

2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties

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Minnesota Total

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	3,328	613,273,723	486,613,994	33,691,281	34,552,071
712 Museums, Historical Sites, Zoos, Etc.	194	44,084,048	33,394,653	2,306,337	2,348,864
713 Amusement, Gambling, and Recreation	2,484	2,152,953,090	1,740,084,954	120,111,937	121,630,192
721 Accommodation	2,545	2,509,877,176	2,256,535,963	157,458,308	159,203,428
722 Food Services and Drinking Places	11,886	10,000,831,617	9,406,411,991	682,301,950	689,818,321
Leisure and Hospitality Total (sum of 700 thru 722)	20,437	15,321,019,654	13,923,041,555	995,869,813	1,007,552,876
All Other Industries	145,573	345,154,375,185	65,823,124,538	4,601,519,688	4,957,619,129
Total, All Industries	166,010	360,475,394,839	79,746,166,093	5,597,389,501	5,965,172,005

Report prepared for Explore Minnesota Tourism by the Tax Research Division of the Minnesota Department of Revenue.

Data masked to avoid disclosure for individual businesses in county and tourism region tables have been re-assigned to their respective industries in this table. In addition, this table includes data for establishments located outside of Minnesota and/or having no available Minnesota address - data that is not accounted for in county and tourism region tables.

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Central Minnesota

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	12	15,391	11,972	822	837
711 Performing Arts, Spectator Sports	280	16,179,848	9,721,429	678,219	703,568
712 Museums, Historical Sites, Zoos, Etc.	8	587,126	184,020	12,652	24,860
713 Amusement, Gambling, and Recreation	356	99,316,758	77,137,496	5,504,768	5,537,439
721 Accommodation	525	279,795,621	232,776,434	16,221,005	16,405,200
722 Food Services and Drinking Places	1,470	893,887,169	850,684,798	61,460,989	61,687,908
Leisure and Hospitality Total (sum of 700 thru 722)	2,651	1,289,781,913	1,170,516,149	83,878,455	84,359,812
All Other Industries	18,071	29,442,749,128	6,264,662,854	436,830,410	457,899,407
Total, All Industries	20,722	30,732,531,041	7,435,179,003	520,708,865	542,259,219

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Tourism regions are based on county groupings as follows:

Minneapolis-Saint Paul Area (Anoka, Carver, Chisago, Dakota, Hennepin, Isanti, Ramsey, Scott, Washington, Wright)

Northeast Minnesota (Carlton, Cook, Itasca, Kanabec, Koochiching, Lake, Pine, St. Louis)

Central Minnesota (Aitkin, Benton, Crow Wing, Douglas, Grant, Kandiyohi, McLeod, Meeker, Mille Lacs, Morrison, Otter Tail, Pope, Sherburne, Stearns, Stevens, Todd, Wadena)

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Minneapolis-Saint Paul Area

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	1,840	538,491,592	433,966,769	30,012,372	30,594,971
712 Museums, Historical Sites, Zoos, Etc.	62	35,757,971	29,184,612	2,016,798	2,046,433
713 Amusement, Gambling, and Recreation	1,171	1,680,175,299	1,391,433,250	95,019,829	96,283,808
721 Accommodation	536	1,434,850,517	1,312,728,031	91,635,798	92,800,117
722 Food Services and Drinking Places	6,745	6,904,368,035	6,537,409,057	474,920,962	477,671,429
Leisure and Hospitality Total (sum of 700 thru 722)	10,354	10,593,643,414	9,704,721,719	693,605,759	699,396,758
All Other Industries	69,224	176,130,531,911	34,798,995,679	2,448,078,666	2,673,082,972
Total, All Industries	79,578	186,724,175,325	44,503,717,398	3,141,684,425	3,372,479,730

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Northwest Minnesota

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	16	1,456,176	1,395,766	100,994	101,605
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	7	204,257	147,413	10,438	10,438
711 Performing Arts, Spectator Sports	131	10,662,949	6,929,145	498,473	502,183
713 Amusement, Gambling, and Recreation	149	50,834,136	42,268,314	3,028,272	3,043,711
721 Accommodation	460	189,315,914	157,504,329	11,109,052	11,165,004
722 Food Services and Drinking Places	636	339,732,290	315,612,189	23,021,470	23,244,451
Leisure and Hospitality Total (sum of 700 thru 722)	1,399	592,205,722	523,857,156	37,768,699	38,067,392
All Other Industries	6,855	9,063,322,100	1,996,487,229	139,822,445	146,273,702
Total, All Industries	8,254	9,655,527,822	2,520,344,385	177,591,144	184,341,094

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Southern Minnesota

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	20	2,375,707	2,120,578	145,945	145,945
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	23	1,459,015	1,190,119	82,371	82,870
711 Performing Arts, Spectator Sports	331	15,062,600	10,067,692	712,610	733,454
712 Museums, Historical Sites, Zoos, Etc.	8	672,425	540,109	37,132	37,132
713 Amusement, Gambling, and Recreation	494	150,179,028	123,166,999	8,864,889	8,965,529
721 Accommodation	424	310,299,513	287,802,869	20,012,154	20,180,429
722 Food Services and Drinking Places	1,998	1,239,805,351	1,121,311,262	80,795,483	81,269,689
Leisure and Hospitality Total (sum of 700 thru 722)	3,298	1,719,853,639	1,546,199,628	110,650,584	111,415,048
All Other Industries	22,291	40,283,716,238	6,521,998,667	455,653,043	487,136,545
Total, All Industries	25,589	42,003,569,877	8,068,198,295	566,303,627	598,551,593

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Northeast Minnesota

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	29,029	14,966	1,029	1,029
711 Performing Arts, Spectator Sports	216	6,322,548	3,678,039	259,856	261,244
712 Museums, Historical Sites, Zoos, Etc.	23	1,475,754	826,002	56,791	57,063
713 Amusement, Gambling, and Recreation	188	113,036,318	81,810,819	6,023,780	6,077,324
721 Accommodation	572	290,527,756	260,947,648	18,146,754	18,317,002
722 Food Services and Drinking Places	859	534,524,759	511,710,275	37,264,722	37,371,651
Leisure and Hospitality Total (sum of 700 thru 722)	1,862	945,916,164	858,987,749	61,752,932	62,085,313
All Other Industries	8,198	10,891,837,177	2,756,025,148	193,292,099	212,655,527
Total, All Industries	10,060	11,837,753,341	3,615,012,897	255,045,031	274,740,840

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Aitkin County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	10	519,727	494,412	35,127	35,132
721 Accommodation	24	5,818,716	4,625,218	342,063	342,096
722 Food Services and Drinking Places	47	15,968,958	15,488,629	1,163,926	1,164,981
Leisure and Hospitality Total (sum of 700 thru 722)	81	22,307,401	20,608,259	1,541,116	1,542,209
All Other Industries	423	398,797,662	95,926,678	6,711,780	6,988,670
Total, All Industries	504	421,105,063	116,534,937	8,252,896	8,530,879

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Anoka County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	130	5,722,576	1,267,144	87,940	89,375
712 Museums, Historical Sites, Zoos, Etc.	5	203,650	16,962	1,166	1,166
713 Amusement, Gambling, and Recreation	113	91,000,444	73,561,058	5,259,191	5,426,501
721 Accommodation	31	19,857,066	18,607,776	1,279,284	1,318,944
722 Food Services and Drinking Places	542	490,298,337	477,044,914	34,159,911	34,373,168
Leisure and Hospitality Total (sum of 700 thru 722)	821	607,082,073	570,497,854	40,787,492	41,209,154
All Other Industries	6,677	13,127,796,421	2,779,548,458	194,180,094	214,379,029
Total, All Industries	7,498	13,734,878,494	3,350,046,312	234,967,586	255,588,183

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Becker County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	19	770,192	200,337	13,774	14,083
713 Amusement, Gambling, and Recreation	20	6,673,720	4,235,164	301,137	301,495
721 Accommodation	54	17,622,588	15,856,410	1,111,287	1,112,601
722 Food Services and Drinking Places	65	45,211,451	42,556,567	3,143,689	3,147,373
Leisure and Hospitality Total (sum of 700 thru 722)	158	70,277,951	62,848,478	4,569,887	4,575,552
All Other Industries	880	1,087,207,152	283,400,940	19,832,928	20,902,726
Total, All Industries	1,038	1,157,485,103	346,249,418	24,402,815	25,478,278

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Beltrami County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
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711 Performing Arts, Spectator Sports	34	3,567,102	2,468,130	178,838	179,840
713 Amusement, Gambling, and Recreation	22	5,609,088	5,117,317	370,662	374,000
721 Accommodation	59	23,237,119	20,701,142	1,435,037	1,455,081
722 Food Services and Drinking Places	83	69,622,616	64,865,449	4,663,912	4,672,754
Leisure and Hospitality Total (sum of 700 thru 722)	198	102,035,925	93,152,038	6,648,449	6,681,675
All Other Industries	1,027	1,656,562,665	450,467,578	31,489,925	33,033,905
Total, All Industries	1,225	1,758,598,590	543,619,616	38,138,374	39,715,580

Report prepared for Explore Minnesota Tourism by the Tax Research Division of the Minnesota Department of Revenue.

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Sales Tax Statistics data are based on the year the sales took place.

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

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Source: Minnesota Department of Revenue

**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Benton County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	15	1,044,025	369,392	26,378	26,390
713 Amusement, Gambling, and Recreation	11	2,560,255	2,458,544	181,088	181,624
721 Accommodation	10	3,641,962	2,779,089	191,062	191,150
722 Food Services and Drinking Places	71	52,319,319	48,002,423	3,447,828	3,459,160
Leisure and Hospitality Total (sum of 700 thru 722)	107	59,565,561	53,609,448	3,846,356	3,858,324
All Other Industries	862	1,742,043,501	346,132,820	24,136,162	25,610,344
Total, All Industries	969	1,801,609,062	399,742,268	27,982,518	29,468,668

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
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Big Stone County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	8	632,695	610,439	44,031	44,031
721 Accommodation	7	756,318	704,447	48,430	48,430
722 Food Services and Drinking Places	16	3,143,334	3,135,720	234,551	234,846
Leisure and Hospitality Total (sum of 700 thru 722)	31	4,532,347	4,450,606	327,012	327,307
All Other Industries	185	85,656,947	19,100,799	1,331,433	1,376,922
Total, All Industries	216	90,189,294	23,551,405	1,658,445	1,704,229

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Source: Minnesota Department of Revenue

**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Blue Earth County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	30	375,835	117,559	8,082	21,454
713 Amusement, Gambling, and Recreation	39	17,835,004	16,668,651	1,174,450	1,178,289
721 Accommodation	26	26,124,569	23,467,681	1,622,069	1,627,286
722 Food Services and Drinking Places	174	169,412,323	151,428,274	10,874,841	10,944,699
Leisure and Hospitality Total (sum of 700 thru 722)	269	213,747,731	191,682,165	13,679,442	13,771,728
All Other Industries	1,624	4,419,186,237	807,080,683	56,298,413	59,099,632
Total, All Industries	1,893	4,632,933,968	998,762,848	69,977,855	72,871,360

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Source: Minnesota Department of Revenue

**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Brown County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	9	332,258	305,043	22,607	22,607
713 Amusement, Gambling, and Recreation	16	3,473,647	3,454,043	261,302	261,805
721 Accommodation	11	7,849,647	7,656,267	541,145	546,293
722 Food Services and Drinking Places	58	29,788,949	26,969,417	1,955,894	1,960,576
Leisure and Hospitality Total (sum of 700 thru 722)	94	41,444,501	38,384,770	2,780,948	2,791,281
All Other Industries	726	1,448,029,861	218,841,905	15,298,775	15,981,979
Total, All Industries	820	1,489,474,362	257,226,675	18,079,723	18,773,260

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Carlton County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	13	384,308	379,460	26,087	26,089
713 Amusement, Gambling, and Recreation	14	17,164,503	10,548,778	789,983	790,661
721 Accommodation	15	11,045,641	9,350,207	643,610	643,651
722 Food Services and Drinking Places	72	41,123,306	39,161,646	2,800,565	2,804,306
Leisure and Hospitality Total (sum of 700 thru 722)	114	69,717,758	59,440,091	4,260,245	4,264,707
All Other Industries	733	688,324,986	159,750,782	11,290,054	12,543,799
Total, All Industries	847	758,042,744	219,190,873	15,550,299	16,808,506

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Carver County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	45	20,206,150	19,422,800	1,385,421	1,398,733
712 Museums, Historical Sites, Zoos, Etc.	4	9,453,242	9,186,612	634,249	635,192
713 Amusement, Gambling, and Recreation	40	37,086,848	29,592,358	2,062,885	2,093,913
721 Accommodation	16	10,410,198	10,037,800	692,624	695,340
722 Food Services and Drinking Places	185	146,486,214	140,163,192	10,068,362	10,112,378
Leisure and Hospitality Total (sum of 700 thru 722)	290	223,642,652	208,402,762	14,843,541	14,935,556
All Other Industries	2,172	3,456,618,677	602,666,325	42,694,635	45,324,825
Total, All Industries	2,462	3,680,261,329	811,069,087	57,538,176	60,260,381

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Cass County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	18	4,242,908	2,836,234	205,503	205,719
713 Amusement, Gambling, and Recreation	23	15,042,973	14,267,868	1,027,790	1,027,790
721 Accommodation	162	66,274,874	53,140,210	3,702,621	3,719,969
722 Food Services and Drinking Places	72	36,713,617	33,871,798	2,551,642	2,555,352
Leisure and Hospitality Total (sum of 700 thru 722)	275	122,274,372	104,116,110	7,487,556	7,508,830
All Other Industries	852	611,030,980	163,911,864	11,608,917	11,916,970
Total, All Industries	1,127	733,305,352	268,027,974	19,096,473	19,425,800

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
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Chippewa County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	5	199,752	199,752	13,733	13,733
713 Amusement, Gambling, and Recreation	6	388,402	314,942	23,080	23,080
721 Accommodation	9	1,583,778	1,440,545	99,038	99,038
722 Food Services and Drinking Places	32	13,574,706	13,268,534	956,904	959,368
Leisure and Hospitality Total (sum of 700 thru 722)	52	15,746,638	15,223,773	1,092,755	1,095,219
All Other Industries	355	480,770,034	92,107,033	6,447,267	6,775,966
Total, All Industries	407	496,516,672	107,330,806	7,540,022	7,871,185

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
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Chisago County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	33	1,881,019	1,276,833	87,783	94,383
713 Amusement, Gambling, and Recreation	17	8,546,448	6,081,198	428,130	431,311
721 Accommodation	24	5,796,162	5,236,436	369,767	370,112
722 Food Services and Drinking Places	100	54,045,993	52,135,915	3,747,256	3,760,515
Leisure and Hospitality Total (sum of 700 thru 722)	174	70,269,622	64,730,382	4,632,936	4,656,321
All Other Industries	1,195	1,337,790,255	220,705,236	15,586,528	16,248,778
Total, All Industries	1,369	1,408,059,877	285,435,618	20,219,464	20,905,099

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
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Clay County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	18	232,674	113,047	8,545	8,566
713 Amusement, Gambling, and Recreation	17	10,870,098	8,524,388	601,857	605,488
721 Accommodation	15	9,396,425	8,812,684	615,433	619,193
722 Food Services and Drinking Places	101	68,924,005	62,264,412	4,471,015	4,531,493
Leisure and Hospitality Total (sum of 700 thru 722)	151	89,423,202	79,714,531	5,696,850	5,764,740
All Other Industries	930	1,660,449,587	341,052,334	23,880,381	25,127,802
Total, All Industries	1,081	1,749,872,789	420,766,865	29,577,231	30,892,542

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
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Clearwater County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	7	204,257	147,413	10,438	10,438
721 Accommodation	9	813,293	737,080	50,675	50,675
722 Food Services and Drinking Places	18	4,475,029	4,091,239	318,620	320,055
Leisure and Hospitality Total (sum of 700 thru 722)	34	5,492,579	4,975,732	379,733	381,168
All Other Industries	209	258,150,180	34,750,258	2,436,822	2,610,416
Total, All Industries	243	263,642,759	39,725,990	2,816,555	2,991,584

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
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Cook County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	17	153,606	147,480	10,139	10,139
713 Amusement, Gambling, and Recreation	9	9,424,778	8,238,852	572,133	572,308
721 Accommodation	86	47,868,592	42,648,592	2,977,976	2,993,221
722 Food Services and Drinking Places	24	14,352,269	13,584,421	998,977	1,000,188
Leisure and Hospitality Total (sum of 700 thru 722)	136	71,799,245	64,619,345	4,559,225	4,575,856
All Other Industries	306	164,616,628	55,837,857	3,933,910	4,022,926
Total, All Industries	442	236,415,873	120,457,202	8,493,135	8,598,782

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For the Leisure and Hospitality Industry
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Cottonwood County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	4	23,776	23,364	1,607	1,607
713 Amusement, Gambling, and Recreation	10	1,205,092	702,363	50,673	50,673
721 Accommodation	4	788,925	788,925	54,238	54,238
722 Food Services and Drinking Places	23	8,017,678	7,656,322	560,439	569,313
Leisure and Hospitality Total (sum of 700 thru 722)	41	10,035,471	9,170,974	666,957	675,831
All Other Industries	338	720,031,244	57,845,334	4,034,744	4,358,981
Total, All Industries	379	730,066,715	67,016,308	4,701,701	5,034,812

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Crow Wing County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	26	7,211,819	5,270,497	362,702	373,063
713 Amusement, Gambling, and Recreation	32	15,937,091	7,552,691	530,988	534,036
721 Accommodation	110	92,020,170	77,941,298	5,469,906	5,506,588
722 Food Services and Drinking Places	180	118,174,119	109,675,185	8,037,456	8,058,483
Leisure and Hospitality Total (sum of 700 thru 722)	348	233,343,199	200,439,671	14,401,052	14,472,170
All Other Industries	2,050	2,829,044,290	832,255,701	58,227,004	59,931,215
Total, All Industries	2,398	3,062,387,489	1,032,695,372	72,628,056	74,403,385

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Dakota County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	172	15,256,529	2,961,519	203,925	204,580
712 Museums, Historical Sites, Zoos, Etc.	5	1,374,846	684,246	49,639	49,639
713 Amusement, Gambling, and Recreation	149	113,550,843	92,387,498	6,555,986	6,611,424
721 Accommodation	57	93,983,764	89,212,081	6,152,832	6,219,711
722 Food Services and Drinking Places	716	709,157,929	681,909,293	48,970,955	49,238,274
Leisure and Hospitality Total (sum of 700 thru 722)	1,099	933,323,911	867,154,637	61,933,337	62,323,628
All Other Industries	8,283	19,282,778,578	4,199,931,342	293,801,120	308,310,324
Total, All Industries	9,382	20,216,102,489	5,067,085,979	355,734,457	370,633,952

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For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Dodge County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	5	79,398	35,755	2,457	2,689
713 Amusement, Gambling, and Recreation	10	2,318,333	2,191,585	163,129	163,129
722 Food Services and Drinking Places	28	10,814,529	10,430,675	780,975	789,544
Leisure and Hospitality Total (sum of 700 thru 722)	43	13,212,260	12,658,015	946,561	955,362
All Other Industries	426	666,577,301	83,512,950	5,809,506	6,155,678
Total, All Industries	469	679,789,561	96,170,965	6,756,067	7,111,040

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Sales Tax Statistics data are based on the year the sales took place.

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

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Source: Minnesota Department of Revenue

**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Douglas County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	28	782,664	400,241	27,798	28,032
713 Amusement, Gambling, and Recreation	24	9,416,879	7,730,549	553,028	560,219
721 Accommodation	55	34,143,765	22,797,918	1,586,823	1,597,952
722 Food Services and Drinking Places	93	70,664,919	68,258,229	4,880,683	4,889,687
Leisure and Hospitality Total (sum of 700 thru 722)	200	115,008,227	99,186,937	7,048,332	7,075,890
All Other Industries	1,293	1,895,631,960	477,925,054	33,402,676	34,390,592
Total, All Industries	1,493	2,010,640,187	577,111,991	40,451,008	41,466,482

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Faribault County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	7	18,871	13,961	1,014	1,014
713 Amusement, Gambling, and Recreation	12	896,706	785,805	55,654	56,566
721 Accommodation	7	1,760,652	1,713,580	117,811	117,811
722 Food Services and Drinking Places	34	7,349,702	6,971,321	516,318	516,956
Leisure and Hospitality Total (sum of 700 thru 722)	60	10,025,931	9,484,667	690,797	692,347
All Other Industries	420	481,577,707	57,166,992	4,016,884	5,126,583
Total, All Industries	480	491,603,638	66,651,659	4,707,681	5,818,930

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Source: Minnesota Department of Revenue

**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Fillmore County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	7	166,777	141,262	10,190	10,190
712 Museums, Historical Sites, Zoos, Etc.	4	524,436	524,436	36,055	36,055
713 Amusement, Gambling, and Recreation	17	2,373,901	2,163,861	158,174	158,174
721 Accommodation	43	5,003,697	4,818,703	334,841	337,313
722 Food Services and Drinking Places	58	13,928,406	13,315,692	989,053	990,485
Leisure and Hospitality Total (sum of 700 thru 722)	129	21,997,217	20,963,954	1,528,313	1,532,217
All Other Industries	642	744,881,347	148,592,527	10,331,929	10,664,491
Total, All Industries	771	766,878,564	169,556,481	11,860,242	12,196,708

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Source: Minnesota Department of Revenue

**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Freeborn County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	13	894,479	874,278	62,752	62,791
713 Amusement, Gambling, and Recreation	12	1,670,923	1,438,954	105,218	107,679
721 Accommodation	15	7,396,085	6,836,415	470,007	470,298
722 Food Services and Drinking Places	74	34,318,412	32,345,191	2,305,442	2,311,994
Leisure and Hospitality Total (sum of 700 thru 722)	114	44,279,899	41,494,838	2,943,419	2,952,762
All Other Industries	785	2,032,590,799	242,946,205	16,934,952	17,627,065
Total, All Industries	899	2,076,870,698	284,441,043	19,878,371	20,579,827

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Goodhue County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	29	185,182	92,147	6,659	6,684
713 Amusement, Gambling, and Recreation	26	9,090,263	8,166,172	579,292	584,303
721 Accommodation	32	13,609,212	12,764,625	896,096	900,664
722 Food Services and Drinking Places	103	64,647,199	55,325,337	4,008,305	4,031,884
Leisure and Hospitality Total (sum of 700 thru 722)	190	87,531,856	76,348,281	5,490,352	5,523,535
All Other Industries	1,221	1,499,858,148	290,734,909	20,317,233	21,172,035
Total, All Industries	1,411	1,587,390,004	367,083,190	25,807,585	26,695,570

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Source: Minnesota Department of Revenue

**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Grant County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	2,293	1,811	124	139
713 Amusement, Gambling, and Recreation	5	748,725	518,076	37,132	37,132
721 Accommodation	8	549,152	323,690	22,251	22,993
722 Food Services and Drinking Places	8	2,156,411	2,107,794	167,275	167,275
Leisure and Hospitality Total (sum of 700 thru 722)	25	3,456,581	2,951,371	226,782	227,539
All Other Industries	209	351,393,481	34,112,916	2,375,095	2,432,584
Total, All Industries	234	354,850,062	37,064,287	2,601,877	2,660,123

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**2017 Annual Minnesota Sales Tax Statistics
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Minnesota Total, Tourism Regions, and Counties**

Hennepin County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	886	313,018,734	264,677,358	18,287,731	18,651,888
712 Museums, Historical Sites, Zoos, Etc.	30	18,354,955	14,849,107	1,025,635	1,054,324
713 Amusement, Gambling, and Recreation	433	504,835,512	348,287,038	24,562,935	24,887,214
721 Accommodation	234	984,803,359	933,578,243	65,025,048	65,828,969
722 Food Services and Drinking Places	3,003	3,482,876,452	3,297,585,618	241,328,258	242,863,560
Leisure and Hospitality Total (sum of 700 thru 722)	4,586	5,303,889,012	4,858,977,364	350,229,607	353,285,955
All Other Industries	29,052	87,686,248,858	18,060,610,334	1,275,718,877	1,381,666,998
Total, All Industries	33,638	92,990,137,870	22,919,587,698	1,625,948,484	1,734,952,953

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Houston County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	8	54,672	30,602	2,104	2,104
713 Amusement, Gambling, and Recreation	13	3,357,757	2,166,844	160,673	162,175
721 Accommodation	10	1,671,089	1,619,215	111,318	115,923
722 Food Services and Drinking Places	37	8,343,161	8,026,544	609,916	618,125
Leisure and Hospitality Total (sum of 700 thru 722)	68	13,426,679	11,843,205	884,011	898,327
All Other Industries	438	304,970,444	64,829,639	4,533,092	4,760,303
Total, All Industries	506	318,397,123	76,672,844	5,417,103	5,658,630

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
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Hubbard County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	14	561,756	536,402	36,879	36,912
713 Amusement, Gambling, and Recreation	10	1,762,659	1,643,099	114,776	114,795
721 Accommodation	80	10,129,578	9,097,672	627,150	627,505
722 Food Services and Drinking Places	53	24,432,818	23,732,705	1,729,866	1,730,856
Leisure and Hospitality Total (sum of 700 thru 722)	157	36,886,811	35,009,878	2,508,671	2,510,068
All Other Industries	613	465,540,922	131,858,936	9,335,124	9,612,783
Total, All Industries	770	502,427,733	166,868,814	11,843,795	12,122,851

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Isanti County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	11	348,675	183,856	12,640	12,640
713 Amusement, Gambling, and Recreation	14	2,033,437	1,745,827	123,878	124,409
721 Accommodation	4	1,284,176	886,454	60,945	61,202
722 Food Services and Drinking Places	55	36,209,978	35,004,968	2,518,430	2,529,906
Leisure and Hospitality Total (sum of 700 thru 722)	84	39,876,266	37,821,105	2,715,893	2,728,157
All Other Industries	870	1,085,849,530	364,639,776	25,349,701	25,986,985
Total, All Industries	954	1,125,725,796	402,460,881	28,065,594	28,715,142

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Minnesota Total, Tourism Regions, and Counties**

Itasca County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	19	299,571	186,595	12,828	12,971
713 Amusement, Gambling, and Recreation	22	3,627,414	3,418,452	248,988	249,529
721 Accommodation	106	25,876,842	21,019,628	1,468,960	1,489,263
722 Food Services and Drinking Places	91	46,007,387	43,534,907	3,156,906	3,173,714
Leisure and Hospitality Total (sum of 700 thru 722)	238	75,811,214	68,159,582	4,887,682	4,925,477
All Other Industries	1,072	1,350,699,976	313,570,299	21,948,685	22,740,419
Total, All Industries	1,310	1,426,511,190	381,729,881	26,836,367	27,665,896

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
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Jackson County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	35,979	3,250	223	490
713 Amusement, Gambling, and Recreation	5	623,155	591,838	43,301	43,301
721 Accommodation	9	2,162,833	2,070,027	142,313	142,738
722 Food Services and Drinking Places	21	8,907,741	8,113,243	583,216	584,413
Leisure and Hospitality Total (sum of 700 thru 722)	39	11,729,708	10,778,358	769,053	770,942
All Other Industries	364	845,116,210	55,903,170	3,905,603	4,108,507
Total, All Industries	403	856,845,918	66,681,528	4,674,656	4,879,449

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**2017 Annual Minnesota Sales Tax Statistics
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Kanabec County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	5	537,437	530,566	37,425	37,425
713 Amusement, Gambling, and Recreation	7	2,678,221	2,282,145	164,100	164,702
721 Accommodation	6	1,294,723	1,199,880	87,263	87,402
722 Food Services and Drinking Places	29	11,231,157	10,784,220	774,515	774,898
Leisure and Hospitality Total (sum of 700 thru 722)	47	15,741,538	14,796,811	1,063,303	1,064,427
All Other Industries	349	224,915,710	51,372,749	3,620,213	3,837,415
Total, All Industries	396	240,657,248	66,169,560	4,683,516	4,901,842

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For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Kandiyohi County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	16	1,254,616	687,943	48,146	48,146
713 Amusement, Gambling, and Recreation	26	4,919,500	3,995,528	291,006	291,986
721 Accommodation	31	35,461,813	32,860,063	2,282,128	2,292,114
722 Food Services and Drinking Places	81	56,953,764	52,918,259	3,758,893	3,765,350
Leisure and Hospitality Total (sum of 700 thru 722)	154	98,589,693	90,461,793	6,380,173	6,397,596
All Other Industries	1,112	2,278,342,276	478,093,032	33,323,290	35,253,007
Total, All Industries	1,266	2,376,931,969	568,554,825	39,703,463	41,650,603

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**2017 Annual Minnesota Sales Tax Statistics
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Kittson County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	4	640,146	640,108	49,006	49,006
711 Performing Arts, Spectator Sports	4	319,046	112,734	9,107	9,381
713 Amusement, Gambling, and Recreation	5	133,625	131,249	9,848	9,848
722 Food Services and Drinking Places	13	1,989,552	1,522,581	113,192	113,333
Leisure and Hospitality Total (sum of 700 thru 722)	26	3,082,369	2,406,672	181,153	181,568
All Other Industries	129	132,454,067	22,541,239	1,582,206	1,719,646
Total, All Industries	155	135,536,436	24,947,911	1,763,359	1,901,214

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Sales Tax Statistics data are based on the year the sales took place.

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

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Source: Minnesota Department of Revenue

**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Koochiching County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	29,029	14,966	1,029	1,029
713 Amusement, Gambling, and Recreation	11	2,324,308	1,739,927	123,536	123,536
721 Accommodation	17	6,351,970	5,451,032	381,728	381,935
722 Food Services and Drinking Places	36	23,781,100	22,517,710	1,597,897	1,598,953
Leisure and Hospitality Total (sum of 700 thru 722)	68	32,486,407	29,723,635	2,104,190	2,105,453
All Other Industries	314	324,282,208	71,868,140	5,084,171	5,223,997
Total, All Industries	382	356,768,615	101,591,775	7,188,361	7,329,450

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Source: Minnesota Department of Revenue

**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Lac Qui Parle County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	7	390,024	377,061	27,710	27,710
721 Accommodation	4	101,184	101,184	6,957	6,957
722 Food Services and Drinking Places	13	3,171,229	3,113,867	227,407	228,201
Leisure and Hospitality Total (sum of 700 thru 722)	24	3,662,437	3,592,112	262,074	262,868
All Other Industries	246	145,111,532	24,269,555	1,710,305	2,055,482
Total, All Industries	270	148,773,969	27,861,667	1,972,379	2,318,350

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Source: Minnesota Department of Revenue

**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Lake County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	14	275,821	193,351	13,291	13,389
713 Amusement, Gambling, and Recreation	10	740,649	588,407	42,608	42,702
721 Accommodation	62	30,566,675	28,535,825	1,990,547	2,010,241
722 Food Services and Drinking Places	31	16,173,920	15,439,331	1,099,049	1,102,172
Leisure and Hospitality Total (sum of 700 thru 722)	117	47,757,065	44,756,914	3,145,495	3,168,504
All Other Industries	321	250,503,585	60,450,310	4,280,239	5,349,200
Total, All Industries	438	298,260,650	105,207,224	7,425,734	8,517,704

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Source: Minnesota Department of Revenue

**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Lake of the Woods County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	13	3,387,219	2,629,044	188,166	188,188
721 Accommodation	44	30,890,677	23,047,379	1,638,942	1,650,003
722 Food Services and Drinking Places	12	4,501,674	4,428,575	318,183	318,504
Leisure and Hospitality Total (sum of 700 thru 722)	69	38,779,570	30,104,998	2,145,291	2,156,695
All Other Industries	147	142,618,880	33,751,047	2,386,698	2,408,896
Total, All Industries	216	181,398,450	63,856,045	4,531,989	4,565,591

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Le Sueur County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	11	167,568	82,551	5,674	5,675
713 Amusement, Gambling, and Recreation	24	6,371,720	5,128,755	364,359	367,233
721 Accommodation	12	3,143,109	1,954,157	134,579	138,747
722 Food Services and Drinking Places	62	18,643,076	17,444,331	1,308,051	1,317,292
Leisure and Hospitality Total (sum of 700 thru 722)	109	28,325,473	24,609,794	1,812,663	1,828,947
All Other Industries	690	890,519,155	116,681,132	8,240,196	8,580,294
Total, All Industries	799	918,844,628	141,290,926	10,052,859	10,409,241

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Lincoln County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	6	147,513	119,865	8,392	8,392
713 Amusement, Gambling, and Recreation	6	974,416	959,295	71,456	71,456
722 Food Services and Drinking Places	14	2,945,330	2,899,488	229,655	229,835
Leisure and Hospitality Total (sum of 700 thru 722)	26	4,067,259	3,978,648	309,503	309,683
All Other Industries	194	120,756,943	32,597,621	2,253,568	2,317,650
Total, All Industries	220	124,824,202	36,576,269	2,563,071	2,627,333

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Lyon County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	8	1,647,639	523,209	35,971	35,975
712 Museums, Historical Sites, Zoos, Etc.	4	147,989	15,673	1,077	1,077
713 Amusement, Gambling, and Recreation	16	2,017,008	1,773,387	128,268	128,704
721 Accommodation	10	6,659,519	6,389,460	442,877	443,421
722 Food Services and Drinking Places	59	42,618,283	40,158,467	2,859,136	2,866,637
Leisure and Hospitality Total (sum of 700 thru 722)	97	53,090,438	48,860,196	3,467,329	3,475,814
All Other Industries	696	2,006,674,704	273,139,392	19,042,100	20,579,968
Total, All Industries	793	2,059,765,142	321,999,588	22,509,429	24,055,782

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

McLeod County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	11	446,519	225,271	16,006	16,006
713 Amusement, Gambling, and Recreation	26	5,928,465	4,989,030	359,308	362,452
721 Accommodation	9	3,904,856	3,697,164	254,264	257,705
722 Food Services and Drinking Places	59	37,900,350	36,693,682	2,616,181	2,623,437
Leisure and Hospitality Total (sum of 700 thru 722)	105	48,180,190	45,605,147	3,245,759	3,259,600
All Other Industries	916	1,391,671,981	328,822,292	22,861,383	24,240,470
Total, All Industries	1,021	1,439,852,171	374,427,439	26,107,142	27,500,070

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Source: Minnesota Department of Revenue

**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Mahnomen County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
721 Accommodation	5	13,014,274	11,921,326	928,364	928,364
722 Food Services and Drinking Places	8	1,245,876	1,118,862	90,926	93,205
Leisure and Hospitality Total (sum of 700 thru 722)	13	14,260,150	13,040,188	1,019,290	1,021,569
All Other Industries	104	105,899,057	38,858,297	2,703,122	2,733,993
Total, All Industries	117	120,159,207	51,898,485	3,722,412	3,755,562

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Marshall County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	4	80,391	71,020	4,882	4,882
713 Amusement, Gambling, and Recreation	5	295,616	277,751	19,094	19,094
722 Food Services and Drinking Places	17	4,093,495	4,056,017	321,031	327,158
Leisure and Hospitality Total (sum of 700 thru 722)	26	4,469,502	4,404,788	345,007	351,134
All Other Industries	214	208,180,098	40,446,610	2,801,609	2,847,253
Total, All Industries	240	212,649,600	44,851,398	3,146,616	3,198,387

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Martin County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	8	1,488,288	1,136,590	78,676	78,676
713 Amusement, Gambling, and Recreation	12	2,372,817	1,993,460	143,075	144,240
721 Accommodation	10	7,337,923	6,786,988	479,999	480,984
722 Food Services and Drinking Places	53	29,197,199	28,124,555	2,014,886	2,021,258
Leisure and Hospitality Total (sum of 700 thru 722)	83	40,396,227	38,041,593	2,716,636	2,725,158
All Other Industries	574	885,164,960	133,116,903	9,277,327	9,792,634
Total, All Industries	657	925,561,187	171,158,496	11,993,963	12,517,792

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Source: Minnesota Department of Revenue

**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Meeker County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	13	219,310	89,447	6,150	6,155
713 Amusement, Gambling, and Recreation	13	1,800,316	1,635,470	113,220	116,935
721 Accommodation	9	1,062,191	1,030,672	70,856	70,856
722 Food Services and Drinking Places	42	16,037,916	15,512,132	1,120,946	1,122,119
Leisure and Hospitality Total (sum of 700 thru 722)	77	19,119,733	18,267,721	1,311,172	1,316,065
All Other Industries	612	1,194,163,566	145,590,470	10,116,066	10,618,378
Total, All Industries	689	1,213,283,299	163,858,191	11,427,238	11,934,443

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Mille Lacs County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	10	419,094	273,165	19,203	19,228
713 Amusement, Gambling, and Recreation	14	3,348,380	3,112,978	226,196	230,117
721 Accommodation	29	20,661,578	11,171,821	769,463	772,455
722 Food Services and Drinking Places	59	30,852,191	27,523,862	2,022,247	2,023,881
Leisure and Hospitality Total (sum of 700 thru 722)	112	55,281,243	42,081,826	3,037,109	3,045,681
All Other Industries	560	597,889,012	151,694,905	10,640,754	10,998,131
Total, All Industries	672	653,170,255	193,776,731	13,677,863	14,043,812

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Morrison County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	14	211,615	29,396	2,214	5,180
712 Museums, Historical Sites, Zoos, Etc.	4	224,226	122,387	8,415	8,415
713 Amusement, Gambling, and Recreation	14	2,591,874	2,428,118	173,505	173,577
721 Accommodation	25	6,628,608	5,503,305	380,604	393,917
722 Food Services and Drinking Places	95	36,668,576	35,183,129	2,589,625	2,597,804
Leisure and Hospitality Total (sum of 700 thru 722)	152	46,324,899	43,266,335	3,154,363	3,178,893
All Other Industries	913	720,384,272	178,546,678	12,515,466	12,844,566
Total, All Industries	1,065	766,709,171	221,813,013	15,669,829	16,023,459

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Mower County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	7	606,462	330,238	23,689	23,708
713 Amusement, Gambling, and Recreation	18	4,583,052	3,841,729	274,982	280,606
721 Accommodation	15	10,243,934	9,421,850	674,017	685,157
722 Food Services and Drinking Places	76	38,666,735	36,278,134	2,586,840	2,596,482
Leisure and Hospitality Total (sum of 700 thru 722)	116	54,100,183	49,871,951	3,559,528	3,585,953
All Other Industries	768	859,399,980	190,593,872	13,400,021	14,178,889
Total, All Industries	884	913,500,163	240,465,823	16,959,549	17,764,842

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Murray County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	920,658	772,057	53,079	53,079
713 Amusement, Gambling, and Recreation	8	643,002	559,153	39,604	40,781
721 Accommodation	6	741,205	468,538	32,212	32,286
722 Food Services and Drinking Places	20	6,470,155	6,237,429	471,989	471,989
Leisure and Hospitality Total (sum of 700 thru 722)	38	8,775,020	8,037,177	596,884	598,135
All Other Industries	294	474,035,654	33,077,381	2,328,304	2,414,790
Total, All Industries	332	482,810,674	41,114,558	2,925,188	3,012,925

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Sales Tax Statistics data are based on the year the sales took place.

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

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Source: Minnesota Department of Revenue

**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Nicollet County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	18	170,015	109,993	8,261	8,597
713 Amusement, Gambling, and Recreation	8	5,329,338	5,079,243	357,897	365,267
721 Accommodation	9	3,376,020	3,323,697	228,505	228,505
722 Food Services and Drinking Places	51	31,344,971	29,587,978	2,148,422	2,151,462
Leisure and Hospitality Total (sum of 700 thru 722)	86	40,220,344	38,100,911	2,743,085	2,753,831
All Other Industries	662	849,664,968	142,254,256	10,022,117	10,572,990
Total, All Industries	748	889,885,312	180,355,167	12,765,202	13,326,821

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Nobles County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	12	2,031,680	1,707,988	124,949	139,918
721 Accommodation	11	5,946,705	5,837,072	402,104	404,951
722 Food Services and Drinking Places	44	22,050,337	20,687,455	1,471,417	1,474,396
Leisure and Hospitality Total (sum of 700 thru 722)	67	30,028,722	28,232,515	1,998,470	2,019,265
All Other Industries	518	727,962,592	162,199,274	11,262,263	11,567,173
Total, All Industries	585	757,991,314	190,431,789	13,260,733	13,586,438

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Norman County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	4	374,781	330,002	22,686	23,261
711 Performing Arts, Spectator Sports	5	318,927	193,806	13,324	13,324
722 Food Services and Drinking Places	17	2,486,060	1,986,755	145,253	183,111
Leisure and Hospitality Total (sum of 700 thru 722)	26	3,179,768	2,510,563	181,263	219,696
All Other Industries	173	198,012,321	33,951,267	2,359,278	2,404,232
Total, All Industries	199	201,192,089	36,461,830	2,540,541	2,623,928

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Source: Minnesota Department of Revenue

**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Olmsted County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	68	4,265,457	3,556,928	256,029	262,197
713 Amusement, Gambling, and Recreation	56	37,244,692	29,499,132	2,111,099	2,138,007
721 Accommodation	69	147,473,684	137,421,700	9,495,250	9,596,490
722 Food Services and Drinking Places	307	301,384,396	292,454,029	20,957,784	21,075,998
Leisure and Hospitality Total (sum of 700 thru 722)	500	490,368,229	462,931,789	32,820,162	33,072,692
All Other Industries	3,076	5,809,333,892	1,559,965,218	109,094,161	120,116,478
Total, All Industries	3,576	6,299,702,121	2,022,897,007	141,914,323	153,189,170

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Source: Minnesota Department of Revenue

**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Otter Tail County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	32	657,439	591,073	40,637	40,762
712 Museums, Historical Sites, Zoos, Etc.	4	362,900	61,633	4,237	16,445
713 Amusement, Gambling, and Recreation	31	9,524,780	8,466,081	598,685	602,060
721 Accommodation	101	20,216,299	18,744,068	1,313,394	1,321,189
722 Food Services and Drinking Places	151	69,206,522	64,912,521	4,709,453	4,729,962
Leisure and Hospitality Total (sum of 700 thru 722)	319	99,967,940	92,775,376	6,666,406	6,710,418
All Other Industries	1,607	2,671,713,690	620,809,536	43,087,845	45,145,208
Total, All Industries	1,926	2,771,681,630	713,584,912	49,754,251	51,855,626

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Pennington County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	8	219,738	141,454	10,022	10,704
713 Amusement, Gambling, and Recreation	8	889,349	825,752	61,356	61,568
721 Accommodation	6	7,368,834	5,068,770	352,049	352,049
722 Food Services and Drinking Places	34	19,157,115	19,095,870	1,356,149	1,358,275
Leisure and Hospitality Total (sum of 700 thru 722)	56	27,635,036	25,131,846	1,779,576	1,782,596
All Other Industries	320	804,297,141	132,560,118	9,244,081	9,719,239
Total, All Industries	376	831,932,177	157,691,964	11,023,657	11,501,835

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Pine County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	16	186,565	108,168	7,436	7,758
712 Museums, Historical Sites, Zoos, Etc.	4	81,009	43,071	2,962	2,962
713 Amusement, Gambling, and Recreation	14	19,485,858	9,444,814	813,239	813,294
721 Accommodation	24	6,916,831	3,578,822	242,229	256,066
722 Food Services and Drinking Places	71	46,950,129	41,461,098	2,995,572	3,001,859
Leisure and Hospitality Total (sum of 700 thru 722)	129	73,620,392	54,635,973	4,061,438	4,081,939
All Other Industries	626	411,365,285	114,561,143	8,061,766	8,269,275
Total, All Industries	755	484,985,677	169,197,116	12,123,204	12,351,214

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Pipestone County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	6	591,101	520,658	37,753	38,474
721 Accommodation	5	1,044,676	1,006,391	74,120	74,694
722 Food Services and Drinking Places	22	9,383,358	9,268,844	660,371	662,559
Leisure and Hospitality Total (sum of 700 thru 722)	33	11,019,135	10,795,893	772,244	775,727
All Other Industries	287	346,822,209	53,819,824	3,741,623	3,944,147
Total, All Industries	320	357,841,344	64,615,717	4,513,867	4,719,874

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
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Polk County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	11	430,606	327,001	22,481	23,654
713 Amusement, Gambling, and Recreation	16	3,620,456	2,744,932	196,834	201,943
721 Accommodation	15	5,335,165	4,587,885	320,491	321,227
722 Food Services and Drinking Places	78	42,490,356	38,247,605	2,770,524	2,863,110
Leisure and Hospitality Total (sum of 700 thru 722)	120	51,876,583	45,907,423	3,310,330	3,409,934
All Other Industries	622	771,243,187	156,323,041	10,925,112	11,740,352
Total, All Industries	742	823,119,770	202,230,464	14,235,442	15,150,286

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Pope County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	4,077	3,602	248	248
713 Amusement, Gambling, and Recreation	7	1,123,327	1,090,531	77,225	77,326
721 Accommodation	16	5,146,795	4,199,507	288,718	289,222
722 Food Services and Drinking Places	22	9,447,249	9,263,287	701,572	701,591
Leisure and Hospitality Total (sum of 700 thru 722)	49	15,721,448	14,556,927	1,067,763	1,068,387
All Other Industries	316	397,691,989	53,391,016	3,713,250	3,970,733
Total, All Industries	365	413,413,437	67,947,943	4,781,013	5,039,120

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Ramsey County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	337	173,528,300	140,435,285	9,689,234	9,810,210
712 Museums, Historical Sites, Zoos, Etc.	14	6,368,071	4,444,603	305,897	305,900
713 Amusement, Gambling, and Recreation	165	704,416,075	660,267,224	43,396,824	43,749,888
721 Accommodation	60	160,503,621	156,741,267	10,958,084	11,048,839
722 Food Services and Drinking Places	1,260	1,167,564,473	1,096,383,005	79,546,549	79,881,778
Leisure and Hospitality Total (sum of 700 thru 722)	1,836	2,212,380,540	2,058,271,384	143,896,588	144,796,615
All Other Industries	10,225	29,660,346,527	4,581,357,531	321,175,762	385,429,133
Total, All Industries	12,061	31,872,727,067	6,639,628,915	465,072,350	530,225,748

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Red Lake County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
722 Food Services and Drinking Places	15	2,331,642	2,156,358	167,955	168,067
Leisure and Hospitality Total (sum of 700 thru 722)	15	2,331,642	2,156,358	167,955	168,067
All Other Industries	100	96,130,979	24,068,052	1,614,361	1,669,978
Total, All Industries	115	98,462,621	26,224,410	1,782,316	1,838,045

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
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Redwood County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	5	406,431	60,733	4,213	4,213
713 Amusement, Gambling, and Recreation	13	2,438,800	1,947,135	140,714	141,228
721 Accommodation	6	13,092,327	12,992,777	953,454	961,261
722 Food Services and Drinking Places	29	10,265,071	10,070,286	721,253	721,672
Leisure and Hospitality Total (sum of 700 thru 722)	53	26,202,629	25,070,931	1,819,634	1,828,374
All Other Industries	472	1,229,433,488	114,633,783	7,999,228	8,260,334
Total, All Industries	525	1,255,636,117	139,704,714	9,818,862	10,088,708

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Renville County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	5	445,589	419,582	28,845	28,845
713 Amusement, Gambling, and Recreation	10	1,512,986	1,377,378	102,020	103,039
722 Food Services and Drinking Places	27	6,065,437	5,697,990	437,971	442,841
Leisure and Hospitality Total (sum of 700 thru 722)	42	8,024,012	7,494,950	568,836	574,725
All Other Industries	402	471,948,122	59,625,797	4,159,075	4,549,166
Total, All Industries	444	479,972,134	67,120,747	4,727,911	5,123,891

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**2017 Annual Minnesota Sales Tax Statistics
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Rice County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	32	372,592	254,954	17,644	18,078
713 Amusement, Gambling, and Recreation	16	6,605,325	5,845,366	426,854	429,402
721 Accommodation	25	8,345,306	7,275,949	505,897	511,438
722 Food Services and Drinking Places	123	132,368,432	85,364,722	6,146,919	6,167,309
Leisure and Hospitality Total (sum of 700 thru 722)	196	147,691,655	98,740,991	7,097,314	7,126,227
All Other Industries	1,348	2,449,797,750	380,331,749	26,584,212	27,747,007
Total, All Industries	1,544	2,597,489,405	479,072,740	33,681,526	34,873,234

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For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Rock County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	7	797,395	712,835	52,120	52,168
721 Accommodation	5	1,836,957	1,836,732	126,278	127,537
722 Food Services and Drinking Places	17	8,199,539	8,105,340	584,536	588,320
Leisure and Hospitality Total (sum of 700 thru 722)	29	10,833,891	10,654,907	762,934	768,025
All Other Industries	260	312,875,994	39,961,364	2,785,047	3,083,356
Total, All Industries	289	323,709,885	50,616,271	3,547,981	3,851,381

Report prepared for Explore Minnesota Tourism by the Tax Research Division of the Minnesota Department of Revenue.

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Sales Tax Statistics data are based on the year the sales took place.

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

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Source: Minnesota Department of Revenue

**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Roseau County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	10	2,549,333	1,871,750	136,752	139,502
721 Accommodation	11	5,233,087	4,533,771	327,003	328,337
722 Food Services and Drinking Places	38	8,985,770	8,602,009	624,073	626,303
Leisure and Hospitality Total (sum of 700 thru 722)	59	16,768,190	15,007,530	1,087,828	1,094,142
All Other Industries	399	580,004,130	94,248,722	6,620,404	6,798,638
Total, All Industries	458	596,772,320	109,256,252	7,708,232	7,892,780

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Source: Minnesota Department of Revenue

**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

St. Louis County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	132	4,485,240	2,132,419	152,650	153,473
712 Museums, Historical Sites, Zoos, Etc.	19	1,394,745	782,931	53,829	54,101
713 Amusement, Gambling, and Recreation	101	57,590,587	45,549,444	3,269,193	3,320,592
721 Accommodation	256	160,606,482	149,163,662	10,354,441	10,455,223
722 Food Services and Drinking Places	505	334,905,491	325,226,942	23,841,241	23,915,561
Leisure and Hospitality Total (sum of 700 thru 722)	1,013	558,982,545	522,855,398	37,671,354	37,898,950
All Other Industries	4,477	7,477,128,799	1,928,613,868	135,073,061	150,668,496
Total, All Industries	5,490	8,036,111,344	2,451,469,266	172,744,415	188,567,446

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Scott County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	53	4,320,524	2,495,664	171,579	240,989
713 Amusement, Gambling, and Recreation	63	97,955,074	80,108,532	5,601,093	5,800,779
721 Accommodation	28	95,676,703	38,118,865	2,899,614	2,902,392
722 Food Services and Drinking Places	235	193,405,765	185,439,061	13,365,821	13,447,532
Leisure and Hospitality Total (sum of 700 thru 722)	379	391,358,066	306,162,122	22,038,107	22,391,692
All Other Industries	2,824	5,650,247,977	1,062,964,968	74,297,043	78,399,072
Total, All Industries	3,203	6,041,606,043	1,369,127,090	96,335,150	100,790,764

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Source: Minnesota Department of Revenue

**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Sherburne County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	25	1,273,530	224,819	15,457	24,112
713 Amusement, Gambling, and Recreation	33	10,530,214	6,998,084	487,118	489,331
721 Accommodation	9	2,800,662	2,519,662	173,223	173,226
722 Food Services and Drinking Places	121	88,728,448	86,524,724	6,191,151	6,214,423
Leisure and Hospitality Total (sum of 700 thru 722)	188	103,332,854	96,267,289	6,866,949	6,901,092
All Other Industries	2,004	2,501,552,508	598,571,096	41,723,966	43,401,351
Total, All Industries	2,192	2,604,885,362	694,838,385	48,590,915	50,302,443

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Sibley County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	4	451,436	445,724	30,646	30,646
711 Performing Arts, Spectator Sports	5	13,340	12,036	828	837
713 Amusement, Gambling, and Recreation	12	1,857,867	1,505,086	103,510	108,137
722 Food Services and Drinking Places	29	5,669,668	5,472,215	439,401	441,217
Leisure and Hospitality Total (sum of 700 thru 722)	50	7,992,311	7,435,061	574,385	580,837
All Other Industries	366	628,260,551	46,315,916	3,215,168	3,377,274
Total, All Industries	416	636,252,862	53,750,977	3,789,553	3,958,111

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Stearns County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	80	2,519,482	1,487,793	108,551	111,517
713 Amusement, Gambling, and Recreation	84	25,920,267	21,981,213	1,575,870	1,579,733
721 Accommodation	57	41,268,600	38,474,474	2,655,270	2,752,410
722 Food Services and Drinking Places	344	243,554,574	236,736,281	17,058,090	17,168,537
Leisure and Hospitality Total (sum of 700 thru 722)	565	313,262,923	298,679,761	21,397,781	21,612,197
All Other Industries	3,920	8,614,753,897	1,656,499,701	115,489,129	122,362,585
Total, All Industries	4,485	8,928,016,820	1,955,179,462	136,886,910	143,974,782

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Steele County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	10	2,715,698	1,909,148	131,254	131,381
713 Amusement, Gambling, and Recreation	18	6,020,007	5,542,373	399,328	404,638
721 Accommodation	14	11,676,820	10,882,571	756,787	760,907
722 Food Services and Drinking Places	86	56,114,680	50,784,979	3,582,110	3,609,012
Leisure and Hospitality Total (sum of 700 thru 722)	128	76,527,205	69,119,071	4,869,479	4,905,938
All Other Industries	886	3,445,891,412	374,791,894	26,167,530	27,212,998
Total, All Industries	1,014	3,522,418,617	443,910,965	31,037,009	32,118,936

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Stevens County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	4	9,021	6,559	450	450
713 Amusement, Gambling, and Recreation	6	930,494	531,439	37,155	37,155
721 Accommodation	4	2,419,461	2,338,438	160,767	160,767
722 Food Services and Drinking Places	21	14,477,307	11,742,719	845,570	848,471
Leisure and Hospitality Total (sum of 700 thru 722)	35	17,836,283	14,619,155	1,043,942	1,046,843
All Other Industries	297	350,591,642	82,171,505	5,718,184	6,570,857
Total, All Industries	332	368,427,925	96,790,660	6,762,126	7,617,700

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Swift County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
713 Amusement, Gambling, and Recreation	8	906,312	742,044	55,123	55,149
721 Accommodation	4	1,054,502	1,011,440	69,540	69,540
722 Food Services and Drinking Places	23	7,371,308	7,190,906	524,104	524,809
Leisure and Hospitality Total (sum of 700 thru 722)	35	9,332,122	8,944,390	648,767	649,498
All Other Industries	278	610,545,506	61,081,806	4,270,576	4,404,175
Total, All Industries	313	619,877,628	70,026,196	4,919,343	5,053,673

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Todd County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	6	93,218	25,875	1,779	1,779
713 Amusement, Gambling, and Recreation	11	1,655,908	1,393,228	101,273	101,768
721 Accommodation	21	2,764,623	2,537,306	175,462	175,765
722 Food Services and Drinking Places	48	17,008,724	16,743,834	1,208,168	1,210,265
Leisure and Hospitality Total (sum of 700 thru 722)	86	21,522,473	20,700,243	1,486,682	1,489,577
All Other Industries	594	823,064,657	62,979,626	4,454,942	4,566,850
Total, All Industries	680	844,587,130	83,679,869	5,941,624	6,056,427

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Traverse County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	5	388,124	360,344	25,326	25,326
722 Food Services and Drinking Places	8	1,441,819	1,307,133	97,835	98,265
Leisure and Hospitality Total (sum of 700 thru 722)	13	1,829,943	1,667,477	123,161	123,591
All Other Industries	125	123,416,124	16,907,418	1,183,582	1,207,268
Total, All Industries	138	125,246,067	18,574,895	1,306,743	1,330,859

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Wabasha County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	8	48,531	45,911	3,156	3,156
713 Amusement, Gambling, and Recreation	12	3,900,110	2,616,715	186,636	187,502
721 Accommodation	16	3,848,962	3,328,241	232,986	233,193
722 Food Services and Drinking Places	73	19,708,489	19,061,194	1,421,769	1,423,127
Leisure and Hospitality Total (sum of 700 thru 722)	109	27,506,092	25,052,061	1,844,547	1,846,978
All Other Industries	603	534,636,639	85,049,844	5,980,035	6,849,103
Total, All Industries	712	562,142,731	110,101,905	7,824,582	8,696,081

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Wadena County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	4	46,517	46,517	3,198	3,198
713 Amusement, Gambling, and Recreation	9	1,860,556	1,761,524	126,844	126,856
721 Accommodation	7	1,286,370	1,232,741	84,751	84,795
722 Food Services and Drinking Places	28	13,767,822	13,398,108	941,925	942,482
Leisure and Hospitality Total (sum of 700 thru 722)	48	16,961,265	16,438,890	1,156,718	1,157,331
All Other Industries	383	684,018,744	121,139,828	8,333,418	8,573,866
Total, All Industries	431	700,980,009	137,578,718	9,490,136	9,731,197

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Minnesota Total, Tourism Regions, and Counties**

Waseca County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	4	118,876	12,856	882	882
713 Amusement, Gambling, and Recreation	13	2,088,547	2,041,145	146,426	149,767
721 Accommodation	7	2,281,362	1,551,492	106,668	106,763
722 Food Services and Drinking Places	41	13,327,423	12,942,089	940,004	940,697
Leisure and Hospitality Total (sum of 700 thru 722)	65	17,816,208	16,547,582	1,193,980	1,198,109
All Other Industries	389	317,793,812	86,887,318	6,083,178	6,450,532
Total, All Industries	454	335,610,020	103,434,900	7,277,158	7,648,641

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**2017 Annual Minnesota Sales Tax Statistics
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Washington County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	121	3,232,624	1,086,530	74,706	75,012
712 Museums, Historical Sites, Zoos, Etc.	4	3,207	3,082	212	212
713 Amusement, Gambling, and Recreation	121	101,237,348	83,024,548	5,851,465	5,970,153
721 Accommodation	55	47,346,088	46,048,485	3,212,942	3,368,572
722 Food Services and Drinking Places	436	414,635,382	404,919,214	29,185,149	29,375,425
Leisure and Hospitality Total (sum of 700 thru 722)	737	566,454,649	535,081,859	38,324,474	38,789,374
All Other Industries	4,872	10,123,963,848	1,915,618,136	134,597,790	142,961,584
Total, All Industries	5,609	10,690,418,497	2,450,699,995	172,922,264	181,750,958

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Watonwan County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	5	1,331,169	1,135,407	78,062	78,062
713 Amusement, Gambling, and Recreation	10	1,608,627	1,246,051	87,935	88,032
722 Food Services and Drinking Places	21	4,916,650	4,817,950	344,031	345,020
Leisure and Hospitality Total (sum of 700 thru 722)	36	7,856,446	7,199,408	510,028	511,114
All Other Industries	249	490,658,633	51,187,954	3,575,847	3,717,394
Total, All Industries	285	498,515,079	58,387,362	4,085,875	4,228,508

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

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Source: Minnesota Department of Revenue

**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Wilkin County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
700 Other Leisure and Hospitality (masked from other industries)	4	360,858	354,636	24,420	24,456
722 Food Services and Drinking Places	12	3,071,214	3,015,387	235,440	235,502
Leisure and Hospitality Total (sum of 700 thru 722)	16	3,432,072	3,370,023	259,860	259,958
All Other Industries	136	285,540,754	14,296,926	1,001,477	1,026,873
Total, All Industries	152	288,972,826	17,666,949	1,261,337	1,286,831

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**2017 Annual Minnesota Sales Tax Statistics
For the Leisure and Hospitality Industry
Minnesota Total, Tourism Regions, and Counties**

Winona County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	35	790,101	234,577	17,585	17,895
713 Amusement, Gambling, and Recreation	19	6,803,903	6,004,733	434,226	440,777
721 Accommodation	23	13,388,513	12,332,200	852,618	857,566
722 Food Services and Drinking Places	122	90,345,733	81,466,535	5,822,406	5,937,722
Leisure and Hospitality Total (sum of 700 thru 722)	199	111,328,250	100,038,045	7,126,835	7,253,960
All Other Industries	1,067	2,446,839,748	303,954,048	21,173,997	23,996,805
Total, All Industries	1,266	2,558,167,998	403,992,093	28,300,832	31,250,765

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**2017 Annual Minnesota Sales Tax Statistics
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Minnesota Total, Tourism Regions, and Counties**

Wright County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
711 Performing Arts, Spectator Sports	52	976,461	159,780	11,413	17,161
713 Amusement, Gambling, and Recreation	56	19,513,270	16,377,969	1,177,442	1,188,216
721 Accommodation	27	15,189,380	14,260,624	984,658	986,036
722 Food Services and Drinking Places	213	209,687,512	166,823,877	12,030,271	12,088,893
Leisure and Hospitality Total (sum of 700 thru 722)	348	245,366,623	197,622,250	14,203,784	14,280,306
All Other Industries	3,054	4,718,891,240	1,010,953,573	70,677,116	74,376,244
Total, All Industries	3,402	4,964,257,863	1,208,575,823	84,880,900	88,656,550

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**2017 Annual Minnesota Sales Tax Statistics
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Minnesota Total, Tourism Regions, and Counties**

Yellow Medicine County

	Establishments	Gross Sales	Taxable Sales	Sales Tax	Total Tax
NAICS Industry					
710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)	5	34,856	18,713	1,286	1,286
713 Amusement, Gambling, and Recreation	9	9,224,421	2,890,780	229,868	230,089
722 Food Services and Drinking Places	20	5,889,893	5,789,076	421,332	421,366
Leisure and Hospitality Total (sum of 700 thru 722)	34	15,149,170	8,698,569	652,486	652,741
All Other Industries	317	376,925,591	40,893,202	2,843,752	2,952,496
Total, All Industries	351	392,074,761	49,591,771	3,496,238	3,605,237

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