the city was changed to be the post office city rather than the actual city where the business is located. Data for 1994 and later years should be consistent and useful for trend analysis, but will not in all cases represent businesses within the exact city limits.

MINNESOTA Department of Revenue

Tax Research Division

Mail Station 2230
St. Paul, MN 55146-2230
(612) 296-3425

For TDD/TTY, please contact us through the
Minnesota Relay Service at 1-800-627-3529.
If you need information in an alternative format such as
Braille, large type, or audio tape we will provide it.