

NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

FIRST QUARTER 2003

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>2001</u>	<u>2002</u>	<u>2003</u>
First Quarter:	January, February, March	+5.0%	-1.4%	-0.9%
Second Quarter:	April, May, June	+2.6%	+1.7%	
Third Quarter:	July, August, September	+3.3%	-3.6%	
Fourth Quarter:	October, November, December	+6.8%	-3.2%	

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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INTRODUCTION

REPORTING PERIOD

This report contains statistics of taxable sales and taxable purchases made during the first quarter of 2003 and sales and use tax collections received during the first quarter of 2003.

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 2002 and collections paid with monthly returns on taxable sales and taxable purchases made in November and December of 2002, and January and February of 2003. (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 2003.)

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 2003**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$2,031,157	\$128,070	\$2,159,227
Barnes	10,668,794	531,156	11,199,950
Benson	1,752,092	10,161	1,762,253
Billings	278,325	31,999	310,324
Bottineau	6,761,867	45,505	6,807,372
Bowman	3,650,038	156,292	3,806,330
Burke	1,099,781	70,722	1,170,503
Burleigh	183,039,663	7,403,213	190,442,876
Cass	362,814,600	28,683,819	391,498,419
Cavalier	3,938,697	77,470	4,016,167
Dickey	4,250,971	107,318	4,358,289
Divide	1,342,984	3,809	1,346,793
Dunn	1,557,824	56,267	1,614,091
Eddy	1,346,759	5,042	1,351,801
Emmons	1,950,217	132,601	2,082,818
Foster	4,373,867	509,350	4,883,217
Golden Valley	1,594,587	10,398	1,604,985
Grand Forks	152,783,369	6,641,303	159,424,672
Grant	1,358,241	50,849	1,409,090
Griggs	2,155,544	23,041	2,178,585
Hettinger	1,068,867	191,900	1,260,767
Kidder	1,919,790	26,368	1,946,158
LaMoure	3,585,534	94,212	3,679,746
Logan	1,111,680	47,775	1,159,455
McHenry	2,415,200	298,137	2,713,337
McIntosh	2,319,058	106,732	2,425,790
McKenzie	3,523,614	80,242	3,603,856
McLean	4,489,029	163,670	4,652,699
Mercer	6,648,107	342,382	6,990,489
Morton	27,889,603	3,724,838	31,614,441
Mountrail	2,956,382	56,610	3,012,992
Nelson	2,245,191	70,748	2,315,939
Oliver	471,501	866	472,367
Pembina	7,171,190	546,906	7,718,096
Pierce	5,159,406	131,416	5,290,822
Ramsey	23,008,906	729,164	23,738,070
Ransom	6,607,154	427,871	7,035,025
Renville	1,774,700	168,248	1,942,948
Richland	15,624,899	5,584,455	21,209,354
Rolette	4,753,933	28,030	4,781,963
Sargent	4,595,717	34,332	4,630,049
Sheridan	260,245	7,348	267,593
Sioux	59,608	56	59,664
Slope	104,842	1,273	106,115
Stark	43,755,147	2,139,218	45,894,365
Steele	807,615	69,943	877,558
Stutsman	30,157,180	1,687,695	31,844,875
Towner	1,291,458	76,088	1,367,546
Traill	6,122,469	162,647	6,285,116
Walsh	11,736,614	496,121	12,232,735
Ward	112,216,524	3,770,635	115,987,159
Wells	4,364,560	103,127	4,467,687
Williams	39,067,286	1,286,501	40,353,787
Subtotal In-State	\$1,128,032,386	\$67,333,939	\$1,195,366,325
Consolidated	96,396,404	33,289,783	129,686,187
Out-Of-State	<u>156,661,162</u>	<u>19,562,282</u>	<u>176,223,444</u>
Grand Total	\$1,381,089,952	\$120,186,004	\$1,501,275,956

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, First Quarters 2002 and 2003**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER 2002	FIRST QUARTER 2003	PERCENT CHANGE	FIRST QUARTER 2002	FIRST QUARTER 2003	PERCENT CHANGE
Adams	\$2,647,344	\$2,031,157	-23.28%	\$2,728,457	\$2,159,227	-20.86%
Barnes	11,703,824	10,668,794	-8.84%	12,246,910	11,199,950	-8.55%
Benson	1,680,376	1,752,092	4.27%	1,691,104	1,762,253	4.21%
Billings	235,104	278,325	18.38%	258,666	310,324	19.97%
Bottineau	7,072,047	6,761,867	-4.39%	7,191,586	6,807,372	-5.34%
Bowman	4,090,432	3,650,038	-10.77%	4,370,444	3,806,330	-12.91%
Burke	1,376,385	1,099,781	-20.10%	1,382,322	1,170,503	-15.32%
Burleigh	180,844,399	183,039,663	1.21%	188,678,202	190,442,876	0.94%
Cass	358,626,731	362,814,600	1.17%	387,948,169	391,498,419	0.92%
Cavalier	4,817,117	3,938,697	-18.24%	4,840,880	4,016,167	-17.04%
Dickey	4,727,709	4,250,971	-10.08%	4,817,397	4,358,289	-9.53%
Divide	1,364,316	1,342,984	-1.56%	1,376,448	1,346,793	-2.15%
Dunn	1,559,340	1,557,824	-0.10%	1,575,075	1,614,091	2.48%
Eddy	1,486,237	1,346,759	-9.38%	1,490,599	1,351,801	-9.31%
Emmons	2,864,289	1,950,217	-31.91%	2,893,535	2,082,818	-28.02%
Foster	5,564,002	4,373,867	-21.39%	5,950,632	4,883,217	-17.94%
Golden Valley	2,412,879	1,594,587	-33.91%	2,424,996	1,604,985	-33.81%
Grand Forks	153,873,604	152,783,369	-0.71%	159,723,198	159,424,672	-0.19%
Grant	2,150,984	1,358,241	-36.85%	2,172,510	1,409,090	-35.14%
Griggs	1,976,308	2,155,544	9.07%	2,048,356	2,178,585	6.36%
Hettinger	1,256,371	1,068,867	-14.92%	1,289,363	1,260,767	-2.22%
Kidder	1,890,594	1,919,790	1.54%	1,944,641	1,946,158	0.08%
LaMoure	5,178,197	3,585,534	-30.76%	5,221,787	3,679,746	-29.53%
Logan	1,673,343	1,111,680	-33.57%	1,677,280	1,159,455	-30.87%
McHenry	3,946,252	2,415,200	-38.80%	4,090,588	2,713,337	-33.67%
McIntosh	3,588,949	2,319,058	-35.38%	3,598,709	2,425,790	-32.59%
McKenzie	3,603,136	3,523,614	-2.21%	3,658,179	3,603,856	-1.48%
McLean	5,806,306	4,489,029	-22.69%	5,875,981	4,652,699	-20.82%
Mercer	7,357,155	6,648,107	-9.64%	7,455,503	6,990,489	-6.24%
Morton	30,627,128	27,889,603	-8.94%	32,641,380	31,614,441	-3.15%
Mountrail	4,392,381	2,956,382	-32.69%	4,451,474	3,012,992	-32.31%
Nelson	3,597,055	2,245,191	-37.58%	3,622,047	2,315,939	-36.06%
Oliver	322,186	471,501	46.34%	335,079	472,367	40.97%
Pembina	8,083,463	7,171,190	-11.29%	8,746,715	7,718,096	-11.76%
Pierce	6,508,819	5,159,406	-20.73%	6,762,094	5,290,822	-21.76%
Ramsey	25,615,564	23,008,906	-10.18%	25,898,985	23,738,070	-8.34%
Ransom	10,036,499	6,607,154	-34.17%	10,455,849	7,035,025	-32.72%
Renville	2,213,059	1,774,700	-19.81%	2,268,377	1,942,948	-14.35%
Richland	16,904,269	15,624,899	-7.57%	21,634,381	21,209,354	-1.96%
Rolette	4,839,859	4,753,933	-1.78%	4,850,163	4,781,963	-1.41%
Sargent	5,591,127	4,595,717	-17.80%	5,637,611	4,630,049	-17.87%
Sheridan	605,907	260,245	-57.05%	607,942	267,593	-55.98%
Sioux	54,266	59,608	9.84%	54,648	59,664	9.18%
Slope	84,469	104,842	24.12%	85,276	106,115	24.44%
Stark	46,452,454	43,755,147	-5.81%	48,704,815	45,894,365	-5.77%
Steele	916,294	807,615	-11.86%	1,006,115	877,558	-12.78%
Stutsman	33,795,896	30,157,180	-10.77%	35,522,111	31,844,875	-10.35%
Towner	1,421,947	1,291,458	-9.18%	1,503,462	1,367,546	-9.04%
Traill	8,728,406	6,122,469	-29.86%	8,875,455	6,285,116	-29.19%
Walsh	13,864,131	11,736,614	-15.35%	14,175,011	12,232,735	-13.70%
Ward	114,488,330	112,216,524	-1.98%	118,925,847	115,987,159	-2.47%
Wells	5,103,687	4,364,560	-14.48%	5,190,696	4,467,687	-13.93%
Williams	39,414,099	39,067,286	-0.88%	40,619,255	40,353,787	-0.65%
Subtotal In-State	\$1,169,035,025	\$1,128,032,386	-3.51%	\$1,233,196,305	\$1,195,366,325	-3.07%
Consolidated and Out-Of-State	230,332,018	253,057,566	9.87%	281,025,641	305,909,631	8.85%
Grand Total	\$1,399,367,043	\$1,381,089,952	-1.31%	\$1,514,221,946	\$1,501,275,956	-0.85%

TABLE 3

**Sales and Use Tax Collections
By County, First Quarter 2003**

COUNTIES	TOTAL FIRST QUARTER 2003 COLLECTIONS
Adams	\$182,386.40 *
Barnes	746,498.48 *
Benson	100,390.62
Billings	41,536.46 *
Bottineau	472,031.55 *
Bowman	279,253.84 *
Burke	94,169.57 *
Burleigh	12,833,130.46 *
Cass	28,282,276.40 *
Cavalier	282,993.14 *
Dickey	301,283.70 *
Divide	105,282.28 *
Dunn	98,386.76 *
Eddy	96,383.65 *
Emmons	160,458.79 *
Foster	343,121.53 *
Golden Valley	117,445.91 *
Grand Forks	12,939,194.96 *
Grant	102,625.77 *
Griggs	146,344.17 *
Hettinger	105,969.54 *
Kidder	147,368.74
LaMoure	215,317.58 *
Logan	105,727.58 *
McHenry	180,780.30 *
McIntosh	167,930.40 *
McKenzie	265,486.96 *
McLean	335,964.78 *
Mercer	411,404.26 *
Morton	1,920,197.19 *
Mountrail	172,376.55 *
Nelson	129,939.71
Oliver	32,855.50
Pembina	530,198.30 *
Pierce	320,401.69 *
Ramsey	1,715,091.18 *
Ransom	472,010.37 *
Renville	106,729.94 *
Richland	1,383,964.17 *
Rolette	334,697.58 *
Sargent	257,972.86 *
Sheridan	35,464.54 *
Sioux	4,679.93
Slope	9,551.53
Stark	3,293,981.67 *
Steele	75,638.54 *
Stutsman	2,499,750.39 *
Towner	98,662.12 *
Traill	417,908.01 *
Walsh	789,217.39 *
Ward	9,043,311.42 *
Wells	284,653.59 *
Williams	2,610,743.67 *
TOTAL COLLECTIONS	
Subtotal In-State	\$86,201,142.42
Consolidated	4,510,103.85
Out-Of-State	11,985,056.82
Total In- and Out-Of-State	\$102,696,303.09
Adjustments and Accounts Receivable	2,274,800.65
Grand Total In- and Out-Of-State	\$104,971,103.74
<i>* LOCAL SALES AND USE TAXES ARE INCLUDED</i>	

TABLE 4

**Taxable Sales and Taxable Purchases
Largest 50 Cities, First Quarter 2003**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$727,655	\$34,574	\$762,229
Beach	1,116	1,535,419	10,136	1,545,555
Beulah	3,152	4,208,789	331,889	4,540,678
Bismarck	55,532	182,411,159	7,295,150	189,706,309
Bottineau	2,336	5,327,586	19,962	5,347,548
Bowman	1,600	3,232,147	138,075	3,370,222
Cando	1,342	1,010,986	72,771	1,083,757
Carrington	2,268	4,236,620	508,621	4,745,241
Casselton	1,855	2,284,257	105,364	2,389,621
Cavalier	1,537	3,542,096	329,693	3,871,789
Cooperstown	1,053	1,654,373	22,001	1,676,374
Crosby	1,089	1,151,031	1,635	1,152,666
Devils Lake	7,222	22,700,537	417,210	23,117,747
Dickinson	16,010	41,850,308	1,759,869	43,610,177
Ellendale	1,559	1,289,036	48,678	1,337,714
Fargo	90,599	323,673,319	26,349,124	350,022,443
Garrison	1,318	1,461,628	154,757	1,616,385
Grafton	4,516	8,705,352	264,021	8,969,373
Grand Forks	49,321	148,384,807	6,471,683	154,856,490
Harvey	1,989	3,207,274	90,552	3,297,826
Hazen	2,457	2,166,139	8,849	2,174,988
Hettinger	1,307	1,976,619	75,330	2,051,949
Hillsboro	1,563	1,889,350	106,113	1,995,463
Jamestown	15,527	29,523,491	1,239,863	30,763,354
Kenmare	1,081	1,603,338	305,490	1,908,828
Langdon	2,101	3,501,986	21,542	3,523,528
Larimore	1,433	791,710	46,425	838,135
Lincoln	1,730	208,235	763	208,998
Linton	1,321	1,140,497	14,469	1,154,966
Lisbon	2,292	5,827,511	44,221	5,871,732
Mandan	16,718	25,877,245	3,655,863	29,533,108
Mayville	1,953	2,337,290	3,726	2,341,016
Minot	36,567	108,962,800	3,265,318	112,228,118
New Rockford	1,463	1,132,949	827	1,133,776
New Town	1,367	499,429	40,668	540,097
Northwood	959	2,099,488	21,917	2,121,405
Oakes	1,979	2,656,029	32,747	2,688,776
Park River	1,535	1,673,590	99,079	1,772,669
Rolla	1,417	3,148,917	24,151	3,173,068
Rugby	2,939	5,101,744	131,416	5,233,160
Stanley	1,279	1,910,749	14,510	1,925,259
Tioga	1,125	2,869,091	151,624	3,020,715
Valley City	6,826	9,835,321	508,161	10,343,482
Wahpeton	8,586	12,335,513	5,240,522	17,576,035
Walhalla	1,057	884,915	131,287	1,016,202
Washburn	1,389	1,477,738	6,557	1,484,295
Watford City	1,435	3,243,083	45,771	3,288,854
West Fargo	14,940	31,730,831	1,933,258	33,664,089
Williston	12,512	35,601,034	1,128,964	36,729,998
Wishek	1,122	1,532,059	72,158	1,604,217
Subtotal 50 Cities	394,276	\$1,066,133,070	\$62,797,354	\$1,128,930,424
Remaining City Data	247,924	61,899,316	4,536,585	66,435,901
Total In-State	642,200	\$1,128,032,386	\$67,333,939	\$1,195,366,325
Consolidated		96,396,404	33,289,783	129,686,187
Out-Of-State		156,661,162	19,562,282	176,223,444
Grand Total In- and Out-Of-State		\$1,381,089,952	\$120,186,004	\$1,501,275,956

TABLE 5

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, First Quarters 2002 and 2003**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE
	2002	2003		2002	2003	
Ashley	\$1,098,113	\$727,655	-33.74%	\$1,100,619	\$762,229	-30.75%
Beach	2,346,793	1,535,419	-34.57%	2,358,910	1,545,555	-34.48%
Beulah	4,332,658	4,208,789	-2.86%	4,419,599	4,540,678	2.74%
Bismarck	180,193,476	182,411,159	1.23%	187,998,532	189,706,309	0.91%
Bottineau	5,380,364	5,327,586	-0.98%	5,403,374	5,347,548	-1.03%
Bowman	3,566,464	3,232,147	-9.37%	3,708,170	3,370,222	-9.11%
Cando	1,131,064	1,010,986	-10.62%	1,209,400	1,083,757	-10.39%
Carrington	5,418,626	4,236,620	-21.81%	5,804,437	4,745,241	-18.25%
Casselton	3,144,521	2,284,257	-27.36%	3,184,633	2,389,621	-24.96%
Cavalier	4,365,748	3,542,096	-18.87%	4,721,250	3,871,789	-17.99%
Cooperstown	1,551,888	1,654,373	6.60%	1,618,486	1,676,374	3.58%
Crosby	1,215,406	1,151,031	-5.30%	1,226,952	1,152,666	-6.05%
Devils Lake	25,032,529	22,700,537	-9.32%	25,314,555	23,117,747	-8.68%
Dickinson	44,096,965	41,850,308	-5.09%	45,942,996	43,610,177	-5.08%
Ellendale	1,482,855	1,289,036	-13.07%	1,526,857	1,337,714	-12.39%
Fargo	317,880,290	323,673,319	1.82%	344,971,070	350,022,443	1.46%
Garrison	1,631,493	1,461,628	-10.41%	1,681,851	1,616,385	-3.89%
Grafton	10,618,546	8,705,352	-18.02%	10,806,294	8,969,373	-17.00%
Grand Forks	147,434,850	148,384,807	0.64%	153,161,715	154,856,490	1.11%
Harvey	4,054,882	3,207,274	-20.90%	4,128,674	3,297,826	-20.12%
Hazen	2,737,630	2,166,139	-20.88%	2,748,836	2,174,988	-20.88%
Hettinger	2,509,318	1,976,619	-21.23%	2,589,798	2,051,949	-20.77%
Hillsboro	2,275,982	1,889,350	-16.99%	2,352,385	1,995,463	-15.17%
Jamestown	33,068,585	29,523,491	-10.72%	34,645,570	30,763,354	-11.21%
Kenmare	2,483,434	1,603,338	-35.44%	2,816,035	1,908,828	-32.22%
Langdon	4,172,088	3,501,986	-16.06%	4,192,499	3,523,528	-15.96%
Larimore	999,450	791,710	-20.79%	1,009,533	838,135	-16.98%
Lincoln	198,196	208,235	5.07%	210,061	208,998	-0.51%
Linton	1,407,372	1,140,497	-18.96%	1,418,226	1,154,966	-18.56%
Lisbon	9,306,941	5,827,511	-37.39%	9,349,850	5,871,732	-37.20%
Mandan	28,196,909	25,877,245	-8.23%	30,151,866	29,533,108	-2.05%
Mayville	2,752,277	2,337,290	-15.08%	2,759,586	2,341,016	-15.17%
Minot	109,980,909	108,962,800	-0.93%	113,948,585	112,228,118	-1.51%
New Rockford	1,290,238	1,132,949	-12.19%	1,294,600	1,133,776	-12.42%
New Town	545,328	499,429	-8.42%	585,623	540,097	-7.77%
Northwood	3,853,256	2,099,488	-45.51%	3,908,238	2,121,405	-45.72%
Oakes	2,939,601	2,656,029	-9.65%	2,974,192	2,688,776	-9.60%
Park River	1,562,111	1,673,590	7.14%	1,591,425	1,772,669	11.39%
Rolla	3,226,684	3,148,917	-2.41%	3,234,414	3,173,068	-1.90%
Rugby	6,424,697	5,101,744	-20.59%	6,677,972	5,233,160	-21.64%
Stanley	3,233,164	1,910,749	-40.90%	3,247,997	1,925,259	-40.72%
Tioga	2,469,125	2,869,091	16.20%	2,602,173	3,020,715	16.08%
Valley City	10,597,186	9,835,321	-7.19%	11,138,224	10,343,482	-7.14%
Wahpeton	13,467,190	12,335,513	-8.40%	17,971,380	17,576,035	-2.20%
Walhalla	1,140,508	884,915	-22.41%	1,357,504	1,016,202	-25.14%
Washburn	2,518,547	1,477,738	-41.33%	2,530,181	1,484,295	-41.34%
Watford City	3,317,933	3,243,083	-2.26%	3,353,327	3,288,854	-1.92%
West Fargo	30,064,218	31,730,831	5.54%	32,021,713	33,664,089	5.13%
Williston	36,215,513	35,601,034	-1.70%	37,284,324	36,729,998	-1.49%
Wishek	2,435,022	1,532,059	-37.08%	2,442,276	1,604,217	-34.31%
Subtotal 50 Cities	\$1,091,366,943	\$1,066,133,070	-2.31%	\$1,152,696,767	\$1,128,930,424	-2.06%
Remaining City Data	77,668,082	61,899,316	-20.30%	80,499,538	66,435,901	-17.47%
Total In-State	\$1,169,035,025	\$1,128,032,386	-3.51%	\$1,233,196,305	\$1,195,366,325	-3.07%
Consolidated and Out-Of-State	230,341,018	253,057,566	9.86%	281,025,641	305,909,631	8.85%
Grand Total In- and Out-Of-State	\$1,399,376,043	\$1,381,089,952	-1.31%	\$1,514,221,946	\$1,501,275,956	-0.85%

TABLE 6

**Sales and Use Tax Collections
Largest 50 Cities, First Quarter 2003**

CITIES	TOTAL FIRST QUARTER 2003 COLLECTIONS
Ashley	\$58,386.26 *
Beach	107,615.86 *
Beulah	239,648.73
Bismarck	12,781,941.66 *
Bottineau	368,630.74 *
Bowman	250,126.77 *
Cando	74,373.76 *
Carrington	333,992.13 *
Casselton	140,203.32 *
Cavalier	263,095.84 *
Cooperstown	112,097.94 *
Crosby	90,204.11 *
Devils Lake	1,687,738.16 *
Dickinson	3,136,569.69 *
Ellendale	76,066.89 *
Fargo	25,452,551.93 *
Garrison	111,895.71 *
Grafton	544,500.66 *
Grand Forks	12,658,955.10 *
Harvey	208,495.09 *
Hazen	149,433.67 *
Hettinger	173,304.81 *
Hillsboro	127,396.20 *
Jamestown	2,428,776.57 *
Kenmare	151,751.29 *
Langdon	238,712.75 *
Larimore	73,201.62 *
Lincoln	17,590.28
Linton	90,778.59 *
Lisbon	382,492.44 *
Mandan	1,768,125.15 *
Mayville	185,046.18 *
Minot	8,780,744.00 *
New Rockford	82,713.93 *
New Town	34,614.86
Northwood	102,322.47
Oakes	200,626.70 *
Park River	117,424.01 *
Rolla	238,738.52 *
Rugby	314,998.66 *
Stanley	99,918.72 *
Tioga	172,586.70 *
Valley City	673,170.91 *
Wahpeton	1,125,854.24 *
Walhalla	76,242.23 *
Washburn	104,978.75
Watford City	242,341.28 *
West Fargo	2,345,302.07 *
Williston	2,385,810.62 *
Wishek	104,017.64 *
Subtotal 50 Cities	\$81,686,106.21
Remaining City Data	4,515,036.21
Total In-State	\$86,201,142.42
Consolidated	4,510,103.85
Out-Of-State	11,985,056.82
Total In- and Out-Of-State	\$102,696,303.09
Adjustments and Accounts Receivable	2,274,800.65
Grand Total In- and Out-Of-State	\$104,971,103.74
* LOCAL SALES AND USE TAXES ARE INCLUDED	

TABLE 7

**Comparison of Taxable Sales and Purchases
By Industry, First Quarters 2002 and 2003**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FIRST QUARTER 2002	FIRST QUARTER 2003	
Mining and Oil Extraction	\$6,597,446	\$11,695,218	77.27%
Construction	29,310,679	26,642,299	-9.10%
Manufacturing	56,414,216	55,005,156	-2.50%
Transportation, Communication and Public Utilities	167,154,160	196,784,555	17.73%
Wholesale Trade:			
Farm Machinery & Farm Repair Parts	95,704,140	35,840,630	-62.55%
Remaining Wholesale Trade	196,464,805	199,724,690	1.66%
Total Wholesale Trade	<u>292,168,945</u>	<u>235,565,320</u>	-19.37%
Retail Trade	798,020,559	807,520,470	1.19%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	154,338,419	158,255,804	2.54%
Miscellaneous	10,217,522	9,807,134	-4.02%
GRAND TOTAL	\$1,514,221,946	\$1,501,275,956	-0.85%

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.