
**STATE AND LOCAL SALES AND USE TAX REPORT:
REVENUES FROM SALES IN CALENDAR YEAR 2012**

**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 2012**

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.

The sales and use tax data in this report reflect sales that occurred in calendar year 2012, 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 2012, 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 2012. 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 2012 and the date the tax was imposed.

As of December 2012:

- 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 2012

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, 2012

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 2012 produced state sales and use taxes of \$4,175,324,540 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 2012.

Table 2 shows the amount of state sales and use tax in 2012 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 2012. As shown, the number of filers that reported taxable sales exceeding \$10,000 in 2012 was 82,702 (The total number of filers, including those under \$10,000 in taxable sales, was 155,692). 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 2012

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	352	4,330,504
	112	Animal Production	115	511,430
	113	Forestry and Logging	27	155,549
	114	Fishing, Hunting and Trapping	70	382,807
	115	Support Activities for Agriculture and Forestry	88	485,834
		Agriculture, Forestry, Fishing and Hunting Total	652	5,866,124
21		Mining, Quarrying, and Oil and Gas Extraction		
	211	Oil and Gas Extraction	Suppressed	Suppressed
	212	Mining (except Oil and Gas)	Suppressed	10,186,387
	213	Support Activities for Mining	Suppressed	Suppressed
		Mining, Quarrying, and Oil and Gas Extraction Total	293	10,400,592
22		Utilities		
	221	Utilities	171	204,931,739
		Utilities Total	171	204,931,739
23		Construction		
	236	Construction of Buildings	406	12,710,505
	237	Heavy and Civil Engineering Construction	155	16,548,092
	238	Specialty Trade Contractors	2,623	61,399,382
		Construction Total	3,184	90,657,979
31-33		Manufacturing		
	311	Food Manufacturing	141	4,760,412
	312	Beverage and Tobacco Product Manufacturing	322	3,496,278
	313	Textile Mills	18	251,109
	314	Textile Product Mills	12	63,154
	315	Apparel Manufacturing	74	557,026
	316	Leather and Allied Product Manufacturing	27	359,564
	321	Wood Product Manufacturing	245	6,207,357
	322	Paper Manufacturing	44	7,184,724
	323	Printing and Related Support Activities	199	10,405,549
	324	Petroleum and Coal Products Manufacturing	18	2,297,624
	325	Chemical Manufacturing	135	7,101,109
	326	Plastics and Rubber Products Manufacturing	80	2,766,113
	327	Nonmetallic Mineral Product Manufacturing	140	15,791,869
	331	Primary Metal Manufacturing	56	2,854,496
	332	Fabricated Metal Product Manufacturing	280	17,546,219
	333	Machinery Manufacturing	417	14,433,685
	334	Computer and Electronic Product Manufacturing	148	14,713,526
	335	Electrical Equipment, Appliance, and Component Manufacturing	125	9,630,353
	336	Transportation Equipment Manufacturing	97	7,670,076
	337	Furniture and Related Product Manufacturing	162	5,179,857
	339	Miscellaneous Manufacturing	1,181	28,551,306
		Manufacturing Total	3,921	161,821,403

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

Table 2

State Sales and Use Tax Reported by NAICS CY 2012

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	2,324	225,248,825
	424	Merchant Wholesalers, Nondurable Goods	991	74,622,573
	425	Wholesale Electronic Markets and Agents and Brokers	54	11,198,265
Wholesale Trade Total			3,369	311,069,663
44-45 Retail Trade				
	441	Motor Vehicle and Parts Dealers	2,678	452,376,240
	442	Furniture and Home Furnishings Stores	998	57,077,171
	443	Electronics and Appliance Stores	617	69,913,369
	444	Building Material and Garden Equipment and Supplies Dealers	1,985	244,549,303
	445	Food and Beverage Stores	2,286	122,096,283
	446	Health and Personal Care Stores	Suppressed	Suppressed
	447	Gasoline Stations	1,446	98,777,192
	448	Clothing and Clothing Accessories Stores	1,478	115,571,595
	451	Sporting Goods, Hobby, Book, and Music Stores	1,421	63,145,681
	452	General Merchandise Stores	513	395,473,961
	453	Miscellaneous Store Retailers	9,013	243,621,479
	454	Nonstore Retailers	1,391	58,912,197
Retail Trade Total			24,216	1,966,171,658
48-49 Transportation and Warehousing				
	481	Air Transportation	42	671,570
	482	Rail Transportation	Suppressed	Suppressed
	483	Water Transportation	23	247,319
	484	Truck Transportation	123	1,546,266
	485	Transit and Ground Passenger Transportation	36	993,339
	486	Pipeline Transportation	Suppressed	Suppressed
	487	Scenic and Sightseeing Transportation	13	43,464
	488	Support Activities for Transportation	87	1,829,410
	491	Postal Service	Suppressed	Suppressed
	492	Couriers and Messengers	Suppressed	Suppressed
	493	Warehousing and Storage	32	612,245
Transportation and Warehousing Total			370	9,741,796
51 Information				
	511	Publishing Industries (except Internet)	434	11,824,295
	512	Motion Picture and Sound Recording Industries	100	7,508,263
	515	Broadcasting (except Internet)	32	27,129,067
	517	Telecommunications	555	309,313,228
	518	Data Processing, Hosting, and Related Services	51	5,171,060
	519	Other Information Services	35	1,410,760
Information Total			1,207	362,356,674

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

Table 2

State Sales and Use Tax Reported by NAICS CY 2012

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 (\$)
52 Finance and Insurance				
	521	Monetary Authorities-Central Bank	Suppressed	Suppressed
	522	Credit Intermediation and Related Activities	192	12,354,345
	523	Securities, Commodity Contracts, and Other Financial Investme	27	755,819
	524	Insurance Carriers and Related Activities	51	3,753,541
	525	Funds, Trusts, and Other Financial Vehicles	Suppressed	Suppressed
Finance and Insurance Total			279	17,677,366
53 Real Estate and Rental and Leasing				
	531	Real Estate	535	6,422,113
	532	Rental and Leasing Services	1,922	76,584,099
	533	Lessors of Nonfinancial Intangible Assets (except Copyrighted \	Suppressed	Suppressed
Real Estate and Rental and Leasing Total			2,468	84,000,588
54 Professional, Scientific, and Technical Services				
	541	Professional, Scientific, and Technical Services	5,626	110,593,634
Professional, Scientific, and Technical Services Total			5,626	110,593,634
55 Management of Companies and Enterprises				
	551	Management of Companies and Enterprises	61	17,597,558
Management of Companies and Enterprises Total			61	17,597,558
56 Administrative and Support and Waste Management and Remediation Services				
	561	Administrative and Support Services	2,328	29,917,920
	562	Waste Management and Remediation Services	44	1,281,184
Administrative and Support and Waste Management and Remediation Services Total			2,372	31,199,105
61 Educational Services				
	611	Educational Services	437	16,704,102
Educational Services Total			437	16,704,102
62 Health Care and Social Assistance				
	621	Ambulatory Health Care Services	614	7,718,374
	622	Hospitals	48	892,947
	623	Nursing and Residential Care Facilities	29	837,616
	624	Social Assistance	27	386,605
Health Care and Social Assistance Total			718	9,835,543
71 Arts, Entertainment, and Recreation				
	711	Performing Arts, Spectator Sports, and Related Industries	539	23,003,206
	712	Museums, Historical Sites, and Similar Institutions	28	272,341
	713	Amusement, Gambling, and Recreation Industries	1,120	30,698,014
Arts, Entertainment, and Recreation Total			1,687	53,973,561
72 Accommodation and Food Services				
	721	Accommodation	2,558	83,349,821
	722	Food Services and Drinking Places	11,983	364,881,790
Accommodation and Food Services Total			14,541	448,231,611

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

Table 2

State Sales and Use Tax Reported by NAICS CY 2012

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 (\$)
81		Other Services (except Public Administration)		
	811	Repair and Maintenance	5,803	84,344,065
	812	Personal and Laundry Services	5,150	90,601,947
	813	Religious, Grantmaking, Civic, Professional, and Similar Organi	Suppressed	10,100,553
	814	Private Households	Suppressed	Suppressed
		Other Services (except Public Administration) Total	11,727	185,051,236
92		Public Administration		
	921	Executive, Legislative, and Other General Government Support	275	17,151,427
	922	Justice, Public Order, and Safety Activities	Suppressed	55,725
	924	Administration of Environmental Quality Programs	Suppressed	Suppressed
	925	Administration of Housing Programs, Urban Planning, and Com	Suppressed	Suppressed
		Public Administration Total	289	17,267,968
99		Not Reported		
	999	Not Reported	5,114	60,174,641
		Not Reported Total	5,114	60,174,641
		Grand Total	82,702	4,175,324,540

2. BASEBALL PARK DISTRICT SALES AND USE TAX, 2012

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 2012 generated baseball park district sales and use taxes of \$25,811,049. 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 2012 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 2012 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.

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Table 3

Baseball Stadium District Sales and Use Tax Reported by NAICS CY 2012

NAICS(2) Description	NAICS(3) Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	District Sales and Use Tax Reported by All Filers (\$)
11 Agriculture, Forestry, Fishing and Hunting			
	111 Crop Production	74	25,832
	112 Animal Production	18	1,896
	113 Forestry and Logging	Suppressed	Suppressed
	114 Fishing, Hunting and Trapping	Suppressed	Suppressed
	115 Support Activities for Agriculture and Forestry	21	2,363
Agriculture, Forestry, Fishing and Hunting Total		120	30,255
21 Mining, Quarrying, and Oil and Gas Extraction			
	211 Oil and Gas Extraction	Suppressed	Suppressed
	212 Mining (except Oil and Gas)	Suppressed	76,509
	213 Support Activities for Mining	Suppressed	Suppressed
Mining, Quarrying, and Oil and Gas Extraction Total		46	77,870
22 Utilities			
	221 Utilities	Suppressed	Suppressed
Utilities Total		Suppressed	Suppressed
23 Construction			
	236 Construction of Buildings	105	61,863
	237 Heavy and Civil Engineering Construction	42	75,373
	238 Specialty Trade Contractors	736	352,553
Construction Total		883	489,790
31-33 Manufacturing			
	311 Food Manufacturing	53	18,537
	312 Beverage and Tobacco Product Manufacturing	137	26,545
	313 Textile Mills	Suppressed	Suppressed
	314 Textile Product Mills	Suppressed	Suppressed
	315 Apparel Manufacturing	22	4,030
	316 Leather and Allied Product Manufacturing	Suppressed	Suppressed
	321 Wood Product Manufacturing	70	26,539
	322 Paper Manufacturing	23	12,676
	323 Printing and Related Support Activities	96	69,838
	324 Petroleum and Coal Products Manufacturing	Suppressed	Suppressed
	325 Chemical Manufacturing	66	97,488
	326 Plastics and Rubber Products Manufacturing	38	8,132
	327 Nonmetallic Mineral Product Manufacturing	53	47,619
	331 Primary Metal Manufacturing	31	12,892
	332 Fabricated Metal Product Manufacturing	106	59,441
	333 Machinery Manufacturing	170	90,468
	334 Computer and Electronic Product Manufacturing	88	195,466
	335 Electrical Equipment, Appliance, and Component Manufacturing	76	132,841
	336 Transportation Equipment Manufacturing	34	62,038
	337 Furniture and Related Product Manufacturing	59	40,399
	339 Miscellaneous Manufacturing	571	171,441
Manufacturing Total		1,721	1,097,537

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

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Table 3

Baseball Stadium District Sales and Use Tax Reported by NAICS CY 2012

NAICS(2) Description	NAICS(3) Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	District Sales and Use Tax Reported by All Filers (\$)
42 Wholesale Trade			
	423 Merchant Wholesalers, Durable Goods	1,149	1,432,747
	424 Merchant Wholesalers, Nondurable Goods	485	666,959
	425 Wholesale Electronic Markets and Agents and Brokers	39	78,540
	Wholesale Trade Total	1,673	2,178,246
44-45 Retail Trade			
	441 Motor Vehicle and Parts Dealers	1,089	2,619,136
	442 Furniture and Home Furnishings Stores	311	425,795
	443 Electronics and Appliance Stores	193	427,551
	444 Building Material and Garden Equipment and Supplies Dealers	474	1,197,750
	445 Food and Beverage Stores	802	697,159
	446 Health and Personal Care Stores	115	388,958
	447 Gasoline Stations	472	468,010
	448 Clothing and Clothing Accessories Stores	544	780,063
	451 Sporting Goods, Hobby, Book, and Music Stores	341	377,656
	452 General Merchandise Stores	163	2,350,381
	453 Miscellaneous Store Retailers	2,517	1,431,541
	454 Nonstore Retailers	502	340,803
	Retail Trade Total	7,523	11,504,803
48-49 Transportation and Warehousing			
	481 Air Transportation	12	5,487
	482 Rail Transportation	Suppressed	Suppressed
	483 Water Transportation	Suppressed	Suppressed
	484 Truck Transportation	30	5,953
	485 Transit and Ground Passenger Transportation	17	12,923
	487 Scenic and Sightseeing Transportation	Suppressed	Suppressed
	488 Support Activities for Transportation	27	18,085
	492 Couriers and Messengers	Suppressed	Suppressed
	493 Warehousing and Storage	11	3,403
	Transportation and Warehousing Total	109	55,569
51 Information			
	511 Publishing Industries (except Internet)	215	74,605
	512 Motion Picture and Sound Recording Industries	33	73,731
	515 Broadcasting (except Internet)	14	139,581
	517 Telecommunications	287	1,906,598
	518 Data Processing, Hosting, and Related Services	36	43,448
	519 Other Information Services	19	15,190
	Information Total	604	2,253,153

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

Baseball Stadium District Sales and Use Tax Reported by NAICS CY 2012

NAICS(2) Description	NAICS(3) Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	District Sales and Use Tax Reported by All Filers (\$)
52 Finance and Insurance			
	521 Monetary Authorities-Central Bank	Suppressed	Suppressed
	522 Credit Intermediation and Related Activities	78	96,896
	523 Securities, Commodity Contracts, and Other Financial Investme	Suppressed	Suppressed
	524 Insurance Carriers and Related Activities	20	16,790
	525 Funds, Trusts, and Other Financial Vehicles	Suppressed	Suppressed
Finance and Insurance Total		113	130,960
53 Real Estate and Rental and Leasing			
	531 Real Estate	Suppressed	32,833
	532 Rental and Leasing Services	569	503,094
	533 Lessors of Nonfinancial Intangible Assets (except Copyrighted \	Suppressed	Suppressed
Real Estate and Rental and Leasing Total		704	543,409
54 Professional, Scientific, and Technical Services			
	541 Professional, Scientific, and Technical Services	2,124	803,600
Professional, Scientific, and Technical Services Total		2,124	803,600
55 Management of Companies and Enterprises			
	551 Management of Companies and Enterprises	29	100,790
Management of Companies and Enterprises Total		29	100,790
56 Administrative and Support and Waste Management and Remediation Services			
	561 Administrative and Support Services	785	229,502
	562 Waste Management and Remediation Services	15	5,249
Administrative and Support and Waste Management and Remediation Services Total		800	234,751
61 Educational Services			
	611 Educational Services	135	100,992
Educational Services Total		135	100,992
62 Health Care and Social Assistance			
	621 Ambulatory Health Care Services	204	56,471
	622 Hospitals	19	8,707
	623 Nursing and Residential Care Facilities	14	10,809
	624 Social Assistance	12	2,553
Health Care and Social Assistance Total		249	78,540
71 Arts, Entertainment, and Recreation			
	711 Performing Arts, Spectator Sports, and Related Industries	120	212,491
	712 Museums, Historical Sites, and Similar Institutions	Suppressed	Suppressed
	713 Amusement, Gambling, and Recreation Industries	240	138,651
Arts, Entertainment, and Recreation Total		366	351,681
72 Accommodation and Food Services			
	721 Accommodation	206	357,488
	722 Food Services and Drinking Places	2,948	2,354,516
Accommodation and Food Services Total		3,154	2,712,004

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

Baseball Stadium District Sales and Use Tax Reported by NAICS CY 2012

NAICS(2) Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	District Sales and Use Tax Reported by All Filers (\$)
81	Other Services (except Public Administration)			
	811	Repair and Maintenance	1,435	520,696
	812	Personal and Laundry Services	1,692	696,950
	813	Religious, Grantmaking, Civic, Professional, and Similar Organi	Suppressed	76,400
	814	Private Households	Suppressed	Suppressed
	Other Services (except Public Administration) Total		3,318	1,294,127
92	Public Administration			
	921	Executive, Legislative, and Other General Government Support	Suppressed	114,603
	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 Com	Suppressed	Suppressed
	Public Administration Total		49	115,218
99	Not Reported			
	999	Not Reported	1,194	342,919
	Not Reported Total		1,194	342,919
Grand Total			24,950	25,811,049

3. FOOTBALL STADIUM DISTRICT SALES AND USE TAX, 2012

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 2012 generated football stadium district sales and use taxes of \$21,995,920. 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 2012 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 2012 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 2012.

Football Stadium District Sales and Use Tax Reported by NAICS CY 2012

NAICS(2) Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	District Sales and Use Tax Reported by All Filers (\$)
11		Agriculture, Forestry, Fishing and Hunting		
	111	Crop Production	Suppressed	Suppressed
	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			19	14,196
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			21	71,153
22		Utilities		
	221	Utilities	Suppressed	Suppressed
Utilities Total			Suppressed	Suppressed
23		Construction		
	236	Construction of Buildings	42	72,907
	237	Heavy and Civil Engineering Construction	27	229,491
	238	Specialty Trade Contractors	197	363,032
Construction Total			266	665,429
31-33		Manufacturing		
	311	Food Manufacturing	Suppressed	Suppressed
	312	Beverage and Tobacco Product Manufacturing	18	20,237
	313	Textile Mills	Suppressed	Suppressed
	314	Textile Product Mills	Suppressed	Suppressed
	315	Apparel Manufacturing	12	2,525
	316	Leather and Allied Product Manufacturing	Suppressed	Suppressed
	321	Wood Product Manufacturing	27	15,110
	322	Paper Manufacturing	Suppressed	Suppressed
	323	Printing and Related Support Activities	26	38,911
	324	Petroleum and Coal Products Manufacturing	Suppressed	Suppressed
	325	Chemical Manufacturing	30	16,396
	326	Plastics and Rubber Products Manufacturing	17	38,655
	327	Nonmetallic Mineral Product Manufacturing	13	81,819
	331	Primary Metal Manufacturing	Suppressed	Suppressed
	332	Fabricated Metal Product Manufacturing	40	82,009
	333	Machinery Manufacturing	52	34,699
	334	Computer and Electronic Product Manufacturing	32	52,404
	335	Electrical Equipment, Appliance, and Component Manufacturing	24	8,116
	336	Transportation Equipment Manufacturing	18	19,230
	337	Furniture and Related Product Manufacturing	16	25,747
	339	Miscellaneous Manufacturing	174	119,817
Manufacturing Total			535	740,299

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

Football Stadium District Sales and Use Tax Reported by NAICS CY 2012

NAICS(2) Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	District Sales and Use Tax Reported by All Filers (\$)
42 Wholesale Trade				
	423	Merchant Wholesalers, Durable Goods	526	1,237,193
	424	Merchant Wholesalers, Nondurable Goods	190	277,236
	425	Wholesale Electronic Markets and Agents and Brokers	22	125,534
Wholesale Trade Total			738	1,639,963
44-45 Retail Trade				
	441	Motor Vehicle and Parts Dealers	551	2,091,596
	442	Furniture and Home Furnishings Stores	88	288,440
	443	Electronics and Appliance Stores	61	373,926
	444	Building Material and Garden Equipment and Supplies Dealers	150	1,191,858
	445	Food and Beverage Stores	81	643,110
	446	Health and Personal Care Stores	35	183,011
	447	Gasoline Stations	82	375,656
	448	Clothing and Clothing Accessories Stores	154	678,687
	451	Sporting Goods, Hobby, Book, and Music Stores	101	286,212
	452	General Merchandise Stores	54	2,030,803
	453	Miscellaneous Store Retailers	704	1,512,756
	454	Nonstore Retailers	180	588,910
Retail Trade Total			2,241	10,244,963
48-49 Transportation and Warehousing				
	481	Air Transportation	Suppressed	Suppressed
	482	Rail Transportation	Suppressed	Suppressed
	483	Water Transportation	Suppressed	Suppressed
	484	Truck Transportation	14	12,852
	485	Transit and Ground Passenger Transportation	Suppressed	Suppressed
	487	Scenic and Sightseeing Transportation	Suppressed	Suppressed
	488	Support Activities for Transportation	Suppressed	Suppressed
	491	Postal Service	Suppressed	Suppressed
	492	Couriers and Messengers	Suppressed	Suppressed
	493	Warehousing and Storage	Suppressed	Suppressed
Transportation and Warehousing Total			35	41,364
51 Information				
	511	Publishing Industries (except Internet)	69	48,262
	512	Motion Picture and Sound Recording Industries	Suppressed	Suppressed
	515	Broadcasting (except Internet)	Suppressed	Suppressed
	517	Telecommunications	150	1,341,904
	518	Data Processing, Hosting, and Related Services	16	21,629
	519	Other Information Services	Suppressed	Suppressed
Information Total			254	1,538,504

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

Football Stadium District Sales and Use Tax Reported by NAICS CY 2012

NAICS(2) Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	District Sales and Use Tax Reported by All Filers (\$)
52 Finance and Insurance				
	522	Credit Intermediation and Related Activities	34	119,100
	523	Securities, Commodity Contracts, and Other Financial Investme	Suppressed	Suppressed
	524	Insurance Carriers and Related Activities	11	9,843
	525	Funds, Trusts, and Other Financial Vehicles	Suppressed	Suppressed
Finance and Insurance Total			50	133,769
53 Real Estate and Rental and Leasing				
	531	Real Estate	Suppressed	10,433
	532	Rental and Leasing Services	217	655,895
	533	Lessors of Nonfinancial Intangible Assets (except Copyrighted \	Suppressed	Suppressed
Real Estate and Rental and Leasing Total			236	666,541
54 Professional, Scientific, and Technical Services				
	541	Professional, Scientific, and Technical Services	554	632,010
Professional, Scientific, and Technical Services Total			554	632,010
55 Management of Companies and Enterprises				
	551	Management of Companies and Enterprises	Suppressed	Suppressed
Management of Companies and Enterprises Total			Suppressed	Suppressed
56 Administrative and Support and Waste Management and Remediation Services				
	561	Administrative and Support Services	Suppressed	149,282
	562	Waste Management and Remediation Services	Suppressed	Suppressed
Administrative and Support and Waste Management and Remediation Services Total			211	200,173
61 Educational Services				
	611	Educational Services	30	78,356
Educational Services Total			30	78,356
62 Health Care and Social Assistance				
	621	Ambulatory Health Care Services	Suppressed	142,343
	622	Hospitals	Suppressed	Suppressed
	623	Nursing and Residential Care Facilities	Suppressed	Suppressed
	624	Social Assistance	Suppressed	Suppressed
Health Care and Social Assistance Total			47	151,493
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	58	149,689
Arts, Entertainment, and Recreation Total			Suppressed	Suppressed
72 Accommodation and Food Services				
	721	Accommodation	60	416,778
	722	Food Services and Drinking Places	498	1,903,119
Accommodation and Food Services Total			558	2,319,896

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

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Table 4

Football Stadium District Sales and Use Tax Reported by NAICS CY 2012

NAICS(2) Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	District Sales and Use Tax Reported by All Filers (\$)
81	Other Services (except Public Administration)			
	811	Repair and Maintenance	308	356,323
	812	Personal and Laundry Services	384	480,042
	813	Religious, Grantmaking, Civic, Professional, and Similar Organi	27	13,732
Other Services (except Public Administration) Total			719	850,097
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			Suppressed	Suppressed
99	Not Reported			
	999	Not Reported	273	277,279
Not Reported Total			273	277,279
Grand Total			6,899	21,955,920

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

4. PREMIER RESORT AREA TAX BY MUNICIPALITY, 2008 - 2012

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 2012. As of December 2012, Ephraim and Sister Bay have not imposed the premier resort area tax.

TABLE 5
PREMIER RESORT AREA TAX BY MUNICIPALITY, 2008 - 2012

	Wisconsin Dells	Lake Delton	Bayfield	Eagle River	Totals
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
2012	\$1,410,786	\$4,555,832	\$74,041	\$153,584	\$6,194,244

5. COUNTY SALES AND USE TAX BY NAICS CODE, 2012

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 2012. 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 2012 and reported taxable sales exceeding \$10,000.

Transactions in calendar year 2012 generated county sales and use taxes of \$295,566,866. 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 2012 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 2012. 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 2012 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.

Statewide County Sales and Use Tax Reported by NAICS CY 2012

NAICS(2) Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	County Sales and Use Tax Reported by All Filers (\$)
11		Agriculture, Forestry, Fishing and Hunting		
	111	Crop Production	269	319,933
	112	Animal Production	76	35,001
	113	Forestry and Logging	21	13,832
	114	Fishing, Hunting and Trapping	52	26,617
	115	Support Activities for Agriculture and Forestry	71	39,893
		Agriculture, Forestry, Fishing and Hunting Total	489	435,275
21		Mining, Quarrying, and Oil and Gas Extraction		
	211	Oil and Gas Extraction	Suppressed	Suppressed
	212	Mining (except Oil and Gas)	236	733,622
	213	Support Activities for Mining	Suppressed	Suppressed
		Mining, Quarrying, and Oil and Gas Extraction Total	241	748,126
22		Utilities		
	221	Utilities	145	14,922,187
		Utilities Total	145	14,922,187
23		Construction		
	236	Construction of Buildings	329	963,602
	237	Heavy and Civil Engineering Construction	122	1,086,142
	238	Specialty Trade Contractors	2,057	4,511,808
		Construction Total	2,508	6,561,552
31-33		Manufacturing		
	311	Food Manufacturing	109	340,859
	312	Beverage and Tobacco Product Manufacturing	253	262,509
	313	Textile Mills	14	15,176
	314	Textile Product Mills	11	4,663
	315	Apparel Manufacturing	49	41,767
	316	Leather and Allied Product Manufacturing	20	22,453
	321	Wood Product Manufacturing	206	479,074
	322	Paper Manufacturing	32	344,065
	323	Printing and Related Support Activities	154	506,453
	324	Petroleum and Coal Products Manufacturing	17	182,212
	325	Chemical Manufacturing	108	262,823
	326	Plastics and Rubber Products Manufacturing	60	149,114
	327	Nonmetallic Mineral Product Manufacturing	114	1,275,201
	331	Primary Metal Manufacturing	45	210,292
	332	Fabricated Metal Product Manufacturing	213	936,416
	333	Machinery Manufacturing	341	1,015,277
	334	Computer and Electronic Product Manufacturing	117	832,057
	335	Electrical Equipment, Appliance, and Component Manufacturing	103	764,079
	336	Transportation Equipment Manufacturing	72	434,827
	337	Furniture and Related Product Manufacturing	138	394,897
	339	Miscellaneous Manufacturing	984	2,105,048
		Manufacturing Total	3,160	10,579,263

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

Statewide County Sales and Use Tax Reported by NAICS CY 2012

NAICS(2) Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	County Sales and Use Tax Reported by All Filers (\$)
42 Wholesale Trade				
	423	Merchant Wholesalers, Durable Goods	1,948	15,879,112
	424	Merchant Wholesalers, Nondurable Goods	815	5,070,046
	425	Wholesale Electronic Markets and Agents and Brokers	49	716,176
Wholesale Trade Total			2,812	21,665,334
44-45 Retail Trade				
	441	Motor Vehicle and Parts Dealers	2,308	32,231,465
	442	Furniture and Home Furnishings Stores	777	3,909,454
	443	Electronics and Appliance Stores	498	4,773,230
	444	Building Material and Garden Equipment and Supplies Dealers	1,613	18,107,144
	445	Food and Beverage Stores	1,804	9,340,056
	446	Health and Personal Care Stores	Suppressed	Suppressed
	447	Gasoline Stations	1,110	7,404,171
	448	Clothing and Clothing Accessories Stores	1,077	8,110,411
	451	Sporting Goods, Hobby, Book, and Music Stores	1,046	4,260,234
	452	General Merchandise Stores	408	28,244,034
	453	Miscellaneous Store Retailers	6,782	17,360,005
	454	Nonstore Retailers	1,074	4,140,320
Retail Trade Total			18,798	141,116,764
48-49 Transportation and Warehousing				
	481	Air Transportation	28	48,130
	482	Rail Transportation	Suppressed	Suppressed
	483	Water Transportation	14	16,966
	484	Truck Transportation	93	120,382
	485	Transit and Ground Passenger Transportation	27	83,250
	486	Pipeline Transportation	Suppressed	Suppressed
	487	Scenic and Sightseeing Transportation	11	3,775
	488	Support Activities for Transportation	67	149,063
	491	Postal Service	Suppressed	Suppressed
	492	Couriers and Messengers	Suppressed	Suppressed
	493	Warehousing and Storage	21	46,888
Transportation and Warehousing Total			270	800,936
51 Information				
	511	Publishing Industries (except Internet)	367	822,579
	512	Motion Picture and Sound Recording Industries	73	443,302
	515	Broadcasting (except Internet)	26	607,267
	517	Telecommunications	503	21,666,100
	518	Data Processing, Hosting, and Related Services	47	329,864
	519	Other Information Services	28	119,347
Information Total			1,044	23,988,459

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

Statewide County Sales and Use Tax Reported by NAICS CY 2012

NAICS(2) Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	County Sales and Use Tax Reported by All Filers (\$)
52 Finance and Insurance				
	521	Monetary Authorities-Central Bank	Suppressed	Suppressed
	522	Credit Intermediation and Related Activities	154	804,722
	523	Securities, Commodity Contracts, and Other Financial Investme	Suppressed	62,669
	524	Insurance Carriers and Related Activities	41	287,660
	525	Funds, Trusts, and Other Financial Vehicles	Suppressed	Suppressed
Finance and Insurance Total			221	1,210,677
53 Real Estate and Rental and Leasing				
	531	Real Estate	411	531,266
	532	Rental and Leasing Services	1,516	5,205,039
	533	Lessors of Nonfinancial Intangible Assets (except Copyrighted \	Suppressed	Suppressed
Real Estate and Rental and Leasing Total			1,936	5,807,046
54 Professional, Scientific, and Technical Services				
	541	Professional, Scientific, and Technical Services	4,166	7,473,354
Professional, Scientific, and Technical Services Total			4,166	7,473,354
55 Management of Companies and Enterprises				
	551	Management of Companies and Enterprises	55	1,269,755
Management of Companies and Enterprises Total			55	1,269,755
56 Administrative and Support and Waste Management and Remediation Services				
	561	Administrative and Support Services	1,703	2,093,492
	562	Waste Management and Remediation Services	35	55,446
Administrative and Support and Waste Management and Remediation Services Total			1,738	2,148,938
61 Educational Services				
	611	Educational Services	312	1,368,156
Educational Services Total			312	1,368,156
62 Health Care and Social Assistance				
	621	Ambulatory Health Care Services	400	458,212
	622	Hospitals	37	73,286
	623	Nursing and Residential Care Facilities	24	74,938
	624	Social Assistance	21	23,084
Health Care and Social Assistance Total			482	629,520
71 Arts, Entertainment, and Recreation				
	711	Performing Arts, Spectator Sports, and Related Industries	362	1,541,494
	712	Museums, Historical Sites, and Similar Institutions	18	20,983
	713	Amusement, Gambling, and Recreation Industries	810	2,277,288
Arts, Entertainment, and Recreation Total			1,190	3,839,765
72 Accommodation and Food Services				
	721	Accommodation	2,084	6,485,922
	722	Food Services and Drinking Places	8,908	26,277,113
Accommodation and Food Services Total			10,992	32,763,035

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

Statewide County Sales and Use Tax Reported by NAICS CY 2012

NAICS(2) Description	NAICS(3)	Detailed Description (3-digit NAICS information provided only as disclosure standards allow)	Filers With Taxable Sales Exceeding \$10,000	County Sales and Use Tax Reported by All Filers (\$)
81		Other Services (except Public Administration)		
	811	Repair and Maintenance	4,422	6,090,724
	812	Personal and Laundry Services	3,724	5,882,815
	813	Religious, Grantmaking, Civic, Professional, and Similar Organi	Suppressed	737,410
	814	Private Households	Suppressed	Suppressed
		Other Services (except Public Administration) Total	8,690	12,711,134
92		Public Administration		
	921	Executive, Legislative, and Other General Government Support	214	1,396,524
	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 Com	Suppressed	Suppressed
		Public Administration Total	222	1,404,885
99		Not Reported		
	999	Not Reported	3,609	4,122,706
		Not Reported Total	3,609	4,122,706
		Grand Total	63,080	295,566,866