

**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Minnesota Total**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 4,152                 | 875,219,240        | 730,888,093          | 50,709,669       | 51,293,934       |
| <b>712 Museums, Historical Sites, Zoos, Etc.</b>           | 185                   | 66,026,779         | 43,082,068           | 2,972,445        | 2,996,916        |
| <b>713 Amusement, Gambling, and Recreation</b>             | 2,524                 | 3,015,900,588      | 2,346,987,298        | 162,094,822      | 164,028,558      |
| <b>721 Accommodation</b>                                   | 2,280                 | 3,117,085,384      | 2,682,702,625        | 187,081,136      | 188,105,669      |
| <b>722 Food Services and Drinking Places</b>               | 12,563                | 13,416,442,245     | 12,285,477,658       | 886,240,215      | 896,840,081      |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 21,704                | 20,490,674,236     | 18,089,137,742       | 1,289,098,287    | 1,303,265,158    |
| <b>All Other Industries</b>                                | 156,136               | 470,952,643,609    | 95,119,686,981       | 6,650,810,442    | 7,068,659,234    |
| <b>Total, All Industries</b>                               | 177,840               | 491,443,317,845    | 113,208,824,723      | 7,939,908,729    | 8,371,924,392    |

*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**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 404                   | 22,560,516         | 14,219,796           | 1,020,908        | 1,034,276        |
| <b>712 Museums, Historical Sites, Zoos, Etc.</b>           | 9                     | 908,811            | 289,539              | 20,479           | 24,443           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 345                   | 155,469,261        | 123,341,827          | 8,802,147        | 8,849,433        |
| <b>721 Accommodation</b>                                   | 455                   | 335,374,281        | 281,236,595          | 19,599,150       | 19,657,634       |
| <b>722 Food Services and Drinking Places</b>               | 1,543                 | 1,221,704,749      | 1,135,852,047        | 81,917,597       | 82,196,008       |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 2,756                 | 1,736,017,618      | 1,554,939,804        | 111,360,281      | 111,761,794      |
| <b>All Other Industries</b>                                | 17,650                | 40,854,718,576     | 8,722,914,123        | 609,336,947      | 636,323,061      |
| <b>Total, All Industries</b>                               | 20,406                | 42,590,736,194     | 10,277,853,927       | 720,697,228      | 748,084,855      |

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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)*

*Northwest Minnesota (Becker, Beltrami, Cass, Clay, Clearwater, Hubbard, Kittson, Lake of the Woods, Mahnommen, Marshall, Norman, Pennington, Polk, Red Lake, Roseau, Wilkin)*

*Southern Minnesota (Big Stone, Blue Earth, Brown, Chippewa, Cottonwood, Dodge, Faribault, Fillmore, Freeborn, Goodhue, Houston, Jackson, Lac qui Parle, Le Sueur, Lincoln, Lyon, Martin, Mower, Murray, Nicollet, Nobles, Olmsted, Pipestone, Redwood, Renville, Rice, Rock, Sibley, Steele, Swift, Traverse, Wabasha, Waseca, Watonwan, Winona, Yellow Medicine)*

*To avoid disclosure for individual businesses, data is not reported (i.e., is masked) at the county level for any industry classification with less than four establishments. When this occurs for industries 711, 712, 713, 721 or 722, the masked data is first assigned to industries 710 or 720 in attempts to reach the reporting threshold of at least four establishments, then to industry 700. When no aggregation of masked data results in four or more establishments, data is assigned to "All Other Industries."*

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**Minneapolis-Saint Paul Area**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 2,270                 | 718,879,901        | 606,405,709          | 41,985,312       | 42,492,970       |
| <b>712 Museums, Historical Sites, Zoos, Etc.</b>           | 60                    | 49,700,283         | 35,747,480           | 2,466,724        | 2,486,713        |
| <b>713 Amusement, Gambling, and Recreation</b>             | 1,204                 | 2,343,560,676      | 1,866,939,792        | 127,675,220      | 129,212,859      |
| <b>721 Accommodation</b>                                   | 530                   | 1,680,022,286      | 1,447,960,558        | 101,190,886      | 101,812,679      |
| <b>722 Food Services and Drinking Places</b>               | 7,199                 | 9,290,300,820      | 8,499,432,695        | 613,547,146      | 618,315,138      |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 11,263                | 14,082,463,966     | 12,456,486,234       | 886,865,288      | 894,320,359      |
| <b>All Other Industries</b>                                | 63,527                | 220,448,253,711    | 48,256,569,106       | 3,397,699,537    | 3,650,531,584    |
| <b>Total, All Industries</b>                               | 74,790                | 234,530,717,677    | 60,713,055,340       | 4,284,564,825    | 4,544,851,943    |

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**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)

**Northwest Minnesota** (Becker, Beltrami, Cass, Clay, Clearwater, Hubbard, Kittson, Lake of the Woods, Mahnommen, Marshall, Norman, Pennington, Polk, Red Lake, Roseau, Wilkin)

**Southern Minnesota** (Big Stone, Blue Earth, Brown, Chippewa, Cottonwood, Dodge, Faribault, Fillmore, Freeborn, Goodhue, Houston, Jackson, Lac qui Parle, Le Sueur, Lincoln, Lyon, Martin, Mower, Murray, Nicollet, Nobles, Olmsted, Pipestone, Redwood, Renville, Rice, Rock, Sibley, Steele, Swift, Traverse, Wabasha, Waseca, Watonwan, Winona, Yellow Medicine)

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**Northwest Minnesota**

|                                                                                         | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|-----------------------------------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                                                   |                       |                    |                      |                  |                  |
| <b>700 Other Leisure and Hospitality (masked from other industries)</b>                 | 8                     | 1,300,182          | 1,194,704            | 87,783           | 87,809           |
| <b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b> | 14                    | 1,476,276          | 1,076,299            | 80,232           | 80,232           |
| <b>711 Performing Arts, Spectator Sports</b>                                            | 158                   | 14,551,092         | 11,441,583           | 827,249          | 831,654          |
| <b>713 Amusement, Gambling, and Recreation</b>                                          | 164                   | 87,125,023         | 62,549,793           | 4,505,909        | 4,547,573        |
| <b>721 Accommodation</b>                                                                | 392                   | 239,177,306        | 205,159,699          | 14,453,201       | 14,535,014       |
| <b>722 Food Services and Drinking Places</b>                                            | 657                   | 447,531,387        | 414,800,048          | 30,187,580       | 30,282,272       |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b>                              | 1,393                 | 791,161,266        | 696,222,126          | 50,141,954       | 50,364,554       |
| <b>All Other Industries</b>                                                             | 6,473                 | 10,258,564,423     | 2,648,563,051        | 186,276,432      | 193,512,829      |
| <b>Total, All Industries</b>                                                            | 7,866                 | 11,049,725,689     | 3,344,785,177        | 236,418,386      | 243,877,383      |

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**Southern Minnesota**

|                                                                                         | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|-----------------------------------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                                                   |                       |                    |                      |                  |                  |
| <b>700 Other Leisure and Hospitality (masked from other industries)</b>                 | 15                    | 2,652,252          | 2,113,942            | 146,128          | 146,536          |
| <b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b> | 24                    | 2,365,856          | 1,923,584            | 132,757          | 133,469          |
| <b>711 Performing Arts, Spectator Sports</b>                                            | 460                   | 23,428,927         | 13,843,027           | 976,833          | 987,774          |
| <b>713 Amusement, Gambling, and Recreation</b>                                          | 489                   | 197,585,205        | 160,781,086          | 11,575,656       | 11,710,328       |
| <b>721 Accommodation</b>                                                                | 365                   | 331,564,451        | 278,625,458          | 19,351,668       | 19,489,609       |
| <b>722 Food Services and Drinking Places</b>                                            | 2,127                 | 1,642,300,545      | 1,497,333,118        | 107,552,733      | 108,013,243      |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b>                              | 3,480                 | 2,199,897,236      | 1,954,620,215        | 139,735,775      | 140,480,959      |
| <b>All Other Industries</b>                                                             | 21,019                | 52,970,689,294     | 8,318,792,884        | 582,592,124      | 623,034,057      |
| <b>Total, All Industries</b>                                                            | 24,499                | 55,170,586,530     | 10,273,413,099       | 722,327,899      | 763,515,016      |

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**Northeast Minnesota**

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|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 306                   | 11,791,541         | 6,838,977            | 526,236          | 550,700          |
| <b>712 Museums, Historical Sites, Zoos, Etc.</b>           | 23                    | 2,450,133          | 1,230,742            | 85,478           | 85,478           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 183                   | 142,299,933        | 102,243,383          | 7,383,663        | 7,449,439        |
| <b>721 Accommodation</b>                                   | 491                   | 317,150,405        | 278,619,910          | 19,332,910       | 19,455,226       |
| <b>722 Food Services and Drinking Places</b>               | 821                   | 705,770,873        | 661,145,626          | 47,747,317       | 47,936,326       |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 1,824                 | 1,179,462,885      | 1,050,078,638        | 75,075,604       | 75,477,169       |
| <b>All Other Industries</b>                                | 7,687                 | 13,340,408,685     | 3,576,907,858        | 252,008,172      | 270,043,833      |
| <b>Total, All Industries</b>                               | 9,511                 | 14,519,871,570     | 4,626,986,496        | 327,083,776      | 345,521,002      |

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**Aitkin County**

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|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 13                    | 131,317            | 124,030              | 8,527            | 8,527            |
| <b>713 Amusement, Gambling, and Recreation</b>             | 8                     | 2,886,630          | 2,666,420            | 192,500          | 192,811          |
| <b>721 Accommodation</b>                                   | 28                    | 9,051,792          | 6,748,835            | 480,493          | 480,555          |
| <b>722 Food Services and Drinking Places</b>               | 58                    | 21,808,225         | 21,151,210           | 1,592,173        | 1,596,838        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 107                   | 33,877,964         | 30,690,495           | 2,273,693        | 2,278,731        |
| <b>All Other Industries</b>                                | 388                   | 475,086,134        | 136,941,646          | 9,572,896        | 9,820,907        |
| <b>Total, All Industries</b>                               | 495                   | 508,964,098        | 167,632,141          | 11,846,589       | 12,099,638       |

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**Anoka County**

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|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 164                   | 6,276,991          | 2,069,180            | 154,437          | 156,239          |
| <b>713 Amusement, Gambling, and Recreation</b>             | 113                   | 128,844,673        | 103,136,800          | 7,312,720        | 7,505,853        |
| <b>721 Accommodation</b>                                   | 39                    | 37,396,225         | 31,296,634           | 2,151,636        | 2,181,242        |
| <b>722 Food Services and Drinking Places</b>               | 606                   | 687,200,727        | 642,431,633          | 45,847,677       | 46,084,624       |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 922                   | 859,718,616        | 778,934,247          | 55,466,470       | 55,927,958       |
| <b>All Other Industries</b>                                | 6,492                 | 16,121,744,942     | 3,571,961,977        | 250,505,436      | 272,165,280      |
| <b>Total, All Industries</b>                               | 7,414                 | 16,981,463,558     | 4,350,896,224        | 305,971,906      | 328,093,238      |

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**Becker County**

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|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 20                    | 9,435,482          | 8,321,029            | 601,383          | 601,519          |
| <b>713 Amusement, Gambling, and Recreation</b>             | 22                    | 9,564,017          | 5,710,442            | 405,487          | 414,632          |
| <b>721 Accommodation</b>                                   | 46                    | 18,865,839         | 16,706,390           | 1,170,535        | 1,170,555        |
| <b>722 Food Services and Drinking Places</b>               | 73                    | 65,537,499         | 61,794,708           | 4,556,376        | 4,560,525        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 161                   | 103,402,837        | 92,532,569           | 6,733,781        | 6,747,231        |
| <b>All Other Industries</b>                                | 876                   | 1,313,842,424      | 393,716,486          | 27,631,674       | 28,985,320       |
| <b>Total, All Industries</b>                               | 1,037                 | 1,417,245,261      | 486,249,055          | 34,365,455       | 35,732,551       |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Beltrami County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 34                    | 203,670            | 163,828              | 12,067           | 13,213           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 27                    | 10,284,046         | 8,060,798            | 576,411          | 577,770          |
| <b>721 Accommodation</b>                                   | 56                    | 32,996,083         | 29,487,413           | 2,051,533        | 2,057,616        |
| <b>722 Food Services and Drinking Places</b>               | 82                    | 90,219,075         | 83,378,859           | 5,982,986        | 5,992,296        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 199                   | 133,702,874        | 121,090,898          | 8,622,997        | 8,640,895        |
| <b>All Other Industries</b>                                | 924                   | 1,944,857,749      | 610,218,092          | 42,771,915       | 44,251,900       |
| <b>Total, All Industries</b>                               | 1,123                 | 2,078,560,623      | 731,308,990          | 51,394,912       | 52,892,795       |

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**Benton County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 28                    | 1,351,016          | 259,738              | 18,200           | 18,327           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 10                    | 6,020,929          | 5,462,764            | 393,009          | 393,702          |
| <b>721 Accommodation</b>                                   | 8                     | 5,225,774          | 3,332,987            | 229,738          | 229,768          |
| <b>722 Food Services and Drinking Places</b>               | 60                    | 55,143,735         | 49,888,981           | 3,580,604        | 3,586,842        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 106                   | 67,741,454         | 58,944,470           | 4,221,551        | 4,228,639        |
| <b>All Other Industries</b>                                | 862                   | 2,644,495,044      | 499,728,614          | 34,810,167       | 36,633,512       |
| <b>Total, All Industries</b>                               | 968                   | 2,712,236,498      | 558,673,084          | 39,031,718       | 40,862,151       |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Big Stone County**

|                                                            | Establishments | Gross Sales | Taxable Sales | Sales Tax | Total Tax |
|------------------------------------------------------------|----------------|-------------|---------------|-----------|-----------|
| <b>NAICS Industry</b>                                      |                |             |               |           |           |
| <b>711 Performing Arts, Spectator Sports</b>               | 5              | 2,906       | 2,851         | 196       | 196       |
| <b>713 Amusement, Gambling, and Recreation</b>             | 9              | 832,588     | 824,078       | 58,802    | 58,802    |
| <b>721 Accommodation</b>                                   | 6              | 1,248,311   | 1,145,085     | 78,726    | 78,726    |
| <b>722 Food Services and Drinking Places</b>               | 18             | 4,774,724   | 4,756,667     | 353,117   | 353,430   |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 38             | 6,858,529   | 6,728,681     | 490,841   | 491,154   |
| <b>All Other Industries</b>                                | 166            | 114,649,417 | 24,059,424    | 1,679,886 | 1,807,571 |
| <b>Total, All Industries</b>                               | 204            | 121,507,946 | 30,788,105    | 2,170,727 | 2,298,725 |

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**2024 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  |
|------------------------------------------------------------|----------------|---------------|---------------|------------|------------|
| <b>NAICS Industry</b>                                      |                |               |               |            |            |
| <b>711 Performing Arts, Spectator Sports</b>               | 46             | 3,925,604     | 1,542,460     | 107,603    | 113,231    |
| <b>713 Amusement, Gambling, and Recreation</b>             | 29             | 18,010,437    | 16,275,504    | 1,154,808  | 1,160,344  |
| <b>721 Accommodation</b>                                   | 29             | 30,270,812    | 24,542,497    | 1,693,287  | 1,714,411  |
| <b>722 Food Services and Drinking Places</b>               | 181            | 207,860,785   | 187,072,602   | 13,405,557 | 13,469,545 |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 285            | 260,067,638   | 229,433,063   | 16,361,255 | 16,457,531 |
| <b>All Other Industries</b>                                | 1,597          | 4,696,988,737 | 1,012,409,068 | 70,693,983 | 74,848,034 |
| <b>Total, All Industries</b>                               | 1,882          | 4,957,056,375 | 1,241,842,131 | 87,055,238 | 91,305,565 |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Brown County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 13                    | 919,237            | 473,820              | 35,854           | 35,854           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 18                    | 5,300,290          | 5,017,062            | 375,369          | 375,397          |
| <b>721 Accommodation</b>                                   | 9                     | 4,178,390          | 4,071,393            | 287,411          | 287,670          |
| <b>722 Food Services and Drinking Places</b>               | 61                    | 36,808,015         | 33,442,721           | 2,414,053        | 2,418,184        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 101                   | 47,205,932         | 43,004,996           | 3,112,687        | 3,117,105        |
| <b>All Other Industries</b>                                | 688                   | 2,264,997,098      | 296,006,940          | 20,723,417       | 21,640,981       |
| <b>Total, All Industries</b>                               | 789                   | 2,312,203,030      | 339,011,936          | 23,836,104       | 24,758,086       |

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**2024 Annual Minnesota Sales Tax Statistics  
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**Carlton County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 22                    | 385,736            | 347,204              | 24,617           | 24,617           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 11                    | 13,305,883         | 9,015,398            | 664,867          | 664,867          |
| <b>721 Accommodation</b>                                   | 11                    | 9,377,644          | 7,447,822            | 512,041          | 512,264          |
| <b>722 Food Services and Drinking Places</b>               | 70                    | 55,518,423         | 52,551,424           | 3,753,242        | 3,755,818        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 114                   | 78,587,686         | 69,361,848           | 4,954,767        | 4,957,566        |
| <b>All Other Industries</b>                                | 676                   | 939,140,866        | 207,845,745          | 14,760,509       | 16,589,567       |
| <b>Total, All Industries</b>                               | 790                   | 1,017,728,552      | 277,207,593          | 19,715,276       | 21,547,133       |

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

**Carver County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 62                    | 26,507,200         | 23,403,172           | 1,672,938        | 1,676,103        |
| <b>712 Museums, Historical Sites, Zoos, Etc.</b>           | 4                     | 12,300,061         | 9,080,288            | 630,766          | 630,766          |
| <b>713 Amusement, Gambling, and Recreation</b>             | 45                    | 55,468,062         | 45,244,948           | 3,160,553        | 3,184,341        |
| <b>721 Accommodation</b>                                   | 16                    | 7,703,768          | 6,328,963            | 427,938          | 427,938          |
| <b>722 Food Services and Drinking Places</b>               | 199                   | 211,828,179        | 196,978,369          | 14,146,653       | 14,245,248       |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 326                   | 313,807,270        | 281,035,740          | 20,038,848       | 20,164,396       |
| <b>All Other Industries</b>                                | 2,124                 | 4,482,187,628      | 802,308,387          | 57,238,383       | 59,606,733       |
| <b>Total, All Industries</b>                               | 2,450                 | 4,795,994,898      | 1,083,344,127        | 77,277,231       | 79,771,129       |

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Minnesota Total, Tourism Regions, and Counties**

**Cass County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 17                    | 1,448,378          | 564,644              | 40,276           | 40,276           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 24                    | 30,047,941         | 20,357,186           | 1,483,319        | 1,484,597        |
| <b>721 Accommodation</b>                                   | 124                   | 93,034,165         | 81,939,280           | 5,739,541        | 5,780,018        |
| <b>722 Food Services and Drinking Places</b>               | 87                    | 50,041,916         | 47,644,716           | 3,571,545        | 3,575,468        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 252                   | 174,572,400        | 150,505,826          | 10,834,681       | 10,880,359       |
| <b>All Other Industries</b>                                | 823                   | 651,438,380        | 242,075,383          | 16,902,848       | 17,201,752       |
| <b>Total, All Industries</b>                               | 1,075                 | 826,010,780        | 392,581,209          | 27,737,529       | 28,082,111       |

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**Chippewa County**

|                                                            | Establishments | Gross Sales | Taxable Sales | Sales Tax | Total Tax |
|------------------------------------------------------------|----------------|-------------|---------------|-----------|-----------|
| <b>NAICS Industry</b>                                      |                |             |               |           |           |
| <b>711 Performing Arts, Spectator Sports</b>               | 12             | 338,611     | 333,806       | 23,414    | 23,414    |
| <b>713 Amusement, Gambling, and Recreation</b>             | 5              | 319,321     | 235,902       | 16,922    | 16,922    |
| <b>721 Accommodation</b>                                   | 6              | 2,421,494   | 2,274,885     | 156,397   | 156,397   |
| <b>722 Food Services and Drinking Places</b>               | 28             | 16,121,697  | 15,713,031    | 1,131,555 | 1,132,507 |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 51             | 19,201,123  | 18,557,624    | 1,328,288 | 1,329,240 |
| <b>All Other Industries</b>                                | 335            | 745,957,947 | 114,803,476   | 8,059,114 | 8,530,534 |
| <b>Total, All Industries</b>                               | 386            | 765,159,070 | 133,361,100   | 9,387,402 | 9,859,774 |

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**Chisago County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 35                    | 974,110            | 693,268              | 47,664           | 47,695           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 20                    | 19,085,963         | 15,725,270           | 1,116,329        | 1,120,884        |
| <b>721 Accommodation</b>                                   | 14                    | 4,591,964          | 3,374,736            | 232,020          | 232,414          |
| <b>722 Food Services and Drinking Places</b>               | 99                    | 80,937,792         | 77,922,467           | 5,592,096        | 5,630,526        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 168                   | 105,589,829        | 97,715,741           | 6,988,109        | 7,031,519        |
| <b>All Other Industries</b>                                | 1,193                 | 1,712,190,757      | 292,323,802          | 20,723,129       | 21,505,606       |
| <b>Total, All Industries</b>                               | 1,361                 | 1,817,780,586      | 390,039,543          | 27,711,238       | 28,537,125       |

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**Clay County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 31                    | 643,666            | 504,468              | 38,616           | 38,616           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 26                    | 15,545,993         | 12,497,830           | 898,540          | 927,106          |
| <b>721 Accommodation</b>                                   | 11                    | 9,287,481          | 8,176,462            | 571,320          | 571,761          |
| <b>722 Food Services and Drinking Places</b>               | 99                    | 86,409,677         | 77,597,783           | 5,564,530        | 5,605,153        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 167                   | 111,886,817        | 98,776,543           | 7,073,006        | 7,142,636        |
| <b>All Other Industries</b>                                | 883                   | 1,682,254,396      | 406,933,440          | 28,972,692       | 30,169,837       |
| <b>Total, All Industries</b>                               | 1,050                 | 1,794,141,213      | 505,709,983          | 36,045,698       | 37,312,473       |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Clearwater County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 4                     | 69,755             | 69,217               | 4,760            | 4,760            |
| <b>721 Accommodation</b>                                   | 8                     | 815,901            | 738,651              | 50,780           | 50,780           |
| <b>722 Food Services and Drinking Places</b>               | 21                    | 7,949,415          | 7,433,676            | 550,135          | 551,950          |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 33                    | 8,835,071          | 8,241,544            | 605,675          | 607,490          |
| <b>All Other Industries</b>                                | 212                   | 332,814,948        | 50,527,133           | 3,545,401        | 3,846,300        |
| <b>Total, All Industries</b>                               | 245                   | 341,650,019        | 58,768,677           | 4,151,076        | 4,453,790        |

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**2024 Annual Minnesota Sales Tax Statistics  
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Minnesota Total, Tourism Regions, and Counties**

**Cook County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 21                    | 369,032            | 257,343              | 17,693           | 17,693           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 7                     | 15,835,973         | 14,130,894           | 979,003          | 995,066          |
| <b>721 Accommodation</b>                                   | 78                    | 32,658,760         | 30,805,232           | 2,152,459        | 2,156,634        |
| <b>722 Food Services and Drinking Places</b>               | 23                    | 34,114,870         | 32,324,635           | 2,306,395        | 2,312,899        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 129                   | 82,978,635         | 77,518,104           | 5,455,550        | 5,482,292        |
| <b>All Other Industries</b>                                | 276                   | 201,204,675        | 70,410,156           | 5,019,286        | 5,126,970        |
| <b>Total, All Industries</b>                               | 405                   | 284,183,310        | 147,928,260          | 10,474,836       | 10,609,262       |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Cottonwood County**

|                                                                                         | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|-----------------------------------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                                                   |                       |                    |                      |                  |                  |
| <b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b> | 6                     | 1,778,177          | 1,612,359            | 110,851          | 111,478          |
| <b>713 Amusement, Gambling, and Recreation</b>                                          | 8                     | 974,266            | 797,247              | 57,931           | 58,117           |
| <b>721 Accommodation</b>                                                                | 4                     | 1,857,950          | 1,725,741            | 118,803          | 118,830          |
| <b>722 Food Services and Drinking Places</b>                                            | 27                    | 11,163,609         | 10,236,940           | 738,110          | 770,109          |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b>                              | 45                    | 15,774,002         | 14,372,287           | 1,025,695        | 1,058,534        |
| <b>All Other Industries</b>                                                             | 307                   | 1,095,354,597      | 71,419,850           | 4,990,985        | 5,402,425        |
| <b>Total, All Industries</b>                                                            | 352                   | 1,111,128,599      | 85,792,137           | 6,016,680        | 6,460,959        |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Crow Wing County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 43                    | 7,708,156          | 6,380,040            | 438,841          | 447,714          |
| <b>713 Amusement, Gambling, and Recreation</b>             | 38                    | 31,156,606         | 14,586,156           | 1,028,331        | 1,035,251        |
| <b>721 Accommodation</b>                                   | 97                    | 126,111,196        | 107,251,823          | 7,515,143        | 7,529,342        |
| <b>722 Food Services and Drinking Places</b>               | 217                   | 190,167,957        | 175,479,697          | 12,787,645       | 12,822,161       |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 395                   | 355,143,915        | 303,697,716          | 21,769,960       | 21,834,468       |
| <b>All Other Industries</b>                                | 2,077                 | 4,162,334,744      | 1,252,739,440        | 87,760,808       | 89,919,053       |
| <b>Total, All Industries</b>                               | 2,472                 | 4,517,478,659      | 1,556,437,156        | 109,530,768      | 111,753,521      |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Dakota County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 223                   | 20,834,828         | 3,862,355            | 265,889          | 266,751          |
| <b>712 Museums, Historical Sites, Zoos, Etc.</b>           | 5                     | 2,231,447          | 658,250              | 47,843           | 47,843           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 131                   | 149,990,870        | 126,246,657          | 8,938,918        | 9,023,894        |
| <b>721 Accommodation</b>                                   | 54                    | 85,761,420         | 72,617,679           | 4,998,824        | 5,078,433        |
| <b>722 Food Services and Drinking Places</b>               | 815                   | 1,056,201,281      | 972,768,169          | 69,372,107       | 69,748,479       |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 1,228                 | 1,315,019,846      | 1,176,153,110        | 83,623,581       | 84,165,400       |
| <b>All Other Industries</b>                                | 7,778                 | 26,604,873,620     | 5,158,871,175        | 362,422,463      | 380,024,679      |
| <b>Total, All Industries</b>                               | 9,006                 | 27,919,893,466     | 6,335,024,285        | 446,046,044      | 464,190,079      |

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**Dodge County**

|                                                                         | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|-------------------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                                   |                       |                    |                      |                  |                  |
| <b>700 Other Leisure and Hospitality (masked from other industries)</b> | 5                     | 1,118,176          | 694,089              | 47,720           | 48,128           |
| <b>711 Performing Arts, Spectator Sports</b>                            | 4                     | 28,375             | 15,823               | 1,089            | 1,089            |
| <b>713 Amusement, Gambling, and Recreation</b>                          | 14                    | 5,057,219          | 3,696,278            | 274,762          | 275,100          |
| <b>722 Food Services and Drinking Places</b>                            | 33                    | 11,944,500         | 11,230,826           | 835,446          | 836,493          |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b>              | 56                    | 18,148,270         | 15,637,016           | 1,159,017        | 1,160,810        |
| <b>All Other Industries</b>                                             | 430                   | 1,087,789,953      | 108,200,200          | 7,530,527        | 7,937,183        |
| <b>Total, All Industries</b>                                            | 486                   | 1,105,938,223      | 123,837,216          | 8,689,544        | 9,097,993        |

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**Douglas County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 25                    | 1,240,881          | 270,012              | 19,050           | 19,050           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 26                    | 14,538,261         | 12,555,656           | 902,422          | 904,104          |
| <b>721 Accommodation</b>                                   | 46                    | 24,366,445         | 22,482,025           | 1,554,998        | 1,556,244        |
| <b>722 Food Services and Drinking Places</b>               | 92                    | 87,530,788         | 83,194,581           | 5,966,512        | 5,987,370        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 189                   | 127,676,375        | 118,502,274          | 8,442,982        | 8,466,768        |
| <b>All Other Industries</b>                                | 1,286                 | 2,336,182,196      | 618,026,871          | 43,337,409       | 45,349,400       |
| <b>Total, All Industries</b>                               | 1,475                 | 2,463,858,571      | 736,529,145          | 51,780,391       | 53,816,168       |

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**Faribault County**

|                                                            | Establishments | Gross Sales | Taxable Sales | Sales Tax | Total Tax |
|------------------------------------------------------------|----------------|-------------|---------------|-----------|-----------|
| <b>NAICS Industry</b>                                      |                |             |               |           |           |
| <b>711 Performing Arts, Spectator Sports</b>               | 6              | 28,671      | 27,671        | 1,903     | 1,903     |
| <b>713 Amusement, Gambling, and Recreation</b>             | 13             | 898,788     | 775,832       | 55,181    | 57,307    |
| <b>721 Accommodation</b>                                   | 8              | 1,586,385   | 1,478,135     | 101,623   | 101,623   |
| <b>722 Food Services and Drinking Places</b>               | 33             | 10,014,241  | 9,648,961     | 720,043   | 720,514   |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 60             | 12,528,085  | 11,930,599    | 878,750   | 881,347   |
| <b>All Other Industries</b>                                | 377            | 795,631,632 | 72,476,452    | 5,092,046 | 6,810,727 |
| <b>Total, All Industries</b>                               | 437            | 808,159,717 | 84,407,051    | 5,970,796 | 7,692,074 |

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**Fillmore County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 14                    | 1,032,513          | 84,950               | 6,501            | 6,541            |
| <b>713 Amusement, Gambling, and Recreation</b>             | 13                    | 1,861,020          | 1,712,465            | 128,456          | 128,529          |
| <b>721 Accommodation</b>                                   | 33                    | 7,312,155          | 6,676,578            | 464,459          | 471,432          |
| <b>722 Food Services and Drinking Places</b>               | 53                    | 19,172,701         | 18,104,112           | 1,354,583        | 1,358,159        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 113                   | 29,378,389         | 26,578,105           | 1,953,999        | 1,964,661        |
| <b>All Other Industries</b>                                | 615                   | 599,409,980        | 181,512,377          | 12,672,498       | 12,877,255       |
| <b>Total, All Industries</b>                               | 728                   | 628,788,369        | 208,090,482          | 14,626,497       | 14,841,916       |

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**Freeborn County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 9                     | 335,289            | 335,242              | 23,046           | 23,046           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 11                    | 1,771,420          | 1,601,909            | 116,863          | 118,152          |
| <b>721 Accommodation</b>                                   | 9                     | 6,734,409          | 5,521,993            | 379,662          | 379,701          |
| <b>722 Food Services and Drinking Places</b>               | 81                    | 62,050,671         | 57,154,050           | 4,073,738        | 4,091,250        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 110                   | 70,891,789         | 64,613,194           | 4,593,309        | 4,612,149        |
| <b>All Other Industries</b>                                | 704                   | 2,080,951,613      | 308,744,733          | 21,521,342       | 22,357,105       |
| <b>Total, All Industries</b>                               | 814                   | 2,151,843,402      | 373,357,927          | 26,114,651       | 26,969,254       |

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**Goodhue County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 29                    | 461,854            | 227,504              | 15,813           | 15,813           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 30                    | 16,414,222         | 14,326,455           | 1,023,490        | 1,042,081        |
| <b>721 Accommodation</b>                                   | 22                    | 17,611,628         | 15,608,908           | 1,095,813        | 1,102,377        |
| <b>722 Food Services and Drinking Places</b>               | 111                   | 85,943,901         | 73,300,878           | 5,272,798        | 5,317,581        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 192                   | 120,431,605        | 103,463,745          | 7,407,914        | 7,477,852        |
| <b>All Other Industries</b>                                | 1,188                 | 2,523,313,158      | 408,557,658          | 28,571,465       | 29,255,430       |
| <b>Total, All Industries</b>                               | 1,380                 | 2,643,744,763      | 512,021,403          | 35,979,379       | 36,733,282       |

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**Grant County**

|                                                            | Establishments | Gross Sales | Taxable Sales | Sales Tax | Total Tax |
|------------------------------------------------------------|----------------|-------------|---------------|-----------|-----------|
| <b>NAICS Industry</b>                                      |                |             |               |           |           |
| <b>711 Performing Arts, Spectator Sports</b>               | 7              | 8,837       | 4,322         | 298       | 298       |
| <b>713 Amusement, Gambling, and Recreation</b>             | 4              | 1,282,042   | 804,512       | 57,917    | 60,021    |
| <b>721 Accommodation</b>                                   | 7              | 321,186     | 73,076        | 5,025     | 13,247    |
| <b>722 Food Services and Drinking Places</b>               | 9              | 1,528,151   | 1,487,538     | 118,046   | 118,046   |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 27             | 3,140,216   | 2,369,448     | 181,286   | 191,612   |
| <b>All Other Industries</b>                                | 202            | 337,167,274 | 71,034,987    | 4,923,317 | 5,002,802 |
| <b>Total, All Industries</b>                               | 229            | 340,307,490 | 73,404,435    | 5,104,603 | 5,194,414 |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Hennepin County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 1,061                 | 429,740,625        | 383,262,166          | 26,521,233       | 26,866,622       |
| <b>712 Museums, Historical Sites, Zoos, Etc.</b>           | 33                    | 25,835,011         | 19,851,986           | 1,364,825        | 1,384,793        |
| <b>713 Amusement, Gambling, and Recreation</b>             | 464                   | 793,061,265        | 502,395,778          | 35,489,011       | 35,982,263       |
| <b>721 Accommodation</b>                                   | 230                   | 1,165,699,791      | 1,069,763,511        | 74,599,107       | 75,038,346       |
| <b>722 Food Services and Drinking Places</b>               | 3,120                 | 4,577,650,423      | 4,125,973,766        | 299,509,152      | 302,666,702      |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 4,908                 | 6,991,987,115      | 6,101,247,207        | 437,483,328      | 441,938,726      |
| <b>All Other Industries</b>                                | 25,587                | 104,285,485,308    | 26,560,548,844       | 1,872,287,557    | 1,999,698,947    |
| <b>Total, All Industries</b>                               | 30,495                | 111,277,472,423    | 32,661,796,051       | 2,309,770,885    | 2,441,637,673    |

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

**Houston County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 13                    | 94,790             | 75,981               | 5,224            | 5,273            |
| <b>713 Amusement, Gambling, and Recreation</b>             | 15                    | 5,166,500          | 3,200,959            | 233,638          | 239,780          |
| <b>721 Accommodation</b>                                   | 13                    | 2,760,492          | 2,623,393            | 180,361          | 181,492          |
| <b>722 Food Services and Drinking Places</b>               | 29                    | 12,123,588         | 11,456,795           | 867,362          | 867,840          |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 70                    | 20,145,370         | 17,357,128           | 1,286,585        | 1,294,385        |
| <b>All Other Industries</b>                                | 392                   | 344,243,539        | 71,794,613           | 5,099,736        | 5,322,697        |
| <b>Total, All Industries</b>                               | 462                   | 364,388,909        | 89,151,741           | 6,386,321        | 6,617,082        |

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

**Hubbard County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 15                    | 213,506            | 199,307              | 13,756           | 13,950           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 12                    | 2,785,056          | 2,433,240            | 173,454          | 173,454          |
| <b>721 Accommodation</b>                                   | 64                    | 14,903,263         | 13,114,469           | 906,140          | 906,140          |
| <b>722 Food Services and Drinking Places</b>               | 60                    | 33,082,045         | 32,231,607           | 2,336,798        | 2,337,180        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 151                   | 50,983,870         | 47,978,623           | 3,430,148        | 3,430,724        |
| <b>All Other Industries</b>                                | 554                   | 521,173,028        | 204,045,205          | 14,441,928       | 14,666,800       |
| <b>Total, All Industries</b>                               | 705                   | 572,156,898        | 252,023,828          | 17,872,076       | 18,097,524       |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Isanti County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 23                    | 481,997            | 208,975              | 14,363           | 14,380           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 18                    | 3,029,909          | 2,591,492            | 182,901          | 182,901          |
| <b>721 Accommodation</b>                                   | 6                     | 2,771,317          | 2,207,655            | 151,776          | 151,776          |
| <b>722 Food Services and Drinking Places</b>               | 65                    | 59,466,692         | 54,798,823           | 3,922,110        | 3,936,940        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 112                   | 65,749,915         | 59,806,945           | 4,271,150        | 4,285,997        |
| <b>All Other Industries</b>                                | 897                   | 1,516,274,418      | 493,631,132          | 34,384,758       | 34,928,966       |
| <b>Total, All Industries</b>                               | 1,009                 | 1,582,024,333      | 553,438,077          | 38,655,908       | 39,214,963       |

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Minnesota Total, Tourism Regions, and Counties**

**Itasca County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 30                    | 671,132            | 366,715              | 25,506           | 25,512           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 19                    | 7,959,857          | 4,414,874            | 322,080          | 322,287          |
| <b>721 Accommodation</b>                                   | 100                   | 30,895,027         | 26,115,441           | 1,819,447        | 1,829,843        |
| <b>722 Food Services and Drinking Places</b>               | 95                    | 64,847,034         | 61,331,705           | 4,422,695        | 4,441,597        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 244                   | 104,373,050        | 92,228,735           | 6,589,728        | 6,619,239        |
| <b>All Other Industries</b>                                | 1,019                 | 1,602,894,308      | 414,824,199          | 29,161,768       | 30,046,271       |
| <b>Total, All Industries</b>                               | 1,263                 | 1,707,267,358      | 507,052,934          | 35,751,496       | 36,665,510       |

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Minnesota Total, Tourism Regions, and Counties**

**Jackson County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>713 Amusement, Gambling, and Recreation</b>             | 7                     | 1,683,500          | 1,633,201            | 116,809          | 116,831          |
| <b>721 Accommodation</b>                                   | 8                     | 2,384,082          | 2,228,324            | 153,198          | 153,198          |
| <b>722 Food Services and Drinking Places</b>               | 20                    | 10,442,979         | 9,775,888            | 695,086          | 695,306          |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 35                    | 14,510,561         | 13,637,413           | 965,093          | 965,335          |
| <b>All Other Industries</b>                                | 342                   | 521,499,974        | 71,037,301           | 4,982,333        | 5,168,036        |
| <b>Total, All Industries</b>                               | 377                   | 536,010,535        | 84,674,714           | 5,947,426        | 6,133,371        |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Kanabec County**

|                                                            | Establishments | Gross Sales | Taxable Sales | Sales Tax | Total Tax |
|------------------------------------------------------------|----------------|-------------|---------------|-----------|-----------|
| <b>NAICS Industry</b>                                      |                |             |               |           |           |
| <b>711 Performing Arts, Spectator Sports</b>               | 10             | 745,575     | 596,515       | 41,638    | 48,395    |
| <b>713 Amusement, Gambling, and Recreation</b>             | 7              | 1,785,922   | 1,490,160     | 112,378   | 112,378   |
| <b>721 Accommodation</b>                                   | 8              | 2,496,846   | 2,283,623     | 165,584   | 166,464   |
| <b>722 Food Services and Drinking Places</b>               | 28             | 16,346,775  | 14,561,227    | 1,034,667 | 1,036,364 |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 53             | 21,375,118  | 18,931,525    | 1,354,267 | 1,363,601 |
| <b>All Other Industries</b>                                | 325            | 290,058,719 | 78,634,614    | 5,568,042 | 5,989,155 |
| <b>Total, All Industries</b>                               | 378            | 311,433,837 | 97,566,139    | 6,922,309 | 7,352,756 |

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**Kandiyohi County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 18                    | 1,883,422          | 979,268              | 68,169           | 68,169           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 26                    | 7,460,301          | 6,393,300            | 462,070          | 466,017          |
| <b>721 Accommodation</b>                                   | 30                    | 43,185,016         | 36,872,943           | 2,561,349        | 2,572,361        |
| <b>722 Food Services and Drinking Places</b>               | 80                    | 78,053,884         | 72,483,174           | 5,111,149        | 5,128,912        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 154                   | 130,582,623        | 116,728,685          | 8,202,737        | 8,235,459        |
| <b>All Other Industries</b>                                | 1,045                 | 2,926,150,773      | 619,410,871          | 43,267,873       | 44,862,212       |
| <b>Total, All Industries</b>                               | 1,199                 | 3,056,733,396      | 736,139,556          | 51,470,610       | 53,097,671       |

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**Kittson County**

|                                                                                         | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|-----------------------------------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                                                   |                       |                    |                      |                  |                  |
| <b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b> | 4                     | 211,927            | 185,892              | 13,954           | 13,954           |
| <b>711 Performing Arts, Spectator Sports</b>                                            | 4                     | 757,182            | 461,001              | 36,007           | 36,007           |
| <b>721 Accommodation</b>                                                                | 5                     | 635,943            | 614,463              | 46,772           | 46,772           |
| <b>722 Food Services and Drinking Places</b>                                            | 13                    | 1,338,452          | 1,083,076            | 81,949           | 81,949           |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b>                              | 26                    | 2,943,504          | 2,344,432            | 178,682          | 178,682          |
| <b>All Other Industries</b>                                                             | 125                   | 175,244,662        | 28,766,344           | 2,021,222        | 2,123,429        |
| <b>Total, All Industries</b>                                                            | 151                   | 178,188,166        | 31,110,776           | 2,199,904        | 2,302,111        |

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**Koochiching County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>713 Amusement, Gambling, and Recreation</b>             | 10                    | 2,321,865          | 1,744,409            | 120,897          | 120,897          |
| <b>721 Accommodation</b>                                   | 19                    | 10,577,818         | 8,542,723            | 600,038          | 604,744          |
| <b>722 Food Services and Drinking Places</b>               | 36                    | 36,755,845         | 32,050,176           | 2,253,132        | 2,263,012        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 65                    | 49,655,528         | 42,337,308           | 2,974,067        | 2,988,653        |
| <b>All Other Industries</b>                                | 284                   | 392,218,816        | 87,595,652           | 6,208,110        | 6,804,335        |
| <b>Total, All Industries</b>                               | 349                   | 441,874,344        | 129,932,960          | 9,182,177        | 9,792,988        |

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**Lac Qui Parle County**

|                                                                                         | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|-----------------------------------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                                                   |                       |                    |                      |                  |                  |
| <b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b> | 4                     | 40,451             | 39,630               | 3,234            | 3,319            |
| <b>713 Amusement, Gambling, and Recreation</b>                                          | 9                     | 1,118,334          | 852,468              | 61,905           | 62,732           |
| <b>722 Food Services and Drinking Places</b>                                            | 13                    | 4,827,790          | 4,715,432            | 340,789          | 341,965          |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b>                              | 26                    | 5,986,575          | 5,607,530            | 405,928          | 408,016          |
| <b>All Other Industries</b>                                                             | 213                   | 181,520,662        | 32,007,174           | 2,243,935        | 2,670,441        |
| <b>Total, All Industries</b>                                                            | 239                   | 187,507,237        | 37,614,704           | 2,649,863        | 3,078,457        |

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**Lake County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 16                    | 203,078            | 83,149               | 5,716            | 5,716            |
| <b>713 Amusement, Gambling, and Recreation</b>             | 12                    | 1,578,893          | 1,308,167            | 93,989           | 94,391           |
| <b>721 Accommodation</b>                                   | 52                    | 22,695,272         | 21,988,648           | 1,523,258        | 1,535,525        |
| <b>722 Food Services and Drinking Places</b>               | 36                    | 23,063,666         | 21,174,944           | 1,511,902        | 1,511,937        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 116                   | 47,540,909         | 44,554,908           | 3,134,865        | 3,147,569        |
| <b>All Other Industries</b>                                | 322                   | 278,096,749        | 85,326,179           | 6,074,864        | 7,995,836        |
| <b>Total, All Industries</b>                               | 438                   | 325,637,658        | 129,881,087          | 9,209,729        | 11,143,405       |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Lake of the Woods County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>713 Amusement, Gambling, and Recreation</b>             | 12                    | 5,073,477          | 3,945,371            | 283,342          | 283,474          |
| <b>721 Accommodation</b>                                   | 36                    | 32,284,624         | 24,426,463           | 1,727,471        | 1,733,750        |
| <b>722 Food Services and Drinking Places</b>               | 14                    | 8,356,153          | 6,598,019            | 481,453          | 481,454          |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 62                    | 45,714,254         | 34,969,853           | 2,492,266        | 2,498,678        |
| <b>All Other Industries</b>                                | 137                   | 107,663,829        | 46,449,383           | 3,292,922        | 3,343,643        |
| <b>Total, All Industries</b>                               | 199                   | 153,378,083        | 81,419,236           | 5,785,188        | 5,842,321        |

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Minnesota Total, Tourism Regions, and Counties**

**Le Sueur County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 9                     | 329,378            | 86,410               | 6,013            | 6,013            |
| <b>713 Amusement, Gambling, and Recreation</b>             | 24                    | 9,438,200          | 7,759,547            | 558,397          | 559,872          |
| <b>721 Accommodation</b>                                   | 8                     | 5,183,525          | 3,079,428            | 213,713          | 217,160          |
| <b>722 Food Services and Drinking Places</b>               | 64                    | 25,972,178         | 24,975,911           | 1,832,766        | 1,840,813        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 105                   | 40,923,281         | 35,901,296           | 2,610,889        | 2,623,858        |
| <b>All Other Industries</b>                                | 655                   | 910,470,673        | 156,220,211          | 11,078,775       | 11,485,861       |
| <b>Total, All Industries</b>                               | 760                   | 951,393,954        | 192,121,507          | 13,689,664       | 14,109,719       |

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Minnesota Total, Tourism Regions, and Counties**

**Lincoln County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>713 Amusement, Gambling, and Recreation</b>             | 6                     | 1,402,754          | 1,329,688            | 99,256           | 99,256           |
| <b>722 Food Services and Drinking Places</b>               | 12                    | 3,564,767          | 3,445,844            | 271,172          | 271,172          |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 18                    | 4,967,521          | 4,775,532            | 370,428          | 370,428          |
| <b>All Other Industries</b>                                | 189                   | 178,255,119        | 46,280,885           | 3,194,367        | 3,228,452        |
| <b>Total, All Industries</b>                               | 207                   | 183,222,640        | 51,056,417           | 3,564,795        | 3,598,880        |

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Minnesota Total, Tourism Regions, and Counties**

**Lyon County**

|                                                                                         | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|-----------------------------------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                                                   |                       |                    |                      |                  |                  |
| <b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b> | 6                     | 91,410             | 26,945               | 1,852            | 1,852            |
| <b>713 Amusement, Gambling, and Recreation</b>                                          | 16                    | 4,470,630          | 4,135,778            | 300,470          | 300,617          |
| <b>721 Accommodation</b>                                                                | 10                    | 8,420,875          | 8,062,574            | 561,974          | 568,333          |
| <b>722 Food Services and Drinking Places</b>                                            | 59                    | 58,666,007         | 54,049,565           | 3,821,277        | 3,825,873        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b>                              | 91                    | 71,648,922         | 66,274,862           | 4,685,573        | 4,696,675        |
| <b>All Other Industries</b>                                                             | 635                   | 2,491,271,817      | 351,358,249          | 24,504,857       | 26,610,225       |
| <b>Total, All Industries</b>                                                            | 726                   | 2,562,920,739      | 417,633,111          | 29,190,430       | 31,306,900       |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**McLeod County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 21                    | 772,233            | 468,647              | 32,426           | 32,799           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 21                    | 6,855,221          | 6,041,254            | 434,536          | 435,677          |
| <b>721 Accommodation</b>                                   | 6                     | 4,373,900          | 4,109,936            | 282,812          | 282,812          |
| <b>722 Food Services and Drinking Places</b>               | 58                    | 46,903,025         | 43,818,043           | 3,123,868        | 3,128,193        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 106                   | 58,904,379         | 54,437,880           | 3,873,642        | 3,879,481        |
| <b>All Other Industries</b>                                | 850                   | 1,827,115,361      | 405,906,343          | 28,291,332       | 29,686,134       |
| <b>Total, All Industries</b>                               | 956                   | 1,886,019,740      | 460,344,223          | 32,164,974       | 33,565,615       |

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

**Mahnomen County**

|                                                                                         | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|-----------------------------------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                                                   |                       |                    |                      |                  |                  |
| <b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b> | 4                     | 430,044            | 385,108              | 28,803           | 28,803           |
| <b>721 Accommodation</b>                                                                | 6                     | 14,794,487         | 12,096,196           | 935,764          | 935,771          |
| <b>722 Food Services and Drinking Places</b>                                            | 9                     | 2,177,180          | 2,042,575            | 164,397          | 164,397          |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b>                              | 19                    | 17,401,711         | 14,523,879           | 1,128,964        | 1,128,971        |
| <b>All Other Industries</b>                                                             | 90                    | 186,954,410        | 50,294,052           | 3,502,040        | 3,589,515        |
| <b>Total, All Industries</b>                                                            | 109                   | 204,356,121        | 64,817,931           | 4,631,004        | 4,718,486        |

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Minnesota Total, Tourism Regions, and Counties**

**Marshall County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 4                     | 56,215             | 56,215               | 3,865            | 3,865            |
| <b>713 Amusement, Gambling, and Recreation</b>             | 7                     | 638,773            | 515,663              | 35,453           | 35,453           |
| <b>721 Accommodation</b>                                   | 4                     | 73,981             | 70,376               | 4,837            | 4,837            |
| <b>722 Food Services and Drinking Places</b>               | 26                    | 5,702,852          | 5,461,984            | 418,046          | 427,175          |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 41                    | 6,471,821          | 6,104,238            | 462,201          | 471,330          |
| <b>All Other Industries</b>                                | 208                   | 392,175,885        | 45,876,579           | 3,193,867        | 3,727,682        |
| <b>Total, All Industries</b>                               | 249                   | 398,647,706        | 51,980,817           | 3,656,068        | 4,199,012        |

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**Martin County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 12                    | 782,067            | 295,536              | 20,319           | 20,319           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 8                     | 2,401,599          | 2,074,522            | 148,044          | 148,044          |
| <b>721 Accommodation</b>                                   | 8                     | 10,251,959         | 7,052,076            | 497,588          | 499,092          |
| <b>722 Food Services and Drinking Places</b>               | 53                    | 35,846,947         | 35,051,070           | 2,489,673        | 2,492,656        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 81                    | 49,282,572         | 44,473,204           | 3,155,624        | 3,160,111        |
| <b>All Other Industries</b>                                | 506                   | 2,031,547,654      | 177,492,703          | 12,407,137       | 13,216,564       |
| <b>Total, All Industries</b>                               | 587                   | 2,080,830,226      | 221,965,907          | 15,562,761       | 16,376,675       |

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**Meeker County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 12                    | 297,304            | 101,364              | 6,968            | 6,977            |
| <b>713 Amusement, Gambling, and Recreation</b>             | 13                    | 2,437,343          | 2,069,027            | 143,025          | 144,012          |
| <b>721 Accommodation</b>                                   | 6                     | 1,314,518          | 1,242,136            | 85,395           | 85,395           |
| <b>722 Food Services and Drinking Places</b>               | 40                    | 18,622,687         | 17,788,681           | 1,323,088        | 1,325,585        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 71                    | 22,671,852         | 21,201,208           | 1,558,476        | 1,561,969        |
| <b>All Other Industries</b>                                | 590                   | 1,917,468,362      | 210,920,088          | 14,634,989       | 15,504,501       |
| <b>Total, All Industries</b>                               | 661                   | 1,940,140,214      | 232,121,296          | 16,193,465       | 17,066,470       |

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**Mille Lacs County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 14                    | 498,017            | 398,398              | 27,728           | 27,842           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 9                     | 6,002,774          | 4,962,163            | 367,588          | 382,235          |
| <b>721 Accommodation</b>                                   | 22                    | 21,749,203         | 11,297,607           | 829,723          | 833,837          |
| <b>722 Food Services and Drinking Places</b>               | 63                    | 38,298,522         | 34,325,756           | 2,512,292        | 2,524,721        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 108                   | 66,548,516         | 50,983,924           | 3,737,331        | 3,768,635        |
| <b>All Other Industries</b>                                | 605                   | 890,170,799        | 200,088,781          | 14,119,820       | 14,529,296       |
| <b>Total, All Industries</b>                               | 713                   | 956,719,315        | 251,072,705          | 17,857,151       | 18,297,931       |

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**Morrison County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 9                     | 89,082             | 37,452               | 2,820            | 4,393            |
| <b>712 Museums, Historical Sites, Zoos, Etc.</b>           | 5                     | 579,252            | 188,695              | 13,512           | 13,512           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 14                    | 4,746,502          | 4,481,838            | 326,082          | 326,082          |
| <b>721 Accommodation</b>                                   | 22                    | 8,257,044          | 6,348,566            | 436,467          | 436,467          |
| <b>722 Food Services and Drinking Places</b>               | 94                    | 49,945,005         | 48,252,267           | 3,549,674        | 3,554,617        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 144                   | 63,616,885         | 59,308,818           | 4,328,555        | 4,335,071        |
| <b>All Other Industries</b>                                | 881                   | 1,266,636,885      | 262,022,741          | 18,355,378       | 18,739,469       |
| <b>Total, All Industries</b>                               | 1,025                 | 1,330,253,770      | 321,331,559          | 22,683,933       | 23,074,540       |

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Minnesota Total, Tourism Regions, and Counties**

**Mower County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 21                    | 381,653            | 339,326              | 24,682           | 24,699           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 12                    | 5,549,241          | 4,781,508            | 340,509          | 340,509          |
| <b>721 Accommodation</b>                                   | 14                    | 10,575,066         | 9,744,372            | 690,619          | 694,378          |
| <b>722 Food Services and Drinking Places</b>               | 76                    | 54,557,575         | 50,948,516           | 3,619,360        | 3,624,580        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 123                   | 71,063,535         | 65,813,722           | 4,675,170        | 4,684,166        |
| <b>All Other Industries</b>                                | 720                   | 1,121,238,382      | 252,439,568          | 17,759,010       | 18,635,397       |
| <b>Total, All Industries</b>                               | 843                   | 1,192,301,917      | 318,253,290          | 22,434,180       | 23,319,563       |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Murray County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 4                     | 272,377            | 269,387              | 18,788           | 18,788           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 5                     | 716,827            | 693,217              | 50,944           | 50,944           |
| <b>722 Food Services and Drinking Places</b>               | 22                    | 7,418,479          | 7,113,704            | 539,522          | 539,522          |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 31                    | 8,407,683          | 8,076,308            | 609,254          | 609,254          |
| <b>All Other Industries</b>                                | 260                   | 745,684,099        | 49,898,877           | 3,514,112        | 3,580,664        |
| <b>Total, All Industries</b>                               | 291                   | 754,091,782        | 57,975,185           | 4,123,366        | 4,189,918        |

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**2024 Annual Minnesota Sales Tax Statistics  
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**Nicollet County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 25                    | 745,739            | 322,567              | 27,362           | 27,397           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 10                    | 2,967,611          | 2,286,265            | 168,337          | 169,628          |
| <b>721 Accommodation</b>                                   | 7                     | 5,075,190          | 4,809,189            | 330,832          | 330,832          |
| <b>722 Food Services and Drinking Places</b>               | 63                    | 47,569,307         | 45,202,148           | 3,261,728        | 3,286,773        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 105                   | 56,357,847         | 52,620,169           | 3,788,259        | 3,814,630        |
| <b>All Other Industries</b>                                | 572                   | 1,375,168,745      | 196,573,387          | 13,899,114       | 14,606,424       |
| <b>Total, All Industries</b>                               | 677                   | 1,431,526,592      | 249,193,556          | 17,687,373       | 18,421,054       |

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**Nobles County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 5                     | 171,330            | 60,852               | 4,183            | 4,183            |
| <b>713 Amusement, Gambling, and Recreation</b>             | 11                    | 3,154,762          | 2,931,595            | 211,841          | 217,099          |
| <b>721 Accommodation</b>                                   | 7                     | 6,365,585          | 6,041,735            | 415,368          | 415,949          |
| <b>722 Food Services and Drinking Places</b>               | 51                    | 28,082,498         | 26,867,918           | 1,892,144        | 1,909,282        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 74                    | 37,774,175         | 35,902,100           | 2,523,536        | 2,546,513        |
| <b>All Other Industries</b>                                | 474                   | 940,486,922        | 194,725,235          | 13,560,055       | 13,980,727       |
| <b>Total, All Industries</b>                               | 548                   | 978,261,097        | 230,627,335          | 16,083,591       | 16,527,240       |

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**2024 Annual Minnesota Sales Tax Statistics  
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Minnesota Total, Tourism Regions, and Counties**

**Norman County**

|                                                                                         | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|-----------------------------------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                                                   |                       |                    |                      |                  |                  |
| <b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b> | 6                     | 834,305            | 505,299              | 37,475           | 37,475           |
| <b>722 Food Services and Drinking Places</b>                                            | 16                    | 3,612,711          | 3,541,070            | 261,313          | 262,539          |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b>                              | 22                    | 4,447,016          | 4,046,369            | 298,788          | 300,014          |
| <b>All Other Industries</b>                                                             | 170                   | 214,964,892        | 41,358,300           | 2,875,364        | 2,890,570        |
| <b>Total, All Industries</b>                                                            | 192                   | 219,411,908        | 45,404,669           | 3,174,152        | 3,190,584        |

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**2024 Annual Minnesota Sales Tax Statistics  
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Minnesota Total, Tourism Regions, and Counties**

**Olmsted County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 94                    | 7,928,951          | 5,752,433            | 404,009          | 408,173          |
| <b>713 Amusement, Gambling, and Recreation</b>             | 58                    | 47,451,989         | 37,969,577           | 2,673,697        | 2,746,994        |
| <b>721 Accommodation</b>                                   | 64                    | 144,720,547        | 116,383,360          | 8,033,411        | 8,088,955        |
| <b>722 Food Services and Drinking Places</b>               | 366                   | 463,507,194        | 428,881,117          | 30,579,008       | 30,702,726       |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 582                   | 663,608,681        | 588,986,487          | 41,690,125       | 41,946,848       |
| <b>All Other Industries</b>                                | 2,901                 | 7,144,340,688      | 1,963,643,031        | 137,903,748      | 153,027,629      |
| <b>Total, All Industries</b>                               | 3,483                 | 7,807,949,369      | 2,552,629,518        | 179,593,873      | 194,974,477      |

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**2024 Annual Minnesota Sales Tax Statistics  
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**Otter Tail County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 38                    | 464,526            | 266,776              | 20,118           | 20,120           |
| <b>712 Museums, Historical Sites, Zoos, Etc.</b>           | 4                     | 329,559            | 100,844              | 6,967            | 10,931           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 36                    | 19,177,412         | 17,016,882           | 1,203,433        | 1,204,225        |
| <b>721 Accommodation</b>                                   | 83                    | 19,015,012         | 16,940,948           | 1,173,502        | 1,176,296        |
| <b>722 Food Services and Drinking Places</b>               | 147                   | 96,415,056         | 89,472,292           | 6,466,453        | 6,485,625        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 308                   | 135,401,565        | 123,797,742          | 8,870,473        | 8,897,197        |
| <b>All Other Industries</b>                                | 1,558                 | 3,675,803,128      | 789,934,695          | 54,959,746       | 56,475,519       |
| <b>Total, All Industries</b>                               | 1,866                 | 3,811,204,693      | 913,732,437          | 63,830,219       | 65,372,716       |

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**Pennington County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 11                    | 854,161            | 531,324              | 36,790           | 39,582           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 7                     | 2,285,903          | 2,037,419            | 149,945          | 149,945          |
| <b>721 Accommodation</b>                                   | 5                     | 4,683,034          | 3,481,847            | 239,377          | 248,438          |
| <b>722 Food Services and Drinking Places</b>               | 35                    | 27,264,659         | 26,264,832           | 1,864,662        | 1,876,324        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 58                    | 35,087,757         | 32,315,422           | 2,290,774        | 2,314,289        |
| <b>All Other Industries</b>                                | 288                   | 772,374,549        | 164,052,506          | 11,471,027       | 11,918,150       |
| <b>Total, All Industries</b>                               | 346                   | 807,462,306        | 196,367,928          | 13,761,801       | 14,232,439       |

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**Pine County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 22                    | 425,583            | 240,409              | 16,527           | 16,905           |
| <b>712 Museums, Historical Sites, Zoos, Etc.</b>           | 5                     | 69,410             | 37,611               | 2,587            | 2,587            |
| <b>713 Amusement, Gambling, and Recreation</b>             | 11                    | 14,958,419         | 7,727,319            | 631,683          | 632,355          |
| <b>721 Accommodation</b>                                   | 24                    | 10,078,908         | 6,003,316            | 406,667          | 409,073          |
| <b>722 Food Services and Drinking Places</b>               | 67                    | 54,904,883         | 49,647,311           | 3,599,489        | 3,606,709        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 129                   | 80,437,203         | 63,655,966           | 4,656,953        | 4,667,629        |
| <b>All Other Industries</b>                                | 585                   | 551,301,818        | 151,202,867          | 10,686,562       | 10,992,700       |
| <b>Total, All Industries</b>                               | 714                   | 631,739,021        | 214,858,833          | 15,343,515       | 15,660,329       |

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**Pipestone County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>721 Accommodation</b>                                   | 4                     | 105,742            | 103,701              | 7,131            | 7,131            |
| <b>722 Food Services and Drinking Places</b>               | 23                    | 11,971,070         | 11,738,356           | 839,948          | 841,168          |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 27                    | 12,076,812         | 11,842,057           | 847,079          | 848,299          |
| <b>All Other Industries</b>                                | 282                   | 439,013,865        | 72,188,414           | 5,024,865        | 5,330,220        |
| <b>Total, All Industries</b>                               | 309                   | 451,090,677        | 84,030,471           | 5,871,944        | 6,178,519        |

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**Polk County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 11                    | 717,045            | 428,864              | 29,485           | 29,485           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 15                    | 4,955,822          | 4,057,528            | 287,348          | 288,532          |
| <b>721 Accommodation</b>                                   | 16                    | 7,368,221          | 5,959,752            | 414,832          | 415,117          |
| <b>722 Food Services and Drinking Places</b>               | 67                    | 48,592,709         | 42,996,129           | 3,122,519        | 3,132,187        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 109                   | 61,633,797         | 53,442,273           | 3,854,184        | 3,865,321        |
| <b>All Other Industries</b>                                | 596                   | 911,088,528        | 200,987,243          | 14,149,179       | 15,028,872       |
| <b>Total, All Industries</b>                               | 705                   | 972,722,325        | 254,429,516          | 18,003,363       | 18,894,193       |

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**Pope County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 8                     | 17,109             | 16,663               | 1,145            | 1,145            |
| <b>713 Amusement, Gambling, and Recreation</b>             | 7                     | 1,505,757          | 1,456,244            | 103,506          | 103,530          |
| <b>721 Accommodation</b>                                   | 11                    | 5,146,389          | 3,951,894            | 271,695          | 274,392          |
| <b>722 Food Services and Drinking Places</b>               | 24                    | 11,874,860         | 11,481,114           | 865,669          | 867,383          |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 50                    | 18,544,115         | 16,905,915           | 1,242,015        | 1,246,450        |
| <b>All Other Industries</b>                                | 315                   | 422,531,553        | 77,388,909           | 5,391,343        | 5,765,932        |
| <b>Total, All Industries</b>                               | 365                   | 441,075,668        | 94,294,824           | 6,633,358        | 7,012,382        |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Ramsey County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 428                   | 220,321,316        | 187,337,016          | 12,925,555       | 13,008,534       |
| <b>712 Museums, Historical Sites, Zoos, Etc.</b>           | 13                    | 8,859,684          | 5,905,140            | 405,980          | 406,001          |
| <b>713 Amusement, Gambling, and Recreation</b>             | 173                   | 894,512,595        | 836,435,075          | 54,936,191       | 55,422,346       |
| <b>721 Accommodation</b>                                   | 63                    | 164,158,779        | 149,030,743          | 10,400,277       | 10,460,297       |
| <b>722 Food Services and Drinking Places</b>               | 1,268                 | 1,494,935,591      | 1,363,560,613        | 98,547,817       | 99,025,478       |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 1,945                 | 2,782,787,965      | 2,542,268,587        | 177,215,820      | 178,322,656      |
| <b>All Other Industries</b>                                | 8,939                 | 35,231,013,711     | 5,585,321,205        | 393,596,511      | 453,861,167      |
| <b>Total, All Industries</b>                               | 10,884                | 38,013,801,676     | 8,127,589,792        | 570,812,331      | 632,183,823      |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Red Lake County**

|                                                                         | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|-------------------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                                   |                       |                    |                      |                  |                  |
| <b>700 Other Leisure and Hospitality (masked from other industries)</b> | 4                     | 668,445            | 636,413              | 49,399           | 49,399           |
| <b>722 Food Services and Drinking Places</b>                            | 12                    | 2,161,864          | 2,068,826            | 158,889          | 159,280          |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b>              | 16                    | 2,830,309          | 2,705,239            | 208,288          | 208,679          |
| <b>All Other Industries</b>                                             | 82                    | 91,077,946         | 27,827,061           | 1,931,576        | 1,991,297        |
| <b>Total, All Industries</b>                                            | 98                    | 93,908,255         | 30,532,300           | 2,139,864        | 2,199,976        |

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Minnesota Total, Tourism Regions, and Counties**

**Redwood County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 5                     | 491,974            | 163,407              | 11,236           | 11,623           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 10                    | 3,868,681          | 3,350,620            | 246,082          | 246,287          |
| <b>721 Accommodation</b>                                   | 4                     | 12,124,998         | 12,043,091           | 892,855          | 893,885          |
| <b>722 Food Services and Drinking Places</b>               | 29                    | 15,169,739         | 14,758,064           | 1,063,694        | 1,070,964        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 48                    | 31,655,392         | 30,315,182           | 2,213,867        | 2,222,759        |
| <b>All Other Industries</b>                                | 455                   | 1,665,982,461      | 147,454,651          | 10,264,997       | 10,558,138       |
| <b>Total, All Industries</b>                               | 503                   | 1,697,637,853      | 177,769,833          | 12,478,864       | 12,780,897       |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Renville County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 4                     | 24,356             | 23,448               | 1,612            | 1,612            |
| <b>713 Amusement, Gambling, and Recreation</b>             | 8                     | 2,128,380          | 1,938,161            | 143,424          | 144,499          |
| <b>722 Food Services and Drinking Places</b>               | 28                    | 9,392,618          | 8,808,298            | 668,582          | 669,319          |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 40                    | 11,545,354         | 10,769,907           | 813,618          | 815,430          |
| <b>All Other Industries</b>                                | 371                   | 515,651,129        | 70,827,496           | 4,942,701        | 5,268,849        |
| <b>Total, All Industries</b>                               | 411                   | 527,196,483        | 81,597,403           | 5,756,319        | 6,084,279        |

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**2024 Annual Minnesota Sales Tax Statistics  
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Minnesota Total, Tourism Regions, and Counties**

**Rice County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 55                    | 453,790            | 409,543              | 28,803           | 28,819           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 22                    | 12,066,085         | 9,477,426            | 691,229          | 693,328          |
| <b>721 Accommodation</b>                                   | 25                    | 14,257,916         | 12,599,551           | 876,214          | 876,297          |
| <b>722 Food Services and Drinking Places</b>               | 132                   | 135,492,989        | 106,173,999          | 7,675,990        | 7,698,663        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 234                   | 162,270,780        | 128,660,519          | 9,272,236        | 9,297,107        |
| <b>All Other Industries</b>                                | 1,271                 | 3,409,193,722      | 474,401,319          | 33,201,699       | 34,293,296       |
| <b>Total, All Industries</b>                               | 1,505                 | 3,571,464,502      | 603,061,838          | 42,473,935       | 43,590,403       |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Rock County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>713 Amusement, Gambling, and Recreation</b>             | 7                     | 1,038,581          | 1,028,278            | 75,737           | 75,912           |
| <b>721 Accommodation</b>                                   | 5                     | 2,209,645          | 2,190,583            | 150,603          | 150,603          |
| <b>722 Food Services and Drinking Places</b>               | 17                    | 10,210,087         | 9,888,408            | 705,422          | 708,741          |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 29                    | 13,458,313         | 13,107,269           | 931,762          | 935,256          |
| <b>All Other Industries</b>                                | 247                   | 424,240,164        | 54,025,618           | 3,783,139        | 3,988,692        |
| <b>Total, All Industries</b>                               | 276                   | 437,698,477        | 67,132,887           | 4,714,901        | 4,923,948        |

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Minnesota Total, Tourism Regions, and Counties**

**Roseau County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 7                     | 152,032            | 141,686              | 10,244           | 10,381           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 12                    | 5,943,995          | 2,934,316            | 212,610          | 212,610          |
| <b>721 Accommodation</b>                                   | 11                    | 9,434,284          | 8,347,937            | 594,299          | 613,459          |
| <b>722 Food Services and Drinking Places</b>               | 32                    | 11,230,096         | 10,876,546           | 790,820          | 792,358          |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 62                    | 26,760,407         | 22,300,485           | 1,607,973        | 1,628,808        |
| <b>All Other Industries</b>                                | 391                   | 717,953,118        | 117,831,082          | 8,308,314        | 8,508,048        |
| <b>Total, All Industries</b>                               | 453                   | 744,713,525        | 140,131,567          | 9,916,287        | 10,136,856       |

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Minnesota Total, Tourism Regions, and Counties**

**St. Louis County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 185                   | 8,991,405          | 4,947,642            | 394,539          | 411,862          |
| <b>712 Museums, Historical Sites, Zoos, Etc.</b>           | 18                    | 2,380,723          | 1,193,131            | 82,891           | 82,891           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 106                   | 84,553,121         | 62,412,162           | 4,458,766        | 4,507,198        |
| <b>721 Accommodation</b>                                   | 199                   | 198,370,130        | 175,433,105          | 12,153,416       | 12,240,679       |
| <b>722 Food Services and Drinking Places</b>               | 466                   | 420,219,377        | 397,504,204          | 28,865,795       | 29,007,990       |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 974                   | 714,514,756        | 641,490,244          | 45,955,407       | 46,250,620       |
| <b>All Other Industries</b>                                | 4,200                 | 9,085,492,734      | 2,481,068,446        | 174,529,031      | 186,498,999      |
| <b>Total, All Industries</b>                               | 5,174                 | 9,800,007,490      | 3,122,558,690        | 220,484,438      | 232,749,619      |

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Minnesota Total, Tourism Regions, and Counties**

**Scott County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 61                    | 4,978,321          | 3,588,618            | 246,823          | 314,853          |
| <b>713 Amusement, Gambling, and Recreation</b>             | 63                    | 130,408,585        | 100,566,339          | 7,065,235        | 7,232,697        |
| <b>721 Accommodation</b>                                   | 34                    | 129,672,271        | 40,169,526           | 3,121,681        | 3,121,791        |
| <b>722 Food Services and Drinking Places</b>               | 271                   | 292,246,215        | 275,795,300          | 19,870,744       | 19,932,346       |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 429                   | 557,305,392        | 420,119,783          | 30,304,483       | 30,601,687       |
| <b>All Other Industries</b>                                | 2,718                 | 7,507,685,426      | 1,473,877,958        | 103,177,996      | 106,723,836      |
| <b>Total, All Industries</b>                               | 3,147                 | 8,064,990,818      | 1,893,997,741        | 133,482,479      | 137,325,523      |

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**Sherburne County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 47                    | 2,929,863          | 930,147              | 63,949           | 64,234           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 37                    | 15,118,696         | 12,289,234           | 871,528          | 874,138          |
| <b>721 Accommodation</b>                                   | 10                    | 5,623,280          | 4,943,162            | 339,843          | 339,879          |
| <b>722 Food Services and Drinking Places</b>               | 142                   | 132,434,914        | 125,257,831          | 8,965,252        | 8,991,780        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 236                   | 156,106,753        | 143,420,374          | 10,240,572       | 10,270,031       |
| <b>All Other Industries</b>                                | 2,011                 | 3,619,100,058      | 915,664,003          | 64,010,439       | 66,290,534       |
| <b>Total, All Industries</b>                               | 2,247                 | 3,775,206,811      | 1,059,084,377        | 74,251,011       | 76,560,565       |

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**Sibley County**

|                                                            | Establishments | Gross Sales | Taxable Sales | Sales Tax | Total Tax |
|------------------------------------------------------------|----------------|-------------|---------------|-----------|-----------|
| <b>NAICS Industry</b>                                      |                |             |               |           |           |
| <b>711 Performing Arts, Spectator Sports</b>               | 8              | 44,444      | 38,403        | 2,640     | 3,245     |
| <b>713 Amusement, Gambling, and Recreation</b>             | 14             | 2,088,482   | 1,740,647     | 121,768   | 122,504   |
| <b>721 Accommodation</b>                                   | 4              | 385,015     | 383,378       | 26,358    | 26,358    |
| <b>722 Food Services and Drinking Places</b>               | 28             | 7,763,891   | 7,488,366     | 581,384   | 583,049   |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 54             | 10,281,832  | 9,650,794     | 732,150   | 735,156   |
| <b>All Other Industries</b>                                | 377            | 668,894,648 | 84,686,431    | 5,877,761 | 6,101,209 |
| <b>Total, All Industries</b>                               | 431            | 679,176,480 | 94,337,225    | 6,609,911 | 6,836,365 |

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**Stearns County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 109                   | 4,697,223          | 3,511,492            | 277,434          | 279,446          |
| <b>713 Amusement, Gambling, and Recreation</b>             | 72                    | 30,543,690         | 27,427,785           | 1,954,803        | 1,961,074        |
| <b>721 Accommodation</b>                                   | 48                    | 51,171,297         | 46,248,518           | 3,182,268        | 3,196,340        |
| <b>722 Food Services and Drinking Places</b>               | 360                   | 335,042,511        | 311,320,895          | 22,344,870       | 22,455,166       |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 589                   | 421,454,721        | 388,508,690          | 27,759,375       | 27,892,026       |
| <b>All Other Industries</b>                                | 3,759                 | 11,613,659,143     | 2,306,024,459        | 161,061,537      | 171,160,731      |
| <b>Total, All Industries</b>                               | 4,348                 | 12,035,113,864     | 2,694,533,149        | 188,820,912      | 199,052,757      |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Steele County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 13                    | 2,338,907          | 1,570,256            | 107,954          | 107,954          |
| <b>713 Amusement, Gambling, and Recreation</b>             | 22                    | 9,590,572          | 9,010,753            | 644,397          | 650,039          |
| <b>721 Accommodation</b>                                   | 12                    | 8,412,956          | 7,144,060            | 491,473          | 519,339          |
| <b>722 Food Services and Drinking Places</b>               | 85                    | 66,360,278         | 64,530,944           | 4,550,340        | 4,564,318        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 132                   | 86,702,713         | 82,256,013           | 5,794,164        | 5,841,650        |
| <b>All Other Industries</b>                                | 860                   | 5,585,117,995      | 412,946,873          | 28,979,071       | 30,698,415       |
| <b>Total, All Industries</b>                               | 992                   | 5,671,820,708      | 495,202,886          | 34,773,235       | 36,540,065       |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Stevens County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>713 Amusement, Gambling, and Recreation</b>             | 6                     | 964,201            | 680,536              | 47,920           | 47,920           |
| <b>721 Accommodation</b>                                   | 5                     | 4,228,813          | 3,989,639            | 276,988          | 276,988          |
| <b>722 Food Services and Drinking Places</b>               | 21                    | 14,352,001         | 13,875,977           | 988,427          | 991,386          |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 32                    | 19,545,015         | 18,546,152           | 1,313,335        | 1,316,294        |
| <b>All Other Industries</b>                                | 292                   | 672,446,468        | 81,973,917           | 5,729,515        | 6,827,147        |
| <b>Total, All Industries</b>                               | 324                   | 691,991,483        | 100,520,069          | 7,042,850        | 8,143,441        |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Swift County**

|                                                                         | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|-------------------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                                   |                       |                    |                      |                  |                  |
| <b>700 Other Leisure and Hospitality (masked from other industries)</b> | 5                     | 1,077,182          | 1,010,950            | 69,501           | 69,501           |
| <b>713 Amusement, Gambling, and Recreation</b>                          | 7                     | 1,211,816          | 750,856              | 56,370           | 56,370           |
| <b>722 Food Services and Drinking Places</b>                            | 25                    | 9,871,098          | 9,720,563            | 707,552          | 707,884          |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b>              | 37                    | 12,160,096         | 11,482,369           | 833,423          | 833,755          |
| <b>All Other Industries</b>                                             | 268                   | 828,011,153        | 83,468,825           | 5,820,709        | 5,948,877        |
| <b>Total, All Industries</b>                                            | 305                   | 840,171,249        | 94,951,194           | 6,654,132        | 6,782,632        |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Todd County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 6                     | 48,769             | 48,686               | 3,348            | 3,348            |
| <b>713 Amusement, Gambling, and Recreation</b>             | 10                    | 1,591,244          | 1,463,855            | 105,109          | 105,580          |
| <b>721 Accommodation</b>                                   | 20                    | 4,665,955          | 3,968,822            | 275,128          | 275,128          |
| <b>722 Food Services and Drinking Places</b>               | 49                    | 22,322,648         | 20,093,407           | 1,461,573        | 1,468,314        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 85                    | 28,628,616         | 25,574,770           | 1,845,158        | 1,852,370        |
| <b>All Other Industries</b>                                | 571                   | 1,246,188,667      | 103,711,390          | 7,312,740        | 7,616,257        |
| <b>Total, All Industries</b>                               | 656                   | 1,274,817,283      | 129,286,160          | 9,157,898        | 9,468,627        |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Traverse County**

|                                                                         | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|-------------------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                                   |                       |                    |                      |                  |                  |
| <b>700 Other Leisure and Hospitality (masked from other industries)</b> | 5                     | 456,894            | 408,903              | 28,907           | 28,907           |
| <b>722 Food Services and Drinking Places</b>                            | 8                     | 1,788,120          | 1,613,916            | 122,195          | 122,195          |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b>              | 13                    | 2,245,014          | 2,022,819            | 151,102          | 151,102          |
| <b>All Other Industries</b>                                             | 106                   | 272,353,733        | 21,875,518           | 1,521,169        | 1,551,142        |
| <b>Total, All Industries</b>                                            | 119                   | 274,598,747        | 23,898,337           | 1,672,271        | 1,702,244        |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Wabasha County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 10                    | 202,597            | 202,547              | 14,020           | 14,020           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 15                    | 7,144,758          | 5,431,161            | 390,048          | 393,363          |
| <b>721 Accommodation</b>                                   | 14                    | 3,234,750          | 2,661,271            | 182,962          | 182,962          |
| <b>722 Food Services and Drinking Places</b>               | 77                    | 25,250,542         | 24,082,897           | 1,800,307        | 1,802,552        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 116                   | 35,832,647         | 32,377,876           | 2,387,337        | 2,392,897        |
| <b>All Other Industries</b>                                | 575                   | 908,191,120        | 119,321,626          | 8,358,980        | 9,543,490        |
| <b>Total, All Industries</b>                               | 691                   | 944,023,767        | 151,699,502          | 10,746,317       | 11,936,387       |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Wadena County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 6                     | 422,761            | 422,761              | 31,887           | 31,887           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 8                     | 3,181,652          | 2,984,201            | 208,368          | 213,054          |
| <b>721 Accommodation</b>                                   | 6                     | 1,567,461          | 1,433,678            | 98,583           | 98,583           |
| <b>722 Food Services and Drinking Places</b>               | 29                    | 21,260,780         | 16,480,603           | 1,160,302        | 1,163,069        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 49                    | 26,432,654         | 21,321,243           | 1,499,140        | 1,506,593        |
| <b>All Other Industries</b>                                | 358                   | 822,181,987        | 171,396,368          | 11,797,638       | 12,139,655       |
| <b>Total, All Industries</b>                               | 407                   | 848,614,641        | 192,717,611          | 13,296,778       | 13,646,248       |

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**Waseca County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 8                     | 657,480            | 657,448              | 45,199           | 45,199           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 12                    | 2,508,834          | 2,452,203            | 177,666          | 179,631          |
| <b>721 Accommodation</b>                                   | 6                     | 3,035,973          | 1,822,448            | 125,295          | 125,295          |
| <b>722 Food Services and Drinking Places</b>               | 46                    | 19,093,452         | 17,534,495           | 1,271,262        | 1,308,327        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 72                    | 25,295,739         | 22,466,594           | 1,619,422        | 1,658,452        |
| <b>All Other Industries</b>                                | 350                   | 402,140,334        | 114,628,739          | 8,031,746        | 8,383,343        |
| <b>Total, All Industries</b>                               | 422                   | 427,436,073        | 137,095,333          | 9,651,168        | 10,041,795       |

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Minnesota Total, Tourism Regions, and Counties**

**Washington County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 149                   | 6,747,610          | 1,351,900            | 93,162           | 98,404           |
| <b>712 Museums, Historical Sites, Zoos, Etc.</b>           | 5                     | 474,080            | 251,816              | 17,310           | 17,310           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 122                   | 140,281,298        | 109,266,865          | 7,658,834        | 7,738,272        |
| <b>721 Accommodation</b>                                   | 47                    | 67,926,717         | 60,008,072           | 4,198,810        | 4,211,371        |
| <b>722 Food Services and Drinking Places</b>               | 510                   | 595,028,062        | 565,218,323          | 40,601,286       | 40,787,400       |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 833                   | 810,457,767        | 736,096,976          | 52,569,402       | 52,852,757       |
| <b>All Other Industries</b>                                | 4,640                 | 16,169,910,456     | 2,540,482,336        | 179,298,041      | 194,229,968      |
| <b>Total, All Industries</b>                               | 5,473                 | 16,980,368,223     | 3,276,579,312        | 231,867,443      | 247,082,725      |

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Minnesota Total, Tourism Regions, and Counties**

**Watonwan County**

|                                                                                         | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|-----------------------------------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                                                   |                       |                    |                      |                  |                  |
| <b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b> | 4                     | 247,215            | 191,861              | 13,190           | 13,190           |
| <b>713 Amusement, Gambling, and Recreation</b>                                          | 11                    | 2,219,318          | 2,067,007            | 150,373          | 150,734          |
| <b>722 Food Services and Drinking Places</b>                                            | 23                    | 6,339,786          | 6,169,941            | 449,259          | 449,591          |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b>                              | 38                    | 8,806,319          | 8,428,809            | 612,822          | 613,515          |
| <b>All Other Industries</b>                                                             | 235                   | 713,065,839        | 66,042,663           | 4,621,155        | 4,818,862        |
| <b>Total, All Industries</b>                                                            | 273                   | 721,872,158        | 74,471,472           | 5,233,977        | 5,432,377        |

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**Wilkin County**

|                                                                         | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|-------------------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                                   |                       |                    |                      |                  |                  |
| <b>700 Other Leisure and Hospitality (masked from other industries)</b> | 4                     | 631,737            | 558,291              | 38,384           | 38,410           |
| <b>722 Food Services and Drinking Places</b>                            | 11                    | 3,855,084          | 3,785,642            | 281,162          | 282,037          |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b>              | 15                    | 4,486,821          | 4,343,933            | 319,546          | 320,447          |
| <b>All Other Industries</b>                                             | 114                   | 242,685,679        | 17,604,762           | 1,264,463        | 1,269,714        |
| <b>Total, All Industries</b>                                            | 129                   | 247,172,500        | 21,948,695           | 1,584,009        | 1,590,161        |

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**Winona County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 36                    | 1,436,034          | 531,356              | 39,370           | 39,370           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 21                    | 7,820,177          | 6,610,003            | 477,271          | 479,744          |
| <b>721 Accommodation</b>                                   | 26                    | 18,838,601         | 16,607,709           | 1,145,532        | 1,147,183        |
| <b>722 Food Services and Drinking Places</b>               | 127                   | 96,133,331         | 83,919,081           | 6,038,925        | 6,050,980        |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 210                   | 124,228,143        | 107,668,149          | 7,701,098        | 7,717,277        |
| <b>All Other Industries</b>                                | 1,069                 | 2,738,507,359      | 373,657,601          | 26,200,673       | 29,009,710       |
| <b>Total, All Industries</b>                               | 1,279                 | 2,862,735,502      | 481,325,750          | 33,901,771       | 36,726,987       |

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

*To avoid disclosure for individual businesses, data is not reported (i.e., is masked) for any industry classification with less than four establishments. When this occurs for industries 711, 712, 713, 721 or 722, the masked data is first assigned to industries 710 or 720 in attempts to reach the reporting threshold of at least four establishments, then to industry 700. When no aggregation of masked data results in four or more establishments, data is assigned to "All Other Industries."*

*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).*

*Wherever possible, data included here is consistent with other Minnesota sales tax statistics available online at <https://www.revenue.state.mn.us/annual-statistics>*

*Source: Minnesota Department of Revenue*

**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Wright County**

|                                                            | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                      |                       |                    |                      |                  |                  |
| <b>711 Performing Arts, Spectator Sports</b>               | 64                    | 2,016,903          | 629,059              | 43,248           | 43,389           |
| <b>713 Amusement, Gambling, and Recreation</b>             | 55                    | 28,877,456         | 25,330,568           | 1,814,528        | 1,819,408        |
| <b>721 Accommodation</b>                                   | 27                    | 14,340,034         | 13,163,039           | 908,817          | 909,071          |
| <b>722 Food Services and Drinking Places</b>               | 246                   | 234,805,858        | 223,985,232          | 16,137,504       | 16,257,395       |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b> | 392                   | 280,040,251        | 263,107,898          | 18,904,097       | 19,029,263       |
| <b>All Other Industries</b>                                | 3,159                 | 6,816,887,445      | 1,777,242,290        | 124,065,263      | 127,786,402      |
| <b>Total, All Industries</b>                               | 3,551                 | 7,096,927,696      | 2,040,350,188        | 142,969,360      | 146,815,665      |

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**2024 Annual Minnesota Sales Tax Statistics  
For the Leisure and Hospitality Industry  
Minnesota Total, Tourism Regions, and Counties**

**Yellow Medicine County**

|                                                                                         | <b>Establishments</b> | <b>Gross Sales</b> | <b>Taxable Sales</b> | <b>Sales Tax</b> | <b>Total Tax</b> |
|-----------------------------------------------------------------------------------------|-----------------------|--------------------|----------------------|------------------|------------------|
| <b>NAICS Industry</b>                                                                   |                       |                    |                      |                  |                  |
| <b>710 Other Arts, Entertainment, and Recreation (masked from 711, 712, and/or 713)</b> | 4                     | 208,603            | 52,789               | 3,630            | 3,630            |
| <b>713 Amusement, Gambling, and Recreation</b>                                          | 9                     | 8,938,003          | 2,012,914            | 174,860          | 174,860          |
| <b>722 Food Services and Drinking Places</b>                                            | 25                    | 9,029,391          | 7,761,094            | 568,986          | 569,212          |
| <b>Leisure and Hospitality Total (sum of 700 thru 722)</b>                              | 38                    | 18,175,997         | 9,826,797            | 747,476          | 747,702          |
| <b>All Other Industries</b>                                                             | 287                   | 409,553,366        | 61,605,698           | 4,281,017        | 4,539,452        |
| <b>Total, All Industries</b>                                                            | 325                   | 427,729,363        | 71,432,495           | 5,028,493        | 5,287,154        |

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