

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

## **THIRD QUARTER 2001**

Covering Sales Occurring in  
July, August and September  
and  
Tax Collections Received in  
July, August and September

		<u>Percent Change in Taxable Sales &amp; Purchases From the Same Quarter in the Prior Year</u>		
	<u>Sales Quarter</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
First Quarter:	January, February, March	+6.6%	+1.7%	+5.0%
Second Quarter:	April, May, June	+3.8%	+1.2%	+2.6%
Third Quarter:	July, August, September	+8.9%	-3.4%	+3.3%
Fourth Quarter:	October, November, December	+4.2%	-2.2%	

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

RICK CLAYBURGH  
TAX COMMISSIONER

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<http://www.ndtaxdepartment.com/forms/sales.html>

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## INTRODUCTION

### REPORTING PERIOD

This report contains statistics of taxable sales and taxable purchases made during the third quarter of 2001 and sales and use tax collections received during the third quarter of 2001.

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 second quarter of 2001 and collections paid with monthly returns on taxable sales and taxable purchases made in May, June, July and August of 2001. (Additional payments on August taxable sales and purchases will have been received after September, and will be reported as collections in the fourth quarter of 2001.)

### 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:

<u>SIC CODES</u>	<u>BUSINESS ACTIVITY</u>
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: [www.ndtaxdepartment.com](http://www.ndtaxdepartment.com). 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, Third Quarter 2001**

<b>COUNTIES</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Adams	\$3,259,292	\$93,316	\$3,352,608
Barnes	16,360,402	474,777	16,835,179
Benson	2,417,809	9,535	2,427,344
Billings	6,758,954	58,545	6,817,499
Bottineau	10,341,958	209,726	10,551,684
Bowman	5,695,367	548,661	6,244,028
Burke	1,657,689	13,877	1,671,566
Burleigh	228,325,287	10,983,167	239,308,454
Cass	428,763,374	36,236,991	465,000,365
Cavalier	7,358,579	29,733	7,388,312
Dickey	5,989,448	117,822	6,107,270
Divide	1,977,139	7,608	1,984,747
Dunn	2,549,142	26,201	2,575,343
Eddy	2,050,684	2,042	2,052,726
Emmons	5,176,867	48,517	5,225,384
Foster	10,004,124	302,273	10,306,397
Golden Valley	5,992,422	46,730	6,039,152
Grand Forks	184,199,457	7,320,819	191,520,276
Grant	2,935,725	44,876	2,980,601
Griggs	3,739,755	44,971	3,784,726
Hettinger	2,248,907	52,075	2,300,982
Kidder	2,693,332	28,649	2,721,981
LaMoure	7,684,671	62,697	7,747,368
Logan	2,989,659	7,914	2,997,573
McHenry	4,389,919	327,320	4,717,239
McIntosh	4,956,984	24,138	4,981,122
McKenzie	5,602,208	350,232	5,952,440
McLean	10,385,446	1,056,255	11,441,701
Mercer	9,898,264	83,205	9,981,469
Morton	41,341,724	1,721,922	43,063,646
Mountrail	6,438,276	73,392	6,511,668
Nelson	4,806,011	45,323	4,851,334
Oliver	465,813	763	466,576
Pembina	10,903,754	4,731,667	15,635,421
Pierce	9,298,163	483,942	9,782,105
Ramsey	32,506,049	424,305	32,930,354
Ransom	12,627,280	491,625	13,118,905
Renville	4,396,040	59,967	4,456,007
Richland	21,236,713	3,795,463	25,032,176
Rolette	6,599,527	43,949	6,643,476
Sargent	5,699,013	163,826	5,862,839
Sheridan	555,516	36,862	592,378
Sioux	74,644	480	75,124
Slope	127,284	929	128,213
Stark	56,863,360	2,505,611	59,368,971
Steele	1,415,970	169,490	1,585,460
Stutsman	43,613,793	2,137,718	45,751,511
Towner	1,998,878	210,021	2,208,899
Traill	10,627,863	168,507	10,796,370
Walsh	21,588,655	282,887	21,871,542
Ward	144,589,888	5,232,311	149,822,199
Wells	7,807,415	540,915	8,348,330
Williams	52,646,599	2,142,934	54,789,533
Subtotal In-State	\$1,484,631,092	\$84,077,481	\$1,568,708,573
Consolidated	41,569,847	26,953,874	68,523,721
Out-Of-State	<u>208,219,638</u>	<u>22,256,474</u>	<u>230,476,112</u>
Grand Total	\$1,734,420,577	\$133,287,829	\$1,867,708,406

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
By County, Third Quarters 2000 and 2001**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER 2000	THIRD QUARTER 2001	PERCENT CHANGE	THIRD QUARTER 2000	THIRD QUARTER 2001	PERCENT CHANGE
Adams	\$3,026,689	\$3,259,292	7.69%	\$3,091,857	\$3,352,608	8.43%
Barnes	15,939,504	16,360,402	2.64%	16,728,349	16,835,179	0.64%
Benson	2,308,502	2,417,809	4.73%	2,335,701	2,427,344	3.92%
Billings	6,786,963	6,758,954	-0.41%	6,841,205	6,817,499	-0.35%
Bottineau	10,410,459	10,341,958	-0.66%	10,528,247	10,551,684	0.22%
Bowman	5,565,039	5,695,367	2.34%	5,875,732	6,244,028	6.27%
Burke	1,683,932	1,657,689	-1.56%	1,692,269	1,671,566	-1.22%
Burleigh	206,473,738	228,325,287	10.58%	217,970,708	239,308,454	9.79%
Cass	427,604,419	428,763,374	0.27%	466,426,702	465,000,365	-0.31%
Cavalier	7,364,867	7,358,579	-0.09%	7,391,663	7,388,312	-0.05%
Dickey	5,810,692	5,989,448	3.08%	5,986,847	6,107,270	2.01%
Divide	2,196,025	1,977,139	-9.97%	2,205,928	1,984,747	-10.03%
Dunn	2,569,103	2,549,142	-0.78%	2,602,397	2,575,343	-1.04%
Eddy	2,221,390	2,050,684	-7.68%	2,223,142	2,052,726	-7.67%
Emmons	4,531,347	5,176,867	14.25%	4,596,583	5,225,384	13.68%
Foster	9,207,882	10,004,124	8.65%	9,521,915	10,306,397	8.24%
Golden Valley	5,147,807	5,992,422	16.41%	5,267,714	6,039,152	14.64%
Grand Forks	176,215,180	184,199,457	4.53%	185,861,762	191,520,276	3.04%
Grant	2,541,590	2,935,725	15.51%	2,566,598	2,980,601	16.13%
Griggs	4,594,685	3,739,755	-18.61%	4,658,641	3,784,726	-18.76%
Hettinger	2,044,101	2,248,907	10.02%	2,083,342	2,300,982	10.45%
Kidder	2,996,948	2,693,332	-10.13%	3,021,997	2,721,981	-9.93%
LaMoure	6,889,703	7,684,671	11.54%	6,926,384	7,747,368	11.85%
Logan	2,458,269	2,989,659	21.62%	2,465,570	2,997,573	21.58%
McHenry	4,344,882	4,389,919	1.04%	4,717,791	4,717,239	-0.01%
McIntosh	4,678,552	4,956,984	5.95%	4,700,538	4,981,122	5.97%
McKenzie	4,807,180	5,602,208	16.54%	4,874,583	5,952,440	22.11%
McLean	10,133,696	10,385,446	2.48%	12,235,475	11,441,701	-6.49%
Mercer	9,534,011	9,898,264	3.82%	9,610,626	9,981,469	3.86%
Morton	37,570,036	41,341,724	10.04%	38,678,515	43,063,646	11.34%
Mountrail	6,529,868	6,438,276	-1.40%	6,608,493	6,511,668	-1.47%
Nelson	4,554,332	4,806,011	5.53%	4,580,121	4,851,334	5.92%
Oliver	455,443	465,813	2.28%	456,113	466,576	2.29%
Pembina	11,969,359	10,903,754	-8.90%	15,221,432	15,635,421	2.72%
Pierce	8,792,658	9,298,163	5.75%	9,146,954	9,782,105	6.94%
Ramsey	32,266,197	32,506,049	0.74%	32,611,159	32,930,354	0.98%
Ransom	11,327,852	12,627,280	11.47%	11,373,854	13,118,905	15.34%
Renville	3,904,313	4,396,040	12.59%	3,952,607	4,456,007	12.74%
Richland	22,231,337	21,236,713	-4.47%	25,966,838	25,032,176	-3.60%
Rolette	6,824,857	6,599,527	-3.30%	6,881,626	6,643,476	-3.46%
Sargent	4,673,171	5,699,013	21.95%	6,603,806	5,862,839	-11.22%
Sheridan	620,037	555,516	-10.41%	700,083	592,378	-15.38%
Sioux	129,548	74,644	-42.38%	130,730	75,124	-42.53%
Slope	147,481	127,284	-13.69%	148,894	128,213	-13.89%
Stark	56,236,211	56,863,360	1.12%	58,019,807	59,368,971	2.33%
Steele	1,507,623	1,415,970	-6.08%	1,563,815	1,585,460	1.38%
Stutsman	42,319,470	43,613,793	3.06%	44,615,248	45,751,511	2.55%
Towner	2,234,712	1,998,878	-10.55%	2,346,946	2,208,899	-5.88%
Traill	9,687,316	10,627,863	9.71%	9,771,792	10,796,370	10.49%
Walsh	19,263,998	21,588,655	12.07%	19,655,364	21,871,542	11.28%
Ward	144,918,922	144,589,888	-0.23%	150,511,721	149,822,199	-0.46%
Wells	7,557,346	7,807,415	3.31%	7,635,716	8,348,330	9.33%
Williams	50,175,116	52,646,599	4.93%	51,359,095	54,789,533	6.68%
Subtotal In-State	\$1,435,984,358	\$1,484,631,092	3.39%	\$1,523,550,995	\$1,568,708,573	2.96%
Consolidated and Out-Of-State	237,910,040	249,789,485	4.99%	284,073,203	298,999,833	5.25%
Grand Total	\$1,673,894,398	\$1,734,420,577	3.62%	\$1,807,624,198	\$1,867,708,406	3.32%

**TABLE 3**

**Sales and Use Tax Collections  
By County, Third Quarter 2001**

<b>COUNTIES</b>	<b>TOTAL THIRD QUARTER 2001 COLLECTIONS</b>
Adams	\$172,537.21 *
Barnes	771,253.57 *
Benson	92,070.47
Billings	316,231.88 *
Bottineau	552,253.38 *
Bowman	289,806.52 *
Burke	73,947.70 *
Burleigh	11,429,366.53 *
Cass	23,793,770.71 *
Cavalier	298,897.41 *
Dickey	290,957.06 *
Divide	113,595.92 *
Dunn	111,864.53 *
Eddy	108,332.42 *
Emmons	218,214.64 *
Foster	399,319.30 *
Golden Valley	160,654.41 *
Grand Forks	9,668,343.10 *
Grant	110,475.88 *
Griggs	159,032.39 *
Hettinger	104,180.68 *
Kidder	146,412.59
LaMoure	269,377.03 *
Logan	112,443.34 *
McHenry	216,520.14 *
McIntosh	223,914.22 *
McKenzie	292,293.38 *
McLean	625,064.08 *
Mercer	478,867.17 *
Morton	1,943,173.39 *
Mountrail	235,933.93 *
Nelson	171,329.26
Oliver	31,845.00
Pembina	798,218.73 *
Pierce	437,905.36 *
Ramsey	1,567,739.98 *
Ransom	461,613.91 *
Renville	140,724.18 *
Richland	1,223,333.81 *
Rolette	281,570.72 *
Sargent	257,891.78 *
Sheridan	36,649.39 *
Sioux	4,397.68
Slope	7,237.84
Stark	2,788,487.83 *
Steele	88,982.77 *
Stutsman	2,098,905.26 *
Towner	114,220.77 *
Traill	429,706.94 *
Walsh	836,473.00 *
Ward	7,494,280.66 *
Wells	329,370.83 *
Williams	2,638,767.60 *
<b>TOTAL COLLECTIONS</b>	
Subtotal In-State	\$76,018,758.28
Consolidated	2,921,460.87
Out-Of-State	11,340,392.37
Total In- and Out-Of-State	<u>\$90,280,611.52</u>
Adjustments and Accounts Receivable	<u>1,560,409.05</u>
Grand Total In- and Out-Of-State	\$91,841,020.57
<i>* LOCAL SALES AND USE TAXES ARE INCLUDED</i>	

**TABLE 4**

**Taxable Sales and Taxable Purchases  
Largest 50 Cities, Third Quarter 2001**

<b>CITIES</b>	<b>POPULATION</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Ashley	882	\$1,587,524	\$1,896	\$1,589,420
Beach	1,116	5,896,338	46,730	5,943,068
Beulah	3,152	6,183,165	328,706	6,511,871
Bismarck	55,532	227,287,657	10,778,081	238,065,738
Bottineau	2,336	7,786,462	183,013	7,969,475
Bowman	1,600	4,984,740	235,454	5,220,194
Cando	1,342	1,612,451	203,557	1,816,008
Carrington	2,268	9,817,276	301,954	10,119,230
Casselton	1,855	3,924,216	81,155	4,005,371
Cavalier	1,537	5,760,062	4,490,005	10,250,067
Cooperstown	1,053	3,276,976	42,472	3,319,448
Crosby	1,089	1,764,675	6,959	1,771,634
Devils Lake	7,222	31,718,092	421,516	32,139,608
Dickinson	16,010	52,916,620	2,320,627	55,237,247
Ellendale	1,559	1,763,375	50,561	1,813,936
Fargo	90,599	370,618,505	33,535,946	404,154,451
Garrison	1,318	3,096,313	97,945	3,194,258
Grafton	4,516	15,689,801	191,880	15,881,681
Grand Forks	49,321	176,039,910	7,130,750	183,170,660
Harvey	1,989	5,654,599	136,103	5,790,702
Hazen	2,457	3,160,888	17,153	3,178,041
Hettinger	1,307	3,091,335	89,202	3,180,537
Hillsboro	1,563	2,934,367	111,529	3,045,896
Jamestown	15,527	42,620,322	1,757,582	44,377,904
Kenmare	1,081	4,757,684	246,130	5,003,814
Langdon	2,101	6,285,686	27,390	6,313,076
Larimore	1,433	1,066,060	6,733	1,072,793
Lincoln	1,730	272,368	90,525	362,893
Linton	1,321	2,343,323	27,401	2,370,724
Lisbon	2,292	11,526,177	26,058	11,552,235
Mandan	16,718	37,226,049	1,651,820	38,877,869
Mayville	1,953	3,916,739	5,545	3,922,284
Minot	36,567	137,307,909	4,771,108	142,079,017
New Rockford	1,463	1,619,526	2,042	1,621,568
New Town	1,367	1,146,836	39,862	1,186,698
Northwood	959	5,028,152	46,224	5,074,376
Oakes	1,979	3,829,807	60,556	3,890,363
Park River	1,535	2,977,388	33,588	3,010,976
Rolla	1,417	4,497,019	41,874	4,538,893
Rugby	2,939	9,122,095	483,942	9,606,037
Stanley	1,279	3,964,658	32,854	3,997,512
Tioga	1,125	4,940,191	809,900	5,750,091
Valley City	6,826	14,718,782	430,630	15,149,412
Wahpeton	8,586	16,103,053	3,514,571	19,617,624
Walhalla	1,057	1,456,852	107,586	1,564,438
Washburn	1,389	4,703,029	12,496	4,715,525
Watford City	1,435	5,127,618	257,558	5,385,176
West Fargo	14,940	42,392,660	2,173,225	44,565,885
Williston	12,512	46,318,269	1,327,057	47,645,326
Wishek	1,122	3,234,048	22,242	3,256,290
Subtotal 50 Cities	394,276	\$1,365,067,647	\$78,809,693	\$1,443,877,340
Remaining City Data	247,924	119,563,445	5,267,788	124,831,233
Total In-State	642,200	\$1,484,631,092	\$84,077,481	\$1,568,708,573
Consolidated		41,569,847	26,953,874	68,523,721
Out-Of-State		208,219,638	22,256,474	230,476,112
Grand Total In- and Out-Of-State		\$1,734,420,577	\$133,287,829	\$1,867,708,406

TABLE 5

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
Largest 50 Cities, Third Quarters 2000 and 2001**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER	THIRD QUARTER	PERCENT CHANGE	THIRD QUARTER	THIRD QUARTER	PERCENT CHANGE
	2000	2001		2000	2001	
Ashley	\$1,569,100	\$1,587,524	1.17%	\$1,571,981	\$1,589,420	1.11%
Beach	5,055,912	5,896,338	16.62%	5,175,819	5,943,068	14.82%
Beulah	5,981,563	6,183,165	3.37%	6,282,883	6,511,871	3.64%
Bismarck	205,533,293	227,287,657	10.58%	216,603,633	238,065,738	9.91%
Bottineau	8,054,502	7,786,462	-3.33%	8,122,184	7,969,475	-1.88%
Bowman	4,846,047	4,984,740	2.86%	5,019,138	5,220,194	4.01%
Cando	1,871,648	1,612,451	-13.85%	1,980,993	1,816,008	-8.33%
Carrington	9,003,113	9,817,276	9.04%	9,315,822	10,119,230	8.62%
Casselton	4,367,868	3,924,216	-10.16%	4,496,562	4,005,371	-10.92%
Cavalier	6,764,224	5,760,062	-14.85%	9,869,173	10,250,067	3.86%
Cooperstown	4,030,592	3,276,976	-18.70%	4,093,313	3,319,448	-18.91%
Crosby	1,934,804	1,764,675	-8.79%	1,944,315	1,771,634	-8.88%
Devils Lake	31,327,356	31,718,092	1.25%	31,669,929	32,139,608	1.48%
Dickinson	52,274,640	52,916,620	1.23%	53,916,639	55,237,247	2.45%
Ellendale	1,626,101	1,763,375	8.44%	1,749,480	1,813,936	3.68%
Fargo	369,550,538	370,618,505	0.29%	405,706,872	404,154,451	-0.38%
Garrison	3,159,817	3,096,313	-2.01%	3,284,211	3,194,258	-2.74%
Grafton	13,521,050	15,689,801	16.04%	13,760,269	15,881,681	15.42%
Grand Forks	168,616,650	176,039,910	4.40%	178,163,087	183,170,660	2.81%
Harvey	5,541,769	5,654,599	2.04%	5,602,670	5,790,702	3.36%
Hazen	3,014,585	3,160,888	4.85%	3,049,737	3,178,041	4.21%
Hettinger	2,862,369	3,091,335	8.00%	2,925,681	3,180,537	8.71%
Hillsboro	2,752,626	2,934,367	6.60%	2,760,755	3,045,896	10.33%
Jamestown	41,300,896	42,620,322	3.19%	43,338,164	44,377,904	2.40%
Kenmare	5,243,796	4,757,684	-9.27%	5,272,228	5,003,814	-5.09%
Langdon	6,068,987	6,285,686	3.57%	6,095,171	6,313,076	3.58%
Larimore	1,150,822	1,066,060	-7.37%	1,152,056	1,072,793	-6.88%
Lincoln	246,120	272,368	10.66%	260,053	362,893	39.55%
Linton	2,269,404	2,343,323	3.26%	2,317,978	2,370,724	2.28%
Lisbon	10,195,147	11,526,177	13.06%	10,220,142	11,552,235	13.03%
Mandan	33,421,053	37,226,049	11.39%	34,475,354	38,877,869	12.77%
Mayville	4,258,142	3,916,739	-8.02%	4,265,207	3,922,284	-8.04%
Minot	136,830,165	137,307,909	0.35%	142,179,865	142,079,017	-0.07%
New Rockford	1,980,266	1,619,526	-18.22%	1,982,018	1,621,568	-18.19%
New Town	1,048,949	1,146,836	9.33%	1,095,703	1,186,698	8.30%
Northwood	4,386,258	5,028,152	14.63%	4,427,531	5,074,376	14.61%
Oakes	3,874,907	3,829,807	-1.16%	3,925,340	3,890,363	-0.89%
Park River	2,684,575	2,977,388	10.91%	2,765,245	3,010,976	8.89%
Rolla	4,544,099	4,497,019	-1.04%	4,563,695	4,538,893	-0.54%
Rugby	8,634,401	9,122,095	5.65%	8,988,697	9,606,037	6.87%
Stanley	4,148,921	3,964,658	-4.44%	4,179,732	3,997,512	-4.36%
Tioga	3,770,308	4,940,191	31.03%	4,066,418	5,750,091	41.40%
Valley City	13,910,090	14,718,782	5.81%	14,688,403	15,149,412	3.14%
Wahpeton	16,408,339	16,103,053	-1.86%	19,954,074	19,617,624	-1.69%
Walhalla	1,420,696	1,456,852	2.54%	1,457,528	1,564,438	7.34%
Washburn	4,009,099	4,703,029	17.31%	4,033,480	4,715,525	16.91%
Watford City	4,315,868	5,127,618	18.81%	4,355,913	5,385,176	23.63%
West Fargo	42,415,333	42,392,660	-0.05%	44,684,878	44,565,885	-0.27%
Williston	44,891,935	46,318,269	3.18%	45,773,700	47,645,326	4.09%
Wishek	2,976,721	3,234,048	8.64%	2,995,826	3,256,290	8.69%
Subtotal 50 Cities	\$1,319,665,464	\$1,365,067,647	3.44%	\$1,400,579,545	\$1,443,877,340	3.09%
Remaining City Data	116,318,894	119,563,445	2.79%	122,971,450	124,831,233	1.51%
Total In-State	\$1,435,984,358	\$1,484,631,092	3.39%	\$1,523,550,995	\$1,568,708,573	2.96%
Consolidated and Out-Of-State	237,910,040	249,789,485	4.99%	284,073,203	298,999,833	5.25%
Grand Total In- and Out-Of-State	\$1,673,894,398	\$1,734,420,577	3.62%	\$1,807,624,198	\$1,867,708,406	3.32%

**TABLE 6**

**Sales and Use Tax Collections  
Largest 50 Cities, Third Quarter 2001**

CITIES	TOTAL THIRD QUARTER 2001 COLLECTIONS
Ashley	\$66,644.93 *
Beach	155,714.75 *
Beulah	291,462.84
Bismarck	11,373,114.59 *
Bottineau	417,285.58 *
Bowman	256,656.39 *
Cando	91,319.46 *
Carrington	390,353.94 *
Casselton	150,342.53 *
Cavalier	503,847.37 *
Cooperstown	130,375.94 *
Crosby	104,068.15 *
Devils Lake	1,530,117.13 *
Dickinson	2,574,969.60 *
Ellendale	82,452.01 *
Fargo	20,844,112.23 *
Garrison	144,498.37 *
Grafton	560,283.83 *
Grand Forks	9,361,107.21 *
Harvey	259,934.25 *
Hazen	183,766.57 *
Hettinger	161,736.15 *
Hillsboro	124,113.25 *
Jamestown	2,034,682.42 *
Kenmare	153,033.96 *
Langdon	250,785.49 *
Larimore	65,732.71 *
Lincoln	12,638.12
Linton	115,591.96 *
Lisbon	359,149.46 *
Mandan	1,774,510.32 *
Mayville	179,225.21 *
Minot	7,216,957.18 *
New Rockford	93,257.50 *
New Town	56,153.10
Northwood	152,979.02
Oakes	188,511.26 *
Park River	142,017.87 *
Rolla	189,245.61 *
Rugby	431,666.91 *
Stanley	134,337.13 *
Tioga	248,287.08 *
Valley City	708,590.23 *
Wahpeton	970,321.59 *
Walhalla	77,437.45 *
Washburn	158,294.79
Watford City	266,582.93 *
West Fargo	2,347,205.49 *
Williston	2,327,963.38 *
Wishek	152,125.57 *
Subtotal 50 Cities	\$70,565,560.81
Remaining City Data	5,453,197.47
Total In-State	\$76,018,758.28
Consolidated	2,921,460.87
Out-Of-State	11,340,392.37
Total In- and Out-Of-State	\$90,280,611.52
Adjustments and Accounts Receivable	1,560,409.05
Grand Total In- and Out-Of-State	\$91,841,020.57
* LOCAL SALES AND USE TAXES ARE INCLUDED	

**TABLE 7**

**Comparison of Taxable Sales and Purchases  
By Industry, Third Quarters 2000 and 2001**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	THIRD QUARTER 2000	THIRD QUARTER 2001	
Mining and Oil Extraction	\$13,445,841	\$13,559,779	0.85%
Construction	59,263,265	56,417,429	-4.80%
Manufacturing	89,497,762	98,383,025	9.93%
Transportation, Communication and Public Utilities	125,338,128	127,804,952	1.97%
Wholesale Trade			
Farm Machinery & Farm Repair Parts	120,848,555	132,791,056	9.88%
Remaining Wholesale Trade	279,444,320	280,973,403	0.55%
<b>TOTAL WHOLESALE TRADE</b>	<u>400,292,875</u>	<u>413,764,459</u>	3.37%
Retail Trade	923,932,575	950,817,460	2.91%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	184,666,980	195,181,623	5.69%
Miscellaneous	11,186,772	11,779,679	5.30%
<b>GRAND TOTAL</b>	<b>\$1,807,624,198</b>	<b>\$1,867,708,406</b>	<b>3.32%</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.