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**STATE AND LOCAL SALES AND USE TAX REPORT:  
REVENUES FROM SALES IN CALENDAR YEAR 2011**

**Wisconsin Department of Revenue  
Division of Research and Policy  
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This report is available on the Wisconsin Department of Revenue website at  
<http://www.revenue.wi.gov/>

**STATE AND LOCAL SALES AND USE TAX REPORT:  
TAX REVENUE FROM SALES IN CALENDAR YEAR 2011**

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 2011, 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 2011, 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 December 2011. 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 2011 and the date the tax was imposed.

As of December 2011:

- 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 2011

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, 2011

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 2011 produced state sales and use taxes of \$4,047,827,126 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 47% of state sales and use taxes in 2011.

Table 2 shows the amount of state sales and use tax in 2011 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 2011. As shown, the number of filers that reported taxable sales exceeding \$10,000 in 2011 was 82,175 (The total number of filers, including those under \$10,000 in taxable sales, was 152,976). 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 2011

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	342	4,466,899
		112	Animal Production	114	724,790
		113	Forestry and Logging	26	151,146
		114	Fishing, Hunting and Trapping	61	259,284
		115	Support Activities for Agriculture and Forestry	77	438,656
	Agriculture, Forestry, Fishing and Hunting Total			620	6,040,776
21	Mining, Quarrying, and Oil and Gas Extraction				
		211	Oil and Gas Extraction	Suppressed	Suppressed
		212	Mining (except Oil and Gas)	Suppressed	9,586,546
		213	Support Activities for Mining	Suppressed	Suppressed
	Mining, Quarrying, and Oil and Gas Extraction Total			303	9,833,156
22	Utilities				
		221	Utilities	163	208,862,851
	Utilities Total			163	208,862,851
23	Construction				
		236	Construction of Buildings	361	11,517,269
		237	Heavy and Civil Engineering Construction	150	15,515,190
		238	Specialty Trade Contractors	2,576	57,222,902
	Construction Total			3,094	84,336,764
31-33	Manufacturing				
		311	Food Manufacturing	124	5,218,983
		312	Beverage and Tobacco Product Manufacturing	297	3,108,381
		313	Textile Mills	17	230,473
		314	Textile Product Mills	12	51,950
		315	Apparel Manufacturing	69	581,051
		316	Leather and Allied Product Manufacturing	32	328,689
		321	Wood Product Manufacturing	233	4,985,374
		322	Paper Manufacturing	45	7,341,455
		323	Printing and Related Support Activities	189	10,655,459
		324	Petroleum and Coal Products Manufacturing	16	2,563,719
		325	Chemical Manufacturing	124	7,181,719
		326	Plastics and Rubber Products Manufacturing	69	2,428,517
		327	Nonmetallic Mineral Product Manufacturing	132	14,263,313
		331	Primary Metal Manufacturing	49	2,603,947
		332	Fabricated Metal Product Manufacturing	265	17,929,213
		333	Machinery Manufacturing	406	13,646,585
		334	Computer and Electronic Product Manufacturing	146	17,690,744
		335	Electrical Equipment, Appliance, and Component Manufacturing	119	9,281,268
		336	Transportation Equipment Manufacturing	81	8,149,006
		337	Furniture and Related Product Manufacturing	161	4,984,689
		339	Miscellaneous Manufacturing	1,171	24,926,762
	Manufacturing Total			3,757	158,151,295

Certain data and details are suppressed and/or are excluded from the table to protect the confidentiality of tax filers.



**Table 2**

## State Sales and Use Tax Reported by NAICS CY 2011

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	2,299	222,154,325
		424	Merchant Wholesalers, Nondurable Goods	998	74,979,865
		425	Wholesale Electronic Markets and Agents and Brokers	52	10,621,864
	<b>Wholesale Trade Total</b>			<b>3,349</b>	<b>307,756,054</b>
44-45	Retail Trade				
		441	Motor Vehicle and Parts Dealers	2,727	420,224,271
		442	Furniture and Home Furnishings Stores	1,034	55,126,569
		443	Electronics and Appliance Stores	644	70,344,263
		444	Building Material and Garden Equipment and Supplies Dealers	2,053	233,657,266
		445	Food and Beverage Stores	2,275	117,653,272
		446	Health and Personal Care Stores	376	46,254,167
		447	Gasoline Stations	1,439	97,436,676
		448	Clothing and Clothing Accessories Stores	1,467	110,459,409
		451	Sporting Goods, Hobby, Book, and Music Stores	1,398	60,351,680
		452	General Merchandise Stores	480	393,076,147
		453	Miscellaneous Store Retailers	9,182	243,936,369
		454	Nonstore Retailers	1,328	56,131,592
	<b>Retail Trade Total</b>			<b>24,403</b>	<b>1,904,651,681</b>
48-49	Transportation and Warehousing				
		481	Air Transportation	35	522,710
		482	Rail Transportation	Suppressed	Suppressed
		483	Water Transportation	24	185,446
		484	Truck Transportation	106	1,331,353
		485	Transit and Ground Passenger Transportation	32	872,082
		486	Pipeline Transportation	Suppressed	Suppressed
		487	Scenic and Sightseeing Transportation	Suppressed	Suppressed
		488	Support Activities for Transportation	70	1,533,616
		491	Postal Service	Suppressed	Suppressed
		492	Couriers and Messengers	Suppressed	Suppressed
		493	Warehousing and Storage	23	490,587
	<b>Transportation and Warehousing Total</b>			<b>312</b>	<b>7,490,334</b>
51	Information				
		511	Publishing Industries (except Internet)	443	11,523,190
		512	Motion Picture and Sound Recording Industries	92	6,730,801
		515	Broadcasting (except Internet)	30	3,511,510
		517	Telecommunications	546	321,005,923
		518	Data Processing, Hosting, and Related Services	42	8,974,963
		519	Other Information Services	33	1,201,767
	<b>Information Total</b>			<b>1,186</b>	<b>352,948,154</b>
52	Finance and Insurance				
		521	Monetary Authorities-Central Bank	Suppressed	Suppressed
		522	Credit Intermediation and Related Activities	202	11,292,414
		523	Securities, Commodity Contracts, and Other Financial Investme	23	793,227
		524	Insurance Carriers and Related Activities	47	4,366,203
		525	Funds, Trusts, and Other Financial Vehicles	Suppressed	Suppressed
	<b>Finance and Insurance Total</b>			<b>280</b>	<b>17,177,707</b>

Certain data and details are suppressed and/or are excluded from the table to protect the confidentiality of tax filers.

**Table 2**

## State Sales and Use Tax Reported by NAICS CY 2011

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 (\$)
53	Real Estate and Rental and Leasing				
		531	Real Estate	480	5,524,409
		532	Rental and Leasing Services	2,003	73,199,513
	Real Estate and Rental and Leasing Total			2,483	78,723,921
54	Professional, Scientific, and Technical Services				
		541	Professional, Scientific, and Technical Services	5,580	108,811,693
	Professional, Scientific, and Technical Services Total			5,580	108,811,693
55	Management of Companies and Enterprises				
		551	Management of Companies and Enterprises	58	18,544,550
	Management of Companies and Enterprises Total			58	18,544,550
56	Administrative and Support and Waste Management and Remediation Services				
		561	Administrative and Support Services	2,230	31,753,933
		562	Waste Management and Remediation Services	42	1,733,012
	Administrative and Support and Waste Management and Remediation Services Total			2,272	33,486,945
61	Educational Services				
		611	Educational Services	423	17,638,768
	Educational Services Total			423	17,638,768
62	Health Care and Social Assistance				
		621	Ambulatory Health Care Services	588	7,407,233
		622	Hospitals	44	851,724
		623	Nursing and Residential Care Facilities	26	850,769
		624	Social Assistance	26	321,030
	Health Care and Social Assistance Total			684	9,430,756
71	Arts, Entertainment, and Recreation				
		711	Performing Arts, Spectator Sports, and Related Industries	488	22,313,956
		712	Museums, Historical Sites, and Similar Institutions	27	263,569
		713	Amusement, Gambling, and Recreation Industries	1,094	29,756,746
	Arts, Entertainment, and Recreation Total			1,609	52,334,271
72	Accommodation and Food Services				
		721	Accommodation	2,543	79,419,606
		722	Food Services and Drinking Places	11,936	349,552,195
	Accommodation and Food Services Total			14,479	428,971,801
81	Other Services (except Public Administration)				
		811	Repair and Maintenance	5,769	83,483,798
		812	Personal and Laundry Services	5,263	86,576,215
		813	Religious, Grantmaking, Civic, Professional, and Similar Organiz	782	9,329,989
	Other Services (except Public Administration) Total			11,815	179,393,939
92	Public Administration				
		921	Executive, Legislative, and Other General Government Support	276	17,571,229
		922	Justice, Public Order, and Safety Activities	Suppressed	63,306
		924	Administration of Environmental Quality Programs	Suppressed	60,030
	Public Administration Total			288	17,694,564
99	Not Reported				
		999	Not Reported	5,012	45,539,311
	Not Reported Total			5,012	45,539,311
	Grand Total			82,175	4,047,827,126

Certain data and details are suppressed and/or are excluded from the table to protect the confidentiality of tax filers.

## 2. **BASEBALL PARK DISTRICT SALES AND USE TAX, 2011**

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 2011 generated baseball park district sales and use taxes of \$25,387,088. 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 2011 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 2011 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 2011

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	74	27,774
		112	Animal Production	19	2,263
		113	Forestry and Logging	Suppressed	Suppressed
		114	Fishing, Hunting and Trapping	Suppressed	Suppressed
		115	Support Activities for Agriculture and Forestry	Suppressed	2,250
	<b>Agriculture, Forestry, Fishing and Hunting Total</b>			116	32,519
21	Mining, Quarrying, and Oil and Gas Extraction				
		211	Oil and Gas Extraction	Suppressed	Suppressed
		212	Mining (except Oil and Gas)	Suppressed	75,031
		213	Support Activities for Mining	Suppressed	Suppressed
	<b>Mining, Quarrying, and Oil and Gas Extraction Total</b>			46	76,338
22	Utilities				
		221	Utilities	30	1,293,995
	<b>Utilities Total</b>			30	1,293,995
23	Construction				
		236	Construction of Buildings	107	60,684
		237	Heavy and Civil Engineering Construction	47	87,168
		238	Specialty Trade Contractors	721	348,225
	<b>Construction Total</b>			876	496,689
31-33	Manufacturing				
		311	Food Manufacturing	49	30,862
		312	Beverage and Tobacco Product Manufacturing	138	22,629
		313	Textile Mills	Suppressed	Suppressed
		314	Textile Product Mills	Suppressed	Suppressed
		315	Apparel Manufacturing	23	4,881
		316	Leather and Allied Product Manufacturing	Suppressed	Suppressed
		321	Wood Product Manufacturing	72	25,275
		322	Paper Manufacturing	24	11,815
		323	Printing and Related Support Activities	93	80,813
		324	Petroleum and Coal Products Manufacturing	Suppressed	Suppressed
		325	Chemical Manufacturing	68	96,989
		326	Plastics and Rubber Products Manufacturing	33	8,257
		327	Nonmetallic Mineral Product Manufacturing	49	45,327
		331	Primary Metal Manufacturing	29	10,406
		332	Fabricated Metal Product Manufacturing	101	68,730
		333	Machinery Manufacturing	181	93,632
		334	Computer and Electronic Product Manufacturing	84	243,343
		335	Electrical Equipment, Appliance, and Component Manufacturing	78	133,040
		336	Transportation Equipment Manufacturing	30	61,434
		337	Furniture and Related Product Manufacturing	49	41,819
		339	Miscellaneous Manufacturing	583	165,403
	<b>Manufacturing Total</b>			1,711	1,164,667

Certain data and details are suppressed and/or are excluded from the table to protect the confidentiality of tax filers.

Table 3

Baseball Stadium District Sales and Use Tax Reported by NAICS CY 2011

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	1,155	1,475,002
		424	Merchant Wholesalers, Nondurable Goods	479	684,572
		425	Wholesale Electronic Markets and Agents and Brokers	36	81,258
	Wholesale Trade Total			1,670	2,240,831
44-45	Retail Trade				
		441	Motor Vehicle and Parts Dealers	1,112	2,416,821
		442	Furniture and Home Furnishings Stores	322	413,996
		443	Electronics and Appliance Stores	205	442,072
		444	Building Material and Garden Equipment and Supplies Dealers	503	1,144,201
		445	Food and Beverage Stores	803	674,582
		446	Health and Personal Care Stores	115	406,857
		447	Gasoline Stations	462	460,956
		448	Clothing and Clothing Accessories Stores	568	750,722
		451	Sporting Goods, Hobby, Book, and Music Stores	350	362,112
		452	General Merchandise Stores	151	2,339,355
		453	Miscellaneous Store Retailers	2,664	1,429,103
		454	Nonstore Retailers	477	323,701
	Retail Trade Total			7,732	11,164,480
48-49	Transportation and Warehousing				
		481	Air Transportation	Suppressed	Suppressed
		482	Rail Transportation	Suppressed	Suppressed
		483	Water Transportation	Suppressed	Suppressed
		484	Truck Transportation	28	4,435
		485	Transit and Ground Passenger Transportation	16	11,400
		486	Pipeline Transportation	Suppressed	Suppressed
		487	Scenic and Sightseeing Transportation	Suppressed	190
		488	Support Activities for Transportation	22	16,110
		491	Postal Service	Suppressed	Suppressed
		492	Couriers and Messengers	Suppressed	Suppressed
		493	Warehousing and Storage	Suppressed	Suppressed
	Transportation and Warehousing Total			98	43,559
51	Information				
		511	Publishing Industries (except Internet)	223	71,702
		512	Motion Picture and Sound Recording Industries	34	63,068
		515	Broadcasting (except Internet)	10	58,217
		517	Telecommunications	292	1,933,260
		518	Data Processing, Hosting, and Related Services	34	75,965
		519	Other Information Services	18	13,715
	Information Total			611	2,215,928
52	Finance and Insurance				
		521	Monetary Authorities-Central Bank	Suppressed	Suppressed
		522	Credit Intermediation and Related Activities	96	95,063
		523	Securities, Commodity Contracts, and Other Financial Investme	Suppressed	Suppressed
		524	Insurance Carriers and Related Activities	20	24,798
		525	Funds, Trusts, and Other Financial Vehicles	Suppressed	Suppressed
	Finance and Insurance Total			131	137,053

Certain data and details are suppressed and/or are excluded from the table to protect the confidentiality of tax filers.

Table 3

## Baseball Stadium District Sales and Use Tax Reported by NAICS CY 2011

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 (\$)
53	Real Estate and Rental and Leasing				
		531	Real Estate	122	27,341
		532	Rental and Leasing Services	597	516,539
	Real Estate and Rental and Leasing Total			719	543,880
54	Professional, Scientific, and Technical Services				
		541	Professional, Scientific, and Technical Services	2,157	789,174
	Professional, Scientific, and Technical Services Total			2,157	789,174
55	Management of Companies and Enterprises				
		551	Management of Companies and Enterprises	31	98,207
	Management of Companies and Enterprises Total			31	98,207
56	Administrative and Support and Waste Management and Remediation Services				
		561	Administrative and Support Services	767	341,964
		562	Waste Management and Remediation Services	16	9,143
	Administrative and Support and Waste Management and Remediation Services Total			783	351,107
61	Educational Services				
		611	Educational Services	134	100,846
	Educational Services Total			134	100,846
62	Health Care and Social Assistance				
		621	Ambulatory Health Care Services	203	54,696
		622	Hospitals	17	8,213
		623	Nursing and Residential Care Facilities	12	9,392
		624	Social Assistance	11	2,323
	Health Care and Social Assistance Total			243	74,623
71	Arts, Entertainment, and Recreation				
		711	Performing Arts, Spectator Sports, and Related Industries	Suppressed	Suppressed
		712	Museums, Historical Sites, and Similar Institutions	Suppressed	Suppressed
		713	Amusement, Gambling, and Recreation Industries	240	132,461
	Arts, Entertainment, and Recreation Total			345	356,668
72	Accommodation and Food Services				
		721	Accommodation	198	341,553
		722	Food Services and Drinking Places	3,017	2,257,098
	Accommodation and Food Services Total			3,215	2,598,651
81	Other Services (except Public Administration)				
		81	Other Services (except Public Administration)	Suppressed	Suppressed
		811	Repair and Maintenance	1,446	523,076
		812	Personal and Laundry Services	1,738	667,129
		813	Religious, Grantmaking, Civic, Professional, and Similar Organi:	Suppressed	76,284
		814	Private Households	Suppressed	Suppressed
	Other Services (except Public Administration) Total			3,384	1,266,509
92	Public Administration				
		921	Executive, Legislative, and Other General Government Support	Suppressed	Suppressed
		922	Justice, Public Order, and Safety Activities	Suppressed	Suppressed
		924	Administration of Environmental Quality Programs	Suppressed	Suppressed
	Public Administration Total			48	113,924
99	Not Reported				
		999	Not Reported	1,168	227,385
	Not Reported Total			1,168	227,385
Grand Total				25,250	25,387,088

Certain data and details are suppressed and/or are excluded from the table to protect the confidentiality of tax filers.

### 3. FOOTBALL STADIUM DISTRICT SALES AND USE TAX, 2011

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 2011 generated football stadium district sales and use taxes of \$20,703,763. 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 2011 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 2011 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 2011.

Table 4

## Football District Sales and Use Tax Reported by NAICS CY 2011

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	15	9,421
		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			24	12,681
21	Mining, Quarrying, and Oil and Gas Extraction				
		212	Mining (except Oil and Gas)	21	41,749
	Mining, Quarrying, and Oil and Gas Extraction Total			21	41,749
22	Utilities				
		221	Utilities	18	1,024,283
	Utilities Total			18	1,024,283
23	Construction				
		236	Construction of Buildings	38	57,223
		237	Heavy and Civil Engineering Construction	18	144,672
		238	Specialty Trade Contractors	184	318,682
	Construction Total			240	520,577
31-33	Manufacturing				
		311	Food Manufacturing	Suppressed	Suppressed
		312	Beverage and Tobacco Product Manufacturing	13	19,293
		313	Textile Mills	Suppressed	Suppressed
		314	Textile Product Mills	Suppressed	Suppressed
		315	Apparel Manufacturing	11	2,196
		316	Leather and Allied Product Manufacturing	Suppressed	Suppressed
		321	Wood Product Manufacturing	27	12,232
		322	Paper Manufacturing	13	146,396
		323	Printing and Related Support Activities	26	49,946
		324	Petroleum and Coal Products Manufacturing	Suppressed	Suppressed
		325	Chemical Manufacturing	28	15,971
		326	Plastics and Rubber Products Manufacturing	13	12,300
		327	Nonmetallic Mineral Product Manufacturing	15	56,819
		331	Primary Metal Manufacturing	Suppressed	Suppressed
		332	Fabricated Metal Product Manufacturing	38	65,691
		333	Machinery Manufacturing	46	15,419
		334	Computer and Electronic Product Manufacturing	25	50,128
		335	Electrical Equipment, Appliance, and Component Manufacturing	29	11,609
		336	Transportation Equipment Manufacturing	15	14,284
		337	Furniture and Related Product Manufacturing	13	28,337
		339	Miscellaneous Manufacturing	166	110,109
	Manufacturing Total			500	642,024
42	Wholesale Trade				
		423	Merchant Wholesalers, Durable Goods	514	1,122,328
		424	Merchant Wholesalers, Nondurable Goods	177	256,191
		425	Wholesale Electronic Markets and Agents and Brokers	22	105,490
	Wholesale Trade Total			713	1,484,009

Certain data and details are suppressed and/or are excluded from the table to protect the confidentiality of tax filers.



Table 4

## Football District Sales and Use Tax Reported by NAICS CY 2011

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 (\$)
44-45	Retail Trade				
		441	Motor Vehicle and Parts Dealers	554	1,980,611
		442	Furniture and Home Furnishings Stores	92	260,027
		443	Electronics and Appliance Stores	65	371,358
		444	Building Material and Garden Equipment and Supplies Dealers	162	1,031,907
		445	Food and Beverage Stores	81	614,469
		446	Health and Personal Care Stores	30	184,772
		447	Gasoline Stations	87	369,722
		448	Clothing and Clothing Accessories Stores	143	646,489
		451	Sporting Goods, Hobby, Book, and Music Stores	101	286,059
		452	General Merchandise Stores	50	2,058,789
		453	Miscellaneous Store Retailers	705	1,555,399
		454	Nonstore Retailers	172	573,317
	Retail Trade Total			2,242	9,932,920
48-49	Transportation and Warehousing				
		481	Air Transportation	Suppressed	Suppressed
		482	Rail Transportation	Suppressed	Suppressed
		483	Water Transportation	Suppressed	Suppressed
		484	Truck Transportation	13	13,229
		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			31	34,282
51	Information				
		511	Publishing Industries (except Internet)	69	48,577
		512	Motion Picture and Sound Recording Industries	Suppressed	Suppressed
		515	Broadcasting (except Internet)	Suppressed	Suppressed
		517	Telecommunications	140	1,255,371
		518	Data Processing, Hosting, and Related Services	14	36,538
		519	Other Information Services	Suppressed	Suppressed
	Information Total			240	1,396,092
52	Finance and Insurance				
		522	Credit Intermediation and Related Activities	36	118,670
		523	Securities, Commodity Contracts, and Other Financial Investments	Suppressed	Suppressed
		524	Insurance Carriers and Related Activities	Suppressed	Suppressed
		525	Funds, Trusts, and Other Financial Vehicles	Suppressed	Suppressed
	Finance and Insurance Total			48	132,973
53	Real Estate and Rental and Leasing				
		531	Real Estate	20	16,546
		532	Rental and Leasing Services	204	567,996
	Real Estate and Rental and Leasing Total			224	584,541
54	Professional, Scientific, and Technical Services				
		541	Professional, Scientific, and Technical Services	534	628,571
	Professional, Scientific, and Technical Services Total			534	628,571
55	Management of Companies and Enterprises				
		551	Management of Companies and Enterprises	Suppressed	Suppressed
	Management of Companies and Enterprises Total			Suppressed	Suppressed

Certain data and details are suppressed and/or are excluded from the table to protect the confidentiality of tax filers.

Table 4

## Football District Sales and Use Tax Reported by NAICS CY 2011

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 (\$)
56	Administrative and Support and Waste Management and Remediation Services				203,120
		561	Administrative and Support Services	184	152,977
		562	Waste Management and Remediation Services	Suppressed	Suppressed
	Administrative and Support and Waste Management and Remediation Services Total			188	203,120
61	Educational Services				
		611	Educational Services	26	79,529
	Educational Services Total			26	79,529
62	Health Care and Social Assistance				
		621	Ambulatory Health Care Services	Suppressed	Suppressed
		622	Hospitals	Suppressed	Suppressed
		623	Nursing and Residential Care Facilities	Suppressed	Suppressed
		624	Social Assistance	Suppressed	Suppressed
	Health Care and Social Assistance Total			46	131,002
71	Arts, Entertainment, and Recreation				
		711	Performing Arts, Spectator Sports, and Related Industries	Suppressed	408,747
		712	Museums, Historical Sites, and Similar Institutions	Suppressed	Suppressed
		713	Amusement, Gambling, and Recreation Industries	Suppressed	146,381
	Arts, Entertainment, and Recreation Total			77	555,185
72	Accommodation and Food Services				
		721	Accommodation	59	385,579
		722	Food Services and Drinking Places	505	1,791,322
	Accommodation and Food Services Total			564	2,176,900
81	Other Services (except Public Administration)				
		811	Repair and Maintenance	310	354,305
		812	Personal and Laundry Services	387	459,633
		813	Religious, Grantmaking, Civic, Professional, and Similar Organi:	27	12,459
	Other Services (except Public Administration) Total			724	826,405
92	Public Administration				
		921	Executive, Legislative, and Other General Government Support	Suppressed	48,600
	Public Administration Total			Suppressed	48,600
99	Not Reported				
		999	Not Reported	263	148,453
	Not Reported Total			263	148,453
	Grand Total			6,739	20,713,763

Certain data and details are suppressed and/or are excluded from the table to protect the confidentiality of tax filers.

#### 4. PREMIER RESORT AREA TAX BY MUNICIPALITY, 2008 - 2011

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 2008 through 2011. As of December 2011, Ephraim and Sister Bay have not imposed the premier resort area tax.

TABLE 5  
PREMIER RESORT AREA TAX BY MUNICIPALITY, 2008 - 2011

	<b>Wisconsin Dells</b>	<b>Lake Delton</b>	<b>Bayfield</b>	<b>Eagle River</b>	<b>Totals</b>
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
2011	\$1,242,236	\$4,678,991	\$56,296	\$159,161	\$6,136,684

## 5. COUNTY SALES AND USE TAX BY NAICS CODE, 2011

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 2011. 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 2011 and reported taxable sales exceeding \$10,000.

Transactions in calendar year 2011 generated county sales and use taxes of \$285,588,460. 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 2011 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 2011. 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 2011 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 2011

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	267	330,523
		112	Animal Production	80	57,077
		113	Forestry and Logging	21	13,669
		114	Fishing, Hunting and Trapping	44	17,690
		115	Support Activities for Agriculture and Forestry	63	37,332
	Agriculture, Forestry, Fishing and Hunting Total			475	456,291
21	Mining, Quarrying, and Oil and Gas Extraction				
		211	Oil and Gas Extraction	Suppressed	Suppressed
		212	Mining (except Oil and Gas)	Suppressed	707,311
		213	Support Activities for Mining	Suppressed	Suppressed
	Mining, Quarrying, and Oil and Gas Extraction Total			247	725,448
22	Utilities				
		221	Utilities	134	15,009,614
	Utilities Total			134	15,009,614
23	Construction				
		236	Construction of Buildings	284	879,731
		237	Heavy and Civil Engineering Construction	127	1,077,189
		238	Specialty Trade Contractors	2,038	4,171,364
	Construction Total			2,449	6,128,284
31-33	Manufacturing				
		311	Food Manufacturing	101	349,922
		312	Beverage and Tobacco Product Manufacturing	234	234,989
		313	Textile Mills	12	15,601
		314	Textile Product Mills	11	3,841
		315	Apparel Manufacturing	52	42,698
		316	Leather and Allied Product Manufacturing	25	21,785
		321	Wood Product Manufacturing	199	378,669
		322	Paper Manufacturing	31	323,613
		323	Printing and Related Support Activities	149	479,930
		324	Petroleum and Coal Products Manufacturing	16	194,717
		325	Chemical Manufacturing	104	283,879
		326	Plastics and Rubber Products Manufacturing	53	126,615
		327	Nonmetallic Mineral Product Manufacturing	111	1,155,360
		331	Primary Metal Manufacturing	41	201,429
		332	Fabricated Metal Product Manufacturing	203	879,492
		333	Machinery Manufacturing	345	917,535
		334	Computer and Electronic Product Manufacturing	126	999,581
		335	Electrical Equipment, Appliance, and Component Manufacturing	105	731,373
		336	Transportation Equipment Manufacturing	63	475,482
		337	Furniture and Related Product Manufacturing	129	373,034
		339	Miscellaneous Manufacturing	969	1,747,139
	Manufacturing Total			3,079	9,936,686

Certain data and details are suppressed and/or are excluded from the table to protect the confidentiality of tax filers.

Table 6

## County Sales and Use Tax Reported by NAICS for Counties Imposing Sales and Use Tax CY 2011

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	1,953	15,601,191
		424	Merchant Wholesalers, Nondurable Goods	841	5,100,732
		425	Wholesale Electronic Markets and Agents and Brokers	50	674,280
	<b>Wholesale Trade Total</b>			<b>2,844</b>	<b>21,376,202</b>
44-45	Retail Trade				
		441	Motor Vehicle and Parts Dealers	2,375	29,738,507
		442	Furniture and Home Furnishings Stores	822	3,802,630
		443	Electronics and Appliance Stores	528	4,784,327
		444	Building Material and Garden Equipment and Supplies Dealers	1,691	17,327,187
		445	Food and Beverage Stores	1,824	8,928,834
		446	Health and Personal Care Stores	300	3,356,182
		447	Gasoline Stations	1,117	7,302,268
		448	Clothing and Clothing Accessories Stores	1,112	7,733,874
		451	Sporting Goods, Hobby, Book, and Music Stores	1,058	4,026,502
		452	General Merchandise Stores	399	28,087,783
		453	Miscellaneous Store Retailers	7,034	17,254,742
		454	Nonstore Retailers	1,057	3,918,264
	<b>Retail Trade Total</b>			<b>19,317</b>	<b>136,261,099</b>
48-49	Transportation and Warehousing				
		481	Air Transportation	28	40,643
		482	Rail Transportation	Suppressed	Suppressed
		483	Water Transportation	15	13,233
		484	Truck Transportation	87	101,502
		485	Transit and Ground Passenger Transportation	29	73,104
		486	Pipeline Transportation	Suppressed	Suppressed
		487	Scenic and Sightseeing Transportation	Suppressed	Suppressed
		488	Support Activities for Transportation	58	120,925
		491	Postal Service	Suppressed	Suppressed
		492	Couriers and Messengers	Suppressed	Suppressed
		493	Warehousing and Storage	16	39,555
	<b>Transportation and Warehousing Total</b>			<b>248</b>	<b>614,379</b>
51	Information				
		511	Publishing Industries (except Internet)	373	813,690
		512	Motion Picture and Sound Recording Industries	69	396,734
		515	Broadcasting (except Internet)	24	176,243
		517	Telecommunications	489	21,071,097
		518	Data Processing, Hosting, and Related Services	41	609,793
		519	Other Information Services	28	104,470
	<b>Information Total</b>			<b>1,024</b>	<b>23,172,028</b>
52	Finance and Insurance				
		521	Monetary Authorities-Central Bank	Suppressed	Suppressed
		522	Credit Intermediation and Related Activities	171	735,609
		523	Securities, Commodity Contracts, and Other Financial Investme	Suppressed	Suppressed
		524	Insurance Carriers and Related Activities	40	340,592
		525	Funds, Trusts, and Other Financial Vehicles	Suppressed	Suppressed
	<b>Finance and Insurance Total</b>			<b>235</b>	<b>1,184,074</b>
53	Real Estate and Rental and Leasing				
		531	Real Estate	389	456,833
		532	Rental and Leasing Services	1,588	4,992,313
	<b>Real Estate and Rental and Leasing Total</b>			<b>1,977</b>	<b>5,449,146</b>

Certain data and details are suppressed and/or are excluded from the table to protect the confidentiality of tax filers.

Table 6

## County Sales and Use Tax Reported by NAICS for Counties Imposing Sales and Use Tax CY 2011

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 (\$)
54	Professional, Scientific, and Technical Services				
		541	Professional, Scientific, and Technical Services	4,256	7,442,064
	Professional, Scientific, and Technical Services Total			4,256	7,442,064
55	Management of Companies and Enterprises				
		551	Management of Companies and Enterprises	51	1,188,641
	Management of Companies and Enterprises Total			51	1,188,641
56	Administrative and Support and Waste Management and Remediation Services				
		561	Administrative and Support Services	1,676	2,220,267
		562	Waste Management and Remediation Services	35	76,616
	Administrative and Support and Waste Management and Remediation Services Total			1,711	2,296,883
61	Educational Services				
		611	Educational Services	304	1,386,961
	Educational Services Total			304	1,386,961
62	Health Care and Social Assistance				
		621	Ambulatory Health Care Services	394	453,186
		622	Hospitals	35	73,551
		623	Nursing and Residential Care Facilities	21	70,223
		624	Social Assistance	19	19,427
	Health Care and Social Assistance Total			469	616,387
71	Arts, Entertainment, and Recreation				
		711	Performing Arts, Spectator Sports, and Related Industries	346	1,581,098
		712	Museums, Historical Sites, and Similar Institutions	18	16,755
		713	Amusement, Gambling, and Recreation Industries	811	2,219,356
	Arts, Entertainment, and Recreation Total			1,175	3,817,209
72	Accommodation and Food Services				
		721	Accommodation	2,123	6,223,115
		722	Food Services and Drinking Places	9,101	25,167,102
	Accommodation and Food Services Total			11,224	31,390,218
81	Other Services (except Public Administration)				
		811	Repair and Maintenance	4,439	5,985,956
		812	Personal and Laundry Services	3,882	5,653,889
		813	Religious, Grantmaking, Civic, Professional, and Similar Organiz	567	671,040
	Other Services (except Public Administration) Total			8,889	12,311,008
92	Public Administration				
		921	Executive, Legislative, and Other General Government Support	222	1,449,244
		922	Justice, Public Order, and Safety Activities	Suppressed	Suppressed
		924	Administration of Environmental Quality Programs	Suppressed	Suppressed
	Public Administration Total			229	1,457,812
99	Not Reported				
		999	Not Reported	3,646	3,367,751
	Not Reported Total			3,646	3,367,751
	Grand Total			63,989	285,588,460

Certain data and details are suppressed and/or are excluded from the table to protect the confidentiality of tax filers.