

NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

FIRST QUARTER 2002

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

		<u>Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year</u>		
	<u>Sales Quarter</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
First Quarter:	January, February, March	+1.7%	+5.0%	-1.4%
Second Quarter:	April, May, June	+1.2%	+2.6%	
Third Quarter:	July, August, September	-3.4%	+3.3%	
Fourth Quarter:	October, November, December	-2.2%	+6.8%	

OFFICE OF STATE TAX COMMISSIONER

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TAX COMMISSIONER

This report can be accessed at:
<http://www.ndtaxdepartment.com/forms/sales.html>

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TABLE OF CONTENTS

INTRODUCTION 1, 2

STATISTICS BY COUNTY

Table 1
Taxable Sales and Taxable Purchases by County, First Quarter 2002 3

Table 2
Comparison of Taxable Sales and Comparison of Taxable Sales and
Taxable Purchases, by County, First Quarters 2001 and 2002 4

Table 3
Sales and Use Tax Collections by County, First Quarter 2002 5

STATISTICS BY CITY

Table 4
Taxable Sales and Taxable Purchases, 50 Largest Cities, First Quarter 2002 6

Table 5
Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable
Purchases, 50 Largest Cities, First Quarters 2001 and 2002 7

Table 6
Sales and Use Tax Collections, 50 Largest Cities, First Quarter 2002 8

STATISTICS BY INDUSTRY

Table 7
Comparison of Taxable Sales and Purchases by Industry,
First Quarters 2001 and 2002 9

INTRODUCTION

REPORTING PERIOD

This report contains statistics of taxable sales and taxable purchases made during the first quarter of 2002 and sales and use tax collections received during the first quarter of 2002.

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 2001 and collections paid with monthly returns on taxable sales and taxable purchases made in November and December of 2001, and January and February of 2002. (Additional payments on February taxable sales and purchases will have been received after March, and will be reported as collections in the second quarter of 2002.)

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. 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, First Quarter 2002**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$2,636,205	\$81,113	\$2,717,318
Barnes	11,636,709	533,287	12,169,996
Benson	1,680,376	10,728	1,691,104
Billings	235,104	23,562	258,666
Bottineau	7,038,753	119,518	7,158,271
Bowman	4,068,841	279,899	4,348,740
Burke	1,367,618	5,937	1,373,555
Burleigh	181,983,716	7,834,432	189,818,148
Cass	359,011,832	29,783,656	388,795,488
Cavalier	4,736,359	23,763	4,760,122
Dickey	4,719,648	89,688	4,809,336
Divide	1,364,316	12,132	1,376,448
Dunn	1,559,340	15,735	1,575,075
Eddy	1,472,819	4,362	1,477,181
Emmons	2,867,044	29,259	2,896,303
Foster	5,564,039	386,630	5,950,669
Golden Valley	2,387,692	12,117	2,399,809
Grand Forks	153,461,544	5,802,625	159,264,169
Grant	2,149,435	20,728	2,170,163
Griggs	1,952,778	72,048	2,024,826
Hettinger	1,249,871	32,992	1,282,863
Kidder	1,891,360	54,047	1,945,407
LaMoure	5,079,853	43,590	5,123,443
Logan	1,673,343	3,937	1,677,280
McHenry	3,910,660	144,336	4,054,996
McIntosh	3,588,949	9,760	3,598,709
McKenzie	3,588,721	53,898	3,642,619
McLean	5,740,542	2,333,794	8,074,336
Mercer	7,351,007	97,396	7,448,403
Morton	28,988,669	1,943,147	30,931,816
Mountrail	4,249,093	59,093	4,308,186
Nelson	3,598,011	24,992	3,623,003
Oliver	322,849	12,893	335,742
Pembina	8,015,166	674,088	8,689,254
Pierce	6,446,142	253,154	6,699,296
Ramsey	25,603,430	282,521	25,885,951
Ransom	10,032,036	419,350	10,451,386
Renville	2,182,988	55,268	2,238,256
Richland	16,617,574	4,426,799	21,044,373
Rolette	4,873,558	10,425	4,883,983
Sargent	5,576,199	46,484	5,622,683
Sheridan	605,907	2,035	607,942
Sioux	54,266	382	54,648
Slope	84,112	807	84,919
Stark	46,429,083	2,252,361	48,681,444
Steele	909,483	89,821	999,304
Stutsman	33,839,107	1,688,778	35,527,885
Towner	1,388,654	81,515	1,470,169
Traill	8,688,957	147,049	8,836,006
Walsh	13,699,997	310,880	14,010,877
Ward	114,522,073	4,427,471	118,949,544
Wells	5,088,530	87,009	5,175,539
Williams	39,321,378	1,204,713	40,526,091
Subtotal In-State	\$1,167,105,736	\$66,416,004	\$1,233,521,740
Consolidated	71,049,913	32,819,754	103,869,667
Out-Of-State	<u>157,799,381</u>	<u>15,627,460</u>	<u>173,426,841</u>
Grand Total	\$1,395,955,030	\$114,863,218	\$1,510,818,248

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, First Quarters 2001 and 2002**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER 2001	FIRST QUARTER 2002	PERCENT CHANGE	FIRST QUARTER 2001	FIRST QUARTER 2002	PERCENT CHANGE
Adams	\$2,508,146	\$2,636,205	5.11%	\$2,581,841	\$2,717,318	5.25%
Barnes	11,803,111	11,636,709	-1.41%	12,184,523	12,169,996	-0.12%
Benson	1,802,616	1,680,376	-6.78%	1,816,675	1,691,104	-6.91%
Billings	247,963	235,104	-5.19%	281,892	258,666	-8.24%
Bottineau	7,041,947	7,038,753	-0.05%	7,100,156	7,158,271	0.82%
Bowman	4,194,147	4,068,841	-2.99%	4,639,284	4,348,740	-6.26%
Burke	1,196,523	1,367,618	14.30%	1,201,856	1,373,555	14.29%
Burleigh	175,366,181	181,983,716	3.77%	184,295,781	189,818,148	3.00%
Cass	347,573,185	359,011,832	3.29%	374,712,294	388,795,488	3.76%
Cavalier	5,469,781	4,736,359	-13.41%	5,489,014	4,760,122	-13.28%
Dickey	4,017,978	4,719,648	17.46%	4,219,482	4,809,336	13.98%
Divide	1,233,591	1,364,316	10.60%	1,242,677	1,376,448	10.76%
Dunn	1,821,429	1,559,340	-14.39%	1,904,109	1,575,075	-17.28%
Eddy	1,490,261	1,472,819	-1.17%	1,494,180	1,477,181	-1.14%
Emmons	2,870,867	2,867,044	-0.13%	2,894,574	2,896,303	0.06%
Foster	5,069,551	5,564,039	9.75%	5,712,361	5,950,669	4.17%
Golden Valley	4,114,129	2,387,692	-41.96%	4,132,581	2,399,809	-41.93%
Grand Forks	142,569,037	153,461,544	7.64%	149,870,356	159,264,169	6.27%
Grant	2,163,981	2,149,435	-0.67%	2,177,432	2,170,163	-0.33%
Griggs	2,233,423	1,952,778	-12.57%	2,306,069	2,024,826	-12.20%
Hettinger	1,459,519	1,249,871	-14.36%	1,489,372	1,282,863	-13.87%
Kidder	2,165,376	1,891,360	-12.65%	2,179,093	1,945,407	-10.72%
LaMoure	4,845,429	5,079,853	4.84%	4,908,239	5,123,443	4.38%
Logan	1,653,429	1,673,343	1.20%	1,657,232	1,673,280	1.21%
McHenry	4,018,748	3,910,660	-2.69%	4,352,401	4,054,996	-6.83%
McIntosh	3,938,285	3,588,949	-8.87%	3,951,902	3,598,709	-8.94%
McKenzie	3,605,705	3,588,721	-0.47%	3,655,097	3,642,619	-0.34%
McLean	5,590,559	5,740,542	2.68%	6,992,274	8,074,336	15.48%
Mercer	7,218,876	7,351,007	1.83%	7,346,082	7,448,403	1.39%
Morton	28,090,369	28,988,669	3.20%	29,581,102	30,931,816	4.57%
Mountrail	3,995,590	4,249,093	6.34%	4,053,471	4,308,186	6.28%
Nelson	2,986,983	3,598,011	20.46%	3,012,365	3,623,003	20.27%
Oliver	306,307	322,849	5.40%	306,600	335,742	9.50%
Pembina	7,885,186	8,015,166	1.65%	8,255,615	8,689,254	5.25%
Pierce	6,115,401	6,446,142	5.41%	6,250,885	6,699,296	7.17%
Ramsey	25,427,832	25,603,430	0.69%	25,728,966	25,885,951	0.61%
Ransom	9,783,738	10,032,036	2.54%	10,091,870	10,451,386	3.56%
Renville	2,325,429	2,182,988	-6.13%	2,387,064	2,238,256	-6.23%
Richland	16,407,326	16,617,574	1.28%	20,920,498	21,044,373	0.59%
Rolette	5,068,226	4,873,558	-3.84%	5,159,718	4,883,983	-5.34%
Sargent	4,483,433	5,576,199	24.37%	4,523,946	5,622,683	24.29%
Sheridan	401,729	605,907	50.82%	419,536	607,942	44.91%
Sioux	61,277	54,266	-11.44%	61,589	54,648	-11.27%
Slope	76,543	84,112	9.89%	77,475	84,919	9.61%
Stark	43,254,995	46,429,083	7.34%	44,990,167	48,681,444	8.20%
Steele	887,048	909,483	2.53%	1,025,642	999,304	-2.57%
Stutsman	31,595,063	33,839,107	7.10%	33,698,186	35,527,885	5.43%
Towner	1,387,319	1,388,654	0.10%	1,542,938	1,470,169	-4.72%
Traill	7,321,038	8,688,957	18.68%	8,005,574	8,836,006	10.37%
Walsh	14,466,077	13,699,997	-5.30%	14,840,822	14,010,877	-5.59%
Ward	114,033,479	114,522,073	0.43%	117,527,425	118,949,544	1.21%
Wells	4,775,989	5,088,530	6.54%	5,072,922	5,175,539	2.02%
Williams	44,169,236	39,321,378	-10.98%	45,174,248	40,526,091	-10.29%
Subtotal In-State	\$1,134,589,386	\$1,167,105,736	2.87%	\$1,199,497,453	\$1,233,521,740	2.84%
Consolidated and Out-Of-State	280,125,926	228,849,294	-18.30%	333,232,676	277,296,508	-16.79%
Grand Total	\$1,414,715,312	\$1,395,955,030	-1.33%	\$1,532,730,129	\$1,510,818,248	-1.43%

TABLE 3

**Sales and Use Tax Collections
By County, First Quarter 2002**

COUNTIES	TOTAL FIRST QUARTER 2002 COLLECTIONS
Adams	\$168,407.14 *
Barnes	758,125.89 *
Benson	89,414.77
Billings	41,565.50 *
Bottineau	472,769.46 *
Bowman	278,340.60 *
Burke	87,664.61 *
Burleigh	12,256,056.14 *
Cass	25,882,848.34 *
Cavalier	273,866.83 *
Dickey	310,240.62 *
Divide	139,698.16 *
Dunn	134,564.26 *
Eddy	109,144.79 *
Emmons	185,881.15 *
Foster	302,535.37 *
Golden Valley	129,867.09 *
Grand Forks	11,969,400.38 *
Grant	145,400.04 *
Griggs	128,278.72 *
Hettinger	117,063.84 *
Kidder	129,233.87
LaMoure	246,878.81 *
Logan	101,087.94 *
McHenry	192,475.61 *
McIntosh	187,167.04 *
McKenzie	255,410.22 *
McLean	484,536.45 *
Mercer	414,862.07 *
Morton	1,660,051.68 *
Mountrail	200,666.23 *
Nelson	141,568.80
Oliver	36,806.63
Pembina	507,631.00 *
Pierce	340,520.18 *
Ramsey	1,723,922.70 *
Ransom	421,100.20 *
Renville	105,153.00 *
Richland	1,267,949.45 *
Rolette	309,782.17 *
Sargent	274,088.53 *
Sheridan	40,557.19 *
Sioux	3,588.20
Slope	9,837.33
Stark	3,025,763.98 *
Steele	77,886.63 *
Stutsman	2,212,531.48 *
Towner	105,937.42 *
Traill	447,532.36 *
Walsh	785,693.94 *
Ward	8,506,671.08 *
Wells	279,124.40 *
Williams	2,650,544.88 *
TOTAL COLLECTIONS	
Subtotal In-State	\$81,127,695.17
Consolidated	4,143,137.51
Out-Of-State	10,436,709.10
Total In- and Out-Of-State	<u>\$95,707,541.78</u>
Adjustments and Accounts Receivable	<u>1,889,577.74</u>
Grand Total In- and Out-Of-State	\$97,597,119.52
* LOCAL SALES AND USE TAXES ARE INCLUDED	

TABLE 4

**Taxable Sales and Taxable Purchases
Largest 50 Cities, First Quarter 2002**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,098,113	\$2,506	\$1,100,619
Beach	1,116	2,321,606	12,117	2,333,723
Beulah	3,152	4,326,510	147,152	4,473,662
Bismarck	55,532	181,358,685	7,805,685	189,164,370
Bottineau	2,336	5,356,998	22,989	5,379,987
Bowman	1,600	3,544,873	141,593	3,686,466
Cando	1,342	1,122,432	78,336	1,200,768
Carrington	2,268	5,418,626	385,811	5,804,437
Casselton	1,855	3,117,618	40,112	3,157,730
Cavalier	1,537	4,365,748	366,338	4,732,086
Cooperstown	1,053	1,527,948	66,598	1,594,546
Crosby	1,089	1,215,406	11,546	1,226,952
Devils Lake	7,222	25,020,395	281,126	25,301,521
Dickinson	16,010	44,052,203	1,845,631	45,897,834
Ellendale	1,559	1,474,794	44,002	1,518,796
Fargo	90,599	318,483,380	27,603,853	346,087,233
Garrison	1,318	1,628,288	50,358	1,678,646
Grafton	4,516	10,464,809	187,748	10,652,557
Grand Forks	49,321	147,044,209	5,679,896	152,724,105
Harvey	1,989	4,039,725	73,792	4,113,517
Hazen	2,457	2,740,835	11,206	2,752,041
Hettinger	1,307	2,509,318	80,480	2,589,798
Hillsboro	1,563	2,261,898	76,403	2,338,301
Jamestown	15,527	32,966,915	1,539,548	34,506,463
Kenmare	1,081	2,472,064	332,601	2,804,665
Langdon	2,101	4,171,988	20,411	4,192,399
Larimore	1,433	999,450	10,083	1,009,533
Lincoln	1,730	198,316	11,865	210,181
Linton	1,321	1,407,372	10,854	1,418,226
Lisbon	2,292	9,304,954	42,909	9,347,863
Mandan	16,718	26,561,581	1,883,852	28,445,433
Mayville	1,953	2,734,875	7,309	2,742,184
Minot	36,567	110,025,892	3,957,630	113,983,522
New Rockford	1,463	1,276,820	4,362	1,281,182
New Town	1,367	543,213	40,295	583,508
Northwood	959	3,807,271	54,982	3,862,253
Oakes	1,979	2,939,601	34,591	2,974,192
Park River	1,535	1,599,644	29,314	1,628,958
Rolla	1,417	3,226,684	7,730	3,234,414
Rugby	2,939	6,341,420	253,154	6,594,574
Stanley	1,279	3,220,813	14,833	3,235,646
Tioga	1,125	2,469,125	133,048	2,602,173
Valley City	6,826	10,552,711	541,038	11,093,749
Wahpeton	8,586	13,197,692	4,200,877	17,398,569
Walhalla	1,057	1,109,842	216,996	1,326,838
Washburn	1,389	2,507,949	11,634	2,519,583
Watford City	1,435	3,319,008	35,394	3,354,402
West Fargo	14,940	29,965,728	1,896,841	31,862,569
Williston	12,512	36,126,859	1,068,811	37,195,670
Wishek	1,122	2,435,022	7,254	2,442,276
Subtotal 50 Cities	394,276	\$1,089,977,226	\$61,383,494	\$1,151,360,720
Remaining City Data	247,924	77,128,510	5,032,510	82,161,020
Total In-State	642,200	\$1,167,105,736	\$66,416,004	\$1,233,521,740
Consolidated		71,049,913	32,819,754	103,869,667
Out-Of-State		157,799,381	15,627,460	173,426,841
Grand Total In- and Out-Of-State		\$1,395,955,030	\$114,863,218	\$1,510,818,248

TABLE 5

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, First Quarters 2001 and 2002**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE
	2001	2002		2001	2002	
Ashley	\$1,122,836	\$1,098,113	-2.20%	\$1,126,683	\$1,100,619	-2.31%
Beach	4,042,520	2,321,606	-42.57%	4,060,972	2,333,723	-42.53%
Beulah	4,693,165	4,326,510	-7.81%	4,998,053	4,473,662	-10.49%
Bismarck	174,777,137	181,358,685	3.77%	183,621,964	189,164,370	3.02%
Bottineau	5,497,670	5,356,998	-2.56%	5,525,561	5,379,987	-2.63%
Bowman	3,684,509	3,544,873	-3.79%	3,768,214	3,686,466	-2.17%
Cando	1,090,553	1,122,432	2.92%	1,240,793	1,200,768	-3.23%
Carrington	4,932,602	5,418,626	9.85%	5,574,080	5,804,437	4.13%
Casselton	3,378,358	3,117,618	-7.72%	3,417,976	3,157,730	-7.61%
Cavalier	4,186,310	4,365,748	4.29%	4,299,927	4,732,086	10.05%
Cooperstown	1,867,554	1,527,948	-18.18%	1,937,292	1,594,546	-17.69%
Crosby	1,083,598	1,215,406	12.16%	1,092,295	1,226,952	12.33%
Devils Lake	24,897,258	25,020,395	0.49%	25,177,468	25,301,521	0.49%
Dickinson	40,729,503	44,052,203	8.16%	42,387,385	45,897,834	8.28%
Ellendale	1,097,431	1,474,794	34.39%	1,162,915	1,518,796	30.60%
Fargo	311,140,867	318,483,380	2.36%	336,151,183	346,087,233	2.96%
Garrison	1,715,807	1,628,288	-5.10%	1,854,210	1,678,646	-9.47%
Grafton	11,102,819	10,464,809	-5.75%	11,200,692	10,652,557	-4.89%
Grand Forks	137,323,248	147,044,209	7.08%	144,573,290	152,724,105	5.64%
Harvey	3,650,792	4,039,725	10.65%	3,702,238	4,113,517	11.11%
Hazen	2,218,872	2,740,835	23.52%	2,306,939	2,752,041	19.29%
Hettinger	2,367,403	2,509,318	5.99%	2,440,035	2,589,798	6.14%
Hillsboro	2,170,458	2,261,898	4.21%	2,794,973	2,338,301	-16.34%
Jamestown	30,851,908	32,966,915	6.86%	32,816,989	34,506,463	5.15%
Kenmare	2,736,347	2,472,064	-9.66%	2,772,745	2,804,665	1.15%
Langdon	4,838,958	4,171,988	-13.78%	4,857,221	4,192,399	-13.69%
Larimore	920,511	999,450	8.58%	932,920	1,009,533	8.21%
Lincoln	200,830	198,316	-1.25%	201,444	210,181	4.34%
Linton	1,424,864	1,407,372	-1.23%	1,443,017	1,418,226	-1.72%
Lisbon	9,010,691	9,304,954	3.27%	9,070,078	9,347,863	3.06%
Mandan	25,586,159	26,561,581	3.81%	26,988,337	28,445,433	5.40%
Mayville	2,813,187	2,734,875	-2.78%	2,818,474	2,742,184	-2.71%
Minot	109,642,466	110,025,892	0.35%	113,012,267	113,983,522	0.86%
New Rockford	1,266,511	1,276,820	0.81%	1,270,430	1,281,182	0.85%
New Town	599,388	543,213	-9.37%	636,271	583,508	-8.29%
Northwood	2,738,561	3,807,271	39.02%	2,763,478	3,862,253	39.76%
Oakes	2,665,087	2,939,601	10.30%	2,790,543	2,974,192	6.58%
Park River	1,739,216	1,599,644	-8.02%	1,908,537	1,628,958	-14.65%
Rolla	3,334,697	3,226,684	-3.24%	3,421,331	3,234,414	-5.46%
Rugby	6,053,551	6,363,050	5.11%	6,189,035	6,616,204	6.90%
Stanley	2,790,985	3,220,813	15.40%	2,811,117	3,235,646	15.10%
Tioga	3,240,446	2,469,125	-23.80%	3,300,518	2,602,173	-21.16%
Valley City	10,390,675	10,552,711	1.56%	10,765,772	11,093,749	3.05%
Wahpeton	12,731,908	13,197,692	3.66%	17,091,282	17,398,569	1.80%
Walhalla	1,099,185	1,109,842	0.97%	1,216,551	1,326,838	9.07%
Washburn	2,383,923	2,507,949	5.20%	2,398,546	2,519,583	5.05%
Watford City	3,336,826	3,319,008	-0.53%	3,356,063	3,354,402	-0.05%
West Fargo	26,530,815	29,965,728	12.95%	28,360,741	31,862,569	12.35%
Williston	40,256,550	36,126,859	-10.26%	41,198,780	37,195,670	-9.72%
Wishek	2,749,992	2,435,022	-11.45%	2,759,762	2,442,276	-11.50%
Subtotal 50 Cities	\$1,060,705,507	\$1,089,998,856	2.76%	\$1,121,567,387	\$1,151,382,350	2.66%
Remaining City Data	73,883,879	77,106,880	4.36%	77,930,066	82,139,390	5.40%
Total In-State	\$1,134,589,386	\$1,167,105,736	2.87%	\$1,199,497,453	\$1,233,521,740	2.84%
Consolidated and Out-Of-State	280,125,926	228,849,294	-18.30%	333,232,676	277,296,508	-16.79%
Grand Total In- and Out-Of-State	\$1,414,715,312	\$1,395,955,030	-1.33%	\$1,532,730,129	\$1,510,818,248	-1.43%

TABLE 6

**Sales and Use Tax Collections
Largest 50 Cities, First Quarter 2002**

CITIES	TOTAL FIRST QUARTER 2002 COLLECTIONS
Ashley	\$64,583.54 *
Beach	119,202.20 *
Beulah	239,284.33
Bismarck	12,191,148.54 *
Bottineau	356,667.15 *
Bowman	243,433.89 *
Cando	82,379.97 *
Carrington	293,601.15 *
Casselton	153,987.49 *
Cavalier	252,787.61 *
Cooperstown	95,641.92 *
Crosby	96,980.31 *
Devils Lake	1,691,621.93 *
Dickinson	2,857,623.85 *
Ellendale	88,013.91 *
Fargo	23,325,150.41 *
Garrison	112,041.11 *
Grafton	538,900.73 *
Grand Forks	11,673,429.07 *
Harvey	224,107.67 *
Hazen	155,652.89 *
Hettinger	159,252.11 *
Hillsboro	114,090.14 *
Jamestown	2,138,868.18 *
Kenmare	140,990.76 *
Langdon	233,550.68 *
Larimore	73,464.34 *
Lincoln	18,197.46
Linton	102,208.93 *
Lisbon	341,434.41 *
Mandan	1,494,018.55 *
Mayville	191,781.32 *
Minot	8,248,277.25 *
New Rockford	98,145.42 *
New Town	30,383.48
Northwood	122,865.89
Oakes	196,826.39 *
Park River	108,747.40 *
Rolla	210,425.93 *
Rugby	333,119.33 *
Stanley	133,316.77 *
Tioga	199,222.89 *
Valley City	689,404.66 *
Wahpeton	1,034,846.89 *
Walhalla	80,000.67 *
Washburn	125,213.46
Watford City	228,135.55 *
West Fargo	2,071,832.05 *
Williston	2,397,889.97 *
Wishek	113,250.96 *
Subtotal 50 Cities	\$76,286,001.51
Remaining City Data	4,841,693.66
Total In-State	\$81,127,695.17
Consolidated	4,143,137.51
Out-Of-State	10,436,709.10
Total In- and Out-Of-State	\$95,707,541.78
Adjustments and Accounts Receivable	1,889,577.74
Grand Total In- and Out-Of-State	\$97,597,119.52
* LOCAL SALES AND USE TAXES ARE INCLUDED	

TABLE 7

**Comparison of Taxable Sales and Purchases
By Industry, First Quarters 2001 and 2002**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FIRST QUARTER 2001	FIRST QUARTER 2002	
Mining and Oil Extraction	\$9,629,816	\$6,644,245	-31.00%
Construction	25,883,285	29,295,051	13.18%
Manufacturing	63,968,319	54,584,173	-14.67%
Transportation, Communication and Public Utilities	213,442,909	164,907,470	-22.74%
Wholesale Trade			
Farm Machinery & Farm Repair Parts	89,653,483	95,604,352	6.64%
Remaining Wholesale Trade	204,520,758	197,453,126	-3.46%
TOTAL WHOLESale TRADE	<u>294,174,241</u>	<u>293,057,478</u>	-0.38%
Retail Trade	759,480,181	798,458,749	5.13%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	156,662,665	153,652,474	-1.92%
Miscellaneous	9,488,713	10,218,608	7.69%
GRAND TOTAL	\$1,532,730,129	\$1,510,818,248	-1.43%

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.