

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

## **SECOND QUARTER 2000**

Covering Sales Occurring in  
April, May, and June  
and  
Tax Collections Received in  
April, May and June

		<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%	+1.2%
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

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## INTRODUCTION

### REPORTING PERIOD

This report contains statistics of taxable sales and taxable purchases made during the second quarter of 2000 and sales and use tax collections received during the second 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 second quarter. The major portion of these collections was paid with quarterly returns on taxable sales and taxable purchases made in the first quarter of 2000 and collections paid with monthly returns on taxable sales and taxable purchases made in February, March, April and May of 2000. (Additional payments on May 2000 taxable sales and purchases will have been received after June, and will be reported as collections in the third 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 that 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 Purchases  
By County, Second Quarter 2000**

<b>COUNTIES</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Adams	\$3,598,304	\$96,583	\$3,694,887
Barnes	15,113,523	728,331	15,841,854
Benson	2,341,156	23,934	2,365,090
Billings	2,690,391	135,124	2,825,515
Bottineau	9,704,979	191,194	9,896,173
Bowman	5,236,864	380,963	5,617,827
Burke	1,567,151	10,143	1,577,294
Burleigh	205,643,701	11,296,010	216,939,711
Cass	404,094,467	32,661,228	436,755,695
Cavalier	7,735,179	39,836	7,775,015
Dickey	5,714,174	124,318	5,838,492
Divide	1,832,824	10,095	1,842,919
Dunn	2,230,869	44,015	2,274,884
Eddy	1,879,383	2,109	1,881,492
Emmons	4,439,585	42,488	4,482,073
Foster	8,925,809	327,895	9,253,704
Golden Valley	4,483,137	15,101	4,498,238
Grand Forks	170,085,221	11,145,067	181,230,288
Grant	1,932,798	104,703	2,037,501
Griggs	4,044,547	57,570	4,102,117
Hettinger	1,668,936	34,328	1,703,264
Kidder	2,884,794	174,438	3,059,232
Lamoure	4,964,220	74,587	5,038,807
Logan	2,102,455	8,749	2,111,204
McHenry	4,035,006	217,915	4,252,921
McIntosh	5,139,588	53,920	5,193,508
McKenzie	4,673,743	121,115	4,794,858
McLean	8,423,365	887,826	9,311,191
Mercer	9,968,311	74,449	10,042,760
Morton	37,993,777	1,441,578	39,435,355
Mountrail	5,671,942	69,801	5,741,743
Nelson	4,033,772	44,488	4,078,260
Oliver	468,812	1,407	470,219
Pembina	11,500,016	1,011,628	12,511,644
Pierce	8,151,124	148,732	8,299,856
Ramsey	30,847,030	415,097	31,262,127
Ransom	11,889,643	42,791	11,932,434
Renville	3,005,304	45,293	3,050,597
Richland	20,019,977	4,154,782	24,174,759
Rolette	6,346,429	14,133	6,360,562
Sargent	3,582,681	3,662,213	7,244,894
Sheridan	969,279	3,127	972,406
Sioux	102,184	0	102,184
Slope	98,134	3,387	101,521
Stark	56,632,720	2,086,761	58,719,481
Steele	1,638,363	40,820	1,679,183
Stutsman	42,447,299	2,307,610	44,754,909
Towner	2,275,811	156,075	2,431,886
Traill	9,298,190	357,279	9,655,469
Walsh	18,763,250	558,569	19,321,819
Ward	135,701,084	4,479,134	140,180,218
Wells	7,290,880	137,335	7,428,215
Williams	46,916,400	892,495	47,808,895
Subtotal In-State	\$1,372,798,581	\$81,158,569	\$1,453,957,150
Consolidated	52,428,836	32,252,062	84,680,898
Out-Of-State	<u>193,282,810</u>	<u>18,471,557</u>	<u>\$211,754,367</u>
Grand Total	\$1,618,510,227	\$131,882,188	\$1,750,392,415

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
By County, Second Quarters 1999 and 2000**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	1999	2000		1999	2000	
Adams	\$3,438,972	\$3,598,304	4.63%	\$3,552,177	\$3,694,887	4.02%
Barnes	15,855,215	15,113,523	-4.68%	16,424,941	15,841,854	-3.55%
Benson	2,083,615	2,341,156	12.36%	2,111,057	2,365,090	12.03%
Billings	2,493,884	2,690,391	7.88%	2,586,248	2,825,515	9.25%
Bottineau	10,241,914	9,704,979	-5.24%	10,371,617	9,896,173	-4.58%
Bowman	5,478,755	5,236,864	-4.42%	5,624,383	5,617,827	-0.12%
Burke	1,532,159	1,567,151	2.28%	1,541,363	1,577,294	2.33%
Burleigh	195,694,148	205,643,701	5.08%	206,606,532	216,939,711	5.00%
Cass	393,912,337	404,094,467	2.58%	422,088,077	436,755,695	3.48%
Cavalier	5,779,831	7,735,179	33.83%	5,817,728	7,775,015	33.64%
Dickey	6,000,838	5,714,174	-4.78%	6,140,024	5,838,492	-4.91%
Divide	1,763,925	1,832,824	3.91%	1,778,660	1,842,919	3.61%
Dunn	2,442,667	2,230,869	-8.67%	2,457,483	2,274,884	-7.43%
Eddy	1,783,393	1,879,383	5.38%	1,807,609	1,881,492	4.09%
Emmons	4,106,759	4,439,585	8.10%	4,210,206	4,482,073	6.46%
Foster	8,655,081	8,925,809	3.13%	8,943,176	9,253,704	3.47%
Golden Valley	4,163,136	4,483,137	7.69%	4,177,497	4,498,238	7.68%
Grand Forks	169,170,731	170,085,221	0.54%	178,519,689	181,230,288	1.52%
Grant	2,252,488	1,932,798	-14.19%	2,266,534	2,037,501	-10.10%
Griggs	3,795,667	4,044,547	6.56%	3,843,724	4,102,117	6.72%
Hettinger	1,689,984	1,668,936	-1.25%	1,788,072	1,703,264	-4.74%
Kidder	2,638,373	2,884,794	9.34%	2,681,702	3,059,232	14.08%
Lamoure	4,894,897	4,964,220	1.42%	4,940,655	5,038,807	1.99%
Logan	2,162,684	2,102,455	-2.78%	2,111,580	2,111,204	-2.78%
McHenry	3,785,411	4,035,006	6.59%	4,074,536	4,252,921	4.38%
McIntosh	4,586,454	5,139,588	12.06%	4,598,312	5,193,508	12.94%
McKenzie	4,239,563	4,673,743	10.24%	4,307,370	4,794,858	11.32%
McLean	8,364,616	8,423,365	0.70%	9,521,137	9,311,191	-2.21%
Mercer	10,422,332	9,968,311	-4.36%	10,488,626	10,042,760	-4.25%
Morton	36,214,282	37,993,777	4.91%	37,435,256	39,435,355	5.34%
Mountrail	6,093,002	5,671,942	-6.91%	6,185,080	5,741,743	-7.17%
Nelson	5,634,693	4,033,772	-28.41%	5,672,970	4,078,260	-28.11%
Oliver	441,405	468,812	6.21%	442,768	470,219	6.20%
Pembina	11,582,064	11,500,016	-0.71%	12,793,338	12,511,644	-2.20%
Pierce	7,610,821	8,151,124	7.10%	7,735,800	8,299,856	7.29%
Ramsey	29,866,618	30,847,030	3.28%	30,243,298	31,262,127	3.37%
Ransom	9,084,697	11,889,643	30.88%	9,206,835	11,932,434	29.60%
Renville	2,973,437	3,005,304	1.07%	3,045,110	3,050,597	0.18%
Richland	19,976,073	20,019,977	0.22%	25,652,580	24,174,759	-5.76%
Rolette	6,358,392	6,346,429	-0.19%	6,392,708	6,360,562	-0.50%
Sargent	3,662,811	3,582,681	-2.19%	6,406,915	7,244,894	13.08%
Sheridan	794,501	969,279	22.00%	863,291	972,406	12.64%
Sioux	85,348	102,184	19.73%	85,899	102,184	18.96%
Slope	85,876	98,134	14.27%	86,628	101,521	17.19%
Stark	54,653,830	56,632,720	3.62%	56,427,511	58,719,481	4.06%
Steele	1,287,462	1,638,363	27.26%	1,331,803	1,679,183	26.08%
Stutsman	42,909,250	42,447,299	-1.08%	45,220,914	44,754,909	-1.03%
Towner	2,150,820	2,275,811	5.81%	2,209,617	2,431,886	10.06%
Traill	9,942,975	9,298,190	-6.48%	10,196,536	9,655,469	-5.31%
Walsh	16,858,778	18,763,250	11.30%	17,153,877	19,321,819	12.64%
Ward	134,347,402	135,701,084	1.01%	140,214,429	140,180,218	-0.02%
Wells	7,246,344	7,290,880	0.61%	7,435,838	7,428,215	-0.10%
Williams	37,950,441	46,916,400	23.63%	38,894,469	47,808,895	22.92%
Subtotal In-State	\$1,331,241,151	\$1,372,798,581	3.12%	\$1,406,774,185	\$1,453,957,150	3.35%
Consolidated and Out-Of-State	221,957,150	245,711,646	10.70%	322,584,381	296,435,265	-8.11%
Grand Total	\$1,553,198,301	\$1,618,510,227	4.20%	\$1,729,358,566	\$1,750,392,415	1.22%

**TABLE 3**

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

<b>COUNTIES</b>	<b>TOTAL SECOND QUARTER 2000 COLLECTIONS</b>
Adams	\$129,399.85 *
Barnes	631,514.84 *
Benson	89,969.41
Billings	25,294.37
Bottineau	376,757.89 *
Bowman	191,070.90 *
Burke	65,039.83 *
Burleigh	9,626,829.85 *
Cass	19,717,915.61 *
Cavalier	253,597.47 *
Dickey	222,394.59 *
Divide	67,290.03 *
Dunn	71,866.00 *
Eddy	70,068.02 *
Emmons	142,287.20 *
Foster	291,770.74 *
Golden Valley	119,415.95 *
Grand Forks	7,974,800.34 *
Grant	69,526.22 *
Griggs	123,151.38 *
Hettinger	71,322.78 *
Kidder	130,765.60 *
Lamoure	152,610.99 *
Logan	65,630.32 *
McHenry	165,178.34 *
McIntosh	162,360.55 *
McKenzie	183,874.34 *
McLean	304,078.25 *
Mercer	362,988.99 *
Morton	1,516,116.60 *
Mountrail	187,431.43 *
Nelson	126,601.98
Oliver	22,039.63
Pembina	421,473.49 *
Pierce	272,689.88 *
Ramsey	1,261,224.31 *
Ransom	346,970.28 *
Renville	105,183.67 *
Richland	1,002,448.37 *
Rolette	251,832.47 *
Sargent	396,175.90 *
Sheridan	25,859.89 *
Sioux	3,316.34
Slope	4,572.96
Stark	2,403,358.88 *
Steele	65,375.74 *
Stutsman	1,812,863.35 *
Towner	82,241.74 *
Traill	329,736.87 *
Walsh	613,685.92 *
Ward	6,042,671.13 *
Wells	244,919.59 *
Williams	1,971,870.31 *
<b>STATE COLLECTIONS</b>	
Subtotal In-State	\$61,369,431.38
Consolidated	3,453,609.02
Out-Of-State	9,821,849.92
Total In- and Out-Of-State	<u>\$74,644,890.32</u>
Adjustments and Accounts Receivable	<u>1,207,429.01</u>
Grand Total In- and Out-Of-State	\$75,852,319.33
<i>* REVENUE FROM LOCAL SALES AND USE TAXES NOT INCLUDED</i>	

**TABLE 4**

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

<b>CITIES</b>	<b>POPULATION</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Ashley	1,052	\$1,692,967	\$2,643	\$1,695,610
Beach	1,205	3,582,774	13,387	3,596,161
Beulah	3,363	6,187,678	208,235	6,395,913
Bismarck	49,256	204,780,682	10,839,326	215,620,008
Bottineau	2,598	7,497,742	164,447	7,662,189
Bowman	1,741	4,600,197	170,083	4,770,280
Cando	1,564	1,856,718	132,773	1,989,491
Carrington	2,267	8,748,385	326,238	9,074,623
Casselton	1,601	4,188,106	68,128	4,256,234
Cavalier	1,508	6,426,342	905,171	7,331,513
Cooperstown	1,247	3,418,997	55,232	3,474,229
Crosby	1,312	1,610,728	7,845	1,618,573
Devils Lake	7,782	29,866,504	412,832	30,279,336
Dickinson	16,097	53,488,928	1,981,569	55,470,497
Ellendale	1,798	1,226,350	62,066	1,288,416
Fargo	74,111	351,682,361	30,124,289	381,806,650
Garrison	1,530	2,410,842	108,067	2,518,909
Grafton	4,840	13,609,485	331,587	13,941,072
Grand Forks	49,425	162,372,498	10,905,140	173,277,638
Harvey	2,263	5,781,868	113,932	5,895,800
Hazen	2,818	3,342,011	28,629	3,370,640
Hettinger	1,574	3,425,506	93,186	3,518,692
Hillsboro	1,488	2,495,300	300,085	2,795,385
Jamestown	15,571	41,485,447	1,844,938	43,330,385
Kenmare	1,214	4,072,428	26,432	4,098,860
Langdon	2,241	6,713,911	32,500	6,746,411
Larimore	1,464	1,249,770	1,495	1,251,265
Lincoln	1,132	241,844	299	242,143
Linton	1,410	2,311,423	29,931	2,341,354
Lisbon	2,177	10,856,775	26,451	10,883,226
Mandan	15,177	34,538,014	1,335,530	35,873,544
Mayville	2,092	4,256,938	5,386	4,262,324
Minot	34,544	128,746,157	4,156,940	132,903,097
New Rockford	1,604	1,632,373	2,109	1,634,482
New Town	1,388	974,468	51,509	1,025,977
Northwood	1,166	4,496,362	80,318	4,576,680
Oakes	1,775	4,148,840	52,111	4,200,951
Park River	1,725	2,909,248	162,646	3,071,894
Rolla	1,286	4,267,581	7,860	4,275,441
Rugby	2,909	8,054,207	148,732	8,202,939
Stanley	1,371	3,429,529	17,324	3,446,853
Tioga	1,278	3,481,788	85,942	3,567,730
Valley City	7,163	13,333,682	706,352	14,040,034
Wahpeton	8,751	14,979,329	3,992,054	18,971,383
Walhalla	1,131	1,231,586	23,644	1,255,230
Washburn	1,506	3,636,062	14,323	3,650,385
Watford City	1,784	4,299,617	65,641	4,365,258
West Fargo	12,287	39,310,612	2,248,079	41,558,691
Williston	13,131	41,988,313	799,740	42,788,053
Wishek	1,171	3,335,244	51,277	3,386,521
Subtotal 50 Cities	370,888	\$1,274,274,517	\$73,324,453	\$1,347,598,970
Remaining City Data	270,476	98,524,064	7,834,116	106,358,180
Total In-State	641,364	\$1,372,798,581	\$81,158,569	\$1,453,957,150
Consolidated		52,428,836	32,252,062	84,680,898
Out-Of-State		193,282,810	18,471,557	211,754,367
Grand Total In- and Out-Of-State		\$1,618,510,227	\$131,882,188	\$1,750,392,415

TABLE 5

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
Largest 50 Cities, Second Quarters 1999 and 2000**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	1999	2000		1999	2000	
Ashley	\$1,728,360	\$1,692,967	-2.05%	\$1,732,156	\$1,695,610	-2.11%
Beach	3,481,680	3,582,774	2.90%	3,496,041	3,596,161	2.86%
Beulah	6,294,900	6,187,678	-1.70%	6,441,480	6,395,913	-0.71%
Bismarck	194,761,886	204,780,682	5.14%	205,580,769	215,620,008	4.88%
Bottineau	8,088,819	7,497,742	-7.31%	8,205,498	7,662,189	-6.62%
Bowman	4,879,240	4,600,197	-5.72%	4,971,110	4,770,280	-4.04%
Cando	1,697,568	1,856,718	9.38%	1,746,547	1,989,491	13.91%
Carrington	8,470,399	8,748,385	3.28%	8,757,772	9,074,623	3.62%
Casselton	2,595,856	4,188,106	61.34%	2,654,799	4,256,234	60.32%
Cavalier	6,276,607	6,426,342	2.39%	7,269,217	7,331,513	0.86%
Cooperstown	3,244,024	3,418,997	5.39%	3,289,912	3,474,229	5.60%
Crosby	1,514,271	1,610,728	6.37%	1,527,221	1,618,573	5.98%
Devils Lake	29,001,971	29,866,504	2.98%	29,376,361	30,279,336	3.07%
Dickinson	51,477,325	53,488,928	3.91%	53,090,743	55,470,497	4.48%
Ellendale	1,701,607	1,226,350	-27.93%	1,806,873	1,288,416	-28.69%
Fargo	347,411,929	351,682,361	1.23%	373,474,657	381,806,650	2.23%
Garrison	2,759,612	2,410,842	-12.64%	2,872,804	2,518,909	-12.32%
Grafton	11,871,317	13,609,485	14.64%	11,966,594	13,941,072	16.50%
Grand Forks	161,834,414	162,372,498	0.33%	171,087,621	173,277,638	1.28%
Harvey	6,052,263	5,781,868	-4.47%	6,210,167	5,895,800	-5.06%
Hazen	3,683,967	3,342,011	-9.28%	3,709,833	3,370,640	-9.14%
Hettinger	3,272,149	3,425,506	4.69%	3,382,891	3,518,692	4.01%
Hillsboro	3,844,920	2,495,300	-35.10%	4,031,856	2,795,385	-30.67%
Jamestown	41,829,750	41,485,447	-0.82%	43,435,676	43,330,385	-0.24%
Kenmare	4,154,861	4,072,428	-1.98%	4,239,219	4,098,860	-3.31%
Langdon	4,829,972	6,713,911	39.01%	4,854,376	6,746,411	38.98%
Larimore	1,309,435	1,249,770	-4.56%	1,310,813	1,251,265	-4.54%
Lincoln	210,406	241,844	14.94%	210,513	242,143	15.03%
Linton	2,094,659	2,311,423	10.35%	2,188,354	2,341,354	6.99%
Lisbon	8,117,147	10,856,775	33.75%	8,156,297	10,883,226	33.43%
Mandan	32,851,838	34,538,014	5.13%	34,001,332	35,873,544	5.51%
Mayville	3,851,910	4,256,938	10.51%	3,856,691	4,262,324	10.52%
Minot	127,106,640	128,746,157	1.29%	132,237,862	132,903,097	0.50%
New Rockford	1,535,027	1,632,373	6.34%	1,559,206	1,634,482	4.83%
New Town	1,034,319	974,468	-5.79%	1,106,349	1,025,977	-7.26%
Northwood	3,921,657	4,496,362	14.65%	3,938,342	4,576,680	16.21%
Oakes	3,941,217	4,148,840	5.27%	3,964,615	4,200,951	5.96%
Park River	2,488,983	2,909,248	16.89%	2,625,273	3,071,894	17.01%
Rolla	4,155,793	4,267,581	2.69%	4,175,033	4,275,441	2.40%
Rugby	7,493,827	8,054,207	7.48%	7,618,806	8,202,939	7.67%
Stanley	3,692,617	3,429,529	-7.12%	3,711,442	3,446,853	-7.13%
Tioga	2,097,482	3,481,788	66.00%	2,406,682	3,567,730	48.24%
Valley City	14,575,928	13,333,682	-8.52%	15,130,431	14,040,034	-7.21%
Wahpeton	15,070,256	14,979,329	-0.60%	20,600,871	18,971,383	-7.91%
Walhalla	1,319,454	1,231,586	-6.66%	1,360,409	1,255,230	-7.73%
Washburn	3,274,003	3,636,062	11.06%	3,292,053	3,650,385	10.88%
Watford City	3,788,267	4,299,617	13.50%	3,843,577	4,365,258	13.57%
West Fargo	36,313,292	39,310,612	8.25%	38,048,976	41,558,691	9.22%
Williston	34,273,026	41,988,313	22.51%	34,905,837	42,788,053	22.58%
Wishek	2,714,649	3,335,244	22.86%	2,722,635	3,386,521	24.38%
Subtotal 50 Cities	\$1,233,991,499	\$1,274,274,517	3.26%	\$1,302,184,592	\$1,347,598,970	3.49%
Remaining City Data	\$97,249,655	98,524,064	1.31%	104,589,593	106,358,180	1.69%
Total In-State	\$1,331,241,154	\$1,372,798,581	3.12%	\$1,406,774,185	\$1,453,957,150	3.35%
Consolidated and Out-Of-State	\$221,957,147	245,711,646	10.70%	322,584,381	296,435,265	-8.11%
Grand Total In- and Out-Of-State	\$1,553,198,301	\$1,618,510,227	4.20%	\$1,729,358,566	\$1,750,392,415	1.22%

**TABLE 6**

**Sales and Use Tax Collections  
Largest 50 Cities, Second Quarter 2000**

CITIES	TOTAL SECOND QUARTER 2000 COLLECTIONS
Ashley	\$50,641.87 *
Beach	101,492.85 *
Beulah	272,616.43
Bismarck	9,570,081.07 *
Bottineau	286,251.21 *
Bowman	162,119.73 *
Cando	67,540.49 *
Carrington	284,691.90 *
Casselton	140,266.01 *
Cavalier	227,628.00 *
Cooperstown	101,148.55 *
Crosby	58,280.81 *
Devils Lake	1,228,913.63 *
Dickinson	2,282,763.02 *
Ellendale	53,496.02 *
Fargo	19,155,414.72 *
Garrison	74,500.31 *
Grafton	438,435.79 *
Grand Forks	7,683,595.70 *
Harvey	202,542.23 *
Hazen	87,335.45 *
Hettinger	122,642.74 *
Hillsboro	100,438.66 *
Jamestown	1,745,744.47 *
Kenmare	119,769.14 *
Langdon	220,051.28 *
Larimore	44,752.38 *
Lincoln	7,964.35
Linton	71,306.27 *
Lisbon	305,290.32 *
Mandan	1,399,491.83 *
Mayville	145,605.25 *
Minot	5,822,750.50 *
New Rockford	65,059.80 *
New Town	39,164.39
Northwood	158,806.09
Oakes	155,305.39 *
Park River	90,810.54 *
Rolla	158,031.91 *
Rugby	268,225.32 *
Stanley	114,601.95 *
Tioga	142,001.44 *
Valley City	574,388.07 *
Wahpeton	808,591.97 *
Walhalla	43,265.23 *
Washburn	90,499.81
Watford City	170,795.91 *
West Fargo	1,813,800.77 *
Williston	1,779,454.63 *
Wishek	108,106.53 *
Subtotal 50 Cities	\$59,216,472.73
Remaining City Data	2,152,958.65
Total In-State	\$61,369,431.38
Consolidated	3,453,609.02
Out-Of-State	9,821,849.92
Total In- and Out-Of-State	\$74,644,890.32
Adjustments and Accounts Receivable	1,207,429.01
Grand Total In- and Out-Of-State	\$75,852,319.33
<i>* REVENUE FROM LOCAL SALES AND USE TAXES NOT INCLUDED</i>	

**TABLE 7**

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

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	SECOND QUARTER 1999	SECOND QUARTER 2000	
Mining and Oil Extraction	\$6,870,741	\$10,938,440	59.20%
Construction	93,614,344	57,819,540	-38.24%
Manufacturing	88,520,344	84,544,719	-4.49%
Transportation, Communication and Public Utilities	123,390,467	130,653,379	5.89%
Wholesale Trade			
Farm Machinery & Farm Repair Parts	98,682,825	109,601,967	11.06%
Remaining Wholesale Trade	262,101,281	265,587,101	1.33%
<b>TOTAL WHOLESALE TRADE</b>	<u>360,784,106</u>	<u>375,189,068</u>	3.99%
Retail Trade	881,410,203	908,395,850	3.06%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	164,408,312	171,386,054	4.24%
Miscellaneous	10,360,049	11,465,365	10.67%
<b>GRAND TOTAL</b>	<b>\$1,729,358,566</b>	<b>\$1,750,392,415</b>	<b>1.22%</b>

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

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