
**STATE AND LOCAL SALES AND USE TAX REPORT:
REVENUES FROM SALES IN CALENDAR YEAR 2010**

**Wisconsin Department of Revenue
Division of Research and Policy
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<http://www.revenue.wi.gov/>

**STATE AND LOCAL SALES AND USE TAX REPORT:
TAX REVENUE FROM SALES IN CALENDAR YEAR 2008**

This report shows by North American Industry Classification System (NAICS) code:

1. State sales and use taxes.
2. County sales and use taxes by county.
3. Baseball park district sales and use taxes.
4. Football stadium district sales and use taxes.

In addition, this report includes Premier Resort Area Taxes by municipality and county sales and use taxes per capita for counties with the county sales and use tax.

The sales and use tax data in this report reflect sales that occurred in calendar year 2010, and were obtained from sales and use tax returns filed with the Wisconsin Department of Revenue. Certain amounts collected or remitted through means other than the sales and use tax returns are not included in this report. In particular, the amounts shown do not include collections from occasional sales, interest, or penalties.

The state sales and use tax table shows statewide state sales and use taxes by NAICS classification. The county sales and use tax table shows, for the 62 counties that imposed the tax in 2010, the number of filers and county sales and use taxes by NAICS classification.

In each case where the number of filers is presented, the figure is limited to the number of filers with taxable sales in excess of \$10,000. While the count of filers is only those above this \$10,000 threshold, the amount of taxes shown is for all filers. The number of filers and total taxes are suppressed for NAICS classifications where the number of filers is 10 or fewer. Additional information is suppressed where confidentiality concerns require. Filers above the \$10,000 threshold (where shown) and total taxes are not affected by suppressing the underlying detail. In general, 2-digit NAICS level information is included in each table in this report, even if certain related figures are suppressed. 3-digit information is typically displayed, however, only where disclosure standards permit at least some information to be presented.

The Executive Office of the President, Office of Management and Budget, published the North American Industry Classification System (NAICS) in 1997 to replace and update the 1987 Standard Industrial Classification (SIC) Manual. NAICS is designed for federal data collection, statistical and analytical purposes.

NAICS groups business establishments based on the activities in which they are primarily engaged. NAICS covers the entire economy, classifying activities into 20 sectors and 1,170 industries. The U.S. Bureau of the Census publishes information about NAICS, including links to definitions of industry codes, on its website at <http://www.census.gov/epcd/www/naics.html>.

The Wisconsin Department of Revenue uses a subset of NAICS codes to classify businesses. When a business registers for Wisconsin business taxes, it selects the NAICS code that best describes its business activities. The codes used by the Department of Revenue are included in the instructions for the Department's Business Tax Registration form (form BTR-101). The form and instructions are available online at <http://www.dor.state.wi.us/forms/sales/index.html>.

When the Wisconsin Department of Revenue implemented a new sales tax processing system in 2002, existing businesses were converted from SIC to NAICS codes according to a conversion table published by the U.S. Office of Management and Budget. Since the NAICS created new codes and is more detailed than the SIC, a business may have been misclassified in the conversion from SIC to NAICS. In addition, a business may evolve over time such that another NAICS code would be more accurate than the NAICS code (or SIC code) originally selected. These codes are updated based on businesses registration forms, but caution should be exercised in using the data as a measure of economic activity for a particular NAICS code. Chart 1 is a map showing the year county sales and use taxes were imposed as of August 2010. Counties are color-coded to show the period in which they imposed their taxes.

Table 1 shows the total sales and use tax rate in each county as of December 2010 and the date the tax was imposed. Fond du Lac County adopted the county sales tax effective April 1, 2010.

As of December 2010:

- 7 counties had a total rate of 5.0% (5.0% state sales and use tax)
- 2 counties had a total rate of 5.1% (5.0% state and 0.1% baseball park district sales and use tax).
- 60 counties had a total rate of 5.5% (5.0% state and 0.5% county sales and use tax, except in Brown County, where the 0.5% rate is the football stadium tax).
- 3 counties had a total rate of 5.6% (5.0% state, 0.1% baseball park district and 0.5% county sales and use tax).

TABLE 1
WISCONSIN SALES AND USE TAX RATES AS OF DECEMBER 2010

COUNTY	EFFECTIVE DATE	TOTAL	COUNTY	EFFECTIVE DATE	TOTAL
Adams	1/1/1994	5.50%	Marathon	4/1/1987	5.50%
Ashland	4/1/1988	5.50%	Marinette	10/1/2001	5.50%
Barron	4/1/1986	5.50%	Marquette	4/1/1989	5.50%
Bayfield	4/1/1991	5.50%	Menominee		5.00%
Brown (FB)		5.50%	Milwaukee (BB)	4/1/1991	5.60%
Buffalo	4/1/1987	5.50%	Monroe	4/1/1990	5.50%
Burnett	4/1/1989	5.50%	Oconto	7/1/1994	5.50%
Calumet		5.00%	Oneida	4/1/1987	5.50%
Chippewa	4/1/1991	5.50%	Outagamie		5.00%
Clark	1/1/2009	5.50%	Ozaukee (BB)	4/1/1991	5.60%
Columbia	4/1/1989	5.50%	Pepin	4/1/1991	5.50%
Crawford	4/1/1991	5.50%	Pierce	4/1/1988	5.50%
Dane	4/1/1991	5.50%	Polk	4/1/1988	5.50%
Dodge	4/1/1994	5.50%	Portage	4/1/1989	5.50%
Door	4/1/1988	5.50%	Price	1/1/1993	5.50%
Douglas	4/1/1991	5.50%	Racine (BB)		5.10%
Dunn	4/1/1986	5.50%	Richland	4/1/1989	5.50%
Eau Claire	1/1/1999	5.50%	Rock	4/1/2007	5.50%
Florence	7/1/2006	5.50%	Rusk	4/1/1987	5.50%
Fond du Lac	4/1/2010	5.50%	St. Croix	4/1/1987	5.50%
Forest	4/1/1995	5.50%	Sauk	4/1/1992	5.50%
Grant	4/1/2002	5.50%	Sawyer	4/1/1987	5.50%
Green	1/1/2003	5.50%	Shawano	4/1/1990	5.50%
Green Lake	7/1/1999	5.50%	Sheboygan		5.00%
Iowa	4/1/1987	5.50%	Taylor	7/1/1999	5.50%
Iron	4/1/1991	5.50%	Trempealeau	10/1/1995	5.50%
Jackson	4/1/1987	5.50%	Vernon	1/1/1997	5.50%
Jefferson	4/1/1991	5.50%	Vilas	4/1/1988	5.50%
Juneau	4/1/1992	5.50%	Walworth	4/1/1987	5.50%
Kenosha	4/1/1991	5.50%	Washburn	4/1/1991	5.50%
Kewaunee		5.00%	Washington (BB)	1/1/1999	5.60%
La Crosse	4/1/1990	5.50%	Waukesha (BB)		5.10%
Lafayette	4/1/2001	5.50%	Waupaca	4/1/1989	5.50%
Langlade	4/1/1988	5.50%	Waushara	4/1/1990	5.50%
Lincoln	4/1/1987	5.50%	Winnebago		5.00%
Manitowoc		5.00%	Wood	1/1/2004	5.50%

FB indicates 0.5% football stadium tax imposed 11/1/00.

BB indicates 0.1% baseball park tax imposed 1/1/96.

1. STATE SALES AND USE TAX BY NAICS CODE, 2010

The vast majority of the state's sales and use tax collections are received by the state from businesses and individuals reporting taxable sales and taxable purchases. Taxable sales and purchases in calendar year 2010 produced state sales and use taxes of \$3,902,285,957 as reported by these filers. This amount does not include collections on occasional sales, interest, or penalties. Since sales and use taxes fall primarily on tangible personal property sold to final consumers, businesses classified in retail trade account for the largest component of sales tax as reported, equaling 48% of state sales and use taxes in 2010.

Table 2 shows the amount of state sales and use tax in 2010 by NAICS code. The data were obtained from sales and use tax returns filed with the Wisconsin Department of Revenue. The number of filers shown in the table is limited to filers with taxable sales in excess \$10,000 in 2010. As shown, the number of filers that reported taxable sales exceeding \$10,000 in 2010 was 82,505 (The total number of filers, including those under \$10,000 in taxable sales, was 153,724). The sales and use tax amounts in the table include all filers.

"State Sales and Use Tax" is the amount of state sales and use tax reported by the taxpayer. It does not include penalties, interest, or the reduction for the "retailer's discount" which a seller of taxable goods or services is permitted to retain for collecting and timely remitting the tax. The retailer's discount is the greater of 0.50% of the seller's sales tax liability or \$10 per return for returns filed timely. (Effective October 1, 2009, the retailer's discount was limited to \$1,000 per reporting period.)

Occasional sales are also excluded from the figures in table 2. Occasional sales include sales by one individual to another of used motor vehicles, boats, snowmobiles, mobile homes 45 feet or less in length, trailers, semi-trailers, all-terrain vehicles and aircraft. Use tax is collected when these vehicles are registered with the state.

Table 2
State Sales and Use Tax Reported by NAICS CY 2010

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	State Sales and Use Tax Reported by All Filers (\$)
11	Agriculture, Forestry, Fishing and Hunting				
		111	Crop Production	348	4,362,912
		112	Animal Production	114	730,920
		113	Forestry and Logging	28	155,068
		114	Fishing, Hunting and Trapping	60	255,697
		115	Support Activities for Agriculture and Forestry	75	428,089
	Agriculture, Forestry, Fishing and Hunting Total			625	5,932,686
21	Mining, Quarrying, and Oil and Gas Extraction				
		211	Oil and Gas Extraction	Suppressed	Suppressed
		212	Mining (except Oil and Gas)	294	9,608,169
		213	Support Activities for Mining	Suppressed	Suppressed
	Mining, Quarrying, and Oil and Gas Extraction Total			301	9,836,721
22	Utilities				
		221	Utilities	168	201,717,096
	Utilities Total			168	201,717,096
23	Construction				
		236	Construction of Buildings	366	11,148,480
		237	Heavy and Civil Engineering Construction	148	14,756,275
		238	Specialty Trade Contractors	2,597	55,250,119
	Construction Total			3,111	81,154,874
31-33	Manufacturing				
		311	Food Manufacturing	114	4,381,757
		312	Beverage and Tobacco Product Manufacturing	266	3,052,640
		313	Textile Mills	14	222,259
		314	Textile Product Mills	11	55,063
		315	Apparel Manufacturing	70	543,206
		316	Leather and Allied Product Manufacturing	33	300,577
		321	Wood Product Manufacturing	228	5,537,904
		322	Paper Manufacturing	46	6,050,069
		323	Printing and Related Support Activities	175	9,146,534
		324	Petroleum and Coal Products Manufacturing	14	2,462,089
		325	Chemical Manufacturing	120	7,149,502
		326	Plastics and Rubber Products Manufacturing	76	2,203,819
		327	Nonmetallic Mineral Product Manufacturing	137	13,766,888
		331	Primary Metal Manufacturing	52	2,021,863
		332	Fabricated Metal Product Manufacturing	267	14,328,460
		333	Machinery Manufacturing	401	12,723,591
		334	Computer and Electronic Product Manufacturing	142	12,147,442
		335	Electrical Equipment, Appliance, and Component Manufacturing	118	8,381,122
		336	Transportation Equipment Manufacturing	72	6,878,783
		337	Furniture and Related Product Manufacturing	153	3,717,622
		339	Miscellaneous Manufacturing	1,213	22,680,957
	Manufacturing Total			3,722	137,752,145

Table 2
State Sales and Use Tax Reported by NAICS CY 2010

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	State Sales and Use Tax Reported by All Filers (\$)
42	Wholesale Trade				
		423	Merchant Wholesalers, Durable Goods	2,303	202,935,030
		424	Merchant Wholesalers, Nondurable Goods	1,002	74,442,546
		425	Wholesale Electronic Markets and Agents and Brokers	53	10,887,563
	Wholesale Trade Total			3,358	288,265,139
44-45	Retail Trade				
		441	Motor Vehicle and Parts Dealers	2,776	391,921,218
		442	Furniture and Home Furnishings Stores	1,055	54,753,412
		443	Electronics and Appliance Stores	671	67,663,176
		444	Building Material and Garden Equipment and Supplies Dealers	2,110	233,578,195
		445	Food and Beverage Stores	2,265	115,595,214
		446	Health and Personal Care Stores	360	44,760,879
		447	Gasoline Stations	1,472	96,621,407
		448	Clothing and Clothing Accessories Stores	1,492	105,858,267
		451	Sporting Goods, Hobby, Book, and Music Stores	1,411	56,680,433
		452	General Merchandise Stores	472	393,278,983
		453	Miscellaneous Store Retailers	9,611	243,336,317
		454	Nonstore Retailers	1,281	51,171,769
	Retail Trade Total			24,976	1,855,219,269
48-49	Transportation and Warehousing				
		481	Air Transportation	42	550,685
		482	Rail Transportation	Suppressed	Suppressed
		483	Water Transportation	29	244,913
		484	Truck Transportation	144	1,628,753
		485	Transit and Ground Passenger Transportation	32	921,800
		486	Pipeline Transportation	Suppressed	Suppressed
		487	Scenic and Sightseeing Transportation	Suppressed	Suppressed
		488	Support Activities for Transportation	86	1,778,988
		492	Couriers and Messengers	Suppressed	Suppressed
		493	Warehousing and Storage	31	603,023
	Transportation and Warehousing Total			385	8,136,295
51	Information				
		511	Publishing Industries (except Internet)	439	11,061,161
		512	Motion Picture and Sound Recording Industries	95	6,980,044
		515	Broadcasting (except Internet)	29	3,365,024
		517	Telecommunications	572	313,283,213
		518	Data Processing, Hosting, and Related Services	41	9,369,404
		519	Other Information Services	26	443,909
	Information Total			1,202	344,502,755
52	Finance and Insurance				
		521	Monetary Authorities-Central Bank	Suppressed	Suppressed
		522	Credit Intermediation and Related Activities	220	12,276,537
		523	Securities, Commodity Contracts, and Other Financial Investments and F	24	569,259
		524	Insurance Carriers and Related Activities	46	2,830,002
		525	Funds, Trusts, and Other Financial Vehicles	Suppressed	Suppressed
	Finance and Insurance Total			301	16,268,728
53	Real Estate and Rental and Leasing				
		531	Real Estate	Suppressed	5,212,126

Table 2
State Sales and Use Tax Reported by NAICS CY 2010

NAICS(2)	Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	State Sales and Use Tax Reported by All Filers (\$)
		532	Rental and Leasing Services	2,094	72,268,428
		533	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	Suppressed	Suppressed
	Real Estate and Rental and Leasing Total			2,567	77,492,497
54	Professional, Scientific, and Technical Services				
		541	Professional, Scientific, and Technical Services	5,737	106,355,268
	Professional, Scientific, and Technical Services Total			5,737	106,355,268
55	Management of Companies and Enterprises				
		551	Management of Companies and Enterprises	64	19,076,639
	Management of Companies and Enterprises Total			64	19,076,639
56	Administrative and Support and Waste Management and Remediation Services				
		561	Administrative and Support Services	2,230	31,253,323
		562	Waste Management and Remediation Services	32	1,711,595
	Administrative and Support and Waste Management and Remediation Services Total			2,262	32,964,918
61	Educational Services				
		611	Educational Services	415	16,948,894
	Educational Services Total			415	16,948,894
62	Health Care and Social Assistance				
		621	Ambulatory Health Care Services	566	7,327,799
		622	Hospitals	41	792,835
		623	Nursing and Residential Care Facilities	27	1,065,366
		624	Social Assistance	24	326,977
	Health Care and Social Assistance Total			658	9,512,977
71	Arts, Entertainment, and Recreation				
		711	Performing Arts, Spectator Sports, and Related Industries	488	21,260,284
		712	Museums, Historical Sites, and Similar Institutions	29	264,833
		713	Amusement, Gambling, and Recreation Industries	1,091	30,487,741
	Arts, Entertainment, and Recreation Total			1,608	52,012,858
72	Accommodation and Food Services				
		721	Accommodation	2,556	74,631,537
		722	Food Services and Drinking Places	12,155	343,176,091
	Accommodation and Food Services Total			14,711	417,807,628
81	Other Services (except Public Administration)				
		811	Repair and Maintenance	5,803	80,381,913
		812	Personal and Laundry Services	5,443	80,916,788
		813	Religious, Grantmaking, Civic, Professional, and Similar Organizations	781	9,241,661
	Other Services (except Public Administration) Total			12,027	170,540,363
92	Public Administration				
		921	Executive, Legislative, and Other General Government Support	276	17,294,835
		922	Justice, Public Order, and Safety Activities	Suppressed	Suppressed
		924	Administration of Environmental Quality Programs	Suppressed	Suppressed
		925	Administration of Housing Programs, Urban Planning, and Community De	Suppressed	Suppressed
	Public Administration Total			286	17,415,374
99	Not Reported				
		999	Not Reported	4,021	33,372,833
	Not Reported Total			4,021	33,372,833
Grand Total				82,505	3,902,285,957

2. **BASEBALL PARK DISTRICT SALES AND USE TAX, 2010**

The baseball park district sales and use tax was authorized by 1995 Act 56. The effect of the Act was to impose a 0.1% sales and use tax in the five southeast counties of Milwaukee, Ozaukee, Racine, Washington, and Waukesha as of January 1, 1996. Under 1995 Act 56, the state retains a state administrative fee of 1.50% of tax collections.

Transactions in calendar year 2010 generated baseball park district sales and use taxes of \$ 24,568,224. This is the amount of district sales and use tax reported by the taxpayer. It does not include penalties, interest, occasional sales, or the reduction for the retailer's discount. It is also prior to the reduction for the state's administrative fee.

Baseball park district sales and use tax proceeds are distributed to the Southeast Wisconsin Professional Baseball Park District.

Table 3 shows the number of filers and baseball district sales and use taxes in 2010 by NAICS code. Consistent with the discussion above, the figures in Table 3 exclude penalties, interest, occasional sales, the reduction for the retailer's discount, and are prior to the reduction for the state 1.5% administrative fee.

The number of filers shown is the number of sellers in a NAICS code that filed a sales tax return in 2010 and reported taxable sales exceeding \$10,000. While this \$10,000 threshold excludes certain smaller scale entities located in the district, it allows the exclusion, from the count of filers, many entities that may be making limited sales into the district but are not located within the district. Without this threshold, for example, a retailer without a physical presence within the district would be listed as a filer so long as they engaged in at least one transaction sourced to a location within the district. To limit the filer count to those with a more significant level of taxable sales in the district, whether physically located within the district or not, the number of filers excludes businesses with taxable sales less than \$10,000. The sales and use tax amounts, however, includes all filers.

Taxpayers do not report baseball park district tax data by county.

Table 3

Baseball Stadium District Sales and Use Tax Reported by NAICS CY 2010

NAICS(2)	Description	NAICS(3) Description	Filers With Taxable Sales Exceeding \$10,000	State Sales and Use Tax Reported by All Filers (\$)
11	Agriculture, Forestry, Fishing and Hunting			
		112 Animal Production	22	2,123
		111 Crop Production	81	30,169
		114 Fishing, Hunting and Trapping	Suppressed	Suppressed
		113 Forestry and Logging	Suppressed	Suppressed
		115 Support Activities for Agriculture and Forestry	Suppressed	2,227
	Agriculture, Forestry, Fishing and Hunting Total		128	34,891
21	Mining, Quarrying, and Oil and Gas Extraction			
		212 Mining (except Oil and Gas)	Suppressed	Suppressed
		211 Oil and Gas Extraction	Suppressed	Suppressed
		213 Support Activities for Mining	Suppressed	Suppressed
	Mining, Quarrying, and Oil and Gas Extraction Total		41	76,352
22	Utilities			
		221 Utilities	32	1,208,714
	Utilities Total		32	1,208,714
23	Construction			
		236 Construction of Buildings	113	72,172
		237 Heavy and Civil Engineering Construction	48	70,597
		238 Specialty Trade Contractors	710	342,466
	Construction Total		871	485,234
31-33	Manufacturing			
		315 Apparel Manufacturing	24	5,094
		312 Beverage and Tobacco Product Manufacturing	124	24,943
		325 Chemical Manufacturing	64	98,030
		334 Computer and Electronic Product Manufacturing	84	145,724
		335 Electrical Equipment, Appliance, and Component Manufacturing	75	118,200
		332 Fabricated Metal Product Manufacturing	102	54,411
		311 Food Manufacturing	45	22,838
		337 Furniture and Related Product Manufacturing	50	28,939
		316 Leather and Allied Product Manufacturing	Suppressed	Suppressed
		333 Machinery Manufacturing	176	84,290
		339 Miscellaneous Manufacturing	568	155,079
		327 Nonmetallic Mineral Product Manufacturing	50	46,885
		322 Paper Manufacturing	21	12,148
		324 Petroleum and Coal Products Manufacturing	Suppressed	Suppressed
		326 Plastics and Rubber Products Manufacturing	33	6,875
		331 Primary Metal Manufacturing	27	9,700
		323 Printing and Related Support Activities	86	64,607
		313 Textile Mills	Suppressed	Suppressed
		314 Textile Product Mills	Suppressed	Suppressed
		336 Transportation Equipment Manufacturing	31	48,187
		321 Wood Product Manufacturing	77	24,081
	Manufacturing Total		1,663	968,070

Table 3

Baseball Stadium District Sales and Use Tax Reported by NAICS CY 2010

NAICS(2) Description	NAICS(3) Description	Filers With Taxable Sales Exceeding \$10,000	State Sales and Use Tax Reported by All Filers (\$)
42 Wholesale Trade			
	423 Merchant Wholesalers, Durable Goods	1,128	1,386,816
	424 Merchant Wholesalers, Nondurable Goods	479	686,115
	425 Wholesale Electronic Markets and Agents and Brokers	39	89,647
	Wholesale Trade Total	1,646	2,162,578
44-45 Retail Trade			
	444 Building Material and Garden Equipment and Supplies Dealers	512	1,155,839
	448 Clothing and Clothing Accessories Stores	601	725,581
	443 Electronics and Appliance Stores	227	468,146
	445 Food and Beverage Stores	811	654,159
	442 Furniture and Home Furnishings Stores	327	415,425
	447 Gasoline Stations	472	461,876
	452 General Merchandise Stores	143	2,361,169
	446 Health and Personal Care Stores	106	400,968
	453 Miscellaneous Store Retailers	2,836	1,453,500
	441 Motor Vehicle and Parts Dealers	1,140	2,304,563
	454 Nonstore Retailers	488	288,214
	451 Sporting Goods, Hobby, Book, and Music Stores	360	336,845
	Retail Trade Total	8,023	11,026,283
48-49 Transportation and Warehousing			
	481 Air Transportation	Suppressed	Suppressed
	492 Couriers and Messengers	Suppressed	Suppressed
	482 Rail Transportation	Suppressed	Suppressed
	487 Scenic and Sightseeing Transportation	Suppressed	Suppressed
	488 Support Activities for Transportation	28	18,429
	485 Transit and Ground Passenger Transportation	16	11,886
	484 Truck Transportation	39	6,228
	493 Warehousing and Storage	13	3,073
	483 Water Transportation	Suppressed	Suppressed
	Transportation and Warehousing Total	120	50,336
51 Information			
	515 Broadcasting (except Internet)	Suppressed	Suppressed
	518 Data Processing, Hosting, and Related Services	31	96,267
	512 Motion Picture and Sound Recording Industries	38	66,072
	519 Other Information Services	Suppressed	2,735
	511 Publishing Industries (except Internet)	220	69,995
	517 Telecommunications	288	1,814,256
	Information Total	599	2,111,701
52 Finance and Insurance			
	522 Credit Intermediation and Related Activities	95	105,597
	525 Funds, Trusts, and Other Financial Vehicles	Suppressed	Suppressed
	524 Insurance Carriers and Related Activities	13	14,497
	521 Monetary Authorities-Central Bank	Suppressed	Suppressed
	523 Securities, Commodity Contracts, and Other Financial Investments and F	Suppressed	5,723
	Finance and Insurance Total	124	132,367

Table 3

Baseball Stadium District Sales and Use Tax Reported by NAICS CY 2010

NAICS(2)	Description	NAICS(3) Description	Filers With Taxable Sales Exceeding \$10,000	State Sales and Use Tax Reported by All Filers (\$)
53	Real Estate and Rental and Leasing			
		533 Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	Suppressed	Suppressed
		531 Real Estate	Suppressed	24,010
		532 Rental and Leasing Services	629	519,610
	Real Estate and Rental and Leasing Total		750	543,684
54	Professional, Scientific, and Technical Services			
		541 Professional, Scientific, and Technical Services	2,279	780,313
	Professional, Scientific, and Technical Services Total		2,279	780,313
55	Management of Companies and Enterprises			
		551 Management of Companies and Enterprises	35	91,316
	Management of Companies and Enterprises Total		35	91,316
56	Administrative and Support and Waste Management and Remediation Services			
		561 Administrative and Support Services	776	338,052
		562 Waste Management and Remediation Services	12	5,454
	Administrative and Support and Waste Management and Remediation Services Total		788	343,506
61	Educational Services			
		611 Educational Services	125	103,350
	Educational Services Total		125	103,350
62	Health Care and Social Assistance			
		621 Ambulatory Health Care Services	190	54,633
		622 Hospitals	Suppressed	8,045
		623 Nursing and Residential Care Facilities	15	8,002
		624 Social Assistance	Suppressed	Suppressed
	Health Care and Social Assistance Total		226	73,200
71	Arts, Entertainment, and Recreation			
		713 Amusement, Gambling, and Recreation Industries	242	132,999
		712 Museums, Historical Sites, and Similar Institutions	Suppressed	Suppressed
		711 Performing Arts, Spectator Sports, and Related Industries	Suppressed	211,538
	Arts, Entertainment, and Recreation Total		351	345,063
72	Accommodation and Food Services			
		721 Accommodation	198	315,835
		722 Food Services and Drinking Places	3,080	2,235,945
	Accommodation and Food Services Total		3,278	2,551,779
81	Other Services (except Public Administration)			
		812 Personal and Laundry Services	1,860	612,631
		813 Religious, Grantmaking, Civic, Professional, and Similar Organizations	198	75,693
		811 Repair and Maintenance	1,486	512,253
	Other Services (except Public Administration) Total		3,544	1,200,577
92	Public Administration			
		924 Administration of Environmental Quality Programs	Suppressed	Suppressed
		921 Executive, Legislative, and Other General Government Support	Suppressed	107,943
		922 Justice, Public Order, and Safety Activities	Suppressed	Suppressed
	Public Administration Total		47	108,429
99	Not Reported			
		999 Not Reported	954	170,445
	Not Reported Total		954	170,445
	Grand Total		25,625	24,568,224

3. FOOTBALL STADIUM DISTRICT SALES AND USE TAX, 2010

The football stadium district sales and use tax was authorized by 1999 Act 167. The effect of the Act was to impose a 0.5% sales and use tax in Brown County as of November 1, 2000. 1999 Act 167 specified a state administrative fee of 1.50% of tax collections.

Transactions in calendar year 2010 generated football stadium district sales and use taxes of \$20,149,987. This is the amount of district sales and use tax reported by sellers of taxable goods and services. It does not include penalties, interest, occasional sales, or the reduction for the retailer's discount. It is also prior to the reduction for the state's administrative fee.

Football stadium district sales and use tax proceeds are distributed to the Green Bay/Brown County Professional Football Stadium District.

Table 4 shows numbers of taxpayers and football district sales and use taxes in 2010 by NAICS code. Consistent with the discussion above, the figures in Table 4 exclude penalties, interest, occasional sales, the reduction for the retailer's discount, and are prior to the reduction for the state 1.5% administrative fee.

The number of filers shown is the number of taxpayers in a NAICS code that filed a sales tax return in 2010 and reported taxable sales exceeding \$10,000. While this \$10,000 threshold excludes certain smaller scale entities located in the district, it allows the exclusion, from the count of filers, many entities that may be making limited sales into the district but are not located within the district. Without this threshold, for example, a retailer without a physical presence within the district would be listed as a filer so long as they engaged in at least one transaction sourced to a location within the district. To limit the filer count to those with a more significant level of taxable sales in the district, whether physically located within the district or not, the number of filers excludes businesses with taxable sales less than \$10,000. The sales and use tax amounts, however, includes all filers.

Table 4 shows football district sales and use taxes in 2010.

Table 4
Football District Sales and Use Tax Reported by NAICS CY 2010

NAICS(2)	Description	NAICS(3)	Description	Filers With Taxable Sales Exceeding \$10,000	State Sales and Use Tax Reported by All Filers (\$)
11	Agriculture, Forestry, Fishing and Hunting				
		111	Crop Production	12	11,238
		112	Animal Production	Suppressed	Suppressed
		113	Forestry and Logging	Suppressed	Suppressed
		114	Fishing, Hunting and Trapping	Suppressed	Suppressed
		115	Support Activities for Agriculture and Forestry	Suppressed	Suppressed
	Agriculture, Forestry, Fishing and Hunting Total			20	13,547
21	Mining, Quarrying, and Oil and Gas Extraction				
		212	Mining (except Oil and Gas)	Suppressed	Suppressed
		213	Support Activities for Mining	Suppressed	Suppressed
	Mining, Quarrying, and Oil and Gas Extraction Total			20	40,186
22	Utilities				
		221	Utilities	22	1,001,678
	Utilities Total			22	1,001,678
23	Construction				
		236	Construction of Buildings	39	77,356
		237	Heavy and Civil Engineering Construction	19	177,266
		238	Specialty Trade Contractors	190	320,872
	Construction Total			248	575,494
31-33	Manufacturing				
		311	Food Manufacturing	Suppressed	Suppressed
		312	Beverage and Tobacco Product Manufacturing	18	19,741
		313	Textile Mills	Suppressed	Suppressed
		314	Textile Product Mills	Suppressed	Suppressed
		315	Apparel Manufacturing	Suppressed	Suppressed
		316	Leather and Allied Product Manufacturing	Suppressed	Suppressed
		321	Wood Product Manufacturing	28	17,155
		322	Paper Manufacturing	12	126,270
		323	Printing and Related Support Activities	21	38,624
		324	Petroleum and Coal Products Manufacturing	Suppressed	Suppressed
		325	Chemical Manufacturing	28	15,693
		326	Plastics and Rubber Products Manufacturing	14	8,853
		327	Nonmetallic Mineral Product Manufacturing	17	50,142
		331	Primary Metal Manufacturing	Suppressed	Suppressed
		332	Fabricated Metal Product Manufacturing	36	49,622
		333	Machinery Manufacturing	50	25,277
		334	Computer and Electronic Product Manufacturing	30	51,956
		335	Electrical Equipment, Appliance, and Component Manufacturing	32	14,991
		336	Transportation Equipment Manufacturing	11	13,658
		337	Furniture and Related Product Manufacturing	14	27,908
		339	Miscellaneous Manufacturing	169	121,516
	Manufacturing Total			502	610,898
42	Wholesale Trade				
		423	Merchant Wholesalers, Durable Goods	488	1,071,178
		424	Merchant Wholesalers, Nondurable Goods	174	248,160
		425	Wholesale Electronic Markets and Agents and Brokers	21	98,985
	Wholesale Trade Total			683	1,418,323

Table 4
Football District Sales and Use Tax Reported by NAICS CY 2010

NAICS(2) Description	NAICS(3) Description	Filers With Taxable Sales Exceeding \$10,000	State Sales and Use Tax Reported by All Filers (\$)
44-45 Retail Trade			
	441 Motor Vehicle and Parts Dealers	551	1,875,141
	442 Furniture and Home Furnishings Stores	91	234,392
	443 Electronics and Appliance Stores	65	371,907
	444 Building Material and Garden Equipment and Supplies Dealers	161	1,053,785
	445 Food and Beverage Stores	82	601,025
	446 Health and Personal Care Stores	28	175,776
	447 Gasoline Stations	90	354,330
	448 Clothing and Clothing Accessories Stores	148	640,464
	451 Sporting Goods, Hobby, Book, and Music Stores	98	261,644
	452 General Merchandise Stores	49	2,047,861
	453 Miscellaneous Store Retailers	722	1,514,984
	454 Nonstore Retailers	156	527,510
	Retail Trade Total	2,241	9,658,819
48-49 Transportation and Warehousing			
	481 Air Transportation	Suppressed	Suppressed
	482 Rail Transportation	Suppressed	Suppressed
	483 Water Transportation	Suppressed	Suppressed
	484 Truck Transportation	15	12,632
	485 Transit and Ground Passenger Transportation	Suppressed	Suppressed
	488 Support Activities for Transportation	Suppressed	Suppressed
	492 Couriers and Messengers	Suppressed	Suppressed
	493 Warehousing and Storage	Suppressed	Suppressed
	Transportation and Warehousing Total	35	35,511
51 Information			
	511 Publishing Industries (except Internet)	67	50,761
	512 Motion Picture and Sound Recording Industries	Suppressed	Suppressed
	515 Broadcasting (except Internet)	Suppressed	Suppressed
	517 Telecommunications	144	1,225,723
	518 Data Processing, Hosting, and Related Services	14	52,717
	519 Other Information Services	Suppressed	Suppressed
	Information Total	244	1,379,599
52 Finance and Insurance			
	522 Credit Intermediation and Related Activities	44	82,090
	523 Securities, Commodity Contracts, and Other Financial Investments and F	Suppressed	Suppressed
	524 Insurance Carriers and Related Activities	Suppressed	Suppressed
	525 Funds, Trusts, and Other Financial Vehicles	Suppressed	Suppressed
	Finance and Insurance Total	55	93,588
53 Real Estate and Rental and Leasing			
	531 Real Estate	19	13,636
	532 Rental and Leasing Services	203	516,349
	Real Estate and Rental and Leasing Total	222	529,991
54 Professional, Scientific, and Technical Services			
	541 Professional, Scientific, and Technical Services	523	607,760
	Professional, Scientific, and Technical Services Total	523	607,760
55 Management of Companies and Enterprises			
	551 Management of Companies and Enterprises	10	91,212
	Management of Companies and Enterprises Total	10	91,212

Table 4
Football District Sales and Use Tax Reported by NAICS CY 2010

NAICS(2)	Description	NAICS(3)	Description	Filers With Taxable Sales Exceeding \$10,000	State Sales and Use Tax Reported by All Filers (\$)
56	Administrative and Support and Waste Management and Remediation Services	561	Administrative and Support Services	Suppressed	142,641
		562	Waste Management and Remediation Services	Suppressed	Suppressed
	Administrative and Support and Waste Management and Remediation Services Total			196	239,986
61	Educational Services	611	Educational Services	25	80,949
	Educational Services Total			25	80,949
62	Health Care and Social Assistance	621	Ambulatory Health Care Services	Suppressed	141,050
		622	Hospitals	Suppressed	Suppressed
		623	Nursing and Residential Care Facilities	Suppressed	Suppressed
		624	Social Assistance	Suppressed	Suppressed
	Health Care and Social Assistance Total			45	148,972
71	Arts, Entertainment, and Recreation	711	Performing Arts, Spectator Sports, and Related Industries	Suppressed	376,064
		712	Museums, Historical Sites, and Similar Institutions	Suppressed	Suppressed
		713	Amusement, Gambling, and Recreation Industries	54	143,161
	Arts, Entertainment, and Recreation Total			72	519,365
72	Accommodation and Food Services	721	Accommodation	61	381,250
		722	Food Services and Drinking Places	517	1,781,726
	Accommodation and Food Services Total			578	2,162,976
81	Other Services (except Public Administration)	811	Repair and Maintenance	312	342,596
		812	Personal and Laundry Services	419	423,428
		813	Religious, Grantmaking, Civic, Professional, and Similar Organizations	23	11,711
	Other Services (except Public Administration) Total			754	777,735
92	Public Administration	921	Executive, Legislative, and Other General Government Support	Suppressed	Suppressed
		924	Administration of Environmental Quality Programs	Suppressed	Suppressed
	Public Administration Total			Suppressed	Suppressed
99	Not Reported	999	Not Reported	210	117,031
	Not Reported Total			210	117,031
	Grand Total			6,712	20,149,987

4. PREMIER RESORT AREA TAX BY MUNICIPALITY, 2006 - 2010

The premier resort area tax was authorized by 1997 Act 27. If 40% of a municipality's or county's equalized value is used by tourism-related retailers as defined by law, the municipality or county may declare itself a premier resort area. A premier resort area may impose a 0.5% tax on the gross receipts from the sale, lease or rental in the municipality or county of goods or services that are subject to the state sales tax and sold by specified tourism-related retailers. 2005 Act 25 specified additional tourism-related retailers that are subject to the tax as of September 1, 2006. 1997 Act 27 also provided for a 3% administrative fee to be deducted from gross tax collections. The tax rates for the Village of Lake Delton and the City of Wisconsin Dells increased from 0.5% to 1.0% on January 1, 2010.

Subsequent legislation has authorized certain municipalities to declare themselves as premier resort areas even if they did not meet the 40% of value threshold. 2001 Act 16 authorized the City of Eagle River to designate itself a premier resort area. 2001 Act 109 allowed the City of Bayfield to designate itself a premier resort area and levy the tax. 2005 Act 856 allowed the Villages of Ephraim and Sister Bay to designate themselves premier resort areas and levy premier resort area taxes, pending two-thirds vote of approval in a referendum.

Table 5 shows distributions based on sales in calendar years 2006 through 2010. As of December 2010, Ephraim and Sister Bay have not imposed the premier resort area tax.

TABLE 5
PREMIER RESORT AREA TAX BY MUNICIPALITY, 2008 - 2010

	Wisconsin Dells	Lake Delton	Bayfield	Eagle River	Totals
2006	\$540,145	\$1,443,045	\$63,368		\$2,046,558
2007	\$649,280	\$1,988,787	\$62,396	\$122,662	\$2,823,126
2008	\$649,478	\$1,837,827	\$61,601	\$138,809	\$2,687,715
2009	\$615,700	\$1,955,461	\$61,445	\$147,192	\$2,779,799
2010	\$1,158,443	\$3,885,064	\$67,457	\$146,411	\$5,257,376

5. COUNTY SALES AND USE TAX BY NAICS CODE, 2010

Counties are authorized to impose a 0.5% county sales and use tax. Table 6 presents total county sales and use tax information by NAICS code for the 62 counties that levied the tax in 2010. The state retains 1.75% of county sales and use taxes for the state's administrative costs.

The reader is advised to exercise caution when using these data as indicators of economic activity in a county for the reasons noted on page 1. As noted, NAICS codes are self-assigned by businesses and may not be updated as business activities change over time. Additionally, some NAICS codes are not reported or are reported incorrectly. The number of filers shown is the number of taxpayers in a NAICS code that filed a sales tax return in 2010 and reported taxable sales exceeding \$10,000.

Transactions in calendar year 2010 generated county sales and use taxes of \$274,726,709. This is the amount of county sales and use tax reported by sellers/retailers. It does not include penalties, interest, occasional sales, or the reduction for the "retailer's discount" which a taxpayer is permitted to retain for collecting and timely remitting the tax. This figure is also prior to the reduction for the state administrative fee. The retailer's discount is the greater of 0.50% of the taxpayer's sales tax liability or \$10 per return for returns filed timely. (Effective October 1, 2009, the retailer's discount was limited to \$1,000 per reporting period.) Occasional sales include the sale from one individual to another of certain vehicles.

Comparison to County Sales and Use Tax Distributions

Distribution of county sales and use tax collection are made to counties on a monthly basis. The amount received by the each county imposing the tax during 2010 will differ from the amounts in Table 6 due to the retailer's discount, administrative costs, interest, penalties, occasional sales, and timing issues. The tax amounts reflect the amounts reported by the filers and not the final payments made by taxpayers or to counties.

County Sales and Use Tax by County

Table 7 presents county sales and use tax information by NAICS code by county for the counties that levied the tax in 2010. The "Number of Filers" shown in each County is the number of sellers/retailers in a NAICS code that filed a sales tax return in 2010 and reported taxable sales exceeding \$10,000. A business that remits sales and use tax in Wisconsin would show up as a filer in any county in which the retailer engaged in a transaction. For example, a retailer without a physical presence in Dane County would be required to be a filer for Dane County so long as it engaged in at least one transaction sourced to Dane County. If this retailer had taxable sales in the county in excess of \$10,000, it would be included in the count of filers for Dane County in Table 7 that exceed this threshold. Regardless of its magnitude of taxable sales, the Dane County sales and use tax from this filer would be included in the county's sales and use tax dollar amount in Table 7.

Table 6
County Sales and Use Tax Reported by NAICS for Counties Imposing Sales and Use Tax CY 2010

NAICS(2)	Description	NAICS(3) Description	Filers With Taxable Sales Exceeding \$10,000	State Sales and Use Tax Reported by All Filers (\$)
11	Agriculture, Forestry, Fishing and Hunting			
		111 Crop Production	285	317,243
		112 Animal Production	82	59,404
		113 Forestry and Logging	24	14,156
		114 Fishing, Hunting and Trapping	45	17,621
		115 Support Activities for Agriculture and Forestry	64	36,282
	Agriculture, Forestry, Fishing and Hunting Total		500	444,707
21	Mining, Quarrying, and Oil and Gas Extraction			
		211 Oil and Gas Extraction	Suppressed	Suppressed
		212 Mining (except Oil and Gas)	Suppressed	Suppressed
		213 Support Activities for Mining	Suppressed	Suppressed
	Mining, Quarrying, and Oil and Gas Extraction Total		253	737,046
22	Utilities			
		221 Utilities	141	14,529,368
	Utilities Total		141	14,529,368
23	Construction			
		236 Construction of Buildings	289	854,189
		237 Heavy and Civil Engineering Construction	125	990,948
		238 Specialty Trade Contractors	2,085	4,010,298
	Construction Total		2,499	5,855,435
31-33	Manufacturing			
		311 Food Manufacturing	95	328,246
		312 Beverage and Tobacco Product Manufacturing	217	229,229
		313 Textile Mills	12	17,649
		314 Textile Product Mills	Suppressed	Suppressed
		315 Apparel Manufacturing	55	38,793
		316 Leather and Allied Product Manufacturing	27	20,211
		321 Wood Product Manufacturing	198	414,919
		322 Paper Manufacturing	32	280,001
		323 Printing and Related Support Activities	138	371,869
		324 Petroleum and Coal Products Manufacturing	Suppressed	184,081
		325 Chemical Manufacturing	96	258,559
		326 Plastics and Rubber Products Manufacturing	58	120,756
		327 Nonmetallic Mineral Product Manufacturing	114	1,113,256
		331 Primary Metal Manufacturing	38	144,710
		332 Fabricated Metal Product Manufacturing	212	633,950
		333 Machinery Manufacturing	332	866,867
		334 Computer and Electronic Product Manufacturing	125	726,766
		335 Electrical Equipment, Appliance, and Component Manufacturing	103	630,692
		336 Transportation Equipment Manufacturing	57	392,309
		337 Furniture and Related Product Manufacturing	123	271,513
		339 Miscellaneous Manufacturing	1,012	1,526,927
	Manufacturing Total		3,066	8,575,625
42	Wholesale Trade			
		423 Merchant Wholesalers, Durable Goods	1,944	13,837,675
		424 Merchant Wholesalers, Nondurable Goods	841	5,011,448
		425 Wholesale Electronic Markets and Agents and Brokers	50	666,097
	Wholesale Trade Total		2,835	19,515,220

Table 6
County Sales and Use Tax Reported by NAICS for Counties Imposing Sales and Use Tax CY 2010

NAICS(2) Description	NAICS(3) Description	Filers With Taxable Sales Exceeding \$10,000	State Sales and Use Tax Reported by All Filers (\$)
44-45 Retail Trade			
	442 Furniture and Home Furnishings Stores	852	3,777,829
	443 Electronics and Appliance Stores	552	4,468,438
	444 Building Material and Garden Equipment and Supplies Dealers	1,754	17,179,547
	445 Food and Beverage Stores	1,843	8,831,678
	446 Health and Personal Care Stores	287	3,257,297
	447 Gasoline Stations	1,152	7,239,005
	448 Clothing and Clothing Accessories Stores	1,165	7,403,834
	451 Sporting Goods, Hobby, Book, and Music Stores	1,085	3,821,566
	452 General Merchandise Stores	401	27,946,037
	453 Miscellaneous Store Retailers	7,582	17,208,392
	454 Nonstore Retailers	1,032	3,519,863
	Retail Trade Total	17,705	104,653,487
48-49 Transportation and Warehousing			
	481 Air Transportation	33	39,528
	482 Rail Transportation	Suppressed	Suppressed
	483 Water Transportation	18	18,597
	484 Truck Transportation	115	129,958
	485 Transit and Ground Passenger Transportation	27	78,821
	486 Pipeline Transportation	Suppressed	Suppressed
	487 Scenic and Sightseeing Transportation	Suppressed	Suppressed
	488 Support Activities for Transportation	69	144,146
	492 Couriers and Messengers	Suppressed	Suppressed
	493 Warehousing and Storage	24	48,987
	Transportation and Warehousing Total	301	662,434
51 Information			
	511 Publishing Industries (except Internet)	373	803,054
	512 Motion Picture and Sound Recording Industries	75	430,325
	515 Broadcasting (except Internet)	25	157,088
	517 Telecommunications	513	20,630,406
	518 Data Processing, Hosting, and Related Services	40	658,519
	519 Other Information Services	23	34,124
	Information Total	1,049	22,713,515
52 Finance and Insurance			
	521 Monetary Authorities-Central Bank	Suppressed	Suppressed
	522 Credit Intermediation and Related Activities	188	834,014
	523 Securities, Commodity Contracts, and Other Financial Investments and F	17	40,383
	524 Insurance Carriers and Related Activities	35	217,602
	525 Funds, Trusts, and Other Financial Vehicles	Suppressed	Suppressed
	Finance and Insurance Total	248	1,130,954
53 Real Estate and Rental and Leasing			
	531 Real Estate	Suppressed	448,856
	532 Rental and Leasing Services	1,677	4,953,511
	533 Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	Suppressed	Suppressed
	Real Estate and Rental and Leasing Total	2,074	5,403,055

Table 6
County Sales and Use Tax Reported by NAICS for Counties Imposing Sales and Use Tax CY 2010

NAICS(2)	Description	NAICS(3) Description	Filers With Taxable Sales Exceeding \$10,000	State Sales and Use Tax Reported by All Filers (\$)
54	Professional, Scientific, and Technical Services			
		541 Professional, Scientific, and Technical Services	4,480	7,177,677
	Professional, Scientific, and Technical Services Total		4,480	7,177,677
55	Management of Companies and Enterprises			
		551 Management of Companies and Enterprises	56	1,167,098
	Management of Companies and Enterprises Total		56	1,167,098
56	Administrative and Support and Waste Management and Remediation Services			
		561 Administrative and Support Services	1,707	2,166,666
		562 Waste Management and Remediation Services	26	46,186
	Administrative and Support and Waste Management and Remediation Services Total		1,733	2,212,852
61	Educational Services			
		611 Educational Services	307	1,384,166
	Educational Services Total		307	1,384,166
62	Health Care and Social Assistance			
		621 Ambulatory Health Care Services	396	422,479
		622 Hospitals	33	68,493
		623 Nursing and Residential Care Facilities	21	90,411
		624 Social Assistance	16	21,111
	Health Care and Social Assistance Total		466	602,494
71	Arts, Entertainment, and Recreation			
		711 Performing Arts, Spectator Sports, and Related Industries	362	1,525,580
		712 Museums, Historical Sites, and Similar Institutions	20	12,000
		713 Amusement, Gambling, and Recreation Industries	831	2,211,536
	Arts, Entertainment, and Recreation Total		1,213	3,749,116
72	Accommodation and Food Services			
		721 Accommodation	2,232	5,906,846
		722 Food Services and Drinking Places	9,391	24,945,153
	Accommodation and Food Services Total		11,623	30,851,999
81	Other Services (except Public Administration)			
		811 Repair and Maintenance	4,512	5,822,087
		812 Personal and Laundry Services	4,161	5,458,422
		813 Religious, Grantmaking, Civic, Professional, and Similar Organizations	568	677,917
	Other Services (except Public Administration) Total		9,241	11,958,434
92	Public Administration			
		921 Executive, Legislative, and Other General Government Support	Suppressed	1,422,628
		922 Justice, Public Order, and Safety Activities	Suppressed	Suppressed
		924 Administration of Environmental Quality Programs	Suppressed	Suppressed
	Public Administration Total		235	1,432,315
99	Not Reported			
		999 Not Reported	5,499	29,969,593
	Not Reported Total		5,499	29,969,593
	Grand Total		65,526	274,726,709