

# ***NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT***

## **FIRST QUARTER 2000**

Covering Sales Occurring in  
January, February, and March  
and  
Tax Collections Received in  
January, February, and March

		<u>Percent Change in Taxable Sales &amp; Purchases From the Same Quarter in the Prior Year</u>		
	<u>Sales Quarter</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
First Quarter:	January, February, March	+6.7%	+6.6%	+1.7%
Second Quarter:	April, May, June	+2.9%	+3.8%	
Third Quarter:	July, August, September	-2.6%	+8.9%	
Fourth Quarter:	October, November, December	-1.2%	+4.2%	

### **OFFICE OF STATE TAX COMMISSIONER**

RICK CLAYBURGH  
TAX COMMISSIONER

This report can be accessed at:  
<http://www.state.nd.us/taxdpt/forms/sales.html>

**OFFICE OF STATE TAX COMMISSIONER**

**TABLE OF CONTENTS**

**INTRODUCTION**..... 1, 2

**STATISTICS BY COUNTY**

**Table 1**  
Taxable Sales and Taxable Purchases by County, First Quarter 2000 ..... 3

**Table 2**  
Comparison of Taxable Sales and Comparison of Taxable Sales and  
Taxable Purchases, by County, First Quarters 1999 and 2000 ..... 4

**Table 3**  
Sales and Use Tax Collections by County, First Quarter 2000 ..... 5

**STATISTICS BY CITY**

**Table 4**  
Taxable Sales and Taxable Purchases, 50 Largest Cities, First Quarter 2000 ..... 6

**Table 5**  
Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable  
Purchases, 50 Largest Cities, First Quarters 1999 and 2000 ..... 7

**Table 6**  
Sales and Use Tax Collections, 50 Largest Cities, First Quarter 2000 ..... 8

**STATISTICS BY INDUSTRY**

**Table 7**  
Comparison of Taxable Sales and Purchases by Industry,  
First Quarters 1999 and 2000 ..... 9

# INTRODUCTION

## REPORTING PERIOD

This report contains statistics of taxable sales and taxable purchases made during the first quarter of 2000 and sales and use tax collections received during the first quarter of 2000.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in the first quarter. The major portion of these collections was paid with quarterly returns on taxable sales and taxable purchases made in the fourth quarter of 1999 and collections paid with monthly returns on taxable sales and taxable purchases made in November and December of 1999 and January and February of 2000. (Additional payments on February 2000 taxable sales and purchases will have been received after March, and will be reported as collections in the second quarter of 2000).

## COMPARISONS

Tables 2 and 5 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 5. (For an explanation of taxable sales, taxable purchases, or tax base, see the *Definition of Terms* section of this report).

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current quarter are compared to the same quarter in the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more closely capture sales activity within a particular industry.

**Cautionary Note.** *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses which deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

## DEFINITION OF TERMS

**Taxable Sales.** Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

**Taxable Purchases.** Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

**Tax Base.** For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

**Motor Vehicle Excise Tax.** The state of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales or related tax collections.

**Consolidated.** Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over-reporting for some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

<b><u>SIC CODES</u></b>	<b><u>BUSINESS ACTIVITY</u></b>
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production and/or distribution
4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

**Out-of-State.** Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

***VISIT OUR WEBPAGE. Get all the latest news from the Office of State Tax Commissioner by visiting our website: <http://www.state.nd.us/taxdpt>. Press releases and statistical reports are available in our website News Center. Lots of other forms, publications and information can be found on the Tax Department's homepage as well. Be sure to check it out.***

TABLE 1

**Taxable Sales and Taxable Purchases  
By County, First Quarter 2000**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$2,427,775	\$72,436	\$2,500,211
Barnes	12,263,255	270,726	12,533,981
Benson	1,876,494	16,328	1,892,822
Billings	274,748	141,655	416,403
Bottineau	6,993,114	75,494	7,068,608
Bowman	3,971,102	117,131	4,088,233
Burke	1,196,612	9,292	1,205,904
Burleigh	170,121,258	9,063,468	179,184,726
Cass	344,963,991	27,092,399	372,056,390
Cavalier	4,660,589	18,673	4,679,262
Dickey	4,077,398	226,971	4,304,369
Divide	1,367,415	14,538	1,381,953
Dunn	1,398,481	28,552	1,427,033
Eddy	1,389,455	24,742	1,414,197
Emmons	3,005,994	35,713	3,041,707
Foster	5,640,033	452,408	6,092,441
Golden Valley	3,667,966	44,901	3,712,867
Grand Forks	139,877,415	9,931,290	149,808,705
Grant	1,754,427	33,965	1,788,392
Griggs	2,568,466	60,828	2,629,294
Hettinger	1,378,420	29,519	1,407,939
Kidder	2,206,996	67,655	2,274,651
Lamoure	4,034,238	41,367	4,075,605
Logan	1,434,262	7,120	1,441,382
McHenry	3,406,581	219,983	3,626,564
McIntosh	3,571,967	18,184	3,590,151
McKenzie	3,531,026	78,064	3,609,090
McLean	5,450,381	1,053,850	6,504,231
Mercer	6,768,615	58,181	6,826,796
Morton	28,108,073	1,401,120	29,509,193
Mountrail	4,015,447	76,504	4,091,951
Nelson	3,041,088	55,394	3,096,482
Oliver	427,230	1,137	428,367
Pembina	8,557,569	608,528	9,166,097
Pierce	5,821,006	80,049	5,901,055
Ramsey	24,999,268	274,774	25,274,042
Ransom	8,622,830	41,574	8,664,404
Renville	2,363,291	66,187	2,429,478
Richland	17,621,871	4,879,806	22,501,677
Rolette	4,961,429	50,554	5,011,983
Sargent	2,849,486	2,962,931	5,812,417
Sheridan	483,852	895	484,747
Sioux	60,742	0	60,742
Slope	73,498	606	74,104
Stark	43,638,420	2,023,071	45,661,491
Steele	900,867	100,543	1,001,410
Stutsman	33,241,408	1,841,290	35,082,698
Towner	1,546,218	297,213	1,843,431
Traill	6,651,812	287,948	6,939,760
Walsh	13,127,550	232,595	13,360,145
Ward	112,006,536	4,006,361	116,012,897
Wells	5,172,548	82,426	5,254,974
Williams	37,053,331	991,246	38,044,577
Subtotal In-State	\$1,110,623,844	\$69,668,185	\$1,180,292,029
Consolidated	\$70,057,744	\$18,983,599	\$89,041,343
Out-Of-State	<u>\$146,020,482</u>	<u>\$39,338,481</u>	<u>\$185,358,963</u>
Grand Total In-State and Out-Of-State	\$1,326,702,070	\$127,990,265	\$1,454,692,335

TABLE 2

**Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases  
By County, First Quarters 1999 and 2000**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER 1999	FIRST QUARTER 2000	PERCENT CHANGE	FIRST QUARTER 1999	FIRST QUARTER 2000	PERCENT CHANGE
Adams	\$2,383,067	\$2,427,775	1.88%	\$2,448,214	\$2,500,211	2.12%
Barnes	11,940,396	12,263,255	2.70%	12,327,777	12,533,981	1.67%
Benson	1,553,621	1,876,494	20.78%	1,565,495	1,892,822	20.91%
Billings	258,434	274,748	6.31%	312,521	416,403	33.24%
Bottineau	7,066,255	6,993,114	-1.04%	7,122,642	7,068,608	-0.76%
Bowman	3,955,314	3,971,102	0.40%	4,121,873	4,088,233	-0.82%
Burke	1,061,042	1,196,612	12.78%	1,069,695	1,205,904	12.73%
Burleigh	158,879,140	170,121,258	7.08%	167,292,781	179,184,726	7.11%
Cass	321,070,551	344,963,991	7.44%	347,897,473	372,056,390	6.94%
Cavalier	4,097,456	4,660,589	13.74%	4,140,725	4,679,262	13.01%
Dickey	4,293,278	4,077,398	-5.03%	4,500,198	4,304,369	-4.35%
Divide	1,254,488	1,367,415	9.00%	1,265,821	1,381,953	9.17%
Dunn	1,424,293	1,398,481	-1.81%	1,442,445	1,427,033	-1.07%
Eddy	1,265,553	1,389,455	9.79%	1,268,832	1,414,197	11.46%
Emmons	2,730,922	3,005,994	10.07%	2,757,031	3,041,707	10.33%
Foster	4,937,134	5,640,033	14.24%	5,343,635	6,092,441	14.01%
Golden Valley	3,397,463	3,667,966	7.96%	3,430,987	3,712,867	8.22%
Grand Forks	135,229,008	139,877,415	3.44%	142,755,580	149,808,705	4.94%
Grant	1,617,026	1,754,427	8.50%	1,649,008	1,788,392	8.45%
Griggs	2,403,149	2,568,466	6.88%	2,469,828	2,629,294	6.46%
Hettinger	1,276,864	1,378,420	7.95%	1,330,227	1,407,939	5.84%
Kidder	1,939,724	2,206,996	13.78%	1,952,709	2,274,651	16.49%
Lamoure	4,056,148	4,034,238	-0.54%	4,090,865	4,075,605	-0.37%
Logan	1,348,969	1,434,262	6.32%	1,355,417	1,441,382	6.34%
McHenry	2,756,176	3,406,581	23.60%	3,150,963	3,626,564	15.09%
McIntosh	3,031,421	3,571,967	17.83%	3,044,555	3,590,151	17.92%
McKenzie	3,060,782	3,531,026	15.36%	3,095,398	3,609,090	16.60%
McLean	4,972,742	5,450,381	9.61%	5,818,911	6,504,231	11.78%
Mercer	7,391,257	6,768,615	-8.42%	7,469,000	6,826,796	-8.60%
Morton	27,022,515	28,108,073	4.02%	28,159,699	29,509,193	4.79%
Mountrail	3,216,709	4,015,447	24.83%	3,269,110	4,091,951	25.17%
Nelson	2,894,345	3,041,088	5.07%	2,928,771	3,096,482	5.73%
Oliver	436,006	427,230	-2.01%	436,663	428,367	-1.90%
Pembina	7,602,507	8,557,569	12.56%	8,134,437	9,166,097	12.68%
Pierce	5,454,763	5,821,006	6.71%	5,502,439	5,901,055	7.24%
Ramsey	22,620,121	24,999,268	10.52%	22,910,846	25,274,042	10.31%
Ransom	6,214,588	8,622,830	38.75%	6,248,296	8,664,404	38.67%
Renville	1,699,579	2,363,291	39.05%	1,789,432	2,429,478	35.77%
Richland	16,216,694	17,621,871	8.67%	22,209,064	22,501,677	1.32%
Rolette	4,678,229	4,961,429	6.05%	4,743,679	5,011,983	5.66%
Sargent	2,369,047	2,849,486	20.28%	4,844,815	5,812,417	19.97%
Sheridan	488,653	483,852	-0.98%	491,509	484,747	-1.38%
Sioux	44,146	60,742	37.59%	44,396	60,742	36.82%
Slope	68,537	73,498	7.24%	70,419	74,104	5.23%
Stark	40,951,645	43,638,420	6.56%	42,603,167	45,661,491	7.18%
Steele	898,059	900,867	0.31%	959,693	1,001,410	4.35%
Stutsman	32,520,431	33,241,408	2.22%	33,928,508	35,082,698	3.40%
Towner	1,356,768	1,546,218	13.96%	1,397,347	1,843,431	31.92%
Trail	7,006,792	6,651,812	-5.07%	7,418,174	6,939,760	-6.45%
Walsh	11,966,793	13,127,550	9.70%	12,220,928	13,360,145	9.32%
Ward	101,372,312	112,006,536	10.49%	106,493,752	116,012,897	8.94%
Wells	5,179,579	5,172,548	-0.14%	5,301,287	5,254,974	-0.87%
Williams	28,600,878	37,053,331	29.55%	29,126,195	38,044,577	30.62%
Subtotal In-State	\$1,031,531,369	\$1,110,623,844	7.67%	\$1,097,723,232	\$1,180,292,029	7.52%
Consolidated and Out-Of-State	\$214,199,556	\$216,078,226	0.88%	\$332,732,344	\$274,400,306	-17.53%
Grand Total In- and Out-Of-State	\$1,245,730,925	\$1,326,702,070	6.50%	\$1,430,455,576	\$1,454,692,335	1.69%

TABLE 3

**Sales and Use Tax Collections  
By County, First Quarter 2000**

COUNTIES	TOTAL FIRST QUARTER 2000 COLLECTIONS
Adams	\$138,898.07 *
Barnes	651,062.37 *
Benson	99,096.94
Billings	27,258.33
Bottineau	420,215.14 *
Bowman	239,370.33 *
Burke	83,156.85 *
Burleigh	10,458,215.23 *
Cass	21,572,356.55 *
Cavalier	238,070.66 *
Dickey	258,908.95 *
Divide	91,953.35 *
Dunn	88,794.77 *
Eddy	73,979.14 *
Emmons	182,683.23 *
Foster	327,194.69 *
Golden Valley	120,247.31 *
Grand Forks	9,403,253.33 *
Grant	124,526.38 *
Griggs	145,588.88 *
Hettinger	90,302.49 *
Kidder	149,160.35 *
Lamoure	193,848.19 *
Logan	80,608.00 *
McHenry	180,394.32 *
McIntosh	149,289.32 *
McKenzie	218,315.80 *
McLean	297,828.19 *
Mercer	450,676.58 *
Morton	1,574,204.49 *
Mountrail	204,149.60 *
Nelson	132,753.84
Oliver	31,663.55
Pembina	534,257.69 *
Pierce	289,304.18 *
Ramsey	1,358,630.35 *
Ransom	384,359.56 *
Renville	116,140.65 *
Richland	1,168,491.41 *
Rolette	298,111.28 *
Sargent	315,165.28 *
Sheridan	36,750.92 *
Sioux	4,156.38
Slope	6,431.80
Stark	2,639,471.91 *
Steele	58,029.92 *
Stutsman	2,057,850.01 *
Towner	107,572.96 *
Traill	356,014.60 *
Walsh	690,955.34 *
Ward	6,652,403.94 *
Wells	271,915.79 *
Williams	2,142,608.57 *
<b>STATE COLLECTIONS</b>	
Subtotal In-State	\$67,986,647.76
Consolidated	3,976,271.97
Out-Of-State	12,657,851.73
Total In- and Out-Of-State	\$84,620,771.46
Adjustments and Accounts Receivable	1,637,341.61
Grand Total In- and Out-Of-State	\$86,258,113.07
* REVENUE FROM LOCAL SALES AND USE TAXES NOT INCLUDED	

TABLE 4

**Taxable Sales and Taxable Purchases  
Largest 50 Cities, First Quarter 2000**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	1,052	\$1,114,188	\$2,748	\$1,116,936
Beach	1,205	2,994,984	44,344	3,039,328
Beulah	3,363	4,489,086	197,397	4,686,483
Bismarck	49,256	169,495,690	8,956,024	178,451,714
Bottineau	2,598	5,438,507	38,553	5,477,060
Bowman	1,741	3,491,500	96,600	3,588,100
Cando	1,564	1,291,948	213,457	1,505,405
Carrington	2,267	5,494,157	451,251	5,945,408
Casselton	1,601	2,901,843	108,377	3,010,220
Cavalier	1,508	4,812,008	485,033	5,297,041
Cooperstown	1,247	2,172,731	58,797	2,231,528
Crosby	1,312	1,191,092	12,412	1,203,504
Devils Lake	7,782	24,392,650	270,836	24,663,486
Dickinson	16,097	41,147,236	1,927,972	43,075,208
Ellendale	1,798	965,085	100,876	1,065,961
Fargo	74,111	308,845,718	24,905,471	333,751,189
Garrison	1,530	1,501,874	58,395	1,560,269
Grafton	4,840	9,661,786	121,864	9,783,650
Grand Forks	49,425	134,544,728	9,873,627	144,418,355
Harvey	2,263	4,144,569	72,735	4,217,304
Hazen	2,818	2,056,187	25,124	2,081,311
Hettinger	1,574	2,302,240	69,650	2,371,890
Hillsboro	1,488	2,180,415	204,217	2,384,632
Jamestown	15,571	32,418,953	1,528,123	33,947,076
Kenmare	1,214	2,456,368	77,055	2,533,423
Langdon	2,241	3,996,748	17,100	4,013,848
Larimore	1,464	896,904	1,070	897,974
Lincoln	1,132	204,065	1,110	205,175
Linton	1,410	1,438,198	29,480	1,467,678
Lisbon	2,177	7,783,484	32,502	7,815,986
Mandan	15,177	25,816,554	1,333,592	27,150,146
Mayville	2,092	2,805,969	4,943	2,810,912
Minot	34,544	107,909,792	3,703,164	111,612,956
New Rockford	1,604	1,239,713	24,742	1,264,455
New Town	1,388	602,020	59,604	661,624
Northwood	1,166	2,828,699	13,178	2,841,877
Oakes	1,775	2,876,715	117,481	2,994,196
Park River	1,725	1,813,294	48,427	1,861,721
Rolla	1,286	3,174,070	46,319	3,220,389
Rugby	2,909	5,724,359	80,049	5,804,408
Stanley	1,371	2,680,920	16,298	2,697,218
Tioga	1,278	2,750,378	64,252	2,814,630
Valley City	7,163	10,926,615	255,036	11,181,651
Wahpeton	8,751	13,751,073	4,785,992	18,537,065
Walhalla	1,131	991,386	33,168	1,024,554
Washburn	1,506	2,376,074	9,237	2,385,311
Watford City	1,784	3,289,209	53,019	3,342,228
West Fargo	12,287	26,822,910	1,797,713	28,620,623
Williston	13,131	33,307,882	923,589	34,231,471
Wishek	1,171	2,381,964	15,255	2,397,219
Subtotal 50 Cities	370,888	\$1,039,894,538	\$63,367,258	\$1,103,261,796
Remaining City Data	270,476	<u>\$70,729,306</u>	<u>\$6,300,927</u>	<u>\$77,030,233</u>
Total In-State	641,364	\$1,110,623,844	\$69,668,185	\$1,180,292,029
Consolidated		\$70,057,744	\$18,983,599	\$89,041,343
Out-Of-State		<u>\$146,020,482</u>	<u>\$39,338,481</u>	<u>\$185,358,963</u>
Grand Total In- and Out-Of-State		\$1,326,702,070	\$127,990,265	\$1,454,692,335

TABLE 5

**Comparison of Taxable Sales & Taxable Sales and Purchases  
50 Largest Cities, First Quarters 1999 and 2000**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE
	1999	2000		1999	2000	
Ashley	\$1,095,720	\$1,114,188	1.69%	\$1,099,646	\$1,116,936	1.57%
Beach	2,996,383	2,994,984	-0.05%	3,029,383	3,039,328	0.33%
Beulah	4,252,678	4,489,086	5.56%	4,630,633	4,686,483	1.21%
Bismarck	158,305,438	169,495,690	7.07%	166,590,083	178,451,714	7.12%
Bottineau	5,590,238	5,438,507	-2.71%	5,617,303	5,477,060	-2.50%
Bowman	3,490,926	3,491,500	0.02%	3,540,648	3,588,100	1.34%
Cando	1,116,112	1,291,948	15.75%	1,149,613	1,505,405	30.95%
Carrington	4,791,011	5,494,157	14.68%	5,196,965	5,945,408	14.40%
Casselton	2,315,817	2,901,843	25.31%	2,349,867	3,010,220	28.10%
Cavalier	3,955,487	4,812,008	21.65%	4,270,262	5,297,041	24.04%
Cooperstown	2,078,568	2,172,731	4.53%	2,144,580	2,231,528	4.05%
Crosby	1,083,325	1,191,092	9.95%	1,094,276	1,203,504	9.98%
Devils Lake	22,088,850	24,392,650	10.43%	22,376,148	24,663,486	10.22%
Dickinson	38,757,184	41,147,236	6.17%	40,345,059	43,075,208	6.77%
Ellendale	1,365,805	965,085	-29.34%	1,414,567	1,065,961	-24.64%
Fargo	289,167,626	308,845,718	6.81%	314,216,066	333,751,189	6.22%
Garrison	1,665,187	1,501,874	-9.81%	1,738,660	1,560,269	-10.26%
Grafton	8,433,339	9,661,786	14.57%	8,567,939	9,783,650	14.19%
Grand Forks	131,096,851	134,544,728	2.63%	138,556,282	144,418,355	4.23%
Harvey	4,222,464	4,144,569	-1.84%	4,332,227	4,217,304	-2.65%
Hazen	2,881,992	2,056,187	-28.65%	2,899,284	2,081,311	-28.21%
Hettinger	2,263,884	2,302,240	1.69%	2,327,551	2,371,890	1.90%
Hillsboro	2,238,359	2,180,415	-2.59%	2,598,091	2,384,632	-8.22%
Jamestown	31,705,999	32,418,953	2.25%	32,960,271	33,947,076	2.99%
Kenmare	2,033,670	2,456,368	20.78%	2,055,159	2,533,423	23.27%
Langdon	3,438,688	3,996,748	16.23%	3,474,643	4,013,848	15.52%
Larimore	879,152	896,904	2.02%	880,280	897,974	2.01%
Lincoln	176,937	204,065	15.33%	176,937	205,175	15.96%
Linton	1,349,969	1,438,198	6.54%	1,368,140	1,467,678	7.28%
Lisbon	5,490,224	7,783,484	41.77%	5,517,749	7,815,986	41.65%
Mandan	24,706,177	25,816,554	4.49%	25,790,384	27,150,146	5.27%
Mayville	3,028,104	2,805,969	-7.34%	3,031,260	2,810,912	-7.27%
Minot	97,658,272	107,909,792	10.50%	102,509,137	111,612,956	8.88%
New Rockford	1,201,979	1,239,713	3.14%	1,205,202	1,264,455	4.92%
New Town	621,337	602,020	-3.11%	659,387	661,624	0.34%
Northwood	1,663,183	2,828,699	70.08%	1,700,542	2,841,877	67.12%
Oakes	2,711,463	2,876,715	6.09%	2,865,036	2,994,196	4.51%
Park River	2,044,052	1,813,294	-11.29%	2,118,096	1,861,721	-12.10%
Rolla	3,022,799	3,174,070	5.00%	3,081,508	3,220,389	4.51%
Rugby	5,380,083	5,724,359	6.40%	5,427,759	5,804,408	6.94%
Stanley	2,009,295	2,680,920	33.43%	2,022,823	2,697,218	33.34%
Tioga	1,357,629	2,750,378	102.59%	1,425,777	2,814,630	97.41%
Valley City	11,082,087	10,926,615	-1.40%	11,486,039	11,181,651	-2.65%
Wahpeton	12,732,895	13,751,073	8.00%	18,619,339	18,537,065	-0.44%
Walhalla	987,455	991,386	0.40%	1,076,341	1,024,554	-4.81%
Washburn	1,773,300	2,376,074	33.99%	1,798,206	2,385,311	32.65%
Watford City	2,793,005	3,289,209	17.77%	2,810,471	3,342,228	18.92%
West Fargo	23,853,383	26,822,910	12.45%	25,391,024	28,620,623	12.72%
Williston	26,372,797	33,307,882	26.30%	26,828,605	34,231,471	27.59%
Wishek	1,875,981	2,381,964	26.97%	1,884,413	2,397,219	27.21%
Subtotal 50 Cities	\$967,203,159	\$1,039,894,538	7.52%	\$1,028,249,661	\$1,103,261,796	7.30%
Remaining City Data	\$64,328,210	\$70,729,306	9.95%	\$69,473,571	\$77,030,233	10.88%
Total In-State	\$1,031,531,369	\$1,110,623,844	7.67%	\$1,097,723,232	\$1,180,292,029	7.52%
Consolidated and Out-Of-State	\$214,199,556	\$216,078,226	0.88%	\$332,732,344	\$274,400,306	-17.53%
Grand Total In- and Out-Of-State	\$1,245,730,925	\$1,326,702,070	6.50%	\$1,430,455,576	\$1,454,692,335	1.69%

**TABLE 6**  
**Sales and Use Tax Collections**  
**Largest 50 Cities, First Quarter 2000**

CITIES	TOTAL FIRST QUARTER 2000 COLLECTIONS
Ashley	46,651.14 *
Beach	100,003.39 *
Beulah	288,615.17
Bismarck	10,405,590.92 *
Bottineau	304,386.67 *
Bowman	195,027.08 *
Cando	83,305.61 *
Carrington	318,214.84 *
Casselton	117,652.00 *
Cavalier	295,309.90 *
Cooperstown	117,027.04 *
Crosby	80,068.03 *
Devils Lake	1,323,511.86 *
Dickinson	2,496,565.10 *
Ellendale	65,939.55 *
Fargo	21,164,179.50 *
Garrison	81,014.84 *
Grafton	469,724.37 *
Grand Forks	9,108,921.26 *
Harvey	212,477.06 *
Hazen	147,014.86 *
Hettinger	132,111.56 *
Hillsboro	94,140.71 *
Jamestown	1,982,124.55 *
Kenmare	123,953.63 *
Langdon	197,776.48 *
Larimore	59,585.44 *
Lincoln	14,040.39
Linton	89,670.09 *
Lisbon	338,214.08 *
Mandan	1,410,181.69 *
Mayville	167,973.32 *
Minot	6,413,791.43 *
New Rockford	69,672.88 *
New Town	49,208.63
Northwood	124,028.05
Oakes	178,259.15 *
Park River	101,714.47 *
Rolla	185,740.89 *
Rugby	282,770.46 *
Stanley	116,945.48 *
Tioga	182,543.84 *
Valley City	578,082.63 *
Wahpeton	943,806.53 *
Walhalla	67,568.65 *
Washburn	83,911.71
Watford City	196,359.68 *
West Fargo	1,630,787.16 *
Williston	1,895,898.08 *
Wishek	94,431.64 *
<b>STATE COLLECTIONS</b>	
Subtotal 50 Cities	\$65,226,493.49
Remaining City Data	<u>\$2,760,154.27</u>
Total In-State	\$67,986,647.76
Consolidated	\$3,976,271.97
Out-Of-State	<u>\$12,657,851.73</u>
Total In- and Out-Of-State	\$84,620,771.46
Adjustments and Accounts Receivable	<u>\$1,637,341.61</u>
Grand Total In- and Out-Of-State	\$86,258,113.07
<i>* REVENUE FROM LOCAL SALES AND USE TAXES NOT INCLUDED</i>	

**TABLE 7**

**Comparison of Taxable Sales and Purchases  
By Industry, First Quarters 1999 and 2000**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FIRST QUARTER 1999	FIRST QUARTER 2000	
Mining and Oil Extraction	\$4,395,913	\$6,369,231	44.89%
Construction	100,390,926	50,256,755	-49.94%
Manufacturing	70,353,732	64,471,178	-8.36%
Transportation, Communication and Public Utilities	143,821,638	142,120,297	-1.18%
Wholesale Trade			
Farm Machinery & Farm Repair Parts	61,887,556	76,854,659	24.18%
Remaining Wholesale Trade	181,889,305	196,751,399	8.17%
<b>TOTAL WHOLESale TRADE</b>	<b>243,776,861</b>	<b>273,606,058</b>	<b>12.24%</b>
Retail Trade	711,074,306	755,898,685	6.30%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	146,768,253	152,471,940	3.89%
Miscellaneous	9,873,947	9,498,191	-3.81%
<b>GRAND TOTAL</b>	<b>\$1,430,455,576</b>	<b>\$1,454,692,335</b>	<b>1.69%</b>

NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.

Consolidated SIC returns, combined returns and in-state and out-of-state returns are included in the above analysis.