# 2008 Annual Minnesota Sales Tax Statistics

For the Leisure and Hospitality Industry

Minnesota Total, Tourism Regions, and Counties

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<td>Wright County (Minneapolis-Saint Paul Area)</td>
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<td>94</td>
<td>Yellow Medicine County (Southern Region)</td>
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</table>
### 2008 Annual Minnesota Sales Tax Statistics
**For the Leisure and Hospitality Industry**
*Minnesota Total, Tourism Regions, and Counties*

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>1,581</td>
<td>345,802,691</td>
<td>279,285,495</td>
<td>18,356,995</td>
<td>18,670,563</td>
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<tr>
<td>712 Museums, Historical Sites, Zoos, Etc.</td>
<td>171</td>
<td>30,059,831</td>
<td>19,036,849</td>
<td>1,257,725</td>
<td>1,258,739</td>
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<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>2,267</td>
<td>1,693,562,461</td>
<td>1,451,384,933</td>
<td>96,436,343</td>
<td>97,546,385</td>
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<tr>
<td>721 Accommodation</td>
<td>2,529</td>
<td>1,890,743,608</td>
<td>1,731,504,387</td>
<td>114,349,192</td>
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<td>722 Food Services and Drinking Places</td>
<td>11,283</td>
<td>7,226,388,580</td>
<td>6,754,764,685</td>
<td>464,691,197</td>
<td>467,530,922</td>
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<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>17,831</td>
<td>11,186,557,171</td>
<td>10,235,976,349</td>
<td>695,091,452</td>
<td>700,662,461</td>
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<td>All Other Industries</td>
<td>142,066</td>
<td>280,494,446,427</td>
<td>55,099,889,530</td>
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<td>Total, All Industries</td>
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<td>65,335,865,879</td>
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Report prepared for Explore Minnesota Tourism by the Tax Research Division of the Minnesota Department of Revenue.

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

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

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

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Source: Minnesota Department of Revenue
### Central Minnesota

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</td>
<td>19</td>
<td>791,747</td>
<td>465,924</td>
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<td>30,291</td>
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<td>711 Performing Arts, Spectator Sports</td>
<td>145</td>
<td>10,956,593</td>
<td>5,945,579</td>
<td>388,218</td>
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<td>712 Museums, Historical Sites, Zoos, Etc.</td>
<td>8</td>
<td>360,585</td>
<td>161,911</td>
<td>10,524</td>
<td>10,524</td>
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<td>713 Amusement, Gambling, and Recreation</td>
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<td>89,653,721</td>
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<td>5,207,274</td>
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<td>721 Accommodation</td>
<td>532</td>
<td>199,438,497</td>
<td>170,351,941</td>
<td>11,292,562</td>
<td>11,338,778</td>
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<tr>
<td>722 Food Services and Drinking Places</td>
<td>1,501</td>
<td>705,975,452</td>
<td>651,367,841</td>
<td>44,861,711</td>
<td>45,075,174</td>
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<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>2,549</td>
<td>1,007,176,595</td>
<td>905,066,488</td>
<td>61,762,808</td>
<td>62,068,350</td>
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<td>All Other Industries</td>
<td>18,477</td>
<td>23,676,226,404</td>
<td>5,157,444,442</td>
<td>339,525,169</td>
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<td>Total, All Industries</td>
<td>21,026</td>
<td>24,683,402,999</td>
<td>6,062,510,930</td>
<td>401,287,977</td>
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Report prepared for Explore Minnesota Tourism by the Tax Research Division of the Minnesota Department of Revenue.

Tourism regions are based on county groupings as follows:

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

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

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

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

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

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Source: Minnesota Department of Revenue
## 2008 Annual Minnesota Sales Tax Statistics
### For the Leisure and Hospitality Industry
#### Minnesota Total, Tourism Regions, and Counties

### Minneapolis-Saint Paul Area

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>930</td>
<td>281,833,919</td>
<td>227,945,585</td>
<td>14,993,785</td>
<td>15,271,764</td>
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<tr>
<td>712 Museums, Historical Sites, Zoos, Etc.</td>
<td>50</td>
<td>23,542,526</td>
<td>15,573,052</td>
<td>1,032,574</td>
<td>1,033,588</td>
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<td>713 Amusement, Gambling, and Recreation</td>
<td>982</td>
<td>1,260,929,451</td>
<td>1,114,062,098</td>
<td>73,555,754</td>
<td>74,361,290</td>
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<td>721 Accommodation</td>
<td>478</td>
<td>1,082,859,177</td>
<td>1,009,422,886</td>
<td>66,584,828</td>
<td>67,505,660</td>
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<tr>
<td>722 Food Services and Drinking Places</td>
<td>6,020</td>
<td>4,811,524,603</td>
<td>4,558,757,908</td>
<td>313,520,628</td>
<td>315,557,258</td>
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<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>8,460</td>
<td>7,460,689,676</td>
<td>6,925,761,529</td>
<td>469,687,569</td>
<td>473,729,560</td>
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<td>All Other Industries</td>
<td>66,931</td>
<td>147,452,785,173</td>
<td>29,794,695,363</td>
<td>1,971,778,113</td>
<td>2,171,680,875</td>
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<td>Total, All Industries</td>
<td>75,391</td>
<td>154,913,474,849</td>
<td>36,720,456,892</td>
<td>2,441,465,682</td>
<td>2,645,410,435</td>
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</tbody>
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**Report prepared for Explore Minnesota Tourism by the Tax Research Division of the Minnesota Department of Revenue.**

Tourism regions are based on county groupings as follows:
- **Minneapolis-Saint Paul Area** (Anoka, Carver, Chisago, Dakota, Hennepin, Isanti, Ramsey, Scott, Washington, Wright)
- **Northeast Minnesota** (Carlton, Cook, Itasca, Kanabec, Koochiching, Lake, Pine, St. Louis)
- **Central Minnesota** (Aitkin, Benton, Crow Wing, Douglas, Grant, Kandiyohi, McLeod, Meeker, Mille Lacs, Morrison, Otter Tail, Pope, Sherburne, Stearns, Stevens, Todd, Wadena)
- **Northwest Minnesota** (Becker, Beltrami, Cass, Clay, Clearwater, Hubbard, Kittson, Lake of the Woods, Mahnomen, Marshall, Norman, Pennington, Polk, Red Lake, Roseau, Wilkin)
- **Southern Minnesota** (Big Stone, Blue Earth, Brown, Chippewa, Cottonwood, Dodge, Faribault, Fillmore, Freeborn, Goodhue, Houston, Jackson, Lac qui Parle, Le Sueur, Lincoln, Lyon, Martin, Mower, Murray, Nicollet, Nobles, Olmsted, Pipestone, Redwood, Renville, Rice, Rock, Sibley, Steele, Swift, Traverse, Wabasha, Waseca, Watonwan, Winona, Yellow Medicine)

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Source: Minnesota Department of Revenue
# 2008 Annual Minnesota Sales Tax Statistics
## For the Leisure and Hospitality Industry
### Minnesota Total, Tourism Regions, and Counties

## Northwest Minnesota

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<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>700 Other Leisure and Hospitality (masked from other industries)</td>
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<td>577,271</td>
<td>571,517</td>
<td>41,211</td>
<td>41,515</td>
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<tr>
<td>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</td>
<td>5</td>
<td>241,461</td>
<td>208,268</td>
<td>13,537</td>
<td>13,537</td>
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<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>65</td>
<td>4,238,856</td>
<td>2,543,323</td>
<td>173,986</td>
<td>175,440</td>
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<td>713 Amusement, Gambling, and Recreation</td>
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<td>53,467,639</td>
<td>45,532,219</td>
<td>3,078,623</td>
<td>3,104,349</td>
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<td>721 Accommodation</td>
<td>468</td>
<td>145,026,668</td>
<td>125,703,906</td>
<td>8,378,859</td>
<td>8,410,155</td>
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<tr>
<td>722 Food Services and Drinking Places</td>
<td>648</td>
<td>252,329,694</td>
<td>231,598,174</td>
<td>16,189,917</td>
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<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>1,355</td>
<td>455,881,589</td>
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<td>27,876,133</td>
<td>28,097,916</td>
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<tr>
<td>All Other Industries</td>
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<td>1,613,930,358</td>
<td>106,758,713</td>
<td>113,009,780</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>8,513</td>
<td>9,088,656,611</td>
<td>2,020,087,765</td>
<td>134,634,846</td>
<td>141,107,696</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
### 2008 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties

#### Southern Minnesota

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>700 Other Leisure and Hospitality (masked from other industries)</td>
<td>24</td>
<td>3,044,414</td>
<td>2,978,724</td>
<td>194,161</td>
<td>194,207</td>
</tr>
<tr>
<td>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</td>
<td>33</td>
<td>871,429</td>
<td>598,884</td>
<td>38,926</td>
<td>39,130</td>
</tr>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>134</td>
<td>9,860,348</td>
<td>6,462,892</td>
<td>431,204</td>
<td>435,729</td>
</tr>
<tr>
<td>712 Museums, Historical Sites, Zoos, Etc.</td>
<td>8</td>
<td>296,209</td>
<td>295,942</td>
<td>19,236</td>
<td>19,236</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>485</td>
<td>124,754,814</td>
<td>105,885,290</td>
<td>7,193,934</td>
<td>7,289,709</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>429</td>
<td>233,485,124</td>
<td>214,686,551</td>
<td>14,170,950</td>
<td>14,326,530</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>2,020</td>
<td>963,178,869</td>
<td>850,784,539</td>
<td>58,261,418</td>
<td>58,545,065</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>3,133</td>
<td>1,335,491,207</td>
<td>1,181,692,822</td>
<td>80,309,829</td>
<td>80,849,606</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>23,427</td>
<td>34,206,798,967</td>
<td>5,851,415,621</td>
<td>385,267,257</td>
<td>418,052,589</td>
</tr>
</tbody>
</table>

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*For the Leisure and Hospitality Industry*

*Minnesota Total, Tourism Regions, and Counties*

**Northeast Minnesota**

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>82</td>
<td>1,911,082</td>
<td>1,305,388</td>
<td>89,422</td>
<td>90,675</td>
</tr>
<tr>
<td>712 Museums, Historical Sites, Zoos, Etc.</td>
<td>15</td>
<td>871,628</td>
<td>479,650</td>
<td>31,180</td>
<td>31,180</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>189</td>
<td>99,427,022</td>
<td>79,523,986</td>
<td>5,482,467</td>
<td>5,512,006</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>554</td>
<td>190,845,324</td>
<td>174,479,251</td>
<td>11,498,451</td>
<td>11,573,102</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>914</td>
<td>416,314,131</td>
<td>395,704,612</td>
<td>27,455,499</td>
<td>27,562,393</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>1,754</td>
<td>709,369,187</td>
<td>651,492,887</td>
<td>44,557,019</td>
<td>44,769,356</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>8,735</td>
<td>10,968,882,129</td>
<td>2,475,257,499</td>
<td>163,274,259</td>
<td>183,712,059</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>10,489</td>
<td>11,678,251,316</td>
<td>3,126,750,386</td>
<td>207,831,278</td>
<td>228,481,415</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
### Aitkin County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</td>
<td>5</td>
<td>190,114</td>
<td>107,506</td>
<td>6,989</td>
<td>6,994</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>12</td>
<td>1,540,552</td>
<td>1,304,268</td>
<td>88,689</td>
<td>90,304</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>22</td>
<td>3,648,020</td>
<td>2,965,075</td>
<td>209,465</td>
<td>210,455</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>57</td>
<td>14,391,751</td>
<td>13,900,754</td>
<td>1,003,703</td>
<td>1,005,918</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>96</td>
<td>19,770,437</td>
<td>18,277,603</td>
<td>1,308,846</td>
<td>1,313,671</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>471</td>
<td>274,854,879</td>
<td>72,885,456</td>
<td>4,825,269</td>
<td>4,910,993</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>567</td>
<td>294,625,316</td>
<td>91,163,059</td>
<td>6,134,115</td>
<td>6,224,664</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
## Anoka County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>65</td>
<td>1,204,325</td>
<td>709,340</td>
<td>46,319</td>
<td>47,026</td>
</tr>
<tr>
<td>712 Museums, Historical Sites, Zoos, Etc.</td>
<td>4</td>
<td>116,695</td>
<td>69,154</td>
<td>4,495</td>
<td>4,880</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>95</td>
<td>53,276,949</td>
<td>47,293,616</td>
<td>3,169,114</td>
<td>3,202,065</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>28</td>
<td>16,270,351</td>
<td>14,347,942</td>
<td>932,619</td>
<td>934,856</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>706</td>
<td>420,500,015</td>
<td>404,792,130</td>
<td>27,497,899</td>
<td>27,631,820</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>6,570</td>
<td>11,919,016,656</td>
<td>2,310,011,121</td>
<td>152,218,054</td>
<td>169,426,100</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>7,276</td>
<td>12,339,516,671</td>
<td>2,714,803,251</td>
<td>179,715,953</td>
<td>197,057,920</td>
</tr>
</tbody>
</table>

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<thead>
<tr>
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<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>11</td>
<td>319,457</td>
<td>95,153</td>
<td>6,185</td>
<td>6,600</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>26</td>
<td>17,436,843</td>
<td>13,424,614</td>
<td>879,119</td>
<td>879,731</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>57</td>
<td>12,361,204</td>
<td>10,765,546</td>
<td>710,968</td>
<td>724,650</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>75</td>
<td>32,553,742</td>
<td>30,998,428</td>
<td>2,210,608</td>
<td>2,212,853</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>169</td>
<td>62,671,246</td>
<td>55,283,741</td>
<td>3,806,880</td>
<td>3,823,834</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>905</td>
<td>692,956,070</td>
<td>213,461,510</td>
<td>14,096,753</td>
<td>14,874,827</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>1,074</td>
<td>755,627,316</td>
<td>268,745,251</td>
<td>17,903,633</td>
<td>18,698,661</td>
</tr>
</tbody>
</table>

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## Beltrami County

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>12</td>
<td>68,855</td>
<td>54,313</td>
<td>3,530</td>
<td>3,666</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>17</td>
<td>6,031,031</td>
<td>5,492,352</td>
<td>372,490</td>
<td>373,722</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>59</td>
<td>16,644,537</td>
<td>15,229,982</td>
<td>991,994</td>
<td>993,775</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>80</td>
<td>45,656,690</td>
<td>42,125,411</td>
<td>2,885,013</td>
<td>2,902,854</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>168</td>
<td>68,401,113</td>
<td>62,902,058</td>
<td>4,253,027</td>
<td>4,274,017</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>1,041</td>
<td>1,016,581,007</td>
<td>326,312,589</td>
<td>21,543,435</td>
<td>22,829,179</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>1,209</td>
<td>1,084,982,120</td>
<td>389,214,647</td>
<td>25,796,462</td>
<td>27,103,196</td>
</tr>
</tbody>
</table>

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Benton County

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</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>11</td>
<td>651,043</td>
<td>86,421</td>
<td>5,617</td>
<td>8,274</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>10</td>
<td>2,665,858</td>
<td>2,581,600</td>
<td>179,169</td>
<td>180,079</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>8</td>
<td>3,805,419</td>
<td>3,562,885</td>
<td>231,586</td>
<td>231,662</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>65</td>
<td>38,581,743</td>
<td>38,071,681</td>
<td>2,624,655</td>
<td>2,631,646</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>94</td>
<td>45,704,063</td>
<td>44,302,587</td>
<td>3,041,027</td>
<td>3,051,661</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>894</td>
<td>1,516,914,039</td>
<td>268,490,931</td>
<td>17,755,772</td>
<td>19,054,214</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>988</td>
<td>1,562,618,102</td>
<td>312,793,518</td>
<td>20,796,799</td>
<td>22,105,875</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
# 2008 Annual Minnesota Sales Tax Statistics

For the Leisure and Hospitality Industry

Minnesota Total, Tourism Regions, and Counties

## Big Stone County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>7</td>
<td>514,074</td>
<td>508,462</td>
<td>33,804</td>
<td>33,855</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>7</td>
<td>505,507</td>
<td>492,688</td>
<td>32,024</td>
<td>32,024</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>15</td>
<td>2,500,104</td>
<td>2,304,222</td>
<td>163,531</td>
<td>163,531</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>29</td>
<td>3,519,685</td>
<td>3,305,372</td>
<td>229,359</td>
<td>229,410</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>191</td>
<td>69,580,384</td>
<td>17,561,785</td>
<td>1,165,576</td>
<td>1,187,424</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>220</td>
<td>73,100,069</td>
<td>20,867,157</td>
<td>1,394,935</td>
<td>1,416,834</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
## Blue Earth County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>12</td>
<td>227,794</td>
<td>25,086</td>
<td>1,631</td>
<td>1,751</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
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<td>7,344,811</td>
<td>6,408,063</td>
<td>435,428</td>
<td>436,744</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>29</td>
<td>18,165,690</td>
<td>17,051,848</td>
<td>1,117,703</td>
<td>1,158,188</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>158</td>
<td>118,610,061</td>
<td>107,996,722</td>
<td>7,390,802</td>
<td>7,432,602</td>
</tr>
<tr>
<td>Leisure and Hospitality Total</td>
<td>223</td>
<td>144,348,356</td>
<td>131,481,719</td>
<td>8,945,564</td>
<td>9,029,285</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>1,592</td>
<td>3,595,133,444</td>
<td>932,475,909</td>
<td>61,037,539</td>
<td>63,633,807</td>
</tr>
</tbody>
</table>
| Total, All Industries                      | 1,815          | 3,739,481,800| 1,063,957,628 | 69,983,103 | 72,663,092  

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Source: Minnesota Department of Revenue
### 2008 Annual Minnesota Sales Tax Statistics

**For the Leisure and Hospitality Industry**

*Minnesota Total, Tourism Regions, and Counties*

#### Brown County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>616 3,760</td>
<td>129,348</td>
<td>8,407</td>
<td>8,407</td>
<td></td>
<td></td>
</tr>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>6</td>
<td>163,760</td>
<td>129,348</td>
<td>8,407</td>
<td>8,407</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>15</td>
<td>2,981,788</td>
<td>2,905,618</td>
<td>205,959</td>
<td>206,844</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>12</td>
<td>5,054,989</td>
<td>4,966,969</td>
<td>330,539</td>
<td>334,909</td>
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<tr>
<td>722 Food Services and Drinking Places</td>
<td>78</td>
<td>24,805,801</td>
<td>22,491,815</td>
<td>1,549,934</td>
<td>1,551,510</td>
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<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>111</td>
<td>33,006,338</td>
<td>30,493,750</td>
<td>2,094,839</td>
<td>2,101,670</td>
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<tr>
<td>All Other Industries</td>
<td>746</td>
<td>911,886,473</td>
<td>180,900,267</td>
<td>11,938,641</td>
<td>12,389,674</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>857</td>
<td>944,892,811</td>
<td>211,394,017</td>
<td>14,033,480</td>
<td>14,491,344</td>
</tr>
</tbody>
</table>

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*Source: Minnesota Department of Revenue*
### Carlton County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>5</td>
<td>66,541</td>
<td>66,491</td>
<td>4,322</td>
<td>4,322</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>13</td>
<td>12,616,498</td>
<td>11,006,393</td>
<td>825,156</td>
<td>826,097</td>
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<tr>
<td>721 Accommodation</td>
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<td>8,149,704</td>
<td>7,542,356</td>
<td>493,888</td>
<td>493,944</td>
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<tr>
<td>722 Food Services and Drinking Places</td>
<td>70</td>
<td>29,529,424</td>
<td>28,711,294</td>
<td>1,956,390</td>
<td>1,968,058</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>105</td>
<td>50,362,167</td>
<td>47,326,534</td>
<td>3,279,756</td>
<td>3,292,421</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>803</td>
<td>822,362,220</td>
<td>145,664,072</td>
<td>9,626,780</td>
<td>10,765,382</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>908</td>
<td>872,724,387</td>
<td>192,990,606</td>
<td>12,906,536</td>
<td>14,057,803</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
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<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>23</td>
<td>755,744</td>
<td>327,055</td>
<td>21,260</td>
<td>22,471</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>33</td>
<td>13,261,086</td>
<td>10,865,641</td>
<td>726,669</td>
<td>730,255</td>
</tr>
<tr>
<td>721 Accommodation</td>
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<td>22,316,602</td>
<td>16,110,778</td>
<td>1,060,341</td>
<td>1,067,763</td>
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<tr>
<td>722 Food Services and Drinking Places</td>
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<td>97,497,326</td>
<td>93,510,417</td>
<td>6,409,537</td>
<td>6,427,252</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>233</td>
<td>133,830,758</td>
<td>120,813,891</td>
<td>8,217,807</td>
<td>8,247,741</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>1,988</td>
<td>2,652,417,328</td>
<td>516,416,182</td>
<td>34,081,286</td>
<td>36,510,152</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>2,221</td>
<td>2,786,248,086</td>
<td>637,230,073</td>
<td>42,299,093</td>
<td>44,757,893</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>NAICS Industry</th>
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<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>10</td>
<td>3,125,085</td>
<td>1,877,320</td>
<td>130,696</td>
<td>130,713</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
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<td>13,708,021</td>
<td>12,551,638</td>
<td>878,097</td>
<td>878,427</td>
</tr>
<tr>
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<td>48,581,941</td>
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<tr>
<td>722 Food Services and Drinking Places</td>
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<td>1,864,451</td>
<td>1,867,347</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>274</td>
<td>94,581,812</td>
<td>82,009,227</td>
<td>5,620,640</td>
<td>5,634,484</td>
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<td>All Other Industries</td>
<td>869</td>
<td>397,447,980</td>
<td>110,723,100</td>
<td>7,445,127</td>
<td>7,602,996</td>
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<tr>
<td>Total, All Industries</td>
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<td>492,029,792</td>
<td>192,732,327</td>
<td>13,065,767</td>
<td>13,237,480</td>
</tr>
</tbody>
</table>

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<thead>
<tr>
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<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>10</td>
<td>1,122,490</td>
<td>1,039,892</td>
<td>71,525</td>
<td>71,940</td>
</tr>
<tr>
<td>721 Accommodation</td>
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<td>1,343,186</td>
<td>1,270,540</td>
<td>82,582</td>
<td>82,582</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>36</td>
<td>11,674,636</td>
<td>11,458,729</td>
<td>792,207</td>
<td>792,793</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>53</td>
<td>14,140,312</td>
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<td>946,314</td>
<td>947,315</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>404</td>
<td>377,349,529</td>
<td>78,678,358</td>
<td>5,178,517</td>
<td>6,329,923</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>457</td>
<td>391,489,841</td>
<td>92,447,519</td>
<td>6,124,831</td>
<td>7,277,238</td>
</tr>
</tbody>
</table>

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<thead>
<tr>
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<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>10</td>
<td>33,543</td>
<td>21,495</td>
<td>1,398</td>
<td>1,495</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>20</td>
<td>9,430,714</td>
<td>7,181,959</td>
<td>469,845</td>
<td>499,792</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>27</td>
<td>3,208,052</td>
<td>2,781,599</td>
<td>187,709</td>
<td>187,936</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>99</td>
<td>39,960,607</td>
<td>38,142,536</td>
<td>2,629,180</td>
<td>2,638,670</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>156</td>
<td>52,632,916</td>
<td>48,127,589</td>
<td>3,288,132</td>
<td>3,327,893</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>1,186</td>
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<td>152,830,391</td>
<td>10,232,339</td>
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</tr>
<tr>
<td>Total, All Industries</td>
<td>1,342</td>
<td>938,170,008</td>
<td>200,957,980</td>
<td>13,520,471</td>
<td>14,203,288</td>
</tr>
</tbody>
</table>

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<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>9</td>
<td>224,233</td>
<td>95,821</td>
<td>6,230</td>
<td>6,267</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>22</td>
<td>6,303,941</td>
<td>5,877,217</td>
<td>395,996</td>
<td>396,671</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>12</td>
<td>8,819,610</td>
<td>8,526,875</td>
<td>572,884</td>
<td>573,469</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>92</td>
<td>46,890,337</td>
<td>42,216,271</td>
<td>2,877,321</td>
<td>2,924,644</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>135</td>
<td>62,238,121</td>
<td>56,716,184</td>
<td>3,852,431</td>
<td>3,901,051</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>934</td>
<td>2,267,701,474</td>
<td>302,294,212</td>
<td>19,951,742</td>
<td>21,003,212</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>1,069</td>
<td>2,329,939,595</td>
<td>359,010,396</td>
<td>23,804,173</td>
<td>24,904,263</td>
</tr>
</tbody>
</table>

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*Source: Minnesota Department of Revenue*
2008 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties

Clearwater County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</td>
<td>5</td>
<td>241,461</td>
<td>208,268</td>
<td>13,537</td>
<td>13,537</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>4</td>
<td>369,778</td>
<td>343,502</td>
<td>22,325</td>
<td>22,401</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>23</td>
<td>4,546,744</td>
<td>3,714,259</td>
<td>276,125</td>
<td>306,534</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>32</td>
<td>5,157,983</td>
<td>4,266,029</td>
<td>311,987</td>
<td>342,472</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>219</td>
<td>259,962,529</td>
<td>25,020,964</td>
<td>1,663,824</td>
<td>2,525,966</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>251</td>
<td>265,120,512</td>
<td>29,286,993</td>
<td>1,975,811</td>
<td>2,868,438</td>
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</tbody>
</table>

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Source: Minnesota Department of Revenue
### Cook County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>6</td>
<td>84,965</td>
<td>75,168</td>
<td>4,887</td>
<td>4,887</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>7</td>
<td>12,795,704</td>
<td>12,156,995</td>
<td>800,856</td>
<td>802,551</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>76</td>
<td>26,456,104</td>
<td>24,531,772</td>
<td>1,611,469</td>
<td>1,614,504</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>25</td>
<td>9,645,035</td>
<td>9,049,021</td>
<td>625,558</td>
<td>625,558</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>114</td>
<td>48,981,808</td>
<td>45,812,956</td>
<td>3,042,770</td>
<td>3,047,500</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>268</td>
<td>132,962,648</td>
<td>44,970,149</td>
<td>2,996,651</td>
<td>3,103,809</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>382</td>
<td>181,944,456</td>
<td>90,783,105</td>
<td>6,039,421</td>
<td>6,151,309</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
## Cottonwood County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</td>
<td>4</td>
<td>116,241</td>
<td>11,420</td>
<td>742</td>
<td>946</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>7</td>
<td>521,454</td>
<td>482,964</td>
<td>33,766</td>
<td>33,766</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>4</td>
<td>508,882</td>
<td>499,666</td>
<td>32,481</td>
<td>33,079</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>20</td>
<td>6,615,563</td>
<td>6,438,792</td>
<td>440,510</td>
<td>450,072</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>35</td>
<td>7,762,140</td>
<td>7,432,842</td>
<td>507,499</td>
<td>517,863</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>383</td>
<td>633,296,824</td>
<td>54,906,198</td>
<td>3,616,839</td>
<td>3,817,532</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>418</td>
<td>641,058,964</td>
<td>62,339,040</td>
<td>4,124,338</td>
<td>4,335,395</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
Crow Wing County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>15</td>
<td>6,162,326</td>
<td>4,374,769</td>
<td>284,744</td>
<td>299,281</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>35</td>
<td>15,260,202</td>
<td>9,797,523</td>
<td>658,468</td>
<td>662,491</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>100</td>
<td>70,798,353</td>
<td>60,587,495</td>
<td>4,025,468</td>
<td>4,038,994</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>180</td>
<td>94,160,368</td>
<td>90,367,641</td>
<td>6,318,148</td>
<td>6,327,595</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>330</td>
<td>186,381,249</td>
<td>165,127,428</td>
<td>11,286,828</td>
<td>11,328,361</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>2,030</td>
<td>2,178,407,567</td>
<td>658,316,825</td>
<td>43,318,398</td>
<td>45,067,069</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>2,360</td>
<td>2,364,788,816</td>
<td>823,444,253</td>
<td>54,605,226</td>
<td>56,395,430</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
# 2008 Annual Minnesota Sales Tax Statistics

**For the Leisure and Hospitality Industry**

**Minnesota Total, Tourism Regions, and Counties**

## Dakota County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>93</td>
<td>12,421,851</td>
<td>2,268,027</td>
<td>147,428</td>
<td>158,235</td>
</tr>
<tr>
<td>712 Museums, Historical Sites, Zoos, Etc.</td>
<td>5</td>
<td>883,905</td>
<td>664,826</td>
<td>45,930</td>
<td>45,930</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>127</td>
<td>75,757,259</td>
<td>68,021,878</td>
<td>4,633,377</td>
<td>4,719,978</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>54</td>
<td>63,620,098</td>
<td>58,899,836</td>
<td>3,855,251</td>
<td>3,891,940</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>678</td>
<td>525,493,021</td>
<td>502,332,725</td>
<td>34,313,910</td>
<td>34,579,749</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>957</td>
<td>678,176,134</td>
<td>632,187,292</td>
<td>42,995,896</td>
<td>43,395,832</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>7,890</td>
<td>16,173,336,360</td>
<td>3,578,538,174</td>
<td>239,038,793</td>
<td>265,669,747</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>8,847</td>
<td>16,851,512,494</td>
<td>4,210,725,466</td>
<td>282,034,689</td>
<td>309,065,579</td>
</tr>
</tbody>
</table>

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### Dodge County

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<thead>
<tr>
<th>NAICS Industry</th>
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<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>710 Other Arts, Entertainment, and Recreation</td>
<td>4</td>
<td>16,193</td>
<td>4,354</td>
<td>282</td>
<td>282</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>9</td>
<td>1,657,542</td>
<td>1,463,231</td>
<td>102,484</td>
<td>102,580</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>29</td>
<td>12,796,053</td>
<td>9,056,093</td>
<td>647,430</td>
<td>686,091</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>42</td>
<td>14,469,788</td>
<td>10,523,678</td>
<td>750,196</td>
<td>788,953</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>455</td>
<td>734,691,605</td>
<td>72,746,907</td>
<td>4,779,243</td>
<td>5,078,410</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>497</td>
<td>749,161,393</td>
<td>83,270,585</td>
<td>5,529,439</td>
<td>5,867,363</td>
</tr>
</tbody>
</table>

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*Source: Minnesota Department of Revenue*
## Douglas County

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<thead>
<tr>
<th>NAICS Industry</th>
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<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>13</td>
<td>848,001</td>
<td>343,840</td>
<td>22,351</td>
<td>22,351</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>29</td>
<td>9,891,333</td>
<td>9,493,221</td>
<td>641,426</td>
<td>643,076</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>67</td>
<td>25,951,139</td>
<td>22,267,546</td>
<td>1,475,344</td>
<td>1,484,198</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>110</td>
<td>56,792,619</td>
<td>55,010,039</td>
<td>3,715,621</td>
<td>3,726,005</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>219</td>
<td>93,483,092</td>
<td>87,114,646</td>
<td>5,854,742</td>
<td>5,875,630</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>1,282</td>
<td>1,587,351,005</td>
<td>494,157,973</td>
<td>32,429,907</td>
<td>33,228,380</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>1,501</td>
<td>1,680,834,097</td>
<td>581,272,619</td>
<td>38,284,649</td>
<td>39,104,010</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
Faribault County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
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<th>Gross Sales</th>
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<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>14</td>
<td>865,208</td>
<td>755,723</td>
<td>50,388</td>
<td>52,099</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>4</td>
<td>1,096,185</td>
<td>1,088,449</td>
<td>70,749</td>
<td>70,749</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>42</td>
<td>8,684,470</td>
<td>8,348,382</td>
<td>580,991</td>
<td>581,079</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>60</td>
<td>10,645,863</td>
<td>10,192,554</td>
<td>702,128</td>
<td>703,927</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>505</td>
<td>409,523,031</td>
<td>70,964,217</td>
<td>4,683,123</td>
<td>5,709,922</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>565</td>
<td>420,168,894</td>
<td>81,156,771</td>
<td>5,385,251</td>
<td>6,413,849</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
## Fillmore County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>5</td>
<td>142,933</td>
<td>72,473</td>
<td>4,710</td>
<td>4,710</td>
</tr>
<tr>
<td>712 Museums, Historical Sites, Zoos, Etc.</td>
<td>4</td>
<td>285,496</td>
<td>285,496</td>
<td>18,557</td>
<td>18,557</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>23</td>
<td>5,169,816</td>
<td>3,139,588</td>
<td>219,318</td>
<td>219,492</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>49</td>
<td>4,760,034</td>
<td>4,438,053</td>
<td>290,874</td>
<td>290,874</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>57</td>
<td>10,943,922</td>
<td>10,649,040</td>
<td>751,320</td>
<td>752,322</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>138</td>
<td>21,302,201</td>
<td>18,584,650</td>
<td>1,284,779</td>
<td>1,285,955</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>677</td>
<td>921,559,237</td>
<td>96,848,136</td>
<td>6,375,227</td>
<td>6,629,802</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>815</td>
<td>942,861,438</td>
<td>115,432,786</td>
<td>7,660,006</td>
<td>7,915,757</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
## 2008 Annual Minnesota Sales Tax Statistics
### For the Leisure and Hospitality Industry
#### Minnesota Total, Tourism Regions, and Counties

Freeborn County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>6</td>
<td>1,073,858</td>
<td>831,180</td>
<td>55,794</td>
<td>55,794</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>12</td>
<td>2,067,801</td>
<td>1,734,588</td>
<td>121,224</td>
<td>121,224</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>14</td>
<td>6,835,299</td>
<td>6,479,622</td>
<td>425,454</td>
<td>425,580</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>78</td>
<td>31,236,640</td>
<td>29,626,873</td>
<td>1,996,562</td>
<td>1,999,802</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>110</td>
<td>41,213,598</td>
<td>38,672,263</td>
<td>2,599,034</td>
<td>2,602,400</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>882</td>
<td>1,605,829,296</td>
<td>1,265,217,476</td>
<td>14,363,763</td>
<td>15,027,107</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>992</td>
<td>1,647,042,894</td>
<td>1,293,889,739</td>
<td>16,962,797</td>
<td>17,629,507</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
## Goodhue County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>18</td>
<td>507,231</td>
<td>34,479</td>
<td>2,242</td>
<td>2,244</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>29</td>
<td>9,966,925</td>
<td>9,305,448</td>
<td>619,535</td>
<td>628,647</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>27</td>
<td>11,247,477</td>
<td>10,819,045</td>
<td>713,569</td>
<td>715,023</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>97</td>
<td>43,994,890</td>
<td>43,246,631</td>
<td>2,938,936</td>
<td>2,943,985</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>171</td>
<td>65,716,523</td>
<td>63,405,603</td>
<td>4,274,282</td>
<td>4,289,899</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>1,330</td>
<td>1,407,628,651</td>
<td>241,091,657</td>
<td>15,923,682</td>
<td>16,896,380</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>1,501</td>
<td>1,473,345,174</td>
<td>304,497,260</td>
<td>20,197,964</td>
<td>21,186,279</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
### Grant County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>4</td>
<td>414,625</td>
<td>381,438</td>
<td>24,793</td>
<td>25,410</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>9</td>
<td>567,553</td>
<td>336,025</td>
<td>21,843</td>
<td>22,585</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>12</td>
<td>2,545,728</td>
<td>2,505,563</td>
<td>192,767</td>
<td>192,767</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>25</td>
<td>3,527,906</td>
<td>3,223,026</td>
<td>239,403</td>
<td>240,762</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>244</td>
<td>330,503,726</td>
<td>22,197,310</td>
<td>1,453,869</td>
<td>1,577,032</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>269</td>
<td>334,031,632</td>
<td>25,420,336</td>
<td>1,693,272</td>
<td>1,817,794</td>
</tr>
</tbody>
</table>

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# 2008 Annual Minnesota Sales Tax Statistics
## For the Leisure and Hospitality Industry
### Minnesota Total, Tourism Regions, and Counties

## Hennepin County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>462</td>
<td>181,403,610</td>
<td>147,730,584</td>
<td>9,652,865</td>
<td>9,844,830</td>
</tr>
<tr>
<td>712 Museums, Historical Sites, Zoos, Etc.</td>
<td>29</td>
<td>14,853,481</td>
<td>9,588,340</td>
<td>640,850</td>
<td>641,478</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>373</td>
<td>363,007,624</td>
<td>281,538,116</td>
<td>18,743,171</td>
<td>18,925,757</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>205</td>
<td>775,120,736</td>
<td>740,193,230</td>
<td>48,845,929</td>
<td>49,540,613</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>2,612</td>
<td>2,370,534,125</td>
<td>2,255,851,160</td>
<td>155,881,287</td>
<td>157,132,482</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>3,681</td>
<td>3,704,919,576</td>
<td>3,434,901,430</td>
<td>233,764,102</td>
<td>236,085,160</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>28,325</td>
<td>77,058,822,168</td>
<td>15,597,785,033</td>
<td>1,032,577,382</td>
<td>1,119,101,560</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>32,006</td>
<td>80,763,741,744</td>
<td>19,032,686,463</td>
<td>1,266,341,484</td>
<td>1,355,186,720</td>
</tr>
</tbody>
</table>

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### Houston County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>7</td>
<td>71,590</td>
<td>55,798</td>
<td>3,628</td>
<td>3,628</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>12</td>
<td>1,283,190</td>
<td>1,240,659</td>
<td>85,953</td>
<td>85,953</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>14</td>
<td>1,051,966</td>
<td>978,855</td>
<td>63,628</td>
<td>64,231</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>42</td>
<td>7,097,896</td>
<td>6,966,794</td>
<td>503,691</td>
<td>507,753</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>75</td>
<td>9,504,642</td>
<td>9,242,106</td>
<td>656,900</td>
<td>661,565</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>472</td>
<td>295,515,002</td>
<td>56,934,143</td>
<td>3,756,329</td>
<td>4,033,967</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>547</td>
<td>305,019,644</td>
<td>66,176,249</td>
<td>4,413,229</td>
<td>4,695,532</td>
</tr>
</tbody>
</table>

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#### Minnesota Total, Tourism Regions, and Counties

**Hubbard County**

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<thead>
<tr>
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<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>10 316,308</td>
<td>10</td>
<td>316,308</td>
<td>309,344</td>
<td>20,106</td>
<td>20,230</td>
</tr>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>13</td>
<td>2,739,311</td>
<td>2,258,587</td>
<td>149,957</td>
<td>158,686</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>86</td>
<td>10,983,987</td>
<td>9,964,123</td>
<td>647,672</td>
<td>648,418</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>52</td>
<td>16,264,558</td>
<td>15,055,260</td>
<td>1,042,397</td>
<td>1,046,883</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>161</td>
<td>30,304,164</td>
<td>27,587,314</td>
<td>1,860,132</td>
<td>1,874,217</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>631</td>
<td>353,239,818</td>
<td>111,573,741</td>
<td>7,443,366</td>
<td>7,820,009</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>792</td>
<td>383,543,982</td>
<td>139,161,055</td>
<td>9,303,498</td>
<td>9,694,226</td>
</tr>
</tbody>
</table>

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## Isanti County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>8</td>
<td>36,389</td>
<td>35,194</td>
<td>2,288</td>
<td>2,290</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>12</td>
<td>2,519,755</td>
<td>2,391,969</td>
<td>162,323</td>
<td>162,470</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>4</td>
<td>398,471</td>
<td>158,423</td>
<td>10,297</td>
<td>10,297</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>63</td>
<td>26,262,940</td>
<td>25,808,548</td>
<td>1,759,742</td>
<td>1,766,970</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>87</td>
<td>29,217,555</td>
<td>28,394,134</td>
<td>1,934,650</td>
<td>1,942,027</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>844</td>
<td>945,147,318</td>
<td>276,028,670</td>
<td>18,198,584</td>
<td>18,752,125</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>931</td>
<td>974,364,873</td>
<td>304,422,804</td>
<td>20,133,234</td>
<td>20,694,152</td>
</tr>
</tbody>
</table>

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### Itasca County

<table>
<thead>
<tr>
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<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>8</td>
<td>58,700</td>
<td>57,475</td>
<td>3,737</td>
<td>3,737</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>122</td>
<td>21,731,531</td>
<td>19,263,535</td>
<td>1,281,509</td>
<td>1,296,703</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>105</td>
<td>35,323,601</td>
<td>32,317,646</td>
<td>2,244,222</td>
<td>2,246,640</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>258</td>
<td>60,222,420</td>
<td>54,583,089</td>
<td>3,728,756</td>
<td>3,749,901</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>1,198</td>
<td>1,293,099,445</td>
<td>306,111,739</td>
<td>20,178,818</td>
<td>21,096,553</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>1,456</td>
<td>1,353,321,865</td>
<td>360,694,828</td>
<td>23,907,574</td>
<td>24,846,454</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
## 2008 Annual Minnesota Sales Tax Statistics
### For the Leisure and Hospitality Industry
#### Minnesota Total, Tourism Regions, and Counties

### Jackson County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</td>
<td>4</td>
<td>248,867</td>
<td>248,867</td>
<td>16,177</td>
<td>16,177</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>6</td>
<td>521,528</td>
<td>504,355</td>
<td>34,945</td>
<td>35,028</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>9</td>
<td>2,223,341</td>
<td>2,184,153</td>
<td>143,587</td>
<td>143,964</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>21</td>
<td>7,255,355</td>
<td>5,857,134</td>
<td>391,558</td>
<td>391,623</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>40</td>
<td>10,249,091</td>
<td>8,794,509</td>
<td>586,267</td>
<td>586,792</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>385</td>
<td>511,843,678</td>
<td>43,935,593</td>
<td>2,893,794</td>
<td>3,065,838</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>425</td>
<td>522,092,769</td>
<td>52,730,102</td>
<td>3,480,061</td>
<td>3,652,630</td>
</tr>
</tbody>
</table>

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*Source: Minnesota Department of Revenue*
Kanabec County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>8</td>
<td>670,647</td>
<td>609,076</td>
<td>42,899</td>
<td>47,244</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>6</td>
<td>715,124</td>
<td>646,031</td>
<td>45,293</td>
<td>45,293</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>28</td>
<td>8,251,314</td>
<td>7,718,653</td>
<td>533,303</td>
<td>533,435</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>42</td>
<td>9,637,085</td>
<td>8,973,760</td>
<td>621,495</td>
<td>625,972</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>409</td>
<td>192,199,956</td>
<td>50,203,897</td>
<td>3,313,825</td>
<td>3,426,675</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>451</td>
<td>201,837,041</td>
<td>59,177,657</td>
<td>3,935,320</td>
<td>4,052,647</td>
</tr>
</tbody>
</table>

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# 2008 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties

## Kandiyohi County

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<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>9</td>
<td>88,244</td>
<td>87,494</td>
<td>5,688</td>
<td>5,737</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>24</td>
<td>6,976,130</td>
<td>5,953,620</td>
<td>409,507</td>
<td>411,254</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>31</td>
<td>16,860,882</td>
<td>15,941,612</td>
<td>1,062,314</td>
<td>1,075,695</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>84</td>
<td>44,692,147</td>
<td>37,513,431</td>
<td>2,503,695</td>
<td>2,508,856</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>148</td>
<td>68,617,403</td>
<td>59,496,157</td>
<td>3,981,204</td>
<td>4,001,542</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>1,156</td>
<td>1,987,837,617</td>
<td>422,353,546</td>
<td>27,774,970</td>
<td>29,746,930</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>1,304</td>
<td>2,056,455,020</td>
<td>481,849,703</td>
<td>31,756,174</td>
<td>33,748,472</td>
</tr>
</tbody>
</table>

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2008 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
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Kittson County

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<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>4</td>
<td>200,320</td>
<td>200,043</td>
<td>13,795</td>
<td>13,795</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>4</td>
<td>379,761</td>
<td>379,761</td>
<td>29,640</td>
<td>29,644</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>11</td>
<td>1,970,718</td>
<td>1,879,136</td>
<td>134,375</td>
<td>134,375</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>19</td>
<td>2,550,799</td>
<td>2,458,940</td>
<td>177,810</td>
<td>177,814</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>137</td>
<td>113,058,326</td>
<td>17,266,147</td>
<td>1,144,239</td>
<td>1,182,921</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>156</td>
<td>115,609,125</td>
<td>19,725,087</td>
<td>1,322,049</td>
<td>1,360,735</td>
</tr>
</tbody>
</table>

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*For the Leisure and Hospitality Industry*

*Minnesota Total, Tourism Regions, and Counties*

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**Koochiching County**

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>8</td>
<td>3,382,749</td>
<td>2,648,824</td>
<td>176,115</td>
<td>176,115</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>29</td>
<td>8,113,381</td>
<td>6,792,391</td>
<td>460,396</td>
<td>463,802</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>44</td>
<td>16,232,793</td>
<td>15,356,702</td>
<td>1,071,564</td>
<td>1,071,881</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>81</td>
<td>27,728,923</td>
<td>24,797,917</td>
<td>1,708,075</td>
<td>1,711,798</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>356</td>
<td>868,555,172</td>
<td>72,528,069</td>
<td>4,822,595</td>
<td>5,958,014</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>437</td>
<td>896,284,095</td>
<td>97,325,986</td>
<td>6,530,670</td>
<td>7,669,812</td>
</tr>
</tbody>
</table>

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For the Leisure and Hospitality Industry

Minnesota Total, Tourism Regions, and Counties

### Lac Qui Parle County

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<thead>
<tr>
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<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>700 Other Leisure and Hospitality (masked from other industries)</td>
<td>4</td>
<td>136,401</td>
<td>136,354</td>
<td>8,861</td>
<td>8,861</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>6</td>
<td>482,492</td>
<td>375,093</td>
<td>25,407</td>
<td>25,407</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>12</td>
<td>3,008,629</td>
<td>2,759,094</td>
<td>188,388</td>
<td>188,667</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>22</td>
<td>3,627,522</td>
<td>3,270,541</td>
<td>222,656</td>
<td>222,935</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>227</td>
<td>290,343,430</td>
<td>25,339,689</td>
<td>1,683,834</td>
<td>1,850,877</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>249</td>
<td>293,970,952</td>
<td>28,610,230</td>
<td>1,906,490</td>
<td>2,073,812</td>
</tr>
</tbody>
</table>

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# 2008 Annual Minnesota Sales Tax Statistics

*For the Leisure and Hospitality Industry*

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## Lake County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>5</td>
<td>80,033</td>
<td>46,450</td>
<td>3,019</td>
<td>3,019</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>9</td>
<td>976,703</td>
<td>581,676</td>
<td>37,954</td>
<td>39,044</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>52</td>
<td>16,001,685</td>
<td>15,490,936</td>
<td>1,022,600</td>
<td>1,030,081</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>39</td>
<td>11,618,953</td>
<td>10,329,212</td>
<td>700,232</td>
<td>704,228</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>105</td>
<td>28,677,374</td>
<td>26,448,274</td>
<td>1,763,805</td>
<td>1,776,372</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>321</td>
<td>200,894,999</td>
<td>52,595,067</td>
<td>3,506,329</td>
<td>7,335,816</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>426</td>
<td>229,572,373</td>
<td>79,043,341</td>
<td>5,270,134</td>
<td>9,112,188</td>
</tr>
</tbody>
</table>

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*Source: Minnesota Department of Revenue*
### Lake of the Woods County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>6</td>
<td>1,461,407</td>
<td>996,578</td>
<td>68,660</td>
<td>68,660</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>46</td>
<td>19,512,061</td>
<td>15,371,721</td>
<td>1,040,563</td>
<td>1,043,450</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>14</td>
<td>3,851,474</td>
<td>3,722,628</td>
<td>254,368</td>
<td>254,935</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>66</td>
<td>24,824,942</td>
<td>20,090,927</td>
<td>1,363,591</td>
<td>1,367,045</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>153</td>
<td>75,448,107</td>
<td>26,000,695</td>
<td>1,735,349</td>
<td>1,753,845</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>219</td>
<td>100,273,049</td>
<td>46,091,622</td>
<td>3,098,940</td>
<td>3,120,890</td>
</tr>
</tbody>
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<tr>
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<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>4</td>
<td>20,121</td>
<td>13,013</td>
<td>845</td>
<td>845</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>23</td>
<td>4,206,605</td>
<td>3,501,315</td>
<td>234,471</td>
<td>239,527</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>11</td>
<td>3,385,919</td>
<td>1,682,187</td>
<td>114,730</td>
<td>114,872</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>53</td>
<td>14,014,168</td>
<td>13,741,764</td>
<td>982,986</td>
<td>984,929</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>91</td>
<td>21,626,813</td>
<td>18,938,279</td>
<td>1,333,032</td>
<td>1,340,173</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>657</td>
<td>505,311,973</td>
<td>75,841,601</td>
<td>5,046,462</td>
<td>5,404,212</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>748</td>
<td>526,938,786</td>
<td>94,779,880</td>
<td>6,379,494</td>
<td>6,744,385</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
Lincoln County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>6</td>
<td>532,623</td>
<td>528,873</td>
<td>36,525</td>
<td>36,769</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>7</td>
<td>300,070</td>
<td>264,399</td>
<td>17,187</td>
<td>19,331</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>16</td>
<td>2,306,500</td>
<td>2,253,453</td>
<td>166,112</td>
<td>166,127</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>29</td>
<td>3,139,193</td>
<td>3,046,725</td>
<td>219,824</td>
<td>222,227</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>197</td>
<td>128,622,510</td>
<td>23,362,386</td>
<td>1,536,259</td>
<td>1,609,205</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>226</td>
<td>131,761,703</td>
<td>26,409,111</td>
<td>1,756,083</td>
<td>1,831,432</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
## Lyon County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>7</td>
<td>145,512</td>
<td>139,945</td>
<td>9,096</td>
<td>9,096</td>
</tr>
<tr>
<td>712 Museums, Historical Sites, Zoos, Etc.</td>
<td>4</td>
<td>10,713</td>
<td>10,446</td>
<td>679</td>
<td>679</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>14</td>
<td>3,182,447</td>
<td>3,068,112</td>
<td>207,177</td>
<td>215,710</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>14</td>
<td>5,335,149</td>
<td>4,494,875</td>
<td>297,300</td>
<td>332,155</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>60</td>
<td>56,231,144</td>
<td>29,006,015</td>
<td>1,980,524</td>
<td>2,013,928</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>99</td>
<td>64,904,965</td>
<td>36,719,393</td>
<td>2,494,776</td>
<td>2,571,568</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>714</td>
<td>956,721,373</td>
<td>283,038,488</td>
<td>18,554,028</td>
<td>21,245,558</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>813</td>
<td>1,021,626,338</td>
<td>319,757,881</td>
<td>21,048,804</td>
<td>23,817,126</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
McLeod County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>5</td>
<td>104,559</td>
<td>104,173</td>
<td>6,771</td>
<td>6,771</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>20</td>
<td>4,506,189</td>
<td>4,294,998</td>
<td>292,576</td>
<td>292,576</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>9</td>
<td>3,325,849</td>
<td>3,211,520</td>
<td>209,748</td>
<td>209,920</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>62</td>
<td>29,049,881</td>
<td>28,774,539</td>
<td>1,972,311</td>
<td>1,975,712</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>96</td>
<td>36,986,478</td>
<td>36,385,230</td>
<td>2,481,406</td>
<td>2,484,979</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>979</td>
<td>1,052,497,092</td>
<td>272,265,940</td>
<td>17,879,613</td>
<td>19,345,523</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>1,075</td>
<td>1,089,483,570</td>
<td>308,651,170</td>
<td>20,361,019</td>
<td>21,830,502</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
## 2008 Annual Minnesota Sales Tax Statistics

*For the Leisure and Hospitality Industry*

*Minnesota Total, Tourism Regions, and Counties*

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>721 Accommodation</td>
<td>7</td>
<td>14,981,946</td>
<td>12,019,817</td>
<td>845,493</td>
<td>845,527</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>8</td>
<td>1,554,741</td>
<td>1,521,658</td>
<td>107,549</td>
<td>107,549</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>15</td>
<td>16,536,687</td>
<td>13,541,475</td>
<td>953,042</td>
<td>953,076</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>110</td>
<td>87,190,641</td>
<td>31,893,440</td>
<td>2,113,410</td>
<td>2,134,459</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>125</td>
<td>103,727,328</td>
<td>45,434,915</td>
<td>3,066,452</td>
<td>3,087,535</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
# 2008 Annual Minnesota Sales Tax Statistics
## For the Leisure and Hospitality Industry
### Minnesota Total, Tourism Regions, and Counties

Marshall County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>700 Other Leisure and Hospitality (masked from other industries)</td>
<td>4</td>
<td>127,878</td>
<td>127,722</td>
<td>8,304</td>
<td>8,304</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>6</td>
<td>265,803</td>
<td>241,487</td>
<td>15,950</td>
<td>15,950</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>24</td>
<td>3,943,697</td>
<td>3,852,725</td>
<td>300,582</td>
<td>300,597</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>34</td>
<td>4,337,378</td>
<td>4,221,934</td>
<td>324,836</td>
<td>324,851</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>220</td>
<td>179,203,507</td>
<td>28,997,393</td>
<td>1,904,004</td>
<td>1,932,339</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>254</td>
<td>183,540,885</td>
<td>33,219,327</td>
<td>2,228,840</td>
<td>2,257,190</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
### Martin County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</td>
<td>4</td>
<td>128,956</td>
<td>128,919</td>
<td>8,380</td>
<td>8,380</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>15</td>
<td>5,029,642</td>
<td>3,876,167</td>
<td>259,975</td>
<td>260,120</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>10</td>
<td>5,895,129</td>
<td>5,624,019</td>
<td>378,983</td>
<td>381,410</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>47</td>
<td>17,996,836</td>
<td>17,590,978</td>
<td>1,186,106</td>
<td>1,204,819</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>76</td>
<td>29,050,563</td>
<td>27,220,083</td>
<td>1,833,444</td>
<td>1,854,729</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>624</td>
<td>708,963,390</td>
<td>113,297,897</td>
<td>7,472,970</td>
<td>7,755,797</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>700</td>
<td>738,013,953</td>
<td>140,517,980</td>
<td>9,306,414</td>
<td>9,610,526</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
## 2008 Annual Minnesota Sales Tax Statistics

**For the Leisure and Hospitality Industry**

**Minnesota Total, Tourism Regions, and Counties**

**Meeker County**

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>4</td>
<td>138,483</td>
<td>42,181</td>
<td>2,741</td>
<td>2,747</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>17</td>
<td>1,581,967</td>
<td>1,542,403</td>
<td>100,422</td>
<td>102,377</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>7</td>
<td>708,298</td>
<td>433,488</td>
<td>28,176</td>
<td>28,176</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>42</td>
<td>12,737,373</td>
<td>12,232,732</td>
<td>883,710</td>
<td>883,884</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>70</td>
<td>15,166,121</td>
<td>14,250,804</td>
<td>970,049</td>
<td>972,184</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>575</td>
<td>856,467,835</td>
<td>109,934,673</td>
<td>7,244,844</td>
<td>7,597,548</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>645</td>
<td>871,633,956</td>
<td>124,185,477</td>
<td>8,214,893</td>
<td>8,569,732</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
Mille Lacs County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>5</td>
<td>393,153</td>
<td>274,052</td>
<td>17,815</td>
<td>17,815</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>13</td>
<td>2,464,075</td>
<td>2,141,807</td>
<td>143,861</td>
<td>144,537</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>27</td>
<td>15,922,825</td>
<td>8,264,603</td>
<td>556,123</td>
<td>556,851</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>71</td>
<td>23,682,886</td>
<td>21,661,551</td>
<td>1,515,077</td>
<td>1,517,341</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>116</td>
<td>42,462,939</td>
<td>32,342,013</td>
<td>2,232,876</td>
<td>2,236,544</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>633</td>
<td>700,041,986</td>
<td>119,216,101</td>
<td>7,902,259</td>
<td>8,074,658</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>749</td>
<td>742,504,925</td>
<td>151,558,114</td>
<td>10,135,135</td>
<td>10,311,202</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
## Morrison County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross</th>
<th>Taxable</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>4</td>
<td>2,943</td>
<td>2,943</td>
<td>192</td>
<td>192</td>
</tr>
<tr>
<td>712 Museums, Historical Sites, Zoos, Etc.</td>
<td>4</td>
<td>148,056</td>
<td>82,226</td>
<td>5,344</td>
<td>5,344</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>12</td>
<td>2,740,890</td>
<td>2,719,735</td>
<td>184,278</td>
<td>184,511</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>23</td>
<td>3,671,298</td>
<td>2,770,285</td>
<td>183,102</td>
<td>183,106</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>90</td>
<td>29,820,842</td>
<td>28,059,475</td>
<td>1,972,252</td>
<td>1,979,412</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>133</td>
<td>36,384,029</td>
<td>33,634,664</td>
<td>2,345,168</td>
<td>2,352,565</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>934</td>
<td>657,121,948</td>
<td>150,654,566</td>
<td>9,983,295</td>
<td>10,213,352</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>1,067</td>
<td>693,505,977</td>
<td>184,289,230</td>
<td>12,328,463</td>
<td>12,565,917</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
# 2008 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties

## Mower County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>6</td>
<td>118,422</td>
<td>111,167</td>
<td>7,387</td>
<td>7,387</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>14</td>
<td>4,078,927</td>
<td>3,751,794</td>
<td>253,041</td>
<td>255,678</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>18</td>
<td>8,338,989</td>
<td>7,922,160</td>
<td>536,967</td>
<td>542,552</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>98</td>
<td>42,840,496</td>
<td>34,068,914</td>
<td>2,316,223</td>
<td>2,318,226</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>136</td>
<td>55,376,834</td>
<td>45,854,035</td>
<td>3,113,618</td>
<td>3,123,843</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>842</td>
<td>802,686,528</td>
<td>176,697,373</td>
<td>11,673,390</td>
<td>13,607,597</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>978</td>
<td>858,063,362</td>
<td>222,551,408</td>
<td>14,787,008</td>
<td>16,731,440</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
## Murray County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>4</td>
<td>1,206,111</td>
<td>887,500</td>
<td>57,689</td>
<td>57,721</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>9</td>
<td>666,031</td>
<td>613,055</td>
<td>41,723</td>
<td>41,723</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>4</td>
<td>421,956</td>
<td>393,401</td>
<td>25,570</td>
<td>25,674</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>21</td>
<td>5,084,309</td>
<td>4,712,819</td>
<td>335,695</td>
<td>339,087</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>38</td>
<td>7,378,407</td>
<td>6,606,775</td>
<td>460,677</td>
<td>464,205</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>310</td>
<td>201,717,632</td>
<td>37,968,174</td>
<td>2,505,215</td>
<td>2,570,737</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>348</td>
<td>209,096,039</td>
<td>44,574,949</td>
<td>2,965,892</td>
<td>3,034,942</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
## 2008 Annual Minnesota Sales Tax Statistics
### For the Leisure and Hospitality Industry
### Minnesota Total, Tourism Regions, and Counties

**Nicollet County**

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</td>
<td>4</td>
<td>28,716</td>
<td>22,484</td>
<td>1,462</td>
<td>1,462</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>11</td>
<td>6,484,279</td>
<td>6,284,570</td>
<td>418,759</td>
<td>439,043</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>59</td>
<td>23,462,487</td>
<td>23,219,885</td>
<td>1,575,207</td>
<td>1,577,649</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>74</td>
<td>29,975,482</td>
<td>29,526,939</td>
<td>1,995,428</td>
<td>2,018,154</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>645</td>
<td>851,282,824</td>
<td>117,988,841</td>
<td>7,837,720</td>
<td>8,729,792</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>719</td>
<td>881,258,306</td>
<td>147,515,780</td>
<td>9,833,148</td>
<td>10,747,946</td>
</tr>
</tbody>
</table>

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*Source: Minnesota Department of Revenue*
### Nobles County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>12</td>
<td>2,008,679</td>
<td>1,848,947</td>
<td>124,688</td>
<td>124,844</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>9</td>
<td>4,804,458</td>
<td>4,762,937</td>
<td>309,595</td>
<td>310,735</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>56</td>
<td>18,902,261</td>
<td>18,289,300</td>
<td>1,238,333</td>
<td>1,244,172</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>77</td>
<td>25,715,398</td>
<td>24,901,184</td>
<td>1,672,616</td>
<td>1,679,751</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>566</td>
<td>624,268,002</td>
<td>139,488,011</td>
<td>9,144,675</td>
<td>9,802,215</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>643</td>
<td>649,983,400</td>
<td>164,389,195</td>
<td>10,817,291</td>
<td>11,481,966</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
### Norman County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>6</td>
<td>615,891</td>
<td>520,214</td>
<td>33,814</td>
<td>35,154</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>25</td>
<td>3,092,768</td>
<td>3,002,126</td>
<td>222,232</td>
<td>222,255</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>31</td>
<td>3,708,659</td>
<td>3,522,340</td>
<td>256,046</td>
<td>257,409</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>213</td>
<td>176,437,338</td>
<td>29,240,338</td>
<td>1,915,795</td>
<td>1,952,677</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>244</td>
<td>180,145,997</td>
<td>32,762,678</td>
<td>2,171,841</td>
<td>2,210,086</td>
</tr>
</tbody>
</table>

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#### Olmsted County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>32</td>
<td>3,660,266</td>
<td>2,649,132</td>
<td>181,298</td>
<td>185,308</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>42</td>
<td>25,277,645</td>
<td>22,794,109</td>
<td>1,536,176</td>
<td>1,563,003</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>61</td>
<td>105,223,430</td>
<td>95,829,896</td>
<td>6,283,613</td>
<td>6,311,694</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>274</td>
<td>227,796,568</td>
<td>217,797,264</td>
<td>14,774,750</td>
<td>14,843,602</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>409</td>
<td>361,957,909</td>
<td>339,070,401</td>
<td>22,775,837</td>
<td>22,903,607</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>3,008</td>
<td>5,017,574,764</td>
<td>1,265,538,657</td>
<td>83,362,412</td>
<td>91,610,209</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>3,417</td>
<td>5,379,532,673</td>
<td>1,604,609,058</td>
<td>106,138,249</td>
<td>114,513,816</td>
</tr>
</tbody>
</table>

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### Otter Tail County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
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</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>21</td>
<td>589,935</td>
<td>132,059</td>
<td>8,583</td>
<td>8,583</td>
</tr>
<tr>
<td>712 Museums, Historical Sites, Zoos, Etc.</td>
<td>4</td>
<td>212,529</td>
<td>79,685</td>
<td>5,180</td>
<td>5,180</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>33</td>
<td>7,855,077</td>
<td>6,891,606</td>
<td>461,020</td>
<td>463,786</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>108</td>
<td>12,985,733</td>
<td>11,625,008</td>
<td>768,480</td>
<td>772,261</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>138</td>
<td>46,128,843</td>
<td>43,067,217</td>
<td>2,989,114</td>
<td>3,035,309</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>304</td>
<td>67,772,117</td>
<td>61,795,575</td>
<td>4,232,377</td>
<td>4,285,119</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>1,739</td>
<td>1,815,717,785</td>
<td>501,358,000</td>
<td>32,895,761</td>
<td>34,127,736</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>2,043</td>
<td>1,883,489,902</td>
<td>563,153,575</td>
<td>37,128,138</td>
<td>38,412,855</td>
</tr>
</tbody>
</table>

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## Pennington County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
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<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>6</td>
<td>40,205</td>
<td>30,456</td>
<td>1,980</td>
<td>2,090</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
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<td>1,044,393</td>
<td>1,026,408</td>
<td>72,398</td>
<td>72,398</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>7</td>
<td>4,659,842</td>
<td>4,223,197</td>
<td>280,314</td>
<td>280,697</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>35</td>
<td>13,602,321</td>
<td>13,427,978</td>
<td>902,498</td>
<td>903,347</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>55</td>
<td>19,346,761</td>
<td>18,708,039</td>
<td>1,257,190</td>
<td>1,258,532</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>377</td>
<td>1,052,626,514</td>
<td>119,944,947</td>
<td>7,922,002</td>
<td>8,206,539</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>432</td>
<td>1,071,973,275</td>
<td>138,652,986</td>
<td>9,179,192</td>
<td>9,465,071</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
## Pine County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>611 Performing Arts, Spectator Sports</td>
<td>6</td>
<td>100,683</td>
<td>99,241</td>
<td>6,452</td>
<td>6,452</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>19</td>
<td>19,256,564</td>
<td>10,603,747</td>
<td>752,390</td>
<td>753,133</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>27</td>
<td>3,884,330</td>
<td>2,996,307</td>
<td>199,483</td>
<td>199,574</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>81</td>
<td>36,959,238</td>
<td>33,182,505</td>
<td>2,281,506</td>
<td>2,286,084</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>133</td>
<td>60,200,815</td>
<td>46,881,800</td>
<td>3,239,831</td>
<td>3,245,243</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>631</td>
<td>315,891,433</td>
<td>93,186,506</td>
<td>6,200,470</td>
<td>6,292,070</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>764</td>
<td>376,092,248</td>
<td>140,068,306</td>
<td>9,440,301</td>
<td>9,537,313</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
Pipestone County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>7</td>
<td>856,432</td>
<td>823,176</td>
<td>57,471</td>
<td>57,471</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>6</td>
<td>1,245,451</td>
<td>1,125,133</td>
<td>77,847</td>
<td>83,022</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>29</td>
<td>9,242,722</td>
<td>8,817,613</td>
<td>600,562</td>
<td>601,018</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>42</td>
<td>11,344,605</td>
<td>10,765,922</td>
<td>735,880</td>
<td>741,511</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>313</td>
<td>389,844,625</td>
<td>44,925,655</td>
<td>2,955,192</td>
<td>3,120,305</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>355</td>
<td>401,189,230</td>
<td>55,691,577</td>
<td>3,691,072</td>
<td>3,861,816</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
Polk County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>17</td>
<td>2,704,052</td>
<td>2,083,911</td>
<td>140,452</td>
<td>153,260</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>16</td>
<td>3,683,281</td>
<td>3,467,730</td>
<td>230,912</td>
<td>231,429</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>63</td>
<td>30,498,461</td>
<td>26,605,369</td>
<td>1,879,816</td>
<td>1,923,494</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>96</td>
<td>36,885,794</td>
<td>32,157,010</td>
<td>2,251,180</td>
<td>2,308,183</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>690</td>
<td>844,082,724</td>
<td>160,823,357</td>
<td>10,598,149</td>
<td>11,208,102</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>786</td>
<td>880,968,518</td>
<td>192,980,367</td>
<td>12,849,329</td>
<td>13,516,285</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
2008 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties

Pope County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>6</td>
<td>875,185</td>
<td>833,720</td>
<td>55,981</td>
<td>56,131</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>17</td>
<td>3,223,906</td>
<td>2,483,512</td>
<td>161,427</td>
<td>161,442</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>26</td>
<td>8,303,581</td>
<td>8,038,412</td>
<td>588,213</td>
<td>589,522</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>49</td>
<td>12,402,672</td>
<td>11,355,644</td>
<td>805,621</td>
<td>807,095</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>323</td>
<td>297,055,332</td>
<td>51,837,046</td>
<td>3,406,737</td>
<td>3,525,931</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>372</td>
<td>309,458,004</td>
<td>63,192,690</td>
<td>4,212,358</td>
<td>4,333,026</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
### Ramsey County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>173</td>
<td>76,485,208</td>
<td>68,451,187</td>
<td>4,507,522</td>
<td>4,554,030</td>
</tr>
<tr>
<td>712 Museums, Historical Sites, Zoos, Etc.</td>
<td>12</td>
<td>7,688,445</td>
<td>5,250,732</td>
<td>341,299</td>
<td>341,300</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>136</td>
<td>574,984,767</td>
<td>554,769,578</td>
<td>36,186,662</td>
<td>36,518,762</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>49</td>
<td>123,328,030</td>
<td>118,028,591</td>
<td>7,815,886</td>
<td>7,966,825</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>1,094</td>
<td>854,166,979</td>
<td>793,222,790</td>
<td>54,416,798</td>
<td>54,644,985</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>1,464</td>
<td>1,636,653,429</td>
<td>1,539,722,878</td>
<td>103,268,167</td>
<td>104,025,902</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>10,088</td>
<td>22,456,433,017</td>
<td>4,347,459,769</td>
<td>286,202,947</td>
<td>338,651,374</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>11,552</td>
<td>24,093,086,446</td>
<td>5,887,182,647</td>
<td>389,471,114</td>
<td>442,677,276</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
Red Lake County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>700 Other Leisure and Hospitality (masked from other industries)</td>
<td>4</td>
<td>449,393</td>
<td>443,795</td>
<td>32,907</td>
<td>33,211</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>13</td>
<td>2,174,169</td>
<td>1,951,701</td>
<td>150,968</td>
<td>151,274</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>17</td>
<td>2,623,562</td>
<td>2,395,496</td>
<td>183,875</td>
<td>184,485</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>94</td>
<td>99,304,088</td>
<td>16,040,089</td>
<td>1,041,268</td>
<td>1,079,744</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>111</td>
<td>101,927,650</td>
<td>18,435,585</td>
<td>1,225,143</td>
<td>1,264,229</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
### Redwood County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</td>
<td>4</td>
<td>275,786</td>
<td>148,114</td>
<td>9,626</td>
<td>9,626</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>12</td>
<td>712,512</td>
<td>638,873</td>
<td>45,356</td>
<td>45,356</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>8</td>
<td>12,388,728</td>
<td>12,367,385</td>
<td>861,550</td>
<td>861,663</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>35</td>
<td>10,690,008</td>
<td>10,354,888</td>
<td>720,157</td>
<td>720,568</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>59</td>
<td>24,067,034</td>
<td>23,509,260</td>
<td>1,636,689</td>
<td>1,637,213</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>530</td>
<td>1,361,677,395</td>
<td>98,489,504</td>
<td>6,476,184</td>
<td>7,018,604</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>589</td>
<td>1,385,744,429</td>
<td>121,998,764</td>
<td>8,112,873</td>
<td>8,655,817</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
## 2008 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties

### Renville County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>700 Other Leisure and Hospitality (masked from other industries)</td>
<td>6</td>
<td>431,452</td>
<td>424,127</td>
<td>27,570</td>
<td>27,570</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>12</td>
<td>1,560,646</td>
<td>1,386,752</td>
<td>96,306</td>
<td>96,389</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>39</td>
<td>7,443,013</td>
<td>6,855,601</td>
<td>492,694</td>
<td>498,556</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>57</td>
<td>9,435,111</td>
<td>8,666,480</td>
<td>616,570</td>
<td>622,515</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>476</td>
<td>629,277,790</td>
<td>66,994,434</td>
<td>4,424,304</td>
<td>4,661,524</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>533</td>
<td>638,712,901</td>
<td>75,660,914</td>
<td>5,040,874</td>
<td>5,284,039</td>
</tr>
</tbody>
</table>

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*Source: Minnesota Department of Revenue*
### Rice County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>15</td>
<td>232,545</td>
<td>174,183</td>
<td>11,402</td>
<td>11,755</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>20</td>
<td>8,407,525</td>
<td>7,489,741</td>
<td>514,399</td>
<td>516,093</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>28</td>
<td>6,256,138</td>
<td>5,588,563</td>
<td>363,368</td>
<td>368,467</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>110</td>
<td>94,534,708</td>
<td>58,177,717</td>
<td>4,005,808</td>
<td>4,023,369</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>173</td>
<td>109,430,916</td>
<td>71,430,204</td>
<td>4,894,977</td>
<td>4,919,684</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>1,391</td>
<td>1,606,605,601</td>
<td>308,213,147</td>
<td>20,349,241</td>
<td>21,066,418</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>1,564</td>
<td>1,716,036,517</td>
<td>379,643,351</td>
<td>25,244,218</td>
<td>25,986,102</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
2008 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties

Rock County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>9</td>
<td>936,329</td>
<td>912,697</td>
<td>61,815</td>
<td>63,524</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>7</td>
<td>1,847,839</td>
<td>1,823,680</td>
<td>118,538</td>
<td>119,738</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>17</td>
<td>5,701,861</td>
<td>5,606,938</td>
<td>381,204</td>
<td>382,222</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>33</td>
<td>8,486,029</td>
<td>8,343,315</td>
<td>561,557</td>
<td>565,484</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>281</td>
<td>249,211,126</td>
<td>38,387,944</td>
<td>2,523,285</td>
<td>2,638,871</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>314</td>
<td>257,697,155</td>
<td>46,731,259</td>
<td>3,084,842</td>
<td>3,204,355</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
### Roseau County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>7</td>
<td>144,713</td>
<td>80,916</td>
<td>5,259</td>
<td>5,874</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>9</td>
<td>956,626</td>
<td>859,170</td>
<td>57,895</td>
<td>57,895</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>13</td>
<td>4,048,720</td>
<td>3,739,494</td>
<td>258,698</td>
<td>258,698</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>40</td>
<td>10,827,010</td>
<td>10,443,921</td>
<td>716,385</td>
<td>728,619</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>69</td>
<td>15,977,069</td>
<td>15,123,501</td>
<td>1,038,237</td>
<td>1,051,086</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>434</td>
<td>682,355,808</td>
<td>80,039,507</td>
<td>5,306,615</td>
<td>5,934,842</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>503</td>
<td>698,332,877</td>
<td>95,163,008</td>
<td>6,344,852</td>
<td>6,985,928</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
### St. Louis County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>52</td>
<td>1,520,160</td>
<td>960,563</td>
<td>67,005</td>
<td>68,258</td>
</tr>
<tr>
<td>712 Museums, Historical Sites, Zoos, Etc.</td>
<td>15</td>
<td>871,628</td>
<td>479,650</td>
<td>31,180</td>
<td>31,180</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>102</td>
<td>46,619,569</td>
<td>38,972,842</td>
<td>2,647,809</td>
<td>2,665,001</td>
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<tr>
<td>721 Accommodation</td>
<td>225</td>
<td>105,793,465</td>
<td>97,215,923</td>
<td>6,383,813</td>
<td>6,429,201</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>522</td>
<td>268,753,773</td>
<td>259,039,579</td>
<td>18,042,724</td>
<td>18,126,509</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>916</td>
<td>423,558,595</td>
<td>396,668,557</td>
<td>27,172,531</td>
<td>27,320,149</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>4,749</td>
<td>7,142,916,256</td>
<td>1,709,998,000</td>
<td>112,628,791</td>
<td>125,733,740</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>5,665</td>
<td>7,566,474,851</td>
<td>2,106,666,557</td>
<td>139,801,322</td>
<td>153,053,889</td>
</tr>
</tbody>
</table>

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### Scott County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
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<th>Gross Sales</th>
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<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>31</td>
<td>8,667,206</td>
<td>7,930,271</td>
<td>583,997</td>
<td>610,463</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>46</td>
<td>74,527,952</td>
<td>67,970,921</td>
<td>4,504,876</td>
<td>4,604,490</td>
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<tr>
<td>721 Accommodation</td>
<td>23</td>
<td>41,235,634</td>
<td>24,177,157</td>
<td>1,591,336</td>
<td>1,598,532</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>220</td>
<td>135,560,282</td>
<td>128,312,664</td>
<td>8,738,696</td>
<td>8,781,451</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>320</td>
<td>259,991,074</td>
<td>228,391,013</td>
<td>15,418,905</td>
<td>15,594,936</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>2,701</td>
<td>3,451,809,927</td>
<td>833,753,222</td>
<td>55,179,960</td>
<td>59,266,147</td>
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<tr>
<td>Total, All Industries</td>
<td>3,021</td>
<td>3,711,801,001</td>
<td>1,062,144,235</td>
<td>70,598,865</td>
<td>74,861,083</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
### Sherburne County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>21</td>
<td>1,345,548</td>
<td>98,546</td>
<td>6,405</td>
<td>7,097</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>22</td>
<td>5,032,540</td>
<td>3,790,943</td>
<td>250,885</td>
<td>251,145</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>13</td>
<td>3,102,884</td>
<td>2,765,925</td>
<td>179,784</td>
<td>180,010</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>107</td>
<td>63,880,210</td>
<td>58,621,042</td>
<td>3,990,602</td>
<td>4,029,795</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>163</td>
<td>73,361,182</td>
<td>65,276,456</td>
<td>4,427,676</td>
<td>4,468,047</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>1,957</td>
<td>1,899,553,711</td>
<td>497,087,856</td>
<td>32,720,895</td>
<td>34,115,029</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>2,120</td>
<td>1,972,914,893</td>
<td>562,364,312</td>
<td>37,148,571</td>
<td>38,583,076</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
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<thead>
<tr>
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<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>11</td>
<td>535,216</td>
<td>427,295</td>
<td>27,957</td>
<td>28,159</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>33</td>
<td>6,025,799</td>
<td>5,883,871</td>
<td>429,324</td>
<td>431,049</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>51</td>
<td>7,000,123</td>
<td>6,677,282</td>
<td>481,080</td>
<td>483,007</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>364</td>
<td>424,395,037</td>
<td>26,298,507</td>
<td>1,728,339</td>
<td>1,933,233</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>415</td>
<td>431,395,160</td>
<td>32,975,789</td>
<td>2,209,419</td>
<td>2,416,240</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
### Stearns County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
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<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>37</td>
<td>632,358</td>
<td>399,101</td>
<td>27,311</td>
<td>27,461</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>78</td>
<td>23,317,601</td>
<td>21,158,884</td>
<td>1,423,525</td>
<td>1,433,996</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>61</td>
<td>30,803,349</td>
<td>29,457,803</td>
<td>1,939,793</td>
<td>1,943,245</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>357</td>
<td>204,740,601</td>
<td>179,324,689</td>
<td>12,286,488</td>
<td>12,363,068</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>533</td>
<td>259,493,909</td>
<td>230,340,477</td>
<td>15,677,117</td>
<td>15,767,770</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>3,924</td>
<td>7,078,022,409</td>
<td>1,291,801,171</td>
<td>85,106,791</td>
<td>91,801,412</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>4,457</td>
<td>7,337,516,318</td>
<td>1,522,141,648</td>
<td>100,783,908</td>
<td>107,569,182</td>
</tr>
</tbody>
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Source: Minnesota Department of Revenue
# 2008 Annual Minnesota Sales Tax Statistics

## For the Leisure and Hospitality Industry

### Minnesota Total, Tourism Regions, and Counties

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<tr>
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<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>5</td>
<td>2,239,938</td>
<td>1,303,288</td>
<td>84,715</td>
<td>84,723</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>18</td>
<td>5,502,129</td>
<td>4,846,604</td>
<td>324,775</td>
<td>330,364</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>12</td>
<td>9,588,211</td>
<td>8,360,676</td>
<td>550,679</td>
<td>556,646</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>85</td>
<td>41,737,307</td>
<td>40,881,397</td>
<td>2,738,128</td>
<td>2,744,232</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>120</td>
<td>59,067,585</td>
<td>55,391,965</td>
<td>3,698,297</td>
<td>3,715,965</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>955</td>
<td>3,065,791,574</td>
<td>350,750,021</td>
<td>23,066,562</td>
<td>24,937,025</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>1,075</td>
<td>3,124,859,159</td>
<td>406,141,986</td>
<td>26,764,859</td>
<td>28,652,990</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
# 2008 Annual Minnesota Sales Tax Statistics

*For the Leisure and Hospitality Industry*

*Minnesota Total, Tourism Regions, and Counties*

## Stevens County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</td>
<td>5</td>
<td>576,654</td>
<td>334,275</td>
<td>21,729</td>
<td>21,729</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>24</td>
<td>12,000,306</td>
<td>10,189,600</td>
<td>694,048</td>
<td>695,505</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>29</td>
<td>12,576,960</td>
<td>10,523,875</td>
<td>715,777</td>
<td>717,234</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>325</td>
<td>328,196,454</td>
<td>66,423,003</td>
<td>4,365,920</td>
<td>4,692,388</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>354</td>
<td>340,773,414</td>
<td>76,946,878</td>
<td>5,081,697</td>
<td>5,409,622</td>
</tr>
</tbody>
</table>

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<tr>
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<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>700 Other Leisure and Hospitality (masked from other industries)</td>
<td>4</td>
<td>1,087,259</td>
<td>1,076,411</td>
<td>69,967</td>
<td>69,967</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>11</td>
<td>1,076,122</td>
<td>1,032,299</td>
<td>71,611</td>
<td>71,616</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>24</td>
<td>6,010,025</td>
<td>5,838,291</td>
<td>410,301</td>
<td>410,660</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>39</td>
<td>8,173,406</td>
<td>7,947,001</td>
<td>551,879</td>
<td>552,243</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>302</td>
<td>690,701,017</td>
<td>54,098,756</td>
<td>3,579,188</td>
<td>3,748,424</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>341</td>
<td>698,874,423</td>
<td>62,045,757</td>
<td>4,131,067</td>
<td>4,300,667</td>
</tr>
</tbody>
</table>

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**Minnesota Total, Tourism Regions, and Counties**

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<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
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</tr>
</thead>
<tbody>
<tr>
<td>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</td>
<td>5</td>
<td>12,605</td>
<td>11,769</td>
<td>764</td>
<td>764</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>17</td>
<td>2,371,328</td>
<td>1,858,581</td>
<td>126,133</td>
<td>126,827</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>20</td>
<td>2,046,564</td>
<td>1,760,700</td>
<td>114,448</td>
<td>114,450</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>44</td>
<td>13,495,096</td>
<td>13,319,041</td>
<td>939,969</td>
<td>940,880</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>86</td>
<td>17,925,593</td>
<td>16,950,091</td>
<td>1,181,314</td>
<td>1,182,921</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>578</td>
<td>562,797,088</td>
<td>50,317,774</td>
<td>3,359,874</td>
<td>3,627,772</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>664</td>
<td>580,722,681</td>
<td>67,267,865</td>
<td>4,541,188</td>
<td>4,810,693</td>
</tr>
</tbody>
</table>

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## Traverse County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>700 Other Leisure and Hospitality (masked from other industries)</td>
<td>5</td>
<td>426,050</td>
<td>383,729</td>
<td>25,485</td>
<td>25,531</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>12</td>
<td>1,619,325</td>
<td>1,524,561</td>
<td>119,023</td>
<td>119,023</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>17</td>
<td>2,045,375</td>
<td>1,908,290</td>
<td>144,508</td>
<td>144,554</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>125</td>
<td>88,300,121</td>
<td>13,418,503</td>
<td>879,693</td>
<td>897,695</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>142</td>
<td>90,345,496</td>
<td>15,326,793</td>
<td>1,024,201</td>
<td>1,042,249</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
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<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</td>
<td>5</td>
<td>45,202</td>
<td>27,323</td>
<td>1,776</td>
<td>1,776</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>17</td>
<td>3,910,341</td>
<td>2,816,362</td>
<td>191,802</td>
<td>198,084</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>18</td>
<td>3,334,025</td>
<td>3,005,746</td>
<td>199,838</td>
<td>199,838</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>65</td>
<td>13,121,617</td>
<td>12,552,932</td>
<td>896,400</td>
<td>898,639</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>105</td>
<td>20,411,185</td>
<td>18,402,363</td>
<td>1,289,816</td>
<td>1,298,337</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>634</td>
<td>391,288,226</td>
<td>65,473,777</td>
<td>4,362,149</td>
<td>4,723,261</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>739</td>
<td>411,699,411</td>
<td>83,876,140</td>
<td>5,651,965</td>
<td>6,021,598</td>
</tr>
</tbody>
</table>

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### Wadena County

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<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</td>
<td>4</td>
<td>12,374</td>
<td>12,374</td>
<td>804</td>
<td>804</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>12</td>
<td>2,160,169</td>
<td>2,028,945</td>
<td>138,774</td>
<td>138,774</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>10</td>
<td>2,016,425</td>
<td>1,918,459</td>
<td>125,461</td>
<td>125,728</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>32</td>
<td>10,971,477</td>
<td>10,710,434</td>
<td>716,338</td>
<td>716,959</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>58</td>
<td>15,160,445</td>
<td>14,670,212</td>
<td>981,377</td>
<td>982,265</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>433</td>
<td>552,885,931</td>
<td>108,146,271</td>
<td>7,100,995</td>
<td>7,225,314</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>491</td>
<td>568,046,376</td>
<td>122,816,483</td>
<td>8,082,372</td>
<td>8,207,579</td>
</tr>
</tbody>
</table>

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<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</td>
<td>4</td>
<td>11,468</td>
<td>7,403</td>
<td>481</td>
<td>481</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>12</td>
<td>1,435,928</td>
<td>1,348,950</td>
<td>92,129</td>
<td>93,077</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>5</td>
<td>1,841,727</td>
<td>1,328,360</td>
<td>86,345</td>
<td>86,345</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>41</td>
<td>10,121,560</td>
<td>10,000,177</td>
<td>680,833</td>
<td>681,748</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>62</td>
<td>13,410,683</td>
<td>12,684,890</td>
<td>859,788</td>
<td>861,651</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>464</td>
<td>552,265,040</td>
<td>74,467,703</td>
<td>4,936,277</td>
<td>5,338,554</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>526</td>
<td>565,675,723</td>
<td>87,152,593</td>
<td>5,796,065</td>
<td>6,200,205</td>
</tr>
</tbody>
</table>

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</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>49</td>
<td>579,381</td>
<td>378,745</td>
<td>24,618</td>
<td>25,041</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>92</td>
<td>78,211,356</td>
<td>59,151,076</td>
<td>3,946,439</td>
<td>3,981,739</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>44</td>
<td>27,467,962</td>
<td>25,405,931</td>
<td>1,672,480</td>
<td>1,691,902</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>394</td>
<td>294,387,551</td>
<td>278,394,910</td>
<td>19,086,666</td>
<td>19,172,848</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>579</td>
<td>400,646,250</td>
<td>363,330,662</td>
<td>24,730,203</td>
<td>24,871,530</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>4,519</td>
<td>8,802,479,775</td>
<td>1,464,302,308</td>
<td>96,765,001</td>
<td>102,562,244</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>5,098</td>
<td>9,203,126,025</td>
<td>1,827,632,970</td>
<td>121,495,204</td>
<td>127,433,774</td>
</tr>
</tbody>
</table>

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#### Watonwan County

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<th>Total Tax</th>
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<tbody>
<tr>
<td>700 Other Leisure and Hospitality (masked from other industries)</td>
<td>5</td>
<td>963,252</td>
<td>958,103</td>
<td>62,278</td>
<td>62,278</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>11</td>
<td>1,292,451</td>
<td>1,266,216</td>
<td>83,517</td>
<td>83,517</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>27</td>
<td>5,004,290</td>
<td>4,930,453</td>
<td>337,092</td>
<td>337,992</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>43</td>
<td>7,259,993</td>
<td>7,154,772</td>
<td>482,887</td>
<td>483,787</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>307</td>
<td>647,102,494</td>
<td>44,802,583</td>
<td>2,967,708</td>
<td>3,262,686</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>350</td>
<td>654,362,487</td>
<td>51,957,355</td>
<td>3,450,595</td>
<td>3,746,473</td>
</tr>
</tbody>
</table>

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*Source: Minnesota Department of Revenue*
## 2008 Annual Minnesota Sales Tax Statistics
### For the Leisure and Hospitality Industry
#### Minnesota Total, Tourism Regions, and Counties

### Wilkin County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>14</td>
<td>5,735,499</td>
<td>5,173,192</td>
<td>365,229</td>
<td>365,360</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>14</td>
<td>5,735,499</td>
<td>5,173,192</td>
<td>365,229</td>
<td>365,360</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>131</td>
<td>335,179,091</td>
<td>14,298,329</td>
<td>933,635</td>
<td>968,123</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>145</td>
<td>340,914,590</td>
<td>19,471,521</td>
<td>1,298,864</td>
<td>1,333,483</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
Winona County

<table>
<thead>
<tr>
<th>NAICS Industry</th>
<th>Establishments</th>
<th>Gross Sales</th>
<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>7</td>
<td>50,267</td>
<td>36,300</td>
<td>2,360</td>
<td>2,360</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>18</td>
<td>5,682,994</td>
<td>5,316,511</td>
<td>363,083</td>
<td>364,621</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>24</td>
<td>9,630,222</td>
<td>9,061,366</td>
<td>594,827</td>
<td>610,362</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>115</td>
<td>49,850,238</td>
<td>47,683,544</td>
<td>3,288,640</td>
<td>3,292,144</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>164</td>
<td>65,213,721</td>
<td>62,097,721</td>
<td>4,248,910</td>
<td>4,269,487</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>1,129</td>
<td>2,245,910,885</td>
<td>299,684,061</td>
<td>19,746,434</td>
<td>23,868,840</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>1,293</td>
<td>2,311,124,606</td>
<td>361,781,782</td>
<td>23,995,344</td>
<td>28,138,327</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
### Wright County

<table>
<thead>
<tr>
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<th>Taxable Sales</th>
<th>Sales Tax</th>
<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>711 Performing Arts, Spectator Sports</td>
<td>16</td>
<td>246,662</td>
<td>93,687</td>
<td>6,090</td>
<td>5,883</td>
</tr>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>48</td>
<td>15,951,989</td>
<td>14,877,344</td>
<td>1,013,278</td>
<td>1,015,982</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>24</td>
<td>9,893,241</td>
<td>9,319,399</td>
<td>612,980</td>
<td>614,996</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>189</td>
<td>118,030,077</td>
<td>100,810,080</td>
<td>6,939,460</td>
<td>6,969,858</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>277</td>
<td>144,121,969</td>
<td>125,100,510</td>
<td>8,571,808</td>
<td>8,606,719</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>2,820</td>
<td>3,107,785,532</td>
<td>717,570,493</td>
<td>47,283,767</td>
<td>50,866,031</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>3,097</td>
<td>3,251,907,501</td>
<td>842,671,003</td>
<td>55,855,575</td>
<td>59,472,750</td>
</tr>
</tbody>
</table>

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Source: Minnesota Department of Revenue
Yellow Medicine County

<table>
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<th>Total Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>713 Amusement, Gambling, and Recreation</td>
<td>7</td>
<td>6,880,192</td>
<td>1,449,188</td>
<td>111,442</td>
<td>111,442</td>
</tr>
<tr>
<td>721 Accommodation</td>
<td>4</td>
<td>416,019</td>
<td>415,764</td>
<td>27,024</td>
<td>27,024</td>
</tr>
<tr>
<td>722 Food Services and Drinking Places</td>
<td>19</td>
<td>4,217,607</td>
<td>3,795,843</td>
<td>269,456</td>
<td>269,476</td>
</tr>
<tr>
<td>Leisure and Hospitality Total (sum of 700 thru 722)</td>
<td>30</td>
<td>11,513,818</td>
<td>5,660,795</td>
<td>407,922</td>
<td>407,942</td>
</tr>
<tr>
<td>All Other Industries</td>
<td>344</td>
<td>303,098,456</td>
<td>41,539,641</td>
<td>2,743,463</td>
<td>2,851,164</td>
</tr>
<tr>
<td>Total, All Industries</td>
<td>374</td>
<td>314,612,274</td>
<td>47,200,436</td>
<td>3,151,385</td>
<td>3,259,106</td>
</tr>
</tbody>
</table>

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