

North Dakota Sales and Use Tax Statistical Report

Third Quarter 2004

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

		<u>Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year</u>		
<u>Sales Quarter</u>		<u>2002</u>	<u>2003</u>	<u>2004</u>
First Quarter:	January, February, March	-1.4%	-0.9%	+10.8%
Second Quarter:	April, May, June	+1.7%	+0.4%	+9.4%
Third Quarter:	July, August, September	-3.6%	+7.8%	+5.9%
Fourth Quarter:	October, November, December	-3.2%	+7.7%	

Office of State Tax Commissioner

RICK CLAYBURGH
TAX COMMISSIONER

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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 third quarter of 2004 and sales and use tax collections received during the third quarter of 2004.

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 of these collections portion was paid with quarterly returns on taxable sales and taxable purchases made in the second quarter of 2004 and collections paid with monthly returns on taxable sales and taxable purchases made in May, June, July and August of 2004. (Additional payments for August taxable sales and purchases would have been received after September, and will be reported as collections in the fourth quarter of 2004.)

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 from 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:

SIC Codes	Business Activity
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
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.

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TABLE 1

**Taxable Sales and Purchases
By County, Third Quarter 2004**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$3,250,715	\$77,426	\$3,328,141
Barnes	15,951,454	1,150,905	17,102,359
Benson	2,033,117	12,372	2,045,489
Billings	8,299,330	34,910	8,334,240
Bottineau	10,904,248	225,114	11,129,362
Bowman	5,184,742	347,768	5,532,510
Burke	1,673,911	6,124	1,680,035
Burleigh	243,808,460	11,789,490	255,597,950
Cass	514,577,596	44,401,638	558,979,234
Cavalier	7,102,166	75,933	7,178,099
Dickey	6,224,191	158,712	6,382,903
Divide	2,856,340	19,211	2,875,551
Dunn	1,726,336	43,216	1,769,552
Eddy	2,208,409	4,196	2,212,605
Emmons	4,472,035	33,302	4,505,337
Foster	8,165,068	592,214	8,757,282
Golden Valley	3,248,161	15,217	3,263,378
Grand Forks	211,224,157	11,120,117	222,344,274
Grant	2,166,140	29,920	2,196,060
Griggs	3,579,498	69,161	3,648,659
Hettinger	1,655,491	50,823	1,706,314
Kidder	2,577,507	30,778	2,608,285
LaMoure	7,297,232	454,192	7,751,424
Logan	1,858,229	7,949	1,866,178
McHenry	3,600,980	408,349	4,009,329
McIntosh	4,314,478	25,985	4,340,463
McKenzie	6,402,539	119,569	6,522,108
McLean	10,251,135	150,727	10,401,862
Mercer	9,383,522	77,849	9,461,371
Morton	42,011,658	3,196,231	45,207,889
Mountrail	6,196,923	64,944	6,261,867
Nelson	2,529,428	17,879	2,547,307
Oliver	602,376	1,102	603,478
Pembina	10,426,853	2,430,039	12,856,892
Pierce	8,364,192	1,294,883	9,659,075
Ramsey	30,237,064	382,330	30,619,394
Ransom	7,782,269	711,028	8,493,297
Renville	4,030,110	42,293	4,072,403
Richland	22,198,725	5,770,511	27,969,236
Rolette	5,717,922	133,148	5,851,070
Sargent	6,060,724	153,334	6,214,058
Sheridan	444,483	57,366	501,849
Sioux	108,984	284	109,268
Slope	155,589	932	156,521
Stark	60,903,646	2,866,332	63,769,978
Steele	1,556,564	291,393	1,847,957
Stutsman	42,840,918	2,559,521	45,400,439
Towner	1,836,343	105,763	1,942,106
Traill	8,260,320	126,363	8,386,683
Walsh	16,548,560	385,021	16,933,581
Ward	159,091,528	8,254,587	167,346,115
Wells	6,660,758	180,864	6,841,622
Williams	60,752,224	3,268,652	64,020,876
Subtotal In-State	\$1,611,315,348	\$103,827,967	\$1,715,143,315
Consolidated	53,112,468	57,510,425	110,622,893
Out-Of-State	<u>221,986,170</u>	<u>24,431,403</u>	<u>246,417,573</u>
Grand Total	\$1,886,413,986	\$185,769,795	\$2,072,183,781

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Third Quarters 2003 and 2004**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER 2003	THIRD QUARTER 2004	PERCENT CHANGE	THIRD QUARTER 2003	THIRD QUARTER 2004	PERCENT CHANGE
Adams	\$3,075,198	\$3,250,715	5.71%	\$3,163,347	\$3,328,141	5.21%
Barnes	14,692,849	15,951,454	8.57%	15,910,109	17,102,359	7.49%
Benson	2,041,062	2,033,117	-0.39%	2,050,224	2,045,489	-0.23%
Billings	7,617,122	8,299,330	8.96%	7,752,097	8,334,240	7.51%
Bottineau	10,504,987	10,904,248	3.80%	10,623,059	11,129,362	4.77%
Bowman	5,158,155	5,184,742	0.52%	5,482,474	5,532,510	0.91%
Burke	1,601,904	1,673,911	4.50%	1,611,358	1,680,035	4.26%
Burleigh	236,394,280	243,808,460	3.14%	248,371,653	255,597,950	2.91%
Cass	480,675,075	514,577,596	7.05%	521,736,672	558,979,234	7.14%
Cavalier	6,782,916	7,102,166	4.71%	6,842,617	7,178,099	4.90%
Dickey	6,265,492	6,224,191	-0.66%	6,609,451	6,382,903	-3.43%
Divide	2,350,758	2,856,340	21.51%	2,353,339	2,875,551	22.19%
Dunn	1,902,084	1,726,336	-9.24%	1,941,912	1,769,552	-8.88%
Eddy	1,881,047	2,208,409	17.40%	1,884,869	2,212,605	17.39%
Emmons	3,659,611	4,472,035	22.20%	3,688,267	4,505,337	22.15%
Foster	7,824,310	8,165,068	4.36%	8,135,779	8,757,282	7.64%
Golden Valley	3,506,337	3,248,161	-7.36%	3,539,149	3,263,378	-7.79%
Grand Forks	201,248,052	211,224,157	4.96%	209,551,088	222,344,274	6.11%
Grant	2,036,730	2,166,140	6.35%	2,122,668	2,196,060	3.46%
Griggs	3,462,993	3,579,498	3.36%	3,509,441	3,648,659	3.97%
Hettinger	1,744,458	1,655,491	-5.10%	1,791,091	1,706,314	-4.73%
Kidder	2,670,833	2,577,507	-3.49%	2,769,257	2,608,285	-5.81%
LaMoure	7,154,141	7,297,232	2.00%	7,254,766	7,751,424	6.85%
Logan	2,200,476	1,858,229	-15.55%	2,207,736	1,866,178	-15.47%
McHenry	3,452,465	3,600,980	4.30%	3,628,651	4,009,329	10.49%
McIntosh	4,271,501	4,314,478	1.01%	4,284,245	4,340,463	1.31%
McKenzie	5,393,812	6,402,539	18.70%	5,488,966	6,522,108	18.82%
McLean	8,478,317	10,251,135	20.91%	8,614,655	10,401,862	20.75%
Mercer	10,035,789	9,383,522	-6.50%	10,133,378	9,461,371	-6.63%
Morton	43,035,037	42,011,658	-2.38%	46,824,858	45,207,889	-3.45%
Mountrail	5,619,943	6,196,923	10.27%	5,710,245	6,261,867	9.66%
Nelson	2,869,780	2,529,428	-11.86%	2,904,236	2,547,307	-12.29%
Oliver	514,135	602,376	17.16%	531,151	603,478	13.62%
Pembina	9,900,854	10,426,853	5.31%	13,776,126	12,856,892	-6.67%
Pierce	7,740,276	8,364,192	8.06%	8,590,242	9,659,075	12.44%
Ramsey	32,000,336	30,237,064	-5.51%	32,464,584	30,619,394	-5.68%
Ransom	7,905,953	7,782,269	-1.56%	8,295,774	8,493,297	2.38%
Renville	3,548,544	4,030,110	13.57%	3,598,636	4,072,403	13.17%
Richland	21,803,229	22,198,725	1.81%	28,044,369	27,969,236	-0.27%
Rolette	5,914,965	5,717,922	-3.33%	5,945,008	5,851,070	-1.58%
Sargent	5,666,705	6,060,724	6.95%	5,838,070	6,214,058	6.44%
Sheridan	439,080	444,483	1.23%	480,715	501,849	4.40%
Sioux	113,786	108,984	-4.22%	113,824	109,268	-4.00%
Slope	165,373	155,589	-5.92%	166,787	156,521	-6.16%
Stark	62,118,931	60,903,646	-1.96%	65,295,593	63,769,978	-2.34%
Steele	1,415,352	1,556,564	9.98%	1,557,233	1,847,957	18.67%
Stutsman	41,229,053	42,840,918	3.91%	43,893,355	45,400,439	3.43%
Towner	2,024,268	1,836,343	-9.28%	2,179,011	1,942,106	-10.87%
Traill	7,616,300	8,260,320	8.46%	7,774,060	8,386,683	7.88%
Walsh	17,547,837	16,548,560	-5.69%	18,047,718	16,933,581	-6.17%
Ward	150,388,749	159,091,528	5.79%	156,207,478	167,346,115	7.13%
Wells	6,022,002	6,660,758	10.61%	6,137,622	6,841,622	11.47%
Williams	53,419,359	60,752,224	13.73%	55,699,615	64,020,876	14.94%
Subtotal In-State	\$1,537,102,601	\$1,611,315,348	4.83%	\$1,633,128,628	\$1,715,143,315	5.02%
Consolidated and Out-Of-State	254,982,989	275,098,639	7.89%	323,120,445	357,040,466	10.50%
Grand Total	\$1,792,085,590	\$1,886,413,987	5.26%	\$1,956,249,073	\$2,072,183,781	5.93%

TABLE 3

**Sales and Use Tax Collections
By County, Third Quarter 2004**

COUNTIES	TOTAL THIRD QUARTER 2004 COLLECTIONS
Adams	\$200,121.59 *
Barnes	1,010,909.85 *
Benson	136,131.38
Billings	607,263.35 *
Bottineau	625,513.56 *
Bowman	334,770.33 *
Burke	80,396.85 *
Burleigh	15,473,615.57 *
Cass	32,961,876.99 *
Cavalier	390,243.47 *
Dickey	380,951.41 *
Divide	161,033.55 *
Dunn	131,032.14 *
Eddy	133,328.18 *
Emmons	201,887.06 *
Foster	498,944.28 *
Golden Valley	166,779.78 *
Grand Forks	14,281,990.86 *
Grant	113,057.71 *
Griggs	182,691.06 *
Hettinger	103,564.31 *
Kidder	158,192.36
LaMoure	324,251.58 *
Logan	111,953.87 *
McHenry	242,643.42 *
McIntosh	223,492.07 *
McKenzie	355,879.01 *
McLean	530,092.35 *
Mercer	617,433.36 *
Morton	2,653,389.79 *
Mountrail	323,659.09 *
Nelson	151,800.51
Oliver	31,059.13
Pembina	717,512.87 *
Pierce	508,329.77 *
Ramsey	2,035,318.62 *
Ransom	502,054.60 *
Renville	182,879.64 *
Richland	1,589,570.00 *
Rolette	335,827.91 *
Sargent	344,806.01 *
Sheridan	25,942.06 *
Sioux	7,985.89
Slope	8,034.82
Stark	4,081,827.84 *
Steele	133,918.40 *
Stutsman	3,067,392.90 *
Towner	116,416.12 *
Traill	522,472.89 *
Walsh	1,012,042.76 *
Ward	11,028,634.61 *
Wells	350,873.37 *
Williams	3,890,999.87 *
TOTAL COLLECTIONS	
Subtotal In-State	\$104,362,790.77
Consolidated	5,112,899.83
Out-Of-State	13,712,950.43
Total In- and Out-Of-State	\$123,188,641.03
Adjustments and Accounts Receivable	1,902,280.82
Grand Total In- and Out-Of-State	\$125,090,921.85
* LOCAL SALES AND USE TAXES ARE INCLUDED	

TABLE 4

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Third Quarter 2004**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,178,357	\$9,862	\$1,188,219
Beach	1,116	3,096,135	14,982	3,111,117
Beulah	3,152	6,026,063	62,704	6,088,767
Bismarck	55,532	239,067,307	11,462,493	250,529,800
Bottineau	2,336	8,418,172	145,139	8,563,311
Bowman	1,600	4,569,662	233,882	4,803,544
Cando	1,342	1,477,991	101,882	1,579,873
Carrington	2,268	7,927,319	591,762	8,519,081
Casselton	1,855	3,186,047	67,028	3,253,075
Cavalier	1,537	4,417,415	2,150,194	6,567,609
Cooperstown	1,053	2,980,984	35,224	3,016,208
Crosby	1,089	2,596,062	16,993	2,613,055
Devils Lake	7,222	29,724,381	381,621	30,106,002
Dickinson	16,010	57,223,323	2,416,714	59,640,037
Ellendale	1,559	1,665,475	92,885	1,758,360
Fargo	90,599	441,187,276	40,831,346	482,018,622
Garrison	1,318	2,815,936	124,855	2,940,791
Grafton	4,516	11,806,198	304,700	12,110,898
Grand Forks	49,321	204,135,456	10,685,662	214,821,118
Harvey	1,989	5,486,869	160,115	5,646,984
Hazen	2,457	2,836,298	14,650	2,850,948
Hettinger	1,307	3,111,003	76,576	3,187,579
Hillsboro	1,563	3,053,477	26,017	3,079,494
Jamestown	15,527	41,890,413	2,257,042	44,147,455
Kenmare	1,081	3,876,622	685,280	4,561,902
Langdon	2,101	5,862,564	52,138	5,914,702
Larimore	1,433	1,058,726	10,358	1,069,084
Lincoln	1,730	267,745	28	267,773
Linton	1,321	2,061,284	14,528	2,075,812
Lisbon	2,292	6,709,980	38,495	6,748,475
Mandan	16,718	38,345,052	3,093,293	41,438,345
Mayville	1,953	3,533,473	20,523	3,553,996
Minot	36,567	152,057,204	7,071,447	159,128,651
New Rockford	1,463	1,879,204	1,467	1,880,671
New Town	1,367	1,317,734	43,895	1,361,629
Northwood	959	3,917,189	31,868	3,949,057
Oakes	1,979	4,057,747	58,979	4,116,726
Park River	1,535	2,395,432	43,083	2,438,515
Rolla	1,417	3,889,399	89,344	3,978,743
Rugby	2,939	8,264,297	1,294,883	9,559,180
Stanley	1,279	3,788,068	16,970	3,805,038
Tioga	1,125	5,235,077	937,532	6,172,609
Valley City	6,826	14,297,856	1,114,761	15,412,617
Wahpeton	8,586	16,289,576	5,389,183	21,678,759
Walhalla	1,057	1,399,035	160,095	1,559,130
Washburn	1,389	4,712,385	20,595	4,732,980
Watford City	1,435	5,952,598	92,556	6,045,154
West Fargo	14,940	58,747,046	3,152,730	61,899,776
Williston	12,512	53,857,933	2,323,184	56,181,117
Wishek	1,122	3,001,430	16,123	3,017,553
Subtotal 50 Cities	394,276	\$1,496,652,275	\$98,037,666	\$1,594,689,941
Remaining City Data	247,924	114,663,073	5,790,301	120,453,374
Total In-State	642,200	\$1,611,315,348	\$103,827,967	\$1,715,143,315
Consolidated		53,112,468	57,510,425	110,622,893
Out-Of-State		221,986,170	24,431,403	246,417,573
Grand Total In- and Out-Of-State		\$1,886,413,986	\$185,769,795	\$2,072,183,781

TABLE 5

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Third Quarters 2003 and 2004**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER	THIRD QUARTER	PERCENT CHANGE	THIRD QUARTER	THIRD QUARTER	PERCENT CHANGE
	2003	2004		2003	2004	
Ashley	\$1,171,208	\$1,178,357	0.61%	\$1,175,982	\$1,188,219	1.04%
Beach	3,376,405	3,096,135	-8.30%	3,408,961	3,111,117	-8.74%
Beulah	6,557,558	6,026,063	-8.11%	6,648,079	6,088,767	-8.41%
Bismarck	232,347,314	239,067,307	2.89%	244,172,289	250,529,800	2.60%
Bottineau	8,096,914	8,418,172	3.97%	8,112,210	8,563,311	5.56%
Bowman	4,551,894	4,569,662	0.39%	4,701,338	4,803,544	2.17%
Cando	1,617,855	1,477,991	-8.65%	1,765,244	1,579,873	-10.50%
Carrington	7,600,929	7,927,319	4.29%	7,909,772	8,519,081	7.70%
Casselton	3,074,285	3,186,047	3.64%	3,191,006	3,253,075	1.95%
Cavalier	4,856,100	4,417,415	-9.03%	8,390,301	6,567,609	-21.72%
Cooperstown	2,844,069	2,980,984	4.81%	2,864,655	3,016,208	5.29%
Crosby	2,091,184	2,596,062	24.14%	2,093,093	2,613,055	24.84%
Devils Lake	31,482,683	29,724,381	-5.58%	31,945,799	30,106,002	-5.76%
Dickinson	58,810,126	57,223,323	-2.70%	61,256,292	59,640,037	-2.64%
Ellendale	1,650,095	1,665,475	0.93%	1,729,182	1,758,360	1.69%
Fargo	417,142,927	441,187,276	5.76%	454,721,841	482,018,622	6.00%
Garrison	2,749,874	2,815,936	2.40%	2,859,381	2,940,791	2.85%
Grafton	12,814,802	11,806,198	-7.87%	13,115,530	12,110,898	-7.66%
Grand Forks	194,519,318	204,135,456	4.94%	202,563,862	214,821,118	6.05%
Harvey	4,853,673	5,486,869	13.05%	4,947,165	5,646,984	14.15%
Hazen	2,885,501	2,836,298	-1.71%	2,892,075	2,850,948	-1.42%
Hettinger	2,897,562	3,111,003	7.37%	2,984,757	3,187,579	6.80%
Hillsboro	2,432,958	3,053,477	25.50%	2,482,018	3,079,494	24.07%
Jamestown	40,320,202	41,890,413	3.89%	42,047,286	44,147,455	4.99%
Kenmare	3,107,105	3,876,622	24.77%	3,630,468	4,561,902	25.66%
Langdon	5,808,814	5,862,564	0.93%	5,862,516	5,914,702	0.89%
Larimore	1,011,200	1,058,726	4.70%	1,015,648	1,069,084	5.26%
Lincoln	258,890	267,745	3.42%	259,151	267,773	3.33%
Linton	1,964,980	2,061,284	4.90%	1,978,147	2,075,812	4.94%
Lisbon	6,739,269	6,709,980	-0.43%	6,771,475	6,748,475	-0.34%
Mandan	39,739,884	38,345,052	-3.51%	43,465,267	41,438,345	-4.66%
Mayville	3,213,097	3,533,473	9.97%	3,234,379	3,553,996	9.88%
Minot	144,603,825	152,057,204	5.15%	149,788,920	159,128,651	6.24%
New Rockford	1,644,997	1,879,204	14.24%	1,646,379	1,880,671	14.23%
New Town	1,213,356	1,317,734	8.60%	1,271,572	1,361,629	7.08%
Northwood	3,576,424	3,917,189	9.53%	3,640,785	3,949,057	8.47%
Oakes	4,184,166	4,057,747	-3.02%	4,224,846	4,116,726	-2.56%
Park River	2,409,520	2,395,432	-0.58%	2,449,337	2,438,515	-0.44%
Rolla	4,008,434	3,889,399	-2.97%	4,025,424	3,978,743	-1.16%
Rugby	7,639,247	8,264,297	8.18%	8,489,213	9,559,180	12.60%
Stanley	3,274,595	3,788,068	15.68%	3,303,502	3,805,038	15.18%
Tioga	4,367,971	5,235,077	19.85%	4,977,482	6,172,609	24.01%
Valley City	13,243,528	14,297,856	7.96%	14,392,752	15,412,617	7.09%
Wahpeton	16,156,921	16,289,576	0.82%	22,166,459	21,678,759	-2.20%
Walhalla	1,310,272	1,399,035	6.77%	1,589,590	1,559,130	-1.92%
Washburn	3,109,700	4,712,385	51.54%	3,127,408	4,732,980	51.34%
Watford City	4,932,428	5,952,598	20.68%	4,996,002	6,045,154	21.00%
West Fargo	51,832,855	58,747,046	13.34%	54,889,661	61,899,776	12.77%
Williston	47,609,452	53,857,933	13.12%	49,278,947	56,181,117	14.01%
Wishek	3,013,160	3,001,430	-0.39%	3,021,130	3,017,553	-0.12%
Subtotal 50 Cities	\$1,430,719,526	\$1,496,652,275	4.61%	\$1,521,474,578	\$1,594,689,941	4.81%
Remaining City Data	106,383,075	114,663,073	7.78%	111,654,050	120,453,374	7.88%
Total In-State	\$1,537,102,601	\$1,611,315,348	4.83%	\$1,633,128,628	\$1,715,143,315	5.02%
Consolidated and Out-Of-State	254,982,989	275,098,639	7.89%	323,120,445	357,040,466	10.50%
Grand Total In- and Out-Of-State	\$1,792,085,590	\$1,886,413,987	5.26%	\$1,956,249,073	\$2,072,183,781	5.93%

TABLE 6

**Sales and Use Tax Collections
Largest 50 Cities, Third Quarter 2004**

CITIES	TOTAL THIRD QUARTER 2004 COLLECTIONS
Ashley	\$69,934.63 *
Beach	159,185.96 *
Beulah	406,959.86
Bismarck	15,175,033.91 *
Bottineau	496,719.83 *
Bowman	294,547.02 *
Cando	91,698.49 *
Carrington	485,881.33 *
Casselton	200,430.91 *
Cavalier	394,354.94 *
Cooperstown	144,681.88 *
Crosby	151,781.45 *
Devils Lake	2,003,587.41 *
Dickinson	3,835,686.26 *
Ellendale	99,378.95 *
Fargo	28,578,012.32 *
Garrison	159,068.14 *
Grafton	712,993.33 *
Grand Forks	13,875,126.31 *
Harvey	286,536.46 *
Hazen	183,928.55 *
Hettinger	193,192.22 *
Hillsboro	182,135.03 *
Jamestown	3,000,798.64 *
Kenmare	233,077.45 *
Langdon	314,784.48 *
Larimore	72,639.45 *
Lincoln	16,943.65
Linton	117,887.32 *
Lisbon	399,709.45 *
Mandan	2,467,125.61 *
Mayville	229,760.41 *
Minot	10,620,653.72 *
New Rockford	116,390.08 *
New Town	63,156.26
Northwood	201,520.82
Oakes	254,742.67 *
Park River	159,499.68 *
Rolla	229,832.16 *
Rugby	502,520.59 *
Stanley	180,793.32 *
Tioga	294,297.20 *
Valley City	936,525.67 *
Wahpeton	1,238,270.60 *
Walhalla	88,675.48 *
Washburn	223,944.06
Watford City	331,995.60 *
West Fargo	3,626,167.49 *
Williston	3,501,461.41 *
Wishek	147,630.25 *
Subtotal 50 Cities	\$97,751,658.71
Remaining City Data	6,611,132.06
Total In-State	\$104,362,790.77
Consolidated	5,112,899.83
Out-Of-State	13,712,950.43
Total In- and Out-Of-State	\$123,188,641.03
Adjustments and Accounts Receivable	1,902,280.82
Grand Total In- and Out-Of-State	\$125,090,921.85
* LOCAL SALES AND USE TAXES ARE INCLUDED	

TABLE 7

**Comparison of Taxable Sales and Purchases
By Industry, Third Quarters 2003 and 2004**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	THIRD QUARTER 2003	THIRD QUARTER 2004	
Mining and Oil Extraction	\$16,676,970	\$19,433,184	16.53%
Construction	65,076,847	73,526,562	12.98%
Manufacturing	100,153,896	101,899,897	1.74%
Transportation, Communication and Public Utilities	162,150,922	177,564,151	9.51%
Wholesale Trade:			
Farm Machinery & Farm Repair Parts	52,552,283	57,221,884	8.89%
Remaining Wholesale Trade	<u>315,313,826</u>	<u>331,437,784</u>	5.11%
Total Wholesale Trade	367,866,109	388,659,668	5.65%
Retail Trade	1,028,875,791	1,081,388,575	5.10%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	200,572,454	209,468,085	4.44%
Miscellaneous	14,876,084	20,243,659	36.08%
GRAND TOTAL	\$1,956,249,073	\$2,072,183,781	5.93%

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.