

Annual Minnesota Sales Tax Statistics for Minnesota's Leisure and Hospitality Industry, 2004
Accommodations (NAICS 721); and Food Services and Drinking Places (NAICS 722) for Minnesota, Tourism Regions, and Counties

Area	Establishments		Gross Sales (\$)		Taxable Sales (\$)		Sales Tax (\$)		Total Tax (\$)		Tourism
	Lodging	Food/Drink	Lodging	Food/Drink	Lodging	Food/Drink	Lodging	Food/Drink	Lodging	Food/Drink	Region
Minnesota Total	2,532	10,502	1,444,501,271	6,266,761,531	1,336,350,635	5,873,392,154	88,219,929	404,690,537	89,346,174	411,976,878	
Twin Cities Metro Region	443	5,326	773,793,712	4,151,643,883	731,352,783	3,913,756,193	48,225,090	269,463,124	48,905,971	271,207,713	Metro
Northeast Region	602	1,025	170,346,305	403,653,759	156,737,446	383,480,987	10,356,543	26,672,636	10,434,028	26,796,706	NE
Southern Region	481	2,117	204,044,883	876,373,660	190,219,287	798,470,271	12,528,471	54,696,521	12,656,346	54,963,802	South
North Central/West Region	955	1,867	272,215,564	758,213,241	236,000,320	714,337,041	15,655,626	49,671,622	15,793,541	49,906,745	NC/W
Aitkin County	26	56	2,488,095	13,448,222	2,156,092	12,919,190	149,412	936,748	149,812	936,748	NE
Anoka County	21	453	13,582,453	300,170,064	12,164,581	290,994,997	790,698	19,823,866	793,782	20,021,029	Metro
Becker County	61	73	12,818,053	26,058,861	10,360,576	24,674,028	687,237	1,733,800	714,741	1,750,720	NC/W
Beltrami County	56	79	12,521,416	40,927,472	11,539,965	39,957,208	754,592	2,749,428	764,892	2,768,822	NC/W
Benton County	7	61	1,277,981	36,082,264	1,228,901	34,708,666	79,879	2,391,041	80,194	2,395,923	NC/W
Big Stone County	6	19	598,628	3,340,751	583,876	3,232,029	39,262	224,997	39,262	225,136	South
Blue Earth County	26	153	13,482,674	108,631,750	12,861,147	89,721,224	846,296	6,147,469	854,480	6,179,314	South
Brown County	10	71	4,302,902	22,311,856	4,257,755	21,343,553	283,495	1,462,844	285,120	1,466,312	South
Carlton County	20	76	7,016,603	29,488,253	6,533,232	27,611,994	431,524	1,893,608	431,524	1,896,123	NE
Carver County	15	127	19,913,866	80,235,839	13,870,680	78,345,494	911,791	5,378,594	922,193	5,389,564	Metro
Cass County	150	82	51,425,388	26,813,233	41,139,533	24,880,896	2,711,298	1,769,381	2,727,483	1,769,753	NC/W
Chippewa County	6	31	976,804	9,311,441	924,019	9,202,694	60,063	634,323	60,063	634,673	South
Chisago County	27	75	2,636,132	31,629,483	2,318,505	29,272,803	152,437	1,988,349	152,568	1,992,845	Metro
Clay County	12	89	7,429,801	40,625,597	7,313,766	39,593,117	489,706	2,750,169	489,706	2,769,701	NC/W
Clearwater County	8	23	425,593	4,026,305	419,145	3,617,256	27,247	270,777	27,247	295,900	NC/W
Cook County	81	26	25,261,128	8,122,967	23,443,575	7,566,094	1,540,420	523,940	1,545,684	527,916	NE
Cottonwood County	N	17	N	5,656,963	N	5,615,495	N	389,501	N	389,619	South
Crow Wing County	113	182	56,233,445	93,352,112	47,698,700	89,670,245	3,148,666	6,255,474	3,183,282	6,285,608	NC/W
Dakota County	56	597	64,995,928	457,016,654	60,219,726	440,641,046	3,957,431	30,084,210	3,983,914	30,266,315	Metro
Dodge County	N	27	N	13,032,845	N	11,183,382	N	798,010	N	798,010	South
Douglas County	75	94	23,262,725	44,960,200	21,863,784	44,374,158	1,450,611	3,024,224	1,460,864	3,027,062	NC/W
Faribault County	4	34	888,024	7,648,231	888,017	7,403,698	57,720	512,601	57,720	513,390	South
Fillmore County	48	57	3,874,711	11,153,885	3,778,292	10,810,770	247,465	759,199	247,465	759,268	South
Freeborn County	14	80	5,088,102	25,231,964	4,956,142	24,473,190	322,149	1,657,759	323,216	1,662,289	South
Goodhue County	29	94	9,901,307	37,620,549	9,286,529	37,029,313	615,618	2,526,837	616,858	2,533,452	South
Grant County	8	14	706,655	2,020,471	462,874	1,997,852	30,087	152,149	32,950	152,149	NC/W
Hennepin County	189	2,323	550,582,115	2,032,286,101	525,974,679	1,936,429,504	34,713,569	134,125,605	35,301,265	135,112,295	Metro
Houston County	14	41	1,261,260	8,598,292	1,185,929	6,382,342	77,089	456,570	77,256	460,236	South
Hubbard County	97	49	11,680,149	15,320,000	9,748,475	14,101,251	634,028	976,691	635,284	977,682	NC/W
Isanti County	5	58	317,775	23,863,659	95,636	22,781,991	6,217	1,551,783	6,217	1,568,257	NE
Itasca County	115	109	17,640,991	36,728,969	15,532,662	33,875,418	1,032,838	2,384,454	1,038,024	2,391,534	NE
Jackson County	10	17	1,773,353	6,252,020	1,734,918	5,402,816	115,012	355,606	115,972	356,187	South
Kanabec County	10	28	965,938	8,856,510	789,618	8,372,542	54,463	579,885	54,470	580,062	NE
Kandiyohi County	32	82	11,386,920	39,260,274	10,846,313	33,331,102	718,076	2,252,231	720,482	2,254,220	South

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Area	Establishments		Gross Sales (\$)		Taxable Sales (\$)		Sales Tax (\$)		Total Tax (\$)		Tourism
	Lodging	Food/Drink	Lodging	Food/Drink	Lodging	Food/Drink	Lodging	Food/Drink	Lodging	Food/Drink	Region
Kittson County	N	17	N	1,744,692	N	1,680,125	N	123,626	N	123,626	NC/W
Koochiching County	28	39	6,649,291	14,253,280	5,598,086	13,035,409	377,161	914,859	379,471	915,216	NE
Lac qui Parle County	N	14	N	2,476,333	N	2,379,952	N	165,518	N	165,650	South
Lake County	52	35	12,589,817	11,526,279	12,362,869	10,525,185	812,009	713,917	813,442	714,493	NE
Lake of the Woods County	44	7	17,392,755	1,812,910	14,046,767	1,462,198	960,047	101,724	961,344	101,724	NC/W
Le Sueur County	17	58	3,923,900	13,751,305	3,101,907	12,084,714	214,426	858,348	214,688	858,428	South
Lincoln County	7	14	110,844	3,492,347	91,588	2,320,115	5,955	165,247	5,955	165,247	South
Lyon County	11	54	3,948,609	24,892,550	3,695,066	24,611,174	241,665	1,680,506	243,622	1,687,690	South
McLeod County	9	62	3,278,324	30,126,157	2,960,182	29,298,939	196,330	1,998,846	196,570	2,064,088	South
Mahnomen County	9	7	15,027,359	1,403,975	14,074,703	1,368,070	974,704	95,448	977,858	95,448	NC/W
Marshall County	N	21	N	3,702,907	N	3,671,899	N	285,786	N	285,787	NC/W
Martin County	10	59	4,073,608	16,544,715	3,855,012	16,094,414	258,420	1,092,489	259,639	1,094,971	South
Meeker County	9	47	1,030,554	12,909,057	635,731	12,699,711	41,323	890,740	42,069	891,874	South
Mille Lacs County	34	67	5,559,811	21,202,835	4,153,795	19,447,186	287,165	1,341,748	287,294	1,341,907	NC/W
Morrison County	24	98	2,467,156	24,696,784	2,252,229	23,699,237	148,560	1,681,575	149,371	1,683,555	NC/W
Mower County	14	95	6,955,892	39,693,753	6,677,933	30,064,775	458,233	2,050,313	465,747	2,055,282	South
Murray County	5	26	375,940	4,197,578	354,084	4,087,183	23,016	291,905	23,016	292,541	South
Nicollet County	4	48	1,261,542	21,651,221	1,248,280	21,413,239	81,137	1,457,108	81,187	1,458,312	South
Nobles County	11	56	3,595,361	17,297,313	3,539,323	16,712,817	230,050	1,128,908	231,850	1,133,735	South
Norman County	N	27	N	2,599,181	N	2,523,143	N	192,648	N	192,671	NC/W
Olmsted County	65	244	90,337,957	180,832,078	83,736,093	170,132,375	5,498,242	11,527,117	5,579,730	11,616,977	South
Otter Tail County	117	136	10,555,146	39,482,038	9,401,212	37,211,472	615,908	2,610,512	619,713	2,615,002	NC/W
Pennington County	5	27	3,381,449	10,020,033	3,008,231	10,014,965	199,376	673,094	199,594	673,453	NC/W
Pine County	25	72	3,110,419	34,036,721	2,568,652	31,131,843	178,045	2,127,727	178,048	2,164,685	NE
Pipestone County	5	21	1,109,754	6,488,583	1,019,149	6,308,264	70,102	422,519	73,590	423,056	South
Polk County	15	71	2,952,204	28,574,664	2,868,767	26,211,150	191,083	1,846,522	191,130	1,873,624	NC/W
Pope County	15	27	3,209,566	7,129,695	2,390,302	7,087,491	155,371	523,385	155,627	523,385	NC/W
Ramsey County	48	1,067	87,130,437	792,886,252	84,129,621	708,252,461	5,553,230	48,515,076	5,567,405	48,759,506	Metro
Red Lake County	N	14	N	1,847,354	N	1,799,434	N	140,578	N	140,656	NC/W
Redwood County	6	33	1,383,065	8,609,914	1,373,302	8,489,809	89,263	591,109	91,945	591,294	South
Renville County	5	37	501,262	5,469,273	473,304	5,198,875	30,764	366,527	31,955	367,474	South
Rice County	26	102	6,788,246	61,790,678	6,026,204	49,717,705	391,705	3,434,400	397,730	3,448,370	South
Rock County	7	22	1,361,168	6,735,458	1,326,268	6,548,244	86,211	452,016	86,317	452,449	South
Roseau County	12	45	4,823,740	11,157,013	4,691,420	10,566,838	310,526	734,199	312,804	734,455	NC/W
St. Louis County	240	526	94,306,248	223,328,899	87,657,024	215,661,321	5,774,454	15,045,715	5,837,336	15,101,672	NE
Scott County	20	190	8,908,668	113,590,385	7,853,086	108,380,303	510,446	7,423,401	513,522	7,481,874	Metro
Sherburne County	13	101	2,073,244	55,165,553	1,877,717	51,617,309	122,057	3,579,538	122,060	3,593,996	NC/W
Sibley County	6	28	325,938	3,977,201	325,936	3,908,939	21,224	288,603	21,224	290,226	South
Stearns County	60	339	24,066,157	182,640,203	22,696,523	167,040,348	1,497,270	11,497,002	1,519,876	11,549,576	NC/W
Steele County	12	74	7,995,563	36,907,900	7,521,161	35,418,523	490,784	2,387,641	492,380	2,395,531	South
Stevens County	N	21	N	8,562,273	N	6,989,050	N	480,293	N	481,810	NC/W

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	Lodging	Food/Drink	Lodging	Food/Drink	Lodging	Food/Drink	Lodging	Food/Drink	Lodging	Food/Drink	
Swift County	N	31	N	5,985,035	N	5,759,930	N	408,403	N	409,592	South
Todd County	11	43	1,105,422	11,158,958	1,000,856	10,246,823	65,053	722,235	65,072	726,765	NC/W
Traverse County	N	13	N	1,628,025	N	1,552,312	N	116,299	N	116,541	South
Wabasha County	16	55	2,440,255	10,576,391	2,155,723	10,236,546	141,648	727,022	141,648	727,579	South
Wadena County	9	33	1,820,349	9,416,064	1,762,079	9,057,015	115,155	604,011	115,155	609,489	NC/W
Waseca County	5	39	1,675,116	9,622,417	1,361,687	8,443,230	88,509	575,673	88,509	576,317	South
Washington County	45	330	19,051,628	256,542,402	18,666,096	242,639,989	1,230,501	16,665,127	1,243,979	16,720,680	Metro
Watonwan County	6	26	731,463	4,473,021	628,292	4,411,815	40,840	294,462	40,846	295,505	South
Wilkin County	N	20	N	5,709,594	N	5,068,611	N	364,564	N	366,496	NC/W
Winona County	22	113	6,714,967	43,611,628	6,257,574	40,975,093	410,464	2,838,183	412,320	2,844,295	South
Wright County	22	164	6,992,485	87,286,703	6,155,809	78,799,596	404,987	5,458,896	427,343	5,463,605	Metro
Yellow Medicine County	4	23	590,870	4,582,908	552,551	4,469,970	35,915	308,672	35,915	308,672	South
Non-Minnesota/ Location/ Other	51	167	24,100,807	76,876,988	22,040,799	63,347,662	1,454,199	4,186,634	1,556,288	9,101,912	

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Notes: 1) Minnesota total does not equal the sum of counties or the sum of regions, due to withheld data at the county level. In addition, the Minnesota total includes data for establishments located outside of Minnesota and/or having no available Minnesota address

2) Data provided for regions represent sums of county data

3) Wherever possible, data included in these reports is consistent with other Minnesota sales tax statistics available online at http://www.taxes.state.mn.us/taxes/legal_policy/research_reports/content/sales_use_reports.shtml

4) Leisure and Hospitality (L & H) Total is the sum of three-digit NAICS codes 700 through 722: 700=Other Leisure and Hospitality (masked from other industries); 710=Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713); 711 Performing Arts, Spectator Sports; 712=Museums, Historical Sites, Zoos, etc.; 713=Amusement, Gambling, And Recreation; 720=Other Accommodation and Food Services (masked from 721 and/or 722); 721=Accommodations; 722=Food Services and Drinking Places

5) To avoid disclosure for individual businesses, data is not reported (i.e., is masked) for any industry classification with less than four establishments. When this occurs for industries 711, 712, 713, 721 or 722, the masked data is first assigned to industries 710 or 720 in attempts to reach the reporting threshold of at least four establishments, then to industry 700. Industry codes 700, 710 and 720 were utilized to allow more precise reporting for the Leisure and Hospitality industry for counties and tourism regions. Data appearing under industries 700, 710 or 720 for counties or tourism regions have been re-assigned to their respective industries for the Minnesota Total

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

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