

Sales and Use Taxes

TABLE 19—STATE SALES AND USE TAX STATISTICS, BY TYPE OF BUSINESS, 2007-08

Type of business 1	Taxable transactions ^a		Number of permits on June 30, 2008 ^b 5
	Amount (In thousands) 2	Percent of total 3	
Retail Stores			
Women's apparel	\$5,447,640	.99	20,129
Men's apparel	1,111,742	.20	3,110
Family apparel	11,417,118	2.06	24,969
Shoes	2,634,450	.48	5,302
Apparel stores group	20,610,950	3.73	53,510
General merchandise stores	52,710,914	9.53	18,286
Drug stores ^c	6,560,690	1.19	4,769
General merchandise group	59,271,604	10.72	23,055
Supermarkets	15,126,726	2.74	7,520
All other food stores ^c	7,757,247	1.40	17,253
Food stores group	22,883,973	4.14	24,773
Limited-service restaurants	23,664,708	4.28	58,738
Full-service eating and drinking places	28,501,654	5.15	32,816
Eating and drinking group	52,166,362	9.44	91,554
Household and home furnishings	11,730,007	2.12	25,916
Household appliance dealers	4,059,807	.73	7,553
Home furnishings and appliances	15,789,814	2.86	33,469
Building materials	29,989,592	5.42	12,130
New motor vehicle dealers	49,154,387	8.89	2,812
Used motor vehicle dealers	5,063,516	.92	8,268
Automotive supplies and parts	5,864,850	1.06	18,866
RV and all other vehicles	4,266,042	.77	4,158
Automotive group	64,348,795	11.64	34,104
Service stations	51,400,481	9.30	10,196
Gifts, art goods, and novelties	1,862,083	.34	17,044
Sporting goods	4,191,103	.76	8,498
Florists	1,155,165	.21	6,427
Photographic equipment and supplies	494,388	.09	996
Musical instruments	1,229,052	.22	4,652
Stationery and books	3,509,378	.63	10,889
Jewelry	2,923,644	.53	12,175
Office supplies, computer stores	17,648,769	3.19	14,749
Packaged liquor stores	2,874,131	.52	5,593
Second-hand merchandise	643,673	.12	13,384
Farm and garden supply stores	2,977,320	.54	4,715
Fuel and ice dealers	553,311	.10	902
Miscellaneous retail	23,319,232	4.22	115,448
Other retail stores	63,381,249	11.46	215,472
Retail Stores Totals	\$379,842,820	68.70	498,263
Business and Personal Services	23,295,454	4.21	101,690
All Other Outlets	149,756,634	27.09	434,722
Totals All Outlets	\$552,894,908	100.00	1,034,675
HISTORICAL DATA			
Comparable data for all outlets			
2006-07	\$564,836,872	—	1,032,920
2005-06	553,519,835	—	1,048,358
2004-05	515,298,184	—	1,057,829
2003-04	480,065,020	—	1,048,413

a. Sales or purchases made with minor exceptions during the fiscal year as reported on returns received from August 14, 2007, through August 13, 2008.

b. A separate permit is required for each outlet of each person selling tangible personal property of a kind whose retail sale is subject to tax.

c. Only sales subject to sales and use tax are tabulated. Excluded are sales of food for home consumption and prescription medicines.

NOTE: Starting in early 2007, the business codes of sales and use tax permit holders will be converted over time from the previous business coding system to North American Industry Classification System (NAICS) codes. This has caused a change in the format of this table. Some industries that were previously listed within categories that will cease to exist have been combined with others into new ones. Also, as a result of the coding change process, industry data for 2007-08 are not comparable with earlier data. Therefore, percentage changes by industry will not be published until the coding process has been substantially completed.