

# SOUTH DAKOTA SALES and USE TAX REPORT



RETURNS FILED: CALENDAR YEAR 2010  
(JANUARY THROUGH DECEMBER 2010)

STATE Statistics  
by Standard Industrial Classification (SIC), Major Group, and Division

## ITEMS OF NOTE:

1. Report is **NOT** based on City tax collections or remittances. Report shows state taxable sales by zip code.
2. GROSS SALES: This is the amount reported on Line 1 of the South Dakota Sales and Use Tax Return.
3. USE TAXABLE: This is the amount reported on Line 2 of the South Dakota Sales and Use Tax Return.
4. TAXABLE SALES: This is the amount of sales and use taxable sales subject to state tax or reservation tax.
5. **All figures are compiled by location zip code within a county. Some businesses may not be within City limits. These are State taxable figures only!**
6. Some cities may fall into more than one county.
7. Whenever there are less than 3 licenses in any one classification, the information is combined into an 'Other' category.
8. State Totals include 'Other' categories.
9. No Contractors Excise taxes are included.

Figures compiled by  
The South Dakota  
Department of Revenue and Regulation  
Pierre, SD

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division  
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	Gross Sales	Use Taxable	Taxable Sales
<b>DIVISION: A Agriculture, Forestry, &amp; Fishing</b>			
MAJOR GROUP: 1 Agricultural Production - Crops			
115 Corn	710,754.10	478,326.00	1,189,080.10
119 Cash Grains, NEC	455,128.32	160.50	410,842.31
139 Field Crops, Except Cash Grains, NEC	1,294,682.00	0.00	45,571.53
161 Vegetables & Melons	75,402.44	0.00	73,067.50
175 Deciduous Tree Fruits	269,562.68	0.00	267,660.93
181 Ornamental Nursery Products	1,285,265.87	26,525.63	701,261.70
182 Food Crops Grown Under Cover	53,541.45	365.00	53,906.45
Other	7,967.43	166.96	8,134.39
Total for MAJOR GROUP 1	4,152,304.29	505,544.09	2,749,524.91
MAJOR GROUP: 2 Agricultural Production - Livestock			
212 Beef Cattle, Except Feedlots	263,910.61	3,769.34	171,865.01
213 Hogs	7,918,744.91	1,050,890.55	1,259,960.42
219 General Livestock, NEC	2,498,646.13	130,746.98	703,196.96
241 Dairy Farms	57,862,334.70	3,106,608.53	3,556,325.19
252 Chicken Eggs	20,757,011.40	324,861.58	340,532.65
259 Poultry & Eggs, NEC	7,002,011.41	40,609.28	766,092.48
271 Fur-Bearing Animals & Rabbits	105,877.97	313,804.84	358,900.42
272 Horses & Other Equines	6,173.61	3,848.60	8,032.21
273 Animal Aquaculture	604,753.17	6,131.00	79,875.52
279 Animal Specialties, NEC	2,613,328.03	98,725.97	622,020.43
Other	2,084,321.93	369,976.59	407,128.70
Total for MAJOR GROUP 2	101,717,113.87	5,449,973.26	8,273,929.99
MAJOR GROUP: 7 Agricultural Services			
711 Soil Preparation Services	101,583,960.76	1,072,085.61	1,954,608.83
721 Crop Planting & Protecting	7,310,894.60	3,614,459.33	4,347,629.28
723 Crop Preparation Services for Market	2,676,068.89	621,845.23	626,309.90
741 Veterinary Services for Livestock	89,602,942.36	663,965.21	66,868,633.08
742 Veterinary Services, Specialties	31,550,572.36	313,217.45	30,664,043.53
751 Livestock Services, Except Veterinary	11,782,713.15	805,496.13	4,008,084.64
752 Animal Specialty Services	14,207,300.62	187,941.87	12,600,798.09
762 Farm Management Services	1,413,655.18	6,274.58	1,365,241.85
781 Landscape Counseling & Planning	6,910,717.90	8,222.73	4,437,326.52
782 Lawn & Garden Services	61,492,278.81	308,258.95	45,813,612.46
783 Ornamental Shrub & Tree Services	17,540,607.54	54,571.21	11,843,383.33
Other	N/A	N/A	N/A
Total for MAJOR GROUP 7	346,092,724.17	13,412,413.01	184,551,274.18
MAJOR GROUP: 8 Forestry			
811 Timber tracts	1,225,200.27	19,595.97	396,320.14
831 Forest Products	196,373.41	260,430.48	449,831.89
851 Forestry Services	217,359.61	56,772.33	67,877.94
Total for MAJOR GROUP 8	1,638,933.29	336,798.78	914,029.97
MAJOR GROUP: 9 Fishing, Hunting, & Trapping			
971 Hunting, Trapping, Game Propagation	18,970,288.99	362,481.61	18,321,259.91
Other	1,075.00	0.00	1,075.00
Total for MAJOR GROUP 9	18,971,363.99	362,481.61	18,322,334.91
Total for DIVISION A	472,572,439.61	20,067,210.75	214,811,093.96
<b>DIVISION: B Mining</b>			
MAJOR GROUP: 10 Metal Mining			
1041 Gold Ores	2,297,896.61	635,133.70	2,933,030.31
1081 Metal Mining Services	1,970,746.47	47,549.96	2,018,172.43
Other	N/A	N/A	N/A
Total for MAJOR GROUP 10	4,268,643.08	682,683.66	4,951,202.74

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		Gross Sales	Use Taxable	Taxable Sales
MAJOR GROUP:	12 Coal Mining			
	Other	N/A	N/A	N/A
Total for MAJOR GROUP 12		N/A	N/A	N/A
MAJOR GROUP:	13 Oil & Gas Extraction			
	1311 Crude Petroleum & Natural Gas	474,299.23	488,107.50	962,406.73
	1321 Natural Gas Liquids	0.00	13,891,626.98	13,891,626.98
	1381 Drilling Oil & Gas Wells	3,734,140.65	136,367.38	3,870,508.03
	1382 Oil & Gas Exploration Services	2,806,840.47	47,422.32	584,484.97
	1389 Oil & Gas Field Services, NEC	45,317,091.59	1,151,004.97	14,355,743.35
Total for MAJOR GROUP 13		52,332,371.94	15,714,529.15	33,664,770.06
MAJOR GROUP:	14 Nonmetallic Minerals, Except Fuels			
	1422 Crushed & Broken Limestone	14,993,040.86	3,372,967.87	11,525,941.67
	1429 Crushed & Broken Stone, NEC	10,283,412.86	453,895.98	3,730,650.10
	1442 Construction Sand & Gravel	34,129,724.10	4,110,326.96	24,866,996.62
	1499 Misc. Nonmetallic Minerals	1,724,398.67	0.00	498,463.70
	Other	3,565,331.22	391,208.90	692,387.34
Total for MAJOR GROUP 14		64,695,907.71	8,328,399.71	41,314,439.43
Total for DIVISION B		180,876,042.85	24,725,612.52	79,930,412.23
<b>DIVISION: C Construction</b>				
MAJOR GROUP:	15 General Building Contractors			
	Other	2,597.40	0.00	0.00
Total for MAJOR GROUP 15		2,597.40	0.00	0.00
MAJOR GROUP:	17 Special Trade Contractors			
	1721 Painting & Paper Hanging	0.00	0.00	0.00
	1752 Floor Laying & Floor Work, NEC	33,716,113.22	356,496.57	18,893,752.34
	Other	131,675.45	0.00	131,675.45
Total for MAJOR GROUP 17		33,847,788.67	356,496.57	19,025,427.79
Total for DIVISION C		33,850,386.07	356,496.57	19,025,427.79
<b>DIVISION: D Manufacturing</b>				
MAJOR GROUP:	20 Food & Kindred Products			
	2011 Meat Packing Plants	127,958,459.19	9,007,906.28	10,757,277.00
	2013 Sausages & Other Prepared Meats	244,465,650.58	5,150,825.36	5,743,927.55
	2015 Poultry Slaughtering & Processing	240,165,360.12	3,848,566.84	4,158,045.60
	2022 Cheese, Natural & Processed	278,967,733.02	5,426,034.96	5,836,356.13
	2023 Dry, Condensed, Evaporated Products	16,355.71	1,941,062.85	1,950,043.76
	2035 Pickles, Sauces, & Salad Dressings	19,651,686.01	1,405,867.39	1,410,873.19
	2041 Flour & Other Grain Mill Products	2,034,312.91	577,340.00	581,577.23
	2047 Dog & Cat Food	37,157,186.58	2,458,990.99	2,597,498.44
	2048 Prepared Feeds, NEC	128,678,679.82	1,784,207.18	3,189,813.10
	2051 Bread, Cake, & Related Products	591,145.31	112,131.74	606,383.00
	2075 Soybean Oil Mills	9,712,787.66	3,506,540.75	3,664,835.75
	2082 Malt Beverages	555,355.83	113,080.24	361,318.18
	2084 Wines, Brandy, & Brandy Spirits	6,187,077.62	99,987.16	4,316,581.71
	2086 Bottled & Canned Soft Drinks	186,865,253.82	1,518,170.20	9,598,734.93
	2097 Manufactured Ice	2,470,201.19	7,628.13	152,812.07
	2099 Food Preparations, NEC	3,377,575.22	132,383.78	266,692.15
	Other	5,670,585.86	140,766.74	657,493.72
Total for MAJOR GROUP 20		1,294,525,406.45	37,231,490.59	55,850,263.51
MAJOR GROUP:	21 Tobacco Products			
	Other	N/A	N/A	N/A
Total for MAJOR GROUP 21		N/A	N/A	N/A
MAJOR GROUP:	22 Textile Mill Products			
	2261 Finishing Plants, Cotton	659,578.85	1,161.88	489,887.42

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	Gross Sales	Use Taxable	Taxable Sales
2273 Carpets & Rugs	795,958.64	0.00	58,801.14
Other	214,772.45	39.75	11,152.23
Total for MAJOR GROUP 22	1,670,309.94	1,201.63	559,840.79
MAJOR GROUP: 23 Apparel & Other Textile Products			
2329 Men's & Boys' Clothing, NEC	8,128.59	20.00	7,896.59
2389 Apparel & Accessories, NEC	42,547.56	239.00	41,349.45
2392 Housefurnishings, NEC	67,673.88	408.06	61,062.31
2394 Canvas & Related Products	7,677,297.70	677,665.48	2,895,620.47
2395 Pleating & Stitching	71,064.42	804.32	50,083.14
2396 Automotive & Apparel Trimmings	1,404,047.51	34,998.57	723,136.38
2399 Fabricated Textile Products, NEC	2,711,540.90	0.00	38.75
Other	5,376,173.56	11,779.48	1,104,126.69
Total for MAJOR GROUP 23	17,358,474.12	725,914.91	4,883,313.78
MAJOR GROUP: 24 Lumber & Wood Products			
2411 Logging	1,920,583.97	0.00	5,951.55
2421 Sawmills & Planing Mills, General	48,673,788.57	1,711,698.07	2,534,758.93
2426 Hardwood Dimension & Flooring Mills	7,945,879.23	96,570.28	140,228.87
2431 Millwork	15,216,574.84	66,098.13	313,149.99
2434 Wood Kitchen Cabinets	65,492,141.34	497,670.27	6,800,147.19
2439 Structural Wood Members, NEC	42,925,015.81	131,608.72	17,680,484.26
2448 Wood Pallets & Skids	1,770,212.41	29,732.01	98,725.29
2449 Wood Containers, NEC	6,662.68	43.39	2,396.07
2452 Prefabricated Wood Buildings	29,480,143.65	62,077.31	3,180,270.82
2491 Wood Preserving	10,924,967.57	38,535.04	992,391.18
2499 Wood Products, NEC	3,882,937.16	133.40	596,901.46
Other	16,655,318.39	0.00	93,168.53
Total for MAJOR GROUP 24	244,894,225.62	2,634,166.62	32,438,574.14
MAJOR GROUP: 25 Furniture & Fixtures			
2511 Wood Household Furniture	14,400,204.11	289,939.12	573,616.66
2521 Wood Office Furniture	5,311,718.94	12,796.52	22,066.90
2522 Office Furniture, Except Wood	11,317.44	0.00	0.00
2531 Public Building & Related Furniture	804,472.18	0.00	50,905.52
2541 Wood Partitions & Fixtures	17,403,805.51	611,736.07	1,101,909.15
2542 Partitions & Fixtures, Except Wood	427,994.92	0.00	253,040.00
2599 Furniture & Fixtures, NEC	1,008,559.68	0.00	879,288.80
Other	515,798.25	350.00	11,531.95
Total for MAJOR GROUP 25	39,883,871.03	914,821.71	2,892,358.98
MAJOR GROUP: 26 Paper & Allied Products			
2652 Setup Paperboard Boxes	46,281,284.72	894,106.06	1,279,686.79
2657 Folding Paperboard Boxes	791,108.26	0.00	0.00
2673 Bags: Plastics, Laminated, & Coated	1,719,442.68	0.00	4,208.42
2679 Converted Paper Products, NEC	330,633.72	77,947.24	82,786.38
Other	163,682,423.22	4,271,202.15	4,802,215.85
Total for MAJOR GROUP 26	212,804,892.60	5,243,255.45	6,168,897.44
MAJOR GROUP: 27 Printing & Publishing			
2711 Newspapers	74,395,775.60	2,915,641.59	27,839,015.70
2721 Periodicals	23,586,361.98	1,146,099.14	3,669,193.82
2731 Book Publishing	13,116,466.32	76,312.81	2,086,338.14
2732 Book Printing	411,727.25	0.00	331,335.65
2741 Misc. Publishing	11,609,572.34	706,853.76	3,125,655.81
2752 Commercial Printing, Lithographic	78,536,175.77	833,747.60	20,401,216.33
2754 Commercial Printing, Gravure	4,620,235.60	0.00	1,692,343.05
2759 Commercial Printing, NEC	142,052,781.19	7,444,673.83	25,645,280.01
2761 Manifold Business Forms	1,304,238.09	21,253.75	1,315,762.58
2771 Greeting Cards	598,946.31	4,758.67	473,168.49

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	Gross Sales	Use Taxable	Taxable Sales
2791 Typesetting	2,274,324.26	324,948.51	422,727.31
2796 Platemaking Services	43,464.75	982.40	11,390.11
Other	107,015.78	5,579.20	45,868.35
Total for MAJOR GROUP 27	352,657,085.24	13,480,851.26	87,059,295.35
MAJOR GROUP: 28 Chemicals & Allied Products			
2813 Industrial Gases	4,369,007.55	12,013.58	3,402,025.81
2819 Industrial Inorganic Chemicals, NEC	6,331,007.07	8,724.15	1,821,360.79
2822 Synthetic Rubber	148,356.06	0.00	327.78
2833 Medicinals & Botanicals	3,530.00	4,860.50	8,390.50
2834 Pharmaceutical Preparations	17,015,645.66	-31,813.78	804,523.41
2835 Diagnostic Substances	4,625,380.36	0.00	377,378.47
2836 Biological Products, Except Diagnostic	8,910,829.91	19,870.00	443,208.08
2841 Soap & Other Detergents	2,419,183.29	9,715.50	271,453.19
2851 Paints & Allied Products	538,773.15	771.50	14,674.99
2869 Industrial Organic Chemicals, NEC	1,239,970,461.09	42,181,016.27	42,495,879.48
2874 Phosphatic Fertilizers	13,450,962.11	23,695.54	78,041.64
2875 Fertilizers, Mixing Only	828,376.03	14,548.56	105,373.59
2899 Chemical Preparations, NEC	3,363,450.75	920,679.60	1,870,109.04
Other	414,884,389.17	28,081.82	325,928.94
Total for MAJOR GROUP 28	1,716,859,352.20	43,192,163.24	52,018,675.71
MAJOR GROUP: 29 Petroleum & Coal Products			
2911 Petroleum Refining	15,608,599.87	3,019,040.77	6,728,930.91
2951 Asphalt Paving Mixtures & Blocks	3,425,694.04	1,563,985.28	4,580,360.61
Other	762,487.23	0.00	28,820.94
Total for MAJOR GROUP 29	19,796,781.14	4,583,026.05	11,338,112.46
MAJOR GROUP: 30 Rubber & Misc. Plastics Products			
3069 Fabricated Rubber Products, NEC	33,593,565.03	2,304,579.35	2,454,616.26
3081 Unsupported Plastics Film & Sheet	17,926,203.18	56,481.82	764,560.41
3084 Plastics Pipe	16,920,690.19	135,158.25	7,357,715.14
3089 Plastics Products, NEC	41,854,384.69	849,244.47	2,367,055.07
Other	20,641,601.23	1,032,158.32	4,584,556.34
Total for MAJOR GROUP 30	130,936,444.32	4,377,622.21	17,528,503.22
MAJOR GROUP: 31 Leather & Leather Products			
3111 Leather Tanning & Finishing	36,421.87	240.00	12,972.79
3131 Footwear Cut Stock	113,866.00	2,112.00	108,681.00
3172 Personal Leather Goods, NEC	12,402.40	0.00	5,909.23
3199 Leather Goods, NEC	7,166.00	0.00	6,450.00
Other	13,208.50	140.00	4,335.85
Total for MAJOR GROUP 31	183,064.77	2,492.00	138,348.87
MAJOR GROUP: 32 Stone, Clay, & Glass Products			
3211 Flat Glass	10,795,367.27	4,818.25	194,530.69
3231 Products of Purchased Glass	228,657.25	655.61	42,436.55
3241 Cement, Hydraulic	51,897,378.38	4,004,242.14	14,631,846.28
3262 Vitreous China Table & Kitchenware	303,823.05	119.85	105,146.85
3271 Concrete Block & Brick	4,430,862.76	436.00	3,400,916.25
3272 Concrete Products, NEC	57,100,575.81	1,738,188.12	8,706,839.16
3273 Ready-Mixed Concrete	120,030,532.76	1,024,320.42	102,258,474.34
3281 Cut Stone & Stone Products	8,890,613.32	91,704.35	2,615,406.38
3291 Abrasive Products	3,400,653.20	155,243.80	877,822.57
3299 Nonmetallic Mineral Products, NEC	151,229.95	0.00	3,607.45
Other	87,828,550.54	5,098,441.05	17,582,463.76
Total for MAJOR GROUP 32	345,058,244.29	12,118,169.59	150,419,490.28
MAJOR GROUP: 33 Primary Metal Industries			
3312 Blast Furnaces & Steel Mills	3,976,455.58	33,934.19	1,243,538.57

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3317 Steel Pipe & Tubes	15,612,065.30	386,490.27	386,038.68
3321 Gray & Ductile Iron Foundries	9,525,733.42	658,540.60	926,281.81
3325 Steel Foundries, NEC	8,879,036.12	448,647.65	563,412.61
3357 Nonferrous Wiredrawing & Insulating	10,530,008.98	0.00	2,341,015.24
Other	43,906,535.96	5,693,736.08	8,049,545.02
Total for MAJOR GROUP 33	92,429,835.36	7,221,348.79	13,509,831.93
MAJOR GROUP: 34 Fabricated Metal Products			
3423 Hand & Edge Tools, NEC	35,877,972.01	29,282.45	2,169,817.83
3429 Hardware, NEC	6,358,952.01	18,028.41	206,601.55
3432 Plumbing Fixture Fittings & Trim	3,696,525.53	0.00	258,109.30
3433 Heating Equipment, Except Electric	482,218.10	245,446.67	332,826.52
3441 Fabricated Structural Metal	7,013,830.65	11,200.67	2,094,682.56
3442 Metal Doors, Sash, & Trim	83,410,525.40	1,452,538.04	1,665,257.12
3443 Fabricated Plate Work (Boiler Shops)	27,773,876.17	1,964,521.84	8,192,741.37
3444 Sheet Metal Work	14,097,576.02	254,842.38	1,463,702.54
3446 Architectural Metal Work	2,945,900.13	12,954.40	831,165.06
3448 Prefabricated Metal Buildings	8,063,481.16	97,393.43	3,037,331.94
3449 Misc. Metal Work	6,813,181.88	205,952.85	571,921.09
3451 Screw Machine Products	1,160,730.83	71,420.71	72,226.90
3462 Iron & Steel Forgings	194,178.28	335.53	16,760.68
3471 Plating & Polishing	1,320,003.18	1,955.55	241,673.17
3479 Metal Coating & Allied Services	5,164,135.44	62,370.42	302,526.53
3482 Small Arms Ammunition	37,549,957.18	739,719.22	755,111.83
3483 Ammunition, Except for Small Arms	7,248,451.88	294,231.73	328,391.87
3484 Small Arms	7,217,963.75	53,213.91	115,440.83
3491 Industrial Valves	1,422,889.60	15,985.04	186,849.96
3494 Valves & Pipe Fittings, NEC	20,470,565.85	175,417.00	204,661.70
3496 Misc. Fabricated Wire Products	234,683.18	225.00	170,773.84
3497 Metal Foil & Leaf	550,443.04	1,111.03	164,393.21
3498 Fabricated Pipe & Pipe Fittings	77,161.62	0.00	23,165.33
3499 Fabricated Metal Products, NEC	4,360,353.13	1,835,391.50	2,561,968.37
Other	1,628,326.47	5,233.28	679,127.51
Total for MAJOR GROUP 34	285,133,882.49	7,548,771.06	26,647,228.61
MAJOR GROUP: 35 Industrial Machinery & Equipment			
3511 Turbines, & Turbine Generator Sets	215,784,157.59	0.00	212,767,269.06
3523 Farm Machinery & Equipment	193,925,711.50	3,524,292.89	27,172,443.04
3524 Lawn & Garden Equipment	3,730,740.32	391,641.33	1,254,493.12
3531 Construction Machinery	21,830,252.89	128,625.22	18,944.18
3532 Mining Machinery	32,820,159.43	67,258.37	519,152.62
3533 Oil & Gas Field Machinery	2,570,401.57	0.00	2,498,563.72
3535 Conveyors & Conveying Equipment	45,084,595.95	108,084.91	1,738,487.78
3536 Hoists, Cranes, & Monorails	204,356.92	1,294,858.00	1,294,924.41
3537 Industrial Trucks & Tractors	18,741,947.64	220,785.82	1,495,583.21
3541 Machine Tools, Metal Cutting Types	8,240,492.47	77,049.12	484,570.26
3542 Machine Tools, Metal Forming Types	2,261,531.50	58,527.91	788,958.41
3544 Special Dies, Tools, Jigs & Fixtures	4,778,912.20	7,214.17	562,271.59
3545 Machine Tool Accessories	6,484,295.17	232,574.35	1,914,786.82
3548 Welding Apparatus	6,651,560.49	366,566.01	559,536.83
3549 Metalworking Machinery, NEC	4,598,549.93	11,530.97	2,055,908.20
3553 Woodworking Machinery	1,460,661.06	5,458.02	62,848.18
3555 Printing Trades Machinery	12,560,826.65	0.00	5,930,428.32
3556 Food Products Machinery	2,316,524.08	0.00	1,653,431.74
3559 Special Industry Machinery, NEC	24,198,369.07	536,551.73	3,351,385.84
3561 Pumps & Pumping Equipment	4,052,143.03	1,947.19	2,280,886.32
3564 Blowers & Fans	141,963,012.50	772,737.71	786,190.24
3565 Packaging Machinery	7,476,268.87	0.00	435,901.34

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division  
Returns Filed: Calendar Year 2010

	Gross Sales	Use Taxable	Taxable Sales
3569 General Industrial Machinery, NEC	11,993,637.02	424,562.91	1,074,941.79
3571 Electronic Computers	4,549,686.61	0.00	306,023.41
3572 Computer Storage Devices	41,595,083.73	306.00	6,206,680.43
3577 Computer Peripheral Equipment, NEC	3,621,324.84	13,994.38	854,549.10
3578 Calculating & Accounting Equipment	3,949,546.42	0.00	3,169,895.73
3585 Refrigeration & Heating Equipment	16,270,551.05	64,188.07	798,886.81
3589 Service Industry Machinery, NEC	30,326,411.32	187,658.89	3,064,715.66
3596 Scales & Balances, Except Laboratory	455,653.40	0.00	35,863.40
3599 Industrial Machinery, NEC	42,071,615.81	2,470,557.45	7,070,132.90
Other	13,143,450.52	748,789.51	1,628,643.40
Total for MAJOR GROUP 35	929,712,431.55	11,715,760.93	293,837,297.86
MAJOR GROUP: 36 Electronic & Other Electrical Equipment			
3612 Transformers, Except Electronic	36,029,370.81	64,477.61	507,239.08
3621 Motors & Generators	4,083,495.77	227,176.35	256,145.82
3625 Relays & Industrial Controls	119,098.46	0.00	16,284.28
3629 Electrical Industrial Apparatus, NEC	891,095.57	0.00	186,982.31
3634 Electric Housewares & Fans	5,673,340.08	6,036.16	245,307.51
3639 Household Appliances, NEC	5,361,061.39	95.50	152,909.31
3645 Residential Lighting Fixtures	7,302,740.80	21,641.46	122,495.17
3646 Commercial Lighting Fixtures	1,917,738.90	0.00	260,355.35
3651 Household Audio & Video Equipment	947,864.70	0.00	466,627.90
3661 Telephone & Telegraph Apparatus	11,067,466.02	8,933.21	6,113,475.01
3663 Radio & TV Communications Equipment	1,803,249.85	0.00	889,545.97
3669 Communications Equipment, NEC	4,289,671.10	24,910.25	1,068,604.13
3674 Semiconductors & Related Devices	171,608,184.23	1,968,596.79	2,058,813.92
3677 Electronic Coils & Transformers	840,626.00	42,355.00	882,981.00
3679 Electronic Components, NEC	83,070,405.91	2,724,456.86	3,017,385.52
3699 Electrical Equipment & Supplies, NEC	3,210,538.78	0.00	134,836.69
Other	48,307,084.49	2,310,957.12	3,470,523.16
Total for MAJOR GROUP 36	386,523,032.86	7,399,636.31	19,850,512.13
MAJOR GROUP: 37 Transportation Equipment			
3711 Motor Vehicles & Car Bodies	78,740,474.64	213,521.65	2,531,872.11
3713 Truck & Bus Bodies	65,612,996.27	2,650,849.52	2,780,910.17
3714 Motor Vehicle Parts & Accessories	223,467,925.28	9,393,070.15	11,097,297.32
3715 Truck Trailers	53,959,070.70	2,212,987.55	3,709,759.91
3721 Aircraft	49,726,405.69	2,035,508.83	3,092,825.98
3728 Aircraft Parts & Equipment, NEC	94,371,458.81	1,307,429.36	1,312,680.58
3732 Boat Building & Repairing	1,613,674.16	955.50	67,295.49
3751 Motorcycles, Bicycles, & Parts	1,584,008.21	18,439.54	148,403.36
3799 Transportation Equipment, NEC	4,060,156.87	19,194.54	882,736.34
Other	1,176,120.97	5,721.58	83,391.38
Total for MAJOR GROUP 37	574,312,291.60	17,857,678.22	25,707,172.64
MAJOR GROUP: 38 Instruments & Related Products			
3812 Search & Navigation Equipment	9,873,460.17	222,990.75	227,860.75
3821 Laboratory Apparatus & Furniture	6,705,616.22	24,194.83	528,745.96
3822 Environmental Controls	2,614,012.74	91,489.43	493,508.49
3823 Process Control Instruments	3,878,150.49	323,622.91	781,667.04
3825 Instruments to Measure Electricity	42,559,744.63	4,701,337.01	4,982,766.53
3826 Analytical Instruments	256,922.20	0.00	16,180.80
3827 Optical Instruments & Lenses	97,202.97	0.00	26,593.79
3829 Measuring & Controlling Devices, NEC	917,443.23	0.00	336,092.36
3841 Surgical & Medical Instruments	23,832,317.59	468,434.23	818,215.15
3842 Surgical Appliances & Supplies	11,791,841.40	28,906,097.54	30,705,046.54
3843 Dental Equipment & Supplies	1,141,576.12	34,791.70	97,656.54
3845 Electromedical Equipment	6,049,879.59	1,004,697.05	1,389,623.83
3851 Ophthalmic Goods	3,472,828.03	45,003.28	127,179.95

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division  
Returns Filed: Calendar Year 2010

	Gross Sales	Use Taxable	Taxable Sales
3861 Photographic Equipment & Supplies	3,738,901.43	951,587.00	1,425,135.97
3873 Watches, Clocks, Watchcases, & Parts	28,178.57	0.00	7,970.44
Other	N/A	N/A	N/A
Total for MAJOR GROUP 38	117,106,633.36	36,774,245.73	42,094,065.15
<b>MAJOR GROUP: 39 Misc. Manufacturing Industries</b>			
3911 Jewelry, Precious Metal	12,723,313.16	190,211.02	1,079,372.17
3914 Silverware & Plated Ware	534,842.45	68,079.21	486,375.74
3944 Games, Toys, & Children's Vehicles	144,694.30	0.00	56,689.34
3949 Sporting & Athletic Goods, NEC	8,407,917.80	1,260,632.69	2,055,875.00
3952 Lead Pencils & Art Goods	74,194.87	116.23	65,382.49
3961 Costume Jewelry	76,641.59	2,099.63	5,342.47
3993 Signs & Advertising Specialties	50,609,554.00	11,347,513.53	14,843,912.28
3995 Burial Caskets	1,112,127.24	0.00	975.00
3999 Manufacturing Industries, NEC	33,230,626.55	1,477,772.26	7,763,076.35
Other	1,779,637.24	76,633.79	149,169.11
Total for MAJOR GROUP 39	108,693,549.20	14,423,058.36	26,506,169.95
Total for DIVISION D	6,873,526,887.53	227,457,425.24	869,459,703.38
<b>DIVISION: E Transportation &amp; Public Utilities</b>			
<b>MAJOR GROUP: 40 Railroad Transportation</b>			
4011 Railroads, Line-Haul Operating	499,150.27	24,637,697.23	24,991,471.05
4013 Switching & Terminal Services	280,345.50	63,231.76	129,663.66
Total for MAJOR GROUP 40	779,495.77	24,700,928.99	25,121,134.71
<b>MAJOR GROUP: 41 Local &amp; Interurban Passenger Transportation</b>			
4111 Local & Suburban Transit	1,717,463.39	45,626.01	849,333.04
4119 Local Passenger Transportation, NEC	4,759,688.75	158,815.12	2,707,347.36
4121 Taxicabs	5,775,230.01	0.00	4,590,458.33
4141 Local Bus Charter Service	1,844,570.26	80,372.99	292,477.70
4142 Bus Charter Service, Except Local	14,351,573.77	58,839.80	1,072,530.52
4151 School Buses	1,336,961.73	0.00	74,175.60
4173 Bus Terminal & Service Facilities	113,869.00	0.00	112,069.00
Total for MAJOR GROUP 41	29,899,356.91	343,653.92	9,698,391.55
<b>MAJOR GROUP: 42 Trucking &amp; Warehousing</b>			
4212 Local Trucking Without Storage	194,568,573.34	2,231,311.91	70,952,954.02
4213 Trucking, Except Local	40,130,648.06	206,279.70	1,599,204.65
4214 Local Trucking With Storage	13,536,425.67	78,258.35	2,200,276.14
4215 Courier Services, Except by Air	949,625.62	246,316.73	817,693.71
4221 Farm Product Warehousing & Storage	20,827,435.65	14,458.05	316,480.78
4222 Refrigerated Warehousing & Storage	2,230,408.24	575.00	2,110,137.24
4225 General Warehousing & Storage	10,017,352.65	79,816.77	3,899,530.97
4226 Special Warehousing & Storage, NEC	7,981,894.18	72,390.17	3,341,625.37
Other	N/A	N/A	N/A
Total for MAJOR GROUP 42	290,287,150.45	2,930,090.67	85,278,796.49
<b>MAJOR GROUP: 44 Water Transportation</b>			
4493 Marinas	2,962,425.09	18,698.72	2,519,598.16
4499 Water Transportation Services, NEC	40,476,375.04	3,446.71	2,456,836.70
Other	N/A	N/A	N/A
Total for MAJOR GROUP 44	43,494,690.13	22,145.43	5,031,985.86
<b>MAJOR GROUP: 45 Transportation by Air</b>			
4512 Air Transportation, Scheduled	111.58	257,676.37	257,787.95
4513 Air Courier Services	10,073,440.54	72,317.03	230,681.03
4522 Air Transportation, Nonscheduled	17,390,924.98	1,573,251.01	5,280,641.55
4581 Airports, Flying Fields, & Services	10,610,279.70	449,541.43	6,789,378.89
Total for MAJOR GROUP 45	38,074,756.80	2,352,785.84	12,558,489.42

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division  
Returns Filed: Calendar Year 2010

	Gross Sales	Use Taxable	Taxable Sales
<b>MAJOR GROUP: 46 Pipelines, Except Natural Gas</b>			
4613 Refined Petroleum Pipelines	600,452.51	32,184,978.78	32,785,431.29
Other	N/A	N/A	N/A
Total for MAJOR GROUP 46	2,829,160.38	34,909,011.37	36,268,295.29
<b>MAJOR GROUP: 47 Transportation Services</b>			
4724 Travel Agencies	14,523,589.99	378,905.37	477,681.14
4725 Tour Operators	3,179,306.72	41,313.17	290,164.15
4731 Freight Transportation Arrangement	2,800,163.65	384.49	1,188.49
4741 Rental of Railroad Cars	340,023.71	96.85	546.85
4783 Packing & Crating	198,965.25	0.00	43,315.16
4785 Inspection & Fixed Facilities	2,830,474.82	0.00	974,293.29
4789 Transportation Services, NEC	15,108,618.87	349,334.31	-78,745.04
Other	N/A	N/A	N/A
Total for MAJOR GROUP 47	38,981,143.01	770,034.19	1,708,444.04
<b>MAJOR GROUP: 48 Communications</b>			
4812 Radiotelephone Communications	382,407,870.67	4,294,045.76	356,308,407.64
4813 Telephone Communications, Except Radio	307,479,769.76	20,938,727.53	241,692,675.42
4832 Radio Broadcasting Stations	10,878,784.51	1,068,979.50	1,883,739.59
4833 Television Broadcasting Stations	5,903.41	1,408,467.27	1,414,370.68
4841 Cable & Other Pay TV Services	300,788,772.45	27,189,419.01	322,417,047.11
4899 Communications Services, NEC	26,684,438.62	509,211.54	14,447,331.34
Other	N/A	N/A	N/A
Total for MAJOR GROUP 48	1,028,245,539.42	55,408,850.61	938,163,571.78
<b>MAJOR GROUP: 49 Electric, Gas, &amp; Sanitary Services</b>			
4911 Electric Services	550,688,743.40	195,603,231.31	488,029,180.04
4922 Natural Gas Transmission	5,872,905.09	942,878.27	942,878.27
4923 Gas Transmission & Distribution	280,286.13	757,381.50	1,037,667.63
4924 Natural Gas Distribution	167,118,068.65	0.00	116,850,389.34
4925 Gas Production &/or Distribution	62,609,705.53	86,607.91	11,051,522.18
4931 Electric & Other Services Combined	431,082,961.11	327,427,311.39	705,507,227.96
4932 Gas & Other Services Combined	93,056,556.35	1,104,679.23	88,310,992.28
4939 Combination Utilities, NEC	256,023,238.36	6,038,598.71	225,890,840.40
4941 Water Supply	6,087,499.85	508,527.63	4,886,826.36
4953 Refuse Systems	32,100,818.19	87,025.11	16,890,935.41
4959 Sanitary Services, NEC	6,447,764.66	223,826.26	4,124,386.74
4971 Irrigation Systems	12,259,129.68	1,243,064.15	7,923,309.40
Other	5,189,622.72	216,076.87	299,235.84
Total for MAJOR GROUP 49	1,628,817,299.72	534,239,208.34	1,671,745,391.85
Total for DIVISION E	3,101,408,592.59	655,676,709.36	2,785,574,500.99
<b>DIVISION: F Wholesale Trade</b>			
<b>MAJOR GROUP: 50 Wholesale Trade - Durable Goods</b>			
5012 Automobiles & Other Motor Vehicles	171,951,463.31	302,827.57	10,484,050.89
5013 Motor Vehicle Supplies & New Parts	189,273,746.86	169,440.12	10,450,769.94
5014 Tires & Tubes	39,805,233.06	31,504.24	6,752,772.91
5015 Motor Vehicle Parts, Used	34,273,545.36	67,796.95	7,151,942.81
5021 Furniture	50,293,109.73	11,534.31	4,151,925.51
5023 Homefurnishings	23,001,543.27	43,366.74	2,114,023.28
5031 Lumber, Plywood, & Millwork	169,856,260.08	425,369.06	7,316,463.07
5032 Brick, Stone, & Related Materials	205,484,307.46	2,453,591.37	41,209,699.69
5033 Roofing, Siding, & Insulation	7,556,529.76	2,887.67	2,192,211.31
5039 Construction Materials, NEC	53,275,701.16	707,828.57	32,494,748.53
5043 Photographic Equipment & Supplies	4,363,148.04	0.00	2,114,535.37
5044 Office Supplies	82,085,783.68	512,100.90	39,229,694.10
5045 Computers, Peripherals & Software	494,469,869.35	111,271.69	34,353,864.61
5046 Commercial Equipment, NEC	191,444,681.96	163,838.32	27,970,033.67

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division  
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	Gross Sales	Use Taxable	Taxable Sales
5047 Medical & Hospital Equipment	377,098,283.94	347,192.39	40,198,232.92
5048 Ophthalmic Goods	3,379,924.31	1,721.64	1,069,052.73
5049 Professional Equipment, NEC	56,038,132.72	8,919.04	5,047,071.01
5051 Metals Service Centers & Offices	269,077,555.21	1,842,281.94	40,462,922.10
5063 Electrical Apparatus & Equipment	369,750,423.96	1,551,051.77	135,309,889.09
5064 Electrical Appliances, TV & Radios	23,430,949.11	669.28	1,809,508.84
5065 Electronic Parts & Equipment, NEC	165,332,121.48	396,422.38	54,781,562.91
5072 Hardware	66,172,232.38	559,788.91	4,773,851.42
5074 Plumbing & Hydronic Heating Supplies	217,105,650.17	370,516.28	130,886,600.33
5075 Warm Air Heating & Air-Conditioning	91,604,123.47	249,475.89	37,749,402.43
5078 Refrigeration Equipment & Supplies	25,889,867.06	80,354.69	6,880,694.44
5082 Construction & Mining Machinery	112,499,550.59	745,990.93	50,294,127.34
5083 Farm & Garden Machinery	326,043,155.81	294,140.62	70,799,503.54
5084 Industrial Machinery & Equipment	418,371,911.46	4,628,681.18	71,970,391.66
5085 Industrial Supplies	113,782,157.40	924,738.59	17,714,934.07
5087 Service Establishment Equipment	257,941,044.89	695,073.88	12,221,042.09
5088 Transportation Equipment & Supplies	1,457,329.59	0.00	255,441.87
5091 Sporting & Recreational Goods	45,479,962.31	109,195.23	1,848,155.59
5092 Toys & Hobby Goods & Supplies	1,922,926.96	8,592.24	843,058.12
5093 Scrap & Waste Materials	78,261,976.54	809,037.73	8,965,745.07
5094 Jewelry & Precious Stones	15,108,145.36	275,210.31	1,119,956.59
5099 Durable Goods, NEC	81,927,041.53	56,281.27	10,633,532.92
Other	N/A	N/A	N/A
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Total for MAJOR GROUP 50	4,834,834,273.08	18,958,693.70	933,625,172.27
MAJOR GROUP: 51 Wholesale Trade - Nondurable Goods			
5111 Printing & Writing Paper	4,012,433.19	492.62	343,480.46
5112 Stationery & Office Supplies	17,181,478.79	63,084.86	3,775,105.64
5113 Industrial & Personal Service Paper	112,369,433.12	5,215,310.97	16,486,534.72
5122 Drugs, Proprietarys, & Sundries	1,152,272,452.96	1,179,998.70	3,847,177.72
5131 Piece Goods & Notions	1,682,485.63	6,000.00	157,575.67
5136 Men's & Boys' Clothing	7,554,958.65	55,981.72	964,498.41
5137 Women's & Children's Clothing	5,327,474.92	114,967.90	4,538,637.97
5139 Footwear	3,971,594.60	26,323.02	685,281.40
5141 Groceries, General Line	897,109,169.30	2,884,852.47	42,499,729.68
5142 Packaged Frozen Foods	30,000,106.81	38,827.96	2,681,333.08
5143 Dairy Products, Except Dried or Canned	186,570,259.53	785,159.47	2,806,027.60
5144 Poultry & Poultry Products	147,037,111.09	24,207.99	610,031.20
5145 Confectionery	186,338,163.28	256,949.63	2,163,577.01
5146 Fish & Seafoods	1,387,418.48	28,195.41	-65,002.71
5147 Meats & Meat Products	15,036,778.08	1,302,348.67	1,340,787.38
5148 Fresh Fruits & Vegetables	1,929,713.10	0.00	130,032.26
5149 Groceries & Related Products, NEC	132,617,787.81	244,920.97	9,309,682.67
5153 Grain & Field Beans	2,301,914,220.92	8,961,679.76	26,281,347.66
5154 Livestock	226,010,854.77	120,406.29	574,213.63
5159 Farm-Product Raw Materials, NEC	16,520,516.60	84,481.31	1,173,229.86
5162 Plastics Materials & Basic Shapes	123,572,366.27	6,848.26	215,943.03
5169 Chemicals & Allied Products, NEC	277,446,966.53	645,135.28	15,626,773.97
5171 Petroleum Bulk Stations & Terminals	194,099,702.50	201,245.82	20,581,604.63
5172 Petroleum Products, NEC	640,935,138.00	386,397.95	23,321,393.08
5181 Beer & Ale	142,870,706.95	1,351,368.99	2,113,364.57
5182 Wine & Distilled Beverages	119,414,002.66	1,053,932.13	1,125,581.50
5191 Farm Supplies	1,669,248,333.83	10,221,669.26	82,812,577.50
5192 Books, Periodicals, & Newspapers	7,474,011.04	2,300.92	415,474.68
5193 Flowers & Florists' Supplies	46,247,765.98	845,529.83	1,264,838.02
5194 Tobacco & Tobacco Products	88,045,010.68	236,652.58	1,234,606.04
5198 Paints, Varnishes, & Supplies	937,753.75	1,421.66	105,269.70
5199 Nondurable Goods, NEC	35,541,568.40	4,155,146.75	6,409,813.38

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division  
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	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 51	8,792,677,738.22	40,501,839.15	275,530,521.41
Total for DIVISION F	13,627,512,011.30	59,460,532.85	1,209,155,693.68
<b>DIVISION: G Retail Trade</b>			
MAJOR GROUP: 52 Building Materials & Garden Supplies			
5211 Lumber & Other Building Materials	1,430,104,442.31	11,888,037.49	878,124,486.51
5231 Paint, Glass, & Wallpaper Stores	70,200,926.89	399,616.28	28,589,538.03
5251 Hardware Stores	206,096,885.21	759,168.50	113,549,957.08
5261 Retail Nurseries & Garden Stores	384,754,295.25	208,742.26	52,517,807.27
5271 Mobile Home Dealers	19,078,411.62	129,593.36	1,551,311.41
Total for MAJOR GROUP 52	2,110,234,961.28	13,385,157.89	1,074,333,100.30
MAJOR GROUP: 53 General Merchandise Stores			
5311 Department Stores	1,714,975,842.43	11,844,426.82	1,467,819,221.86
5331 Variety Stores	261,319,543.66	2,343,826.94	224,338,103.36
5399 Misc. General Merchandise Stores	159,488,094.74	902,031.33	123,933,374.75
Total for MAJOR GROUP 53	2,135,783,480.83	15,090,285.09	1,816,090,699.97
MAJOR GROUP: 54 Food Stores			
5411 Grocery Stores	2,496,256,866.49	7,220,335.20	1,282,067,124.45
5421 Meat & Fish Markets	47,562,670.95	378,000.81	19,576,801.42
5431 Fruit & Vegetable Markets	34,539,667.82	678,119.23	8,811,023.25
5441 Candy, Nut, & Confectionery Stores	9,100,158.46	21,623.26	3,607,619.36
5451 Dairy Products Stores	23,855,278.03	513,916.24	1,643,066.04
5461 Retail Bakeries	13,096,957.24	150,584.68	11,088,271.15
5499 Misc. Food Stores	104,220,745.88	5,195,467.09	41,241,694.25
Total for MAJOR GROUP 54	2,728,632,344.87	14,158,046.51	1,368,035,599.92
MAJOR GROUP: 55 Automotive Dealers & Service Stations			
5511 New & Used Car Dealers	2,181,984,892.49	4,961,364.52	174,729,557.40
5521 Used Car Dealers	179,639,940.42	226,189.75	5,172,429.29
5531 Auto & Home Supply Stores	672,958,918.06	3,511,758.09	238,424,424.61
5541 Gasoline Service Stations	1,885,338,214.30	2,522,732.30	259,964,918.90
5551 Boat Dealers	37,237,558.46	29,063.09	11,643,473.36
5561 Recreational Vehicle Dealers	59,352,838.06	75,882.22	10,076,466.80
5571 Motorcycle Dealers	157,833,044.39	507,646.80	53,697,622.75
5599 Automotive Dealers, NEC	113,828,378.62	151,096.32	9,535,248.57
Total for MAJOR GROUP 55	5,288,173,784.80	11,985,733.09	763,244,141.68
MAJOR GROUP: 56 Apparel & Accessory Stores			
5611 Men's & Boys' Clothing Stores	15,569,948.11	179,817.52	15,431,235.59
5621 Women's Clothing Stores	70,310,661.13	248,410.75	69,297,338.56
5632 Women's Accessory & Specialty Stores	14,012,080.69	134,994.98	13,631,845.15
5641 Children's & Infants' Wear Stores	6,468,484.20	136,318.85	6,588,380.28
5651 Family Clothing Stores	426,561,995.21	8,811,924.87	133,471,234.47
5661 Shoe Stores	39,818,029.03	121,374.81	36,733,103.39
5699 Misc. Apparel & Accessory Stores	34,366,143.06	236,267.58	25,291,394.73
Total for MAJOR GROUP 56	607,107,341.43	9,869,109.36	300,444,532.17
MAJOR GROUP: 57 Furniture & Homefurnishings Stores			
5712 Furniture Stores	182,940,099.83	1,064,152.13	151,301,190.22
5713 Floor Covering Stores	80,710,595.64	170,973.49	44,001,721.31
5714 Drapery & Upholstery Stores	5,236,659.70	30,228.75	3,516,858.44
5719 Misc. Homefurnishings Stores	52,762,936.48	209,018.73	31,307,488.77
5722 Household Appliance Stores	111,973,793.51	167,291.42	66,969,465.73
5731 Radio, TV, & Electronic Stores	251,547,328.51	1,066,545.38	130,650,028.96
5734 Computer & Software Stores	214,396,196.83	2,203,733.44	78,664,099.91
5735 Record & Pre-recorded Tape Stores	2,692,487.12	41,992.28	2,389,062.99
5736 Musical Instrument Stores	12,594,363.85	46,313.37	9,842,712.12

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		Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 57		914,854,461.47	5,000,248.99	518,642,628.45
MAJOR GROUP: 58	Eating & Drinking Places			
	5812 Eating Places	949,766,276.08	8,927,249.05	891,627,959.00
	5813 Drinking Places	311,060,966.45	4,228,194.90	204,667,652.38
Total for MAJOR GROUP 58		1,260,827,242.53	13,155,443.95	1,096,295,611.38
MAJOR GROUP: 59	Misc. Retail			
	5912 Drug Stores & Proprietary Stores	502,115,190.66	655,165.32	61,897,581.85
	5921 Liquor Stores	90,652,953.94	70,820.94	70,496,674.75
	5932 Used Merchandise Stores	71,542,124.50	239,447.66	56,365,714.35
	5941 Sporting Goods & Bicycle Shops	241,330,751.07	1,914,578.75	181,186,479.86
	5942 Book Stores	84,165,612.22	2,926,105.16	49,240,458.98
	5943 Stationery Stores	123,579,043.84	896,203.01	70,031,212.59
	5944 Jewelry Stores	63,333,501.64	580,631.24	48,048,469.20
	5945 Hobby, Toy, & Game Shops	46,232,135.96	394,652.54	41,679,087.99
	5946 Camera & Photographic Supply Stores	2,523,140.61	20.00	1,525,254.18
	5947 Gift, Novelty, & Souvenir Shops	98,944,409.91	1,425,177.45	73,494,176.27
	5948 Luggage & Leather Goods Stores	2,045,622.30	9,728.06	1,113,754.53
	5949 Sewing, Needlework, & Piece Goods	8,406,680.20	23,644.40	7,765,527.34
	5961 Catalog & Mail-Order Houses	1,095,850,983.27	1,290,398.88	60,176,892.87
	5962 Merchandising Machine Operators	36,209,552.13	944,878.38	18,241,422.35
	5963 Direct Selling Establishments	73,376,096.48	435,475.88	62,273,967.09
	5983 Fuel Oil Dealers	1,267,642,341.88	762,134.03	38,814,425.10
	5984 Liquefied Petroleum Gas Dealers	100,342,161.45	240,760.88	46,305,418.19
	5989 Fuel Dealers, NEC	41,214,310.97	12,905.29	11,171,985.66
	5992 Florists	20,217,496.51	107,726.78	17,958,316.82
	5993 Tobacco Stores & Stands	23,127,034.25	115,059.75	16,493,728.13
	5994 News Dealers & Newsstands	181,118.11	24,094.95	64,671.81
	5995 Optical Goods Stores	10,556,522.36	71,118.44	515,504.10
	5999 Misc. Retail Stores, NEC	3,305,109,624.02	22,132,976.22	891,171,637.21
Total for MAJOR GROUP 59		7,308,698,408.28	35,273,704.01	1,826,032,361.22
Total for DIVISION G		22,354,312,025.49	117,917,728.89	8,763,118,675.09
<b>DIVISION: H Finance, Insurance, &amp; Real Estate</b>				
MAJOR GROUP: 60	Depository Institutions			
	6011 Federal Reserve Banks	1,243,262.66	6,214,515.19	7,450,266.38
	6021 National Commercial Banks	17,879.29	828,568.18	846,447.47
	6022 State Commercial Banks	115,346.03	869,805.54	985,123.07
	6035 Federal Savings Institutions	532,182.11	44,828,851.45	45,361,033.56
	6061 Federal Credit Unions	23,355.05	0.00	21,770.39
	6081 Foreign Bank & Branches & Agencies	60,598.08	103.25	60,701.33
	6091 Nondeposit Trust Facilities	330,561.00	134,541.40	134,541.40
	6099 Functions Related to Deposit Banking	3,660,761.09	53,897.51	3,457,262.98
	Other	N/A	N/A	N/A
Total for MAJOR GROUP 60		6,018,434.57	52,932,820.48	58,353,551.35
MAJOR GROUP: 61	Nondepository Institutions			
	6141 Personal Credit Institutions	2,134,725.11	853,902.18	1,514,173.23
	6153 Short-Term Business Credit	1,572,363.81	2,420,524.35	2,950,814.94
	6159 Misc. Business Credit Institutions	41,769,985.96	47,359.24	25,877,715.54
	6162 Mortgage Bankers & Correspondents	3,730,052.22	40,615.51	2,518,846.61
	6163 Loan Brokers	80,634.75	7,609.12	88,243.87
	Other	N/A	N/A	N/A
Total for MAJOR GROUP 61		50,081,078.55	3,370,010.40	33,739,629.69
MAJOR GROUP: 62	Security & Commodity Brokers			
	6211 Security Brokers & Dealers	772,302.97	24,872.82	85,690.25
	6221 Commodity Contracts Brokers & Dealers	3,991,387.00	5,727.68	631,999.63

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	Gross Sales	Use Taxable	Taxable Sales
6282 Investment Advice	2,134,294.83	130,306.98	1,888,506.00
Total for MAJOR GROUP 62	6,897,984.80	160,907.48	2,606,195.88
MAJOR GROUP: 63 Insurance Carriers			
6311 Life Insurance	0.00	847,999.42	847,999.42
6321 Accident & Health Insurance	357,311.41	340,572.68	697,884.09
6331 Fire, Marine, & Casualty Insurance	564,388.41	116,829.68	142,824.44
6351 Surety Insurance	666,084.52	304,551.77	925,095.24
6361 Title Insurance	3,336,292.24	2,970.00	2,437,431.82
6371 Pension, Health, & Welfare Funds	2,072,478.16	216,271.04	2,173,310.83
6399 Insurance Carriers, NEC	2,695,219.11	0.00	2,632,613.01
Total for MAJOR GROUP 63	9,691,773.85	1,829,194.59	9,857,158.85
MAJOR GROUP: 64 Insurance Agents, Brokers, & Service			
6411 Insurance Agents, Brokers, & Service	33,742,682.90	8,771,892.62	17,272,398.99
Total for MAJOR GROUP 64	33,742,682.90	8,771,892.62	17,272,398.99
MAJOR GROUP: 65 Real Estate			
6512 Nonresidential Building Operators	2,867,270.19	1,733,144.15	4,452,126.17
6513 Apartment Building Operators	6,621,122.23	292,115.03	2,567,019.08
6514 Dwelling Operators, Except Apartments	57,150.00	0.00	57,150.00
6515 Mobile Home Site Operators	285,633.48	-493.52	73,595.68
6519 Real Property Lessors, NEC	4,222,786.76	71,907.57	399,734.12
6531 Real Estate Agents & Managers	168,280,008.91	1,548,826.96	132,961,993.83
6541 Title Abstract Offices	25,713,610.95	280,095.98	16,712,968.82
6552 Subdividers & Developers, NEC	89,257.25	370,819.87	460,077.12
6553 Cemetery Subdividers & Developers	1,747,779.59	800.00	1,126,069.69
Other	N/A	N/A	N/A
Total for MAJOR GROUP 65	210,147,580.36	4,297,216.04	158,810,734.51
MAJOR GROUP: 67 Holding & Other Investment Offices			
6712 Bank Holding Companies	215,391.07	3,096.26	211,407.73
6719 Holding Companies, NEC	1,036,010.63	732,364.26	1,435,081.63
6732 Educational, Religious, etc. Trusts	644,494.85	271,041.27	337,665.26
6733 Trusts, NEC	41,416.66	822,478.18	863,894.84
6794 Patent Owners & Lessors	10,466,411.63	159,099.93	8,309,018.28
Other	996,655.15	50.00	70,988.36
Total for MAJOR GROUP 67	13,400,379.99	1,988,129.90	11,228,056.10
Total for DIVISION H	329,979,915.02	73,350,171.51	291,867,725.37
<b>DIVISION: I Services</b>			
MAJOR GROUP: 70 Hotels & Other Lodging Places			
7011 Hotels & Motels	439,691,704.17	9,477,421.98	369,366,493.60
7021 Rooming & Boarding Houses	544,462.66	2,649.75	467,997.77
7032 Sporting & Recreational Camps	11,934,389.35	74,835.80	9,307,849.81
7033 Trailer Parks & Campsites	46,319,185.49	633,331.98	45,288,234.97
7041 Membership Basis Organization Hotels	2,476,720.72	0.00	2,357,660.35
Total for MAJOR GROUP 70	500,966,462.39	10,188,239.51	426,788,236.50
MAJOR GROUP: 72 Personal Services			
7211 Power Laundries, Family & Commercial	1,689,072.56	0.00	1,249,408.83
7212 Garment Pressing & Cleaners' Agents	99,176.47	0.00	95,178.12
7213 Linen Supply	9,280,539.03	26,406.81	7,786,341.90
7215 Coin-Operated Laundries & Cleaning	2,418,757.67	2,866.85	1,158,977.47
7216 Dry-cleaning Plants, Except Rug	12,895,885.91	26,404.40	8,927,524.10
7217 Carpet & Upholstery Cleaning	18,148,319.72	373,337.93	16,797,108.59
7218 Industrial Launderers	7,734,198.79	535.50	6,430,841.96
7219 Laundry & Garment Services, NEC	866,821.51	1,407.97	673,203.05
7221 Photographic Studios, Portrait	30,343,539.48	820,489.12	19,401,574.92
7231 Beauty Shops	83,282,976.81	645,771.38	82,524,048.53

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	Gross Sales	Use Taxable	Taxable Sales
7241 Barber Shops	3,804,384.80	16,352.14	3,812,998.99
7251 Shoe Repair & Shoeshine Parlors	1,160,269.32	302.99	1,082,538.58
7261 Funeral Service & Crematories	51,238,719.68	175,997.54	42,354,952.64
7291 Tax Return Preparation Services	6,065,422.13	7,944.64	4,920,557.67
7299 Misc. Personal Services, NEC	78,188,573.04	834,071.04	29,385,234.48
Total for MAJOR GROUP 72	307,216,656.92	2,931,888.31	226,600,489.83
MAJOR GROUP: 73 Business Services			
7311 Advertising Agencies	111,790,737.78	697,658.93	13,129,186.92
7312 Outdoor Advertising Services	2,907,109.53	40,927.79	842,910.99
7313 Radio, TV, Publisher Representatives	7,759,122.84	23,044.78	689,407.75
7319 Advertising, NEC	2,634,324.64	54,973.44	1,330,240.78
7322 Adjustment & Collection Services	27,312,242.94	539,717.17	14,100,288.62
7323 Credit Reporting Services	10,576,969.78	5,772,346.64	9,036,578.50
7331 Direct Mail Advertising Services	37,077,989.64	418,405.72	10,445,272.15
7334 Photocopying & Duplicating Services	6,944,152.44	117,689.49	3,973,854.48
7335 Commercial Photography	2,152,099.54	155,500.04	1,864,144.46
7336 Commercial Art & Graphic Design	9,036,185.42	70,055.03	4,776,923.80
7338 Secretarial & Court Reporting	6,298,936.30	13,443.75	3,312,778.18
7342 Disinfecting & Pest Control Services	8,364,452.02	76,547.39	6,450,965.99
7349 Building Maintenance Services, NEC	80,955,879.96	399,678.12	56,131,783.02
7352 Medical Equipment Rental	160,677,831.12	399,039.25	4,274,899.26
7353 Heavy Construction Equipment Rental	14,129,753.00	222,527.90	6,884,326.16
7359 Equipment Rental & Leasing, NEC	418,797,068.18	3,473,460.37	187,557,247.44
7361 Employment Agencies	38,466,208.78	71,019.47	18,248,597.10
7363 Help Supply Services	56,249,612.82	138,221.44	37,478,913.98
7371 Computer Programming Services	51,540,825.58	812,809.27	20,012,182.99
7372 Prepackaged Software	219,613,734.74	1,308,667.51	50,308,827.39
7373 Computer Integrated Systems Design	26,626,838.18	43,772.59	15,365,871.05
7374 Data Processing & Preparation	43,833,892.94	2,335,624.66	36,391,213.48
7375 Information Retrieval Services	4,474,959.48	423,863.16	4,487,422.74
7376 Computer Facilities Management	1,338,645.73	24,384.00	839,002.11
7377 Computer Rental & Leasing	41,271,828.97	1,934,519.07	42,499,194.03
7378 Computer Maintenance & Repair	9,368,932.03	15,393.31	7,767,802.46
7379 Computer Related Services, NEC	126,718,546.47	927,879.99	46,833,212.14
7381 Detective & Armored Car Services	17,878,131.66	28,306.06	9,567,578.84
7382 Security Systems Services	12,851,248.17	205,677.38	5,485,641.46
7383 News Syndicates	417,129.54	39,395.58	351,063.79
7384 Photofinishing Laboratories	7,883,243.94	223,153.34	7,685,638.10
7389 Business Services, NEC	344,716,045.79	5,005,030.00	122,342,154.09
Total for MAJOR GROUP 73	1,910,664,679.95	26,012,732.64	750,465,124.25
MAJOR GROUP: 75 Auto Repair, Services, & Parking			
7513 Truck Rental & Leasing, No Drivers	10,705,549.78	249,579.85	6,229,241.41
7514 Passenger Car Rental	30,899,050.71	198,162.85	30,437,864.27
7515 Passenger Car Leasing	716,981.73	0.00	661,092.48
7519 Utility Trailer Rental	13,759,335.64	384,249.18	6,063,283.49
7521 Automobile Parking	5,865,212.74	0.00	2,305,476.82
7532 Top & Body Repair & Paint Shops	121,543,226.79	775,695.54	78,077,029.40
7533 Auto Exhaust System Repair Shops	8,183,486.50	8,468.13	2,328,026.88
7534 Tire Retreading & Repair Shops	36,412,843.94	173,630.19	11,623,530.91
7536 Automotive Glass Replacement Shops	16,414,588.45	57,399.86	7,778,503.93
7537 Automotive Transmission Repair Shops	10,019,110.23	24,818.05	7,016,309.63
7538 General Automotive Repair Shops	414,778,597.49	3,714,569.58	171,812,172.72
7539 Automotive Repair Shops, NEC	23,712,067.46	113,333.27	18,374,787.08
7542 Carwashes	27,230,454.34	337,604.90	18,680,546.90
7549 Automotive Services, NEC	21,717,434.53	120,841.95	15,448,703.68
Total for MAJOR GROUP 75	741,957,940.33	6,158,353.35	376,836,569.60

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	Gross Sales	Use Taxable	Taxable Sales
MAJOR GROUP: 76 Misc. Repair Services			
7622 Radio & Television Repair	1,743,937,153.87	58,267.98	4,878,397.01
7623 Refrigeration Service & Repair	7,438,115.38	170,942.27	6,218,425.71
7629 Electrical Repair Shops, NEC	9,589,565.84	41,837.57	6,408,494.02
7631 Watch, Clock, & Jewelry Repair	600,677.82	1,198.25	407,974.79
7641 Reupholstery & Furniture Repair	2,778,249.79	23,877.38	1,899,184.80
7692 Welding Repair	66,884,476.24	1,038,656.97	26,818,429.96
7694 Armature Rewinding Shops	26,036,435.57	307,969.64	12,101,652.23
7699 Repair Services, NEC	132,467,048.19	3,473,139.67	59,939,510.58
Total for MAJOR GROUP 76	1,989,731,722.70	5,115,889.73	118,672,069.10
MAJOR GROUP: 78 Motion Pictures			
7812 Motion Picture & Video Production	7,085,392.51	81,592.74	2,073,940.65
7819 Services Allied to Motion Pictures	3,065,643.77	20,135,627.61	21,676,957.25
7822 Motion Picture & Tape Distribution	1,413,275.85	0.00	207,573.75
7832 Motion Picture Theaters, Except Drive-In	24,321,434.77	1,206,137.95	25,500,121.85
7833 Drive-In Motion Picture Theaters	663,385.79	1,745.59	665,131.38
7841 Video Tape Rental	24,287,038.27	99,314.34	22,544,531.80
Other	N/A	N/A	N/A
Total for MAJOR GROUP 78	60,913,652.95	21,527,626.35	72,681,051.81
MAJOR GROUP: 79 Amusement & Recreation Services			
7911 Dance Studios, Schools, & Halls	4,789,322.33	47,407.84	4,782,983.38
7922 Theatrical Producers & Services	3,580,306.30	304,939.81	2,887,845.06
7929 Entertainers & Entertainment Groups	4,899,059.62	74,580.85	3,144,120.10
7933 Bowling Centers	14,882,341.06	46,668.87	13,876,036.21
7941 Sports Clubs, Managers, & Promoters	4,680,241.94	316,829.86	3,299,635.09
7948 Racing, Including Track Operation	3,647,102.49	37,189.75	2,698,904.69
7991 Physical Fitness Facilities	28,287,934.19	948,411.87	22,802,375.13
7992 Public Golf Courses	17,889,601.96	215,303.73	17,513,024.18
7993 Coin-Operated Amusement Devices	145,234,396.08	2,342,582.50	18,289,656.94
7996 Amusement Parks	8,681,810.49	289,791.49	8,592,678.48
7997 Membership Sports & Recreation Clubs	32,006,327.80	629,703.35	30,536,391.89
7999 Amusement & Recreation, NEC	108,680,166.74	2,418,108.74	74,294,945.35
Total for MAJOR GROUP 79	377,258,611.00	7,671,518.66	202,718,596.50
MAJOR GROUP: 80 Health Services			
8011 Offices & Clinics of Medical Doctors	56,281,748.41	20,888,375.04	22,788,565.34
8021 Offices & Clinics of Dentists	38,540,753.44	2,282,592.49	2,510,846.14
8031 Offices & Clinics of Osteopathic Physicians	5,458,221.62	934,739.39	957,000.73
8041 Offices & Clinics of Chiropractors	14,124,535.98	394,084.65	3,442,457.60
8042 Offices & Clinics of Optometrists	71,022,087.61	791,519.84	1,944,826.69
8043 Offices & Clinics of Podiatrists	4,046.00	12,002.99	16,048.99
8049 Offices of Health Practitioners, NEC	14,745,969.07	500,939.72	2,339,513.13
8051 Skilled Nursing Care Facilities	11,477,839.84	7,266,944.34	8,520,928.25
8052 Intermediate Care Facilities	23,582,896.07	1,486,419.23	2,004,817.21
8059 Nursing & Personal Care, NEC	7,733,095.48	986,998.69	2,167,645.31
8062 General Medical & Surgical Hospitals	647,171,120.21	16,388,892.56	38,693,578.84
8069 Specialty Hospitals, Except Psychiatric	32,542,006.30	2,254,773.77	2,627,843.91
8071 Medical Laboratories	38,054,790.26	1,777,175.69	2,673,565.76
8072 Dental Laboratories	618,204.04	63,680.03	66,822.86
8082 Home Health Care Services	2,125,755.37	14,357.55	49,283.64
8092 Kidney Dialysis Centers	10,893,391.00	700,373.93	718,522.29
8093 Specialty Outpatient Facilities, NEC	1,971,881.48	46,535.43	161,282.41
8099 Health & Allied Services, NEC	11,580,805.60	176,347.22	586,639.71
Total for MAJOR GROUP 80	987,929,147.78	56,966,752.56	92,270,188.81
MAJOR GROUP: 81 Legal Services			
8111 Legal Services	316,632,652.59	5,325,824.26	196,652,847.99

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	Gross Sales	Use Taxable	Taxable Sales
Total for MAJOR GROUP 81	316,632,652.59	5,325,824.26	196,652,847.99
MAJOR GROUP: 82 Educational Services			
8211 Elementary & Secondary Schools	2,931,878.36	150,882.00	2,994,955.27
8221 Colleges & Universities	17,953,804.20	202,855.07	9,430,234.18
8243 Data Processing Schools	1,049,701.24	412.00	476,854.80
8249 Vocational Schools, NEC	2,931,675.29	59,330.76	868,618.59
8299 Schools & Educational Services, NEC	9,937,579.90	187,707.67	5,664,291.47
Other	N/A	N/A	N/A
Total for MAJOR GROUP 82	34,816,238.29	601,187.50	19,445,458.61
MAJOR GROUP: 83 Social Services			
8322 Individual & Family Services	4,101,032.78	21,743.71	280,721.40
8331 Job Training & Related Services	263,587.40	2,025.64	2,025.64
8351 Child Day Care Services	352,558.33	8,369.24	8,369.24
8361 Residential Care	22,604,410.59	261,791.13	702,727.17
8399 Social Services, NEC	163,091.63	66,274.37	174,570.84
Total for MAJOR GROUP 83	27,484,680.73	360,204.09	1,168,414.29
MAJOR GROUP: 84 Museums, Botanical, Zoological Gardens			
8412 Museums & Art Galleries	8,318,942.83	1,550,565.83	9,216,475.56
8422 Botanical and Zoological Gardens	1,952,969.53	314,808.99	2,163,186.29
Total for MAJOR GROUP 84	10,271,912.36	1,865,374.82	11,379,661.85
MAJOR GROUP: 86 Membership Organizations			
8611 Business Associations	8,755,833.35	392,490.84	1,460,086.80
8621 Professional Organizations	347,199.90	112,116.64	198,279.50
8631 Labor Organizations	-65,553.76	238,968.72	173,414.96
8641 Civic & Social Associations	1,436,301.74	1,612,395.44	2,162,023.17
8651 Political Organizations	3,333.24	200,267.18	203,600.42
8661 Religious Organizations	909,281.83	3,405,301.32	4,195,390.08
8699 Membership Organizations, NEC	8,585,750.84	532,952.54	2,999,523.77
Total for MAJOR GROUP 86	19,972,147.14	6,494,492.68	11,392,318.70
MAJOR GROUP: 87 Engineering & Management Services			
8711 Engineering Services	311,848,996.77	2,347,880.35	67,750,468.49
8712 Architectural Services	65,835,477.21	615,108.08	13,953,143.92
8713 Surveying Services	6,697,962.87	55,679.82	3,758,324.50
8721 Accounting, Auditing, & Bookkeeping	161,925,688.31	735,388.15	131,608,535.92
8731 Commercial Physical Research	16,559,294.87	1,208,757.04	3,865,042.48
8732 Commercial Nonphysical Research	894,976.95	300.00	412,431.47
8733 Noncommercial Research Organizations	1,427,608.07	1,277,175.14	1,492,940.88
8734 Testing Laboratories	40,501,086.16	2,607,986.35	15,058,775.95
8741 Management Services	733,495,565.77	5,488,181.82	37,824,568.47
8742 Management Consulting Services	806,766,773.30	19,028,890.73	78,440,695.44
8743 Public Relations Services	1,047,406.85	4,032.00	356,568.97
8744 Facilities Support Services	3,234,547.38	43,981.50	2,785,227.01
8748 Business Consulting, NEC	32,628,670.31	1,299,602.98	13,473,908.30
Total for MAJOR GROUP 87	2,182,864,054.82	34,712,963.96	370,780,631.80
MAJOR GROUP: 88 Private Households			
Other	N/A	N/A	N/A
Total for MAJOR GROUP 88	N/A	N/A	N/A
MAJOR GROUP: 89 Services, NEC			
8999 Services, NEC	7,153,945.03	156,978.38	3,576,010.94
Total for MAJOR GROUP 89	7,153,945.03	156,978.38	3,576,010.94
Total for DIVISION I	9,475,847,109.48	186,090,026.80	2,881,440,275.08

**DIVISION: J Public Administration**

MAJOR GROUP: 91 Executive, Legislative, & General

STATE Statistics by Standard Industrial Classification (SIC), Major Group, and Division  
Returns Filed: Calendar Year 2010

	Gross Sales	Use Taxable	Taxable Sales
9111 Executive Offices	1,376,778.86	0.00	1,299,681.50
Other	6,349.80	4,702.95	11,052.75
Total for MAJOR GROUP 91	1,383,128.66	4,702.95	1,310,734.25
MAJOR GROUP: 92 Justice, Public Order, & Safety			
9222 Legal Counsel & Prosecution	378,335.29	1,041.26	299,315.86
Other	N/A	N/A	N/A
Total for MAJOR GROUP 92	420,644.75	1,041.26	339,234.82
MAJOR GROUP: 94 Administration of Human Resources			
Other	N/A	N/A	N/A
Total for MAJOR GROUP 94	N/A	N/A	N/A
MAJOR GROUP: 95 Environmental Quality & Housing			
9512 Land, Mineral, Wildlife Conservation	452,213.07	10,845.92	82,072.73
Other	N/A	N/A	N/A
Total for MAJOR GROUP 95	458,933.07	10,845.92	88,792.73
MAJOR GROUP: 96 Administration of Economic Programs			
9611 Admin. of General Economic Programs	0.00	60,759.00	60,759.00
Other	44,921.48	0.00	40,596.48
Total for MAJOR GROUP 96	44,921.48	60,759.00	101,355.48
MAJOR GROUP: 97 National Security & Intl. Affairs			
Other	N/A	N/A	N/A
Total for MAJOR GROUP 97	N/A	N/A	N/A
Total for DIVISION J	2,309,234.02	78,181.04	1,842,555.25
STATE-WIDE TOTALS:	56,452,194,643.96	1,365,180,095.53	17,116,226,062.82

\*\*\*\*\* STATE-WIDE RECAP \*\*\*\*\*

A Agriculture, Forestry, & Fishing	472,572,439.61	20,067,210.75	214,811,093.96
B Mining	180,876,042.85	24,725,612.52	79,930,412.23
C Construction	33,850,386.07	356,496.57	19,025,427.79
D Manufacturing	6,873,526,887.53	227,457,425.24	869,459,703.38
E Transportation & Public Utilities	3,101,408,592.59	655,676,709.36	2,785,574,500.99
F Wholesale Trade	13,627,512,011.30	59,460,532.85	1,209,155,693.68
G Retail Trade	22,354,312,025.49	117,917,728.89	8,763,118,675.09
H Finance, Insurance, & Real Estate	329,979,915.02	73,350,171.51	291,867,725.37
I Services	9,475,847,109.48	186,090,026.80	2,881,440,275.08
J Public Administration	2,309,234.02	78,181.04	1,842,555.25
STATE-WIDE TOTALS:	56,452,194,643.96	1,365,180,095.53	17,116,226,062.82

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ITEMS OF NOTE:

1. Report is NOT based on City tax collections or remittances. Report shows state taxable sales by zip code.
2. GROSS SALES: This is the amount reported on Line 1 of the South Dakota Sales and Use Tax Return.
3. USE TAXABLE: This is the amount reported on Line 2 of the South Dakota Sales and Use Tax Return.
4. TAXABLE SALES: This is the amount of sales and use taxable sales subject to state tax or reservation tax.
5. All figures are compiled by location zip code within a county. Some businesses may not be within City limits. These are State taxable figures only!
6. Some cities may fall into more than one county.
7. Whenever there are less than 3 licenses in any one classification, the information is combined into an 'Other' category.
8. State Totals include 'Other' categories.
9. No Contractors Excise taxes are included.