



North Dakota **Sales and Use Tax** **Statistical Report**

2004

Sales Occurring
in Calendar Year 2004
and
Tax Collections Received
in Calendar Year 2004

This report can be accessed at: www.ndtaxdepartment.gov

OFFICE OF STATE TAX COMMISSIONER
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Office of State Tax Commissioner

Table of Contents

Introduction	1-3
Summary of Changes in Sales and Use Tax Rates and Tax Bases	3-6
Statistics by County	
Table 1 Taxable Sales and Taxable Purchases by County, Calendar Year 2004	7
Table 2 Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, by County, Calendar Years 2003 and 2004	8
Table 3 Sales and Use Tax Collections by County, Calendar Year 2004	9
Statistics by City	
Table 4 Taxable Sales and Taxable Purchases, 200 Largest Cities, Calendar Year 2004	10-13
Table 5 Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, 200 Largest Cities, Calendar Years 2003 and 2004	14-17
Table 6 Sales and Use Tax Collections, 50 Largest Cities, Calendar Year 2004	18
Statistics by Industry	
Table 7 Comparison of Taxable Sales and Purchases by Industry, Calendar Years 2003 and 2004	19

Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during calendar year 2004 and sales and use tax collections received during calendar year 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 calendar year 2004. A portion of the 2004 collections was paid with monthly returns on taxable sales and taxable purchases made in the months of November 2003 through November 2004. Additionally, a portion of the collections was paid with quarterly returns for taxable sales and taxable purchases made in the fourth quarter of 2003 through the third quarter of 2004.

Comparisons

Taxable sales and taxable sales plus purchases reported for the current year are compared with those reported for the prior year by county on Table 2 and by city on Table 5. (For an explanation of taxable sales, taxable purchases, or tax base, see the Definition of Terms section of this report.)

Due to consolidated and out-of-state returns, some data cannot be attributed to the county or city in which the sale or purchase was made. 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 year are compared to 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 likely 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 statistics reported here.*

Definition of Terms

Taxable Sales. Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales. For a historical account of major sales tax exemptions, see *Summary of Changes in Sales and Use Tax Rates and Tax Base* on page 3 of this report.

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 by businesses 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.

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.

Tax Base. For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

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. The 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 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.

Summary of Changes in Sales and Use Tax Rates and Tax Base

The following changes in the sales and use tax rates and tax bases must be taken into account when comparing 2004 statistics with previous years. Changes are shown by effective dates.

May 1, 1935. The first general sales tax in North Dakota was enacted at a rate of 2%. The base generally consisted of all sales to consumers of personal property; sales or service of gas, steam, electricity, water and communication; sales of tickets to places of amusement; and subscription sales of magazines.

May 14, 1939. A 2% general use tax was enacted. The base was limited to tangible personal property.

July 1, 1963. The Legislature increased the sales and use tax rate from 2% to 2.25% and broadened the base to include services rendered in the repair, alteration, restoration and cleaning of tangible personal property; hotel, motel and tourist court accommodations; amusements involving participation; and leasing of renting of tangible personal property. Also a 3% excise tax was placed on the wholesale price to retail liquor dealers on non-alcoholic commodities suitable for use in mixed drinks. This excise tax was terminated in June 30, 1967.

July 1, 1965. In 1965, the sales tax law was referred to a vote of the people and disapproved. Consequently, from July 1, 1965 to April 1, 1967, use tax was collected in place of the disapproved sales tax. The tax base was substantially the same as the sales tax base prior to July 1, 1963, except communication services (telephone and telegraph) were not subject to the use tax.

April 1, 1967. New sales and use tax laws were enacted imposing a 3% tax on the same sales transactions that were taxable from July 1, 1963 to July 1, 1965, except services rendered in the repair, alteration, restoration and cleaning of tangible personal property were not included in the new base. In addition, the legislature enacted a separate 3% motor vehicle excise tax in lieu of a sales or use tax.

July 1, 1969. The tax base was broadened to include tobacco products, alcoholic beverages, oleomargarine, and certain sales through coin-operated vending machines.

January 1, 1970. The sales and use tax rate increased from 3% to 4% in accordance with the legislation passed by the 1969 Legislative Session.

July 1, 1971. Exemptions from the sales and use tax were made for milk and milk products, meat, fish, and poultry.

July 1, 1973. Sales of all food and food products for human consumption off the premises where purchased became exempt. This exemption extended primarily to groceries and did not exempt prepared foods served or sold by restaurants or cafes.

July 1, 1975. Additional exemptions again reduced the tax base. Exemptions included sales of artificial devices for handicapped persons, coal, sales to nursing homes and intermediate care facilities, and sales of certain religious books to non-profit religious organizations.

January 1, 1977. In the November 1976 General Election, North Dakota voters approved an initiated measure that reduced the sales and use tax rate and the motor vehicle excise tax rate from 4% to 3%, reduced the rate on farm machinery and irrigation equipment from 4% to 2%, and eliminated the tax on electricity.

July 1, 1977. Sales to nursing homes were exempted from the sales and use tax.

July 1, 1979. The tax base was further reduced by additional exemptions created by the Legislature. Exemptions were added for sales to hospitals and for ostomy devices and supplies. The exemption for devices to aid the handicapped was expanded.

July 1, 1981. The tax base was reduced again. The Legislature eliminated the sales and use tax on water, used mobile homes, and magazine and periodical subscriptions. The tax rate on new mobile homes was reduced from 3% to 2%.

April 1, 1983. The general sales and use tax rate was increased from 3% to 4%. The rate for farm machinery and irrigation equipment, and new mobile homes was increased from 2% to 3%. The rate for alcoholic beverages was increased from 3% to 5%.

July 1, 1983. The requirements for remittance of sales and use tax were changed from a quarterly basis to a monthly basis for businesses with taxable sales greater than \$333,000 in the preceding calendar year. Retailers who file on a monthly basis were granted a limited deduction for administrative expenses incurred in collecting the sales and use tax.

July 1, 1985. Exemptions for sales of candy, carbonated beverages and chewing gum were repealed and sales of these items became subject to the 4% sales tax.

January 1, 1987. Tax rates were increased during the 1986 Special Legislative Session. The general sales and use tax rate was raised from 4% to 5%. The rate on farm machinery repair parts was lowered from 4% to 3%, and the rate on alcoholic beverages was increased from 5% to 6%. No change was made in the 3% rate for farm machinery, irrigation equipment, and new mobile homes.

July 1, 1987. The 1987 Legislature increased the general sales and use tax rate from 5% to 5.5%. The rate on sales of farm machinery, irrigation equipment, farm machinery repair parts and new mobile homes was increased from 3% to 3.5% and the rate on sales of alcoholic beverages was raised from 6% to 6.5%. Exemptions were created regarding flight simulators, annual church bazaars and adjuvants used with farm chemicals.

May 1, 1989. The 1989 Legislature increased the general sales tax rate from 5.5% to 6%, the rate on sales of farm equipment, farm machinery repair parts, irrigation equipment and new mobile homes from 3.5% to 4% and the rate on sales of alcoholic beverages from 6.5% to 7%. (See December 6, 1989, below).

July 1989. The 1989 Legislature broadened the tax base to include the sale of bingo cards, coffee, tea, cocoa, bottled water sold in containers of less than one gallon, and the sales to state chartered credit unions. The 1989 Legislature also reduced the rate for equipment used in actual manufacturing of products, (from testing to packaging) from 5.5% to 3%. The manufacturing company, however, must receive approval for the reduced rate or pay the tax and apply for a refund. The tax exemption for sales to residents of Montana and Canada was altered, exempting sales of \$50 or more (Montana) and requiring the submission of requests for refunds (Canada).

December 6, 1989. In a Special Election December 5, 1989, the state's voters rejected two of the sales tax rate increases passed by the 1989 Legislature. The rate increases were in effect from May 1, 1989, through December 5, 1989. On December 6, 1989, the rates were decreased as follows:

- The general sales and use tax rate was decreased from 6% to 5%.
- The tax rate on farm machinery, farm machinery repair parts and new mobile homes was decreased from 4% to 3%.

July 1, 1991. The 1991 Legislature exempted manufacturing or processing machinery and equipment used by new or expanding manufacturers or agricultural producers from the 3% sales tax rate. An exemption was created for production equipment in new, large lignite-burning power plants and for other tangible personal property used in construction of the power plant.

January 1, 1993. The 1991 Legislature enacted a phase-in reduction for natural gas from 5% to 2%. The reduction was as follows: 4% effective January 1, 1993; 3% effective January 1, 1994; and 2% effective January 1, 1995.

1993 Session. The exemption for manufacturing machinery and equipment was clarified and expanded to include recycling machinery and equipment. Items purchased by political subdivisions of another state were made taxable if the other state taxes the items.

July 1994 Special Session. Qualifications for the manufacturing machinery and equipment exemption were broadened to include any machinery and equipment used primarily in the manufacturing to the final transportation from the site. The exemption was expanded to include research and development equipment. A new exemption was created for materials used to construct an agricultural processing facility.

1995 Session. The sale of recapping and retreading services for tires became subject to sales tax. The sunset on the exemption for recycling machinery and equipment was removed.

1997 Session. Legislation was enacted enabling the Tax Commissioner to accept a sales tax return filed by electronic means and providing alternative signature methods.

1999 Session. The tax rate on used farm machinery and repair parts was reduced from 3% to 1.5% effective May 1, 1999.

2001 Session. The 1.5% tax rate on used farm machinery and repair parts was extended through June 30, 2002 and thereafter exempt from sales tax. Car rentals became subject to the state's 5% sales tax and to a special 3% sales tax surcharge. Sales of computers and telecommunications equipment to a new primary sector business, or as a result of an economic expansion of an existing primary sector business, became exempt from sales tax.

2003 Session. Legislation imposed a temporary additional 1% tax on hotel and motel room rental, to fund Lewis and Clark Celebration promotion. The tax is scheduled to sunset on June 30, 2007.

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TABLE 1

**Taxable Sales and Taxable Purchases
By County, Calendar Year 2004**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$13,308,594	\$340,560	\$13,649,154
Barnes	58,119,722	3,865,213	61,984,935
Benson	8,827,360	182,988	9,010,348
Billings	13,368,273	147,467	13,515,740
Bottineau	37,076,963	685,392	37,762,355
Bowman	20,945,360	1,559,466	22,504,826
Burke	6,108,591	40,340	6,148,931
Burleigh	957,721,374	48,107,533	1,005,828,907
Cass	1,938,520,784	162,241,746	2,100,762,530
Cavalier	24,337,444	300,605	24,638,049
Dickey	23,766,793	627,889	24,394,682
Divide	8,566,697	46,841	8,613,538
Dunn	7,951,189	373,294	8,324,483
Eddy	7,786,419	102,902	7,889,321
Emmons	13,847,828	218,675	14,066,503
Foster	29,732,312	2,079,045	31,811,357
Golden Valley	13,443,163	82,147	13,525,310
Grand Forks	811,674,497	41,253,706	852,928,203
Grant	7,548,961	179,220	7,728,181
Griggs	12,951,979	223,085	13,175,064
Hettinger	6,494,476	414,011	6,908,487
Kidder	9,949,965	1,435,135	11,385,100
LaMoure	27,508,886	788,897	28,297,783
Logan	7,572,898	51,809	7,624,707
McHenry	13,889,392	2,418,445	16,307,837
McIntosh	16,765,483	130,894	16,896,377
McKenzie	22,814,280	2,312,801	25,127,081
McLean	31,587,280	619,821	32,207,101
Mercer	35,969,829	790,701	36,760,530
Morton	154,842,769	14,012,747	168,855,516
Mountrail	20,434,568	378,705	20,813,273
Nelson	10,449,881	249,509	10,699,390
Oliver	2,463,705	53,393	2,517,098
Pembina	37,267,620	6,268,860	43,536,480
Pierce	28,832,240	3,284,599	32,116,839
Ramsey	116,106,021	1,276,116	117,382,137
Ransom	31,059,478	2,769,851	33,829,329
Renville	12,901,364	344,847	13,246,211
Richland	84,661,669	21,688,851	106,350,520
Rolette	22,371,470	436,131	22,807,601
Sargent	23,694,852	357,800	24,052,652
Sheridan	1,721,140	165,453	1,886,593
Sioux	369,425	879	370,304
Slope	541,811	27,821	569,632
Stark	232,964,196	14,009,766	246,973,962
Steele	5,785,708	1,176,796	6,962,504
Stutsman	167,664,962	10,360,938	178,025,900
Towner	7,223,792	504,181	7,727,973
Traill	31,209,363	879,077	32,088,440
Walsh	63,030,128	1,838,612	64,868,740
Ward	604,869,273	29,846,406	634,715,679
Wells	24,208,807	666,987	24,875,794
Williams	225,642,905	11,255,202	236,898,107
Subtotal In-State	\$6,098,473,939	\$393,474,155	\$6,491,948,094
Consolidated	\$315,546,449	\$204,444,149	\$519,990,598
Out-Of-State	\$863,050,373	\$125,280,591	\$988,330,964
Grand Total In-State and Out-Of-State	\$7,277,070,761	\$723,198,895	\$8,000,269,656

TABLE 2

**Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases
By County, Calendar Years 2003 and 2004**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2003	2004		2003	2004	
Adams	\$11,920,140	\$13,308,594	11.65%	\$12,386,444	\$13,649,154	10.19%
Barnes	54,894,535	58,119,722	5.88%	57,885,698	61,984,935	7.08%
Benson	8,095,879	8,827,360	9.04%	8,163,705	9,010,348	10.37%
Billings	11,786,471	13,368,273	13.42%	12,143,606	13,515,740	11.30%
Bottineau	36,060,550	37,076,963	2.82%	36,488,011	37,762,355	3.49%
Bowman	19,554,416	20,945,360	7.11%	20,604,622	22,504,826	9.22%
Burke	5,979,194	6,108,591	2.16%	6,088,723	6,148,931	0.99%
Burleigh	900,423,128	957,721,374	6.36%	942,452,606	1,005,828,907	6.72%
Cass	1,772,298,154	1,938,520,784	9.38%	1,919,826,735	2,100,762,530	9.42%
Cavalier	22,524,755	24,337,444	8.05%	22,750,233	24,638,049	8.30%
Dickey	22,872,979	23,766,793	3.91%	23,710,167	24,394,682	2.89%
Divide	7,942,224	8,566,697	7.86%	7,960,990	8,613,538	8.20%
Dunn	8,135,840	7,951,189	-2.27%	8,476,740	8,324,483	-1.80%
Eddy	6,996,379	7,786,419	11.29%	7,066,365	7,889,321	11.65%
Emmons	12,481,142	13,847,828	10.95%	12,749,537	14,066,503	10.33%
Foster	26,514,601	29,732,312	12.14%	28,240,593	31,811,357	12.64%
Golden Valley	10,846,160	13,443,163	23.94%	10,953,676	13,525,310	23.48%
Grand Forks	764,256,993	811,674,497	6.20%	798,289,058	852,928,203	6.84%
Grant	7,234,915	7,548,961	4.34%	7,476,090	7,728,181	3.37%
Griggs	11,872,662	12,951,979	9.09%	12,016,631	13,175,064	9.64%
Hettinger	6,445,667	6,494,476	0.76%	6,877,691	6,908,487	0.45%
Kidder	10,127,923	9,949,965	-1.76%	10,331,084	11,385,100	10.20%
LaMoure	24,013,277	27,508,886	14.56%	24,431,746	28,297,783	15.82%
Logan	6,812,968	7,572,898	11.15%	6,893,302	7,624,707	10.61%
McHenry	12,954,081	13,889,392	7.22%	13,761,145	16,307,837	18.51%
McIntosh	14,950,554	16,765,483	12.14%	15,131,663	16,896,377	11.66%
McKenzie	19,211,896	22,814,280	18.75%	20,073,643	25,127,081	25.17%
McLean	27,144,139	31,587,280	16.37%	27,685,226	32,207,101	16.33%
Mercer	36,242,679	35,969,829	-0.75%	37,165,233	36,760,530	-1.09%
Morton	146,069,790	154,842,769	6.01%	158,266,488	168,855,516	6.69%
Mountrail	19,163,568	20,434,568	6.63%	19,846,627	20,813,273	4.87%
Nelson	10,245,214	10,449,881	2.00%	10,479,460	10,699,390	2.10%
Oliver	2,132,227	2,463,705	15.55%	2,202,278	2,517,098	14.30%
Pembina	36,150,522	37,267,620	3.09%	44,154,199	43,536,480	-1.40%
Pierce	27,869,246	28,832,240	3.46%	30,353,195	32,116,839	5.81%
Ramsey	115,132,729	116,106,021	0.85%	117,017,414	117,382,137	0.31%
Ransom	30,094,491	31,059,478	3.21%	31,896,116	33,829,329	6.06%
Renville	11,585,538	12,901,364	11.36%	11,903,644	13,246,211	11.28%
Richland	80,292,309	84,661,669	5.44%	104,593,673	106,350,520	1.68%
Rolette	22,177,598	22,371,470	0.87%	22,411,938	22,807,601	1.77%
Sargent	20,381,037	23,694,852	16.26%	20,781,080	24,052,652	15.74%
Sheridan	1,675,016	1,721,140	2.75%	1,976,649	1,886,593	-4.56%
Sioux	373,844	369,425	-1.18%	375,160	370,304	-1.29%
Slope	567,053	541,811	-4.45%	594,457	569,632	-4.18%
Stark	223,115,783	232,964,196	4.41%	234,644,554	246,973,962	5.25%
Steele	4,990,958	5,785,708	15.92%	5,449,787	6,962,504	27.76%
Stutsman	155,687,009	167,664,962	7.69%	164,934,573	178,025,900	7.94%
Towner	7,388,816	7,223,792	-2.23%	7,921,221	7,727,973	-2.44%
Trail	30,450,873	31,209,363	2.49%	31,223,096	32,088,440	2.77%
Walsh	62,399,331	63,030,128	1.01%	64,812,093	64,868,740	0.09%
Ward	564,754,787	604,869,273	7.10%	585,389,225	634,715,679	8.43%
Wells	23,271,262	24,208,807	4.03%	23,732,869	24,875,794	4.82%
Williams	196,068,476	225,642,905	15.08%	204,329,715	236,898,107	15.94%
Subtotal In-State	\$5,672,631,778	\$6,098,473,939	7.51%	\$6,017,370,474	\$6,491,948,094	7.89%
Consolidated and Out-Of-State	\$1,082,758,046	\$1,178,596,822	8.85%	\$1,339,990,870	\$1,508,321,562	12.56%
Grand Total In- and Out-Of-State	\$6,755,389,824	\$7,277,070,761	7.72%	\$7,357,361,344	\$8,000,269,656	8.74%

TABLE 3

**Sales and Use Tax Collections
By County, Calendar Year 2004**

COUNTIES	TOTAL CALENDAR YEAR 2004 COLLECTIONS
Adams	\$753,275.95
Barnes	3,703,998.96
Benson	477,302.91
Billings	947,048.61
Bottineau	2,181,638.84
Bowman	1,212,996.72
Burke	325,661.19
Burleigh	57,471,957.09
Cass	119,192,377.76
Cavalier	1,330,461.84
Dickey	1,417,466.15
Divide	490,231.67
Dunn	435,855.48
Eddy	464,604.58
Emmons	759,613.31
Foster	1,662,869.02
Golden Valley	615,617.23
Grand Forks	54,240,843.61
Grant	396,103.47
Griggs	671,408.20
Hettinger	411,673.46
Kidder	558,118.55
LaMoure	1,249,254.03
Logan	385,180.26
McHenry	803,336.03
McIntosh	807,972.73
McKenzie	1,260,986.77
McLean	1,725,567.07
Mercer	2,161,929.57
Morton	9,076,293.12
Mountrail	1,047,250.52
Nelson	539,669.91
Oliver	135,349.42
Pembina	2,427,212.58
Pierce	1,705,620.66
Ramsey	7,025,268.99
Ransom	1,784,590.12
Renville	637,721.82
Richland	6,040,278.06
Rolette	1,328,504.83
Sargent	1,293,154.24
Sheridan	111,446.38
Sioux	21,729.89
Slope	31,689.49
Stark	14,459,320.51
Steele	402,806.65
Stutsman	11,211,225.66
Towner	435,377.11
Traill	1,909,159.00
Walsh	3,550,560.45
Ward	40,009,071.86
Wells	1,250,065.94
Williams	13,886,499.11
TOTAL COLLECTIONS	
Subtotal In-State	\$378,435,217.38
Consolidated	\$19,105,343.71
Out-Of-State	\$52,455,085.55
Total In- and Out-Of-State	\$449,995,646.64
Adjustments and Accounts Receivable	\$8,056,450.81
Grand Total In- and Out-Of-State	\$458,052,097.45
<i>LOCAL TAXES LEVIED BY CITIES/COUNTIES ARE INCLUDED IN THE ABOVE AMOUNTS</i>	

TABLE 4

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2004**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Abercrombie	296	\$5,298,473	\$180,680	\$5,479,153
Adams	203	653,221	4,802	658,023
Alexander	217	626,972	3,098	630,070
Anamoose	282	1,344,371	8,767	1,353,138
Aneta	284	1,054,990	77,305	1,132,295
Arthur	402	1,528,494	575,001	2,103,495
Ashley	882	4,851,030	41,388	4,892,418
Beach	1,116	12,854,798	78,463	12,933,261
Belfield	866	7,972,698	2,877,271	10,849,969
Berthold	466	1,902,503	841,272	2,743,775
Beulah	3,152	22,633,539	625,011	23,258,550
Binford	201	999,697	66,278	1,065,975
Bisbee	167	462,901	5,995	468,896
Bismarck	55,532	946,282,195	46,871,981	993,154,176
Bottineau	2,336	28,834,877	358,789	29,193,666
Bowbells	406	1,099,376	4,541	1,103,917
Bowdon	139	161,962	1,910	163,872
Bowman	1,600	18,548,595	1,153,536	19,702,131
Buffalo	209	830,756	0	830,756
Burlington	1,096	3,178,286	84,606	3,262,892
Buxton	350	1,330,280	37,698	1,367,978
Cando	1,342	5,722,527	473,644	6,196,171
Carpio	148	382,018	5,387	387,405
Carrington	2,268	28,890,283	2,068,048	30,958,331
Carson	319	1,326,752	12,241	1,338,993
Casselton	1,855	13,989,605	549,944	14,539,549
Cavalier	1,537	16,530,771	4,746,433	21,277,204
Center	678	2,434,675	53,393	2,488,068
Cogswell	165	127,758	0	127,758
Columbus	151	308,062	2,120	310,182
Cooperstown	1,053	10,585,721	135,223	10,720,944
Crosby	1,089	7,452,241	38,779	7,491,020
Crystal	167	228,951	1,683	230,634
Davenport	261	154,936	3,826	158,762
Des Lacs	209	70,519	939	71,458
Devils Lake	7,222	114,114,238	1,267,555	115,381,793
Dickinson	16,010	220,357,559	10,878,319	231,235,878
Drake	322	950,588	9,650	960,238
Drayton	913	7,483,525	161,246	7,644,771
Dunseith	739	2,741,563	8,868	2,750,431
Edgeley	637	8,377,938	146,251	8,524,189
Edinburg	252	1,537,727	7,626	1,545,353
Edmore	256	436,008	1,511	437,519
Elgin	659	4,897,743	49,976	4,947,719
Ellendale	1,559	6,434,300	358,919	6,793,219
Emerado	510	4,099,156	604,503	4,703,659
Enderlin	947	3,071,108	2,608,561	5,679,669
Esmond	159	410,094	0	410,094
Fairmount	406	1,340,107	199,962	1,540,069
Fargo	90,599	1,681,616,042	147,200,075	1,828,816,117
Fessenden	625	3,890,609	141,469	4,032,078
Finley	515	3,818,659	39,016	3,857,675
Flasher	285	1,264,070	21,190	1,285,260
Fordville	266	616,963	248,975	865,938
Forman	506	3,073,063	47,237	3,120,300

TABLE 4 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2004**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Gackle	228	\$861,028	\$13,883	\$874,911
Galesburg	335	720,866	26,958	747,824
Garrison	1,318	9,342,415	400,558	9,742,973
Gilby	243	302,584	7,498	310,082
Gladstone	248	225,533	128,877	354,410
Glen Ullin	865	3,762,285	21,155	3,783,440
Glenburn	374	1,083,753	119,282	1,203,035
Golden Valley	183	229,691	1,647	231,338
Goodrich	163	344,291	3,721	348,012
Grafton	4,516	45,743,357	1,182,388	46,925,745
Grand Forks	49,321	785,134,861	40,083,186	825,218,047
Grandin	181	630,186	59,315	689,501
Granville	286	253,271	9,250	262,521
Grenora	202	732,283	0	732,283
Gwinner	717	15,152,775	179,415	15,332,190
Halliday	227	954,362	90,896	1,045,258
Hankinson	1,058	5,641,102	57,767	5,698,869
Hannaford	181	845,381	5,976	851,357
Harvey	1,989	19,417,816	520,353	19,938,169
Harwood	607	3,528,381	17,861	3,546,242
Hatton	707	2,509,740	14,083	2,523,823
Hazelton	237	3,310,126	128,132	3,438,258
Hazen	2,457	11,505,872	150,132	11,656,004
Hebron	803	1,965,388	270,888	2,236,276
Hettinger	1,307	12,760,914	336,633	13,097,547
Hillsboro	1,563	11,452,285	445,967	11,898,252
Hoople	292	2,054,796	6,791	2,061,587
Hope	303	1,570,507	1,137,780	2,708,287
Horace	915	3,104,136	274,844	3,378,980
Hunter	326	5,852,327	76,685	5,929,012
Jamestown	15,527	163,680,475	9,081,562	172,762,037
Kenmare	1,081	11,556,633	2,524,594	14,081,227
Kensal	161	262,891	484	263,375
Killdeer	713	6,622,180	240,041	6,862,221
Kindred	614	9,790,000	915,849	10,705,849
Kulm	422	3,419,402	550,612	3,970,014
LaMoure	944	13,869,602	85,135	13,954,737
Lakota	781	2,708,212	11,149	2,719,361
Langdon	2,101	20,486,788	246,109	20,732,897
Lansford	253	590,826	5,477	596,303
Larimore	1,433	4,531,678	46,050	4,577,728
Leeds	464	1,299,580	123,944	1,423,524
Lehr	114	209,919	286	210,205
Leonard	255	1,015,749	140	1,015,889
Lidgerwood	738	5,940,104	65,393	6,005,497
Lignite	174	1,286,133	8,867	1,295,000
Lincoln	1,730	1,043,289	583	1,043,872
Linton	1,321	7,278,573	65,352	7,343,925
Lisbon	2,292	26,889,785	158,457	27,048,242
Litchville	191	825,284	9,790	835,074
Maddock	498	3,414,629	47,667	3,462,296
Mandan	16,718	142,071,858	13,627,551	155,699,409
Manvel	370	1,308,607	24,469	1,333,076
Mapleton	606	1,292,884	123,757	1,416,641
Marion	146	317,123	0	317,123

TABLE 4 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2004**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Max	278	\$608,395	\$813	\$609,208
Mayville	1,953	13,343,301	63,679	13,406,980
McClusky	415	1,208,700	161,732	1,370,432
McVille	470	1,741,779	10,740	1,752,519
Medina	335	527,484	49,943	577,427
Michigan	345	3,634,212	75,748	3,709,960
Milnor	711	3,859,012	106,700	3,965,712
Minnewaukan	318	649,062	2,027	651,089
Minot	36,567	582,209,704	25,474,593	607,684,297
Minto	657	2,147,287	100,410	2,247,697
Mohall	812	10,204,382	183,682	10,388,064
Mooreton	204	639,818	19,690	659,508
Mott	808	3,707,201	269,125	3,976,326
Munich	268	977,366	2,478	979,844
Napoleon	857	6,012,197	25,522	6,037,719
Neché	437	1,094,470	91,671	1,186,141
New England	555	1,741,436	127,524	1,868,960
New Leipzig	274	993,913	69,577	1,063,490
New Rockford	1,463	6,762,251	93,993	6,856,244
New Salem	938	5,121,100	71,963	5,193,063
New Town	1,367	4,142,017	200,194	4,342,211
Noonan	154	695,253	4,670	699,923
Northwood	959	13,680,295	222,884	13,903,179
Oakes	1,979	15,500,938	210,078	15,711,016
Osnabrook	174	318,950	4,626	323,576
Page	225	4,606,720	2,424	4,609,144
Park River	1,535	8,434,872	257,836	8,692,708
Parshall	981	2,210,383	13,170	2,223,553
Pembina	642	4,577,282	149,864	4,727,146
Petersburg	195	290,726	335	291,061
Pick City	166	694,490	0	694,490
Plaza	167	743,480	1,264	744,744
Portal	131	683,039	42	683,081
Portland	604	1,128,461	255,791	1,384,252
Powers Lake	309	2,449,640	24,617	2,474,257
Ray	534	3,220,710	25,685	3,246,395
Reeder	181	529,478	3,888	533,366
Regent	211	1,044,222	17,362	1,061,584
Reynolds	350	633,384	38,291	671,675
Rhame	189	494,534	4,595	499,129
Richardton	619	2,284,055	22,202	2,306,257
Riverdale	273	809,845	12,689	822,534
Rock Lake	194	547,555	19,267	566,822
Rolette	538	3,157,839	228,540	3,386,379
Rolla	1,417	15,320,513	194,740	15,515,253
Rugby	2,939	28,454,901	3,284,024	31,738,925
Rutland	220	633,829	11,322	645,151
Sawyer	377	2,032,470	25,602	2,058,072
Scranton	304	1,902,231	401,335	2,303,566
Selfridge	223	308,196	0	308,196
Sherwood	255	1,342,354	13,210	1,355,564
Sheyenne	318	1,003,113	8,909	1,012,022
South Heart	307	1,725,191	45,999	1,771,190
St. John	358	750,121	190	750,311
St. Thomas	447	867,994	4,420	872,414

TABLE 4 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2004**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Stanley	1,279	\$12,093,377	\$152,831	\$12,246,208
Stanton	345	559,606	3,553	563,159
Starkweather	157	60,513	0	60,513
Steele	761	6,883,286	1,345,061	8,228,347
Strasburg	549	1,922,573	15,468	1,938,041
Surrey	917	913,962	374,428	1,288,390
Sykeston	153	315,494	6	315,500
Tappen	210	1,625,269	10,157	1,635,426
Thompson	1,006	1,058,296	78,251	1,136,547
Tioga	1,125	18,340,136	2,480,276	20,820,412
Tolna	202	785,740	56,403	842,143
Tower City	252	1,579,374	29,138	1,608,512
Towner	574	5,056,857	1,016,970	6,073,827
Turtle Lake	580	2,220,684	17,227	2,237,911
Underwood	812	2,153,876	72,582	2,226,458
Upham	155	448,374	0	448,374
Valley City	6,826	52,629,972	3,660,455	56,290,427
Velva	1,049	5,231,679	1,004,855	6,236,534
Wahpeton	8,586	62,198,294	20,512,998	82,711,292
Walcott	189	2,277,789	9,844	2,287,633
Walhalla	1,057	5,436,580	1,045,700	6,482,280
Washburn	1,389	13,250,675	93,555	13,344,230
Watford City	1,435	21,028,476	2,151,646	23,180,122
West Fargo	14,940	204,689,114	12,438,017	217,127,131
Westhope	533	3,020,893	91,302	3,112,195
Wildrose	129	519,523	9,030	528,553
Williston	12,512	202,158,793	8,718,234	210,877,027
Willow City	221	891,945	7,137	899,082
Willton	807	2,004,183	21,002	2,025,185
Wimbledon	237	1,870,089	75,194	1,945,283
Wing	124	320,690	1,309	321,999
Wishek	1,122	11,493,244	88,140	11,581,384
Wyndmere	533	1,735,600	539,650	2,275,250
Zap	231	203,787	10,398	214,185
Zeeland	141	436,447	1,216	437,663
Subtotal 200 Cities	456,275	\$6,025,707,750	\$388,569,908	\$6,414,277,658
Remaining City Data	185,925	<u>72,766,189</u>	<u>4,904,247</u>	<u>77,670,436</u>
Total In-State	642,200	\$6,098,473,939	\$393,474,155	\$6,491,948,094
Consolidated		315,546,449	204,444,149	519,990,598
Out-Of-State		<u>863,050,373</u>	<u>125,280,591</u>	<u>988,330,964</u>
Grand Total In- and Out-Of-State		\$7,277,070,761	\$723,198,895	\$8,000,269,656

TABLE 5

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2003 and 2004**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2003	2004		2003	2004	
Abercrombie	\$3,783,689	\$5,298,473	40.03%	\$3,890,444	\$5,479,153	40.84%
Adams	588,441	653,221	11.01%	602,770	658,023	9.17%
Alexander	518,786	626,972	20.85%	525,456	630,070	19.91%
Anamoose	1,249,210	1,344,371	7.62%	1,256,204	1,353,138	7.72%
Aneta	1,058,253	1,054,990	-0.31%	1,139,278	1,132,295	-0.61%
Arthur	1,492,582	1,528,494	2.41%	1,759,970	2,103,495	19.52%
Ashley	4,347,349	4,851,030	11.59%	4,407,942	4,892,418	10.99%
Beach	10,332,765	12,854,798	24.41%	10,437,183	12,933,261	23.92%
Belfield	6,831,129	7,972,698	16.71%	8,804,238	10,849,969	23.24%
Berthold	1,572,028	1,902,503	21.02%	1,796,450	2,743,775	52.73%
Beulah	23,465,134	22,633,539	-3.54%	24,302,415	23,258,550	-4.30%
Binford	975,176	999,697	2.51%	1,004,818	1,065,975	6.09%
Bisbee	395,384	462,901	17.08%	425,272	468,896	10.26%
Bismarck	890,705,407	946,282,195	6.24%	931,617,295	993,154,176	6.61%
Bottineau	28,011,544	28,834,877	2.94%	28,172,633	29,193,666	3.62%
Bowbells	1,152,547	1,099,376	-4.61%	1,179,593	1,103,917	-6.42%
Bowdon	198,299	161,962	-18.32%	198,948	163,872	-17.63%
Bowman	17,383,979	18,548,595	6.70%	18,113,639	19,702,131	8.77%
Buffalo	723,777	830,756	14.78%	724,630	830,756	14.65%
Burlington	2,789,960	3,178,286	13.92%	2,828,799	3,262,892	15.35%
Buxton	2,041,670	1,330,280	-34.84%	2,063,091	1,367,978	-33.69%
Cando	5,869,146	5,722,527	-2.50%	6,345,704	6,196,171	-2.36%
Carpio	349,890	382,018	9.18%	358,088	387,405	8.19%
Carrington	25,751,538	28,890,283	12.19%	27,470,194	30,958,331	12.70%
Carson	1,207,173	1,326,752	9.91%	1,212,805	1,338,993	10.40%
Casselton	11,482,175	13,989,605	21.84%	11,957,158	14,539,549	21.60%
Cavalier	17,802,373	16,530,771	-7.14%	24,164,298	21,277,204	-11.95%
Center	2,096,111	2,434,675	16.15%	2,166,162	2,488,068	14.86%
Cogswell	82,408	127,758	55.03%	83,148	127,758	53.65%
Columbus	256,711	308,062	20.00%	257,591	310,182	20.42%
Cooperstown	9,407,863	10,585,721	12.52%	9,513,985	10,720,944	12.69%
Crosby	6,922,945	7,452,241	7.65%	6,932,775	7,491,020	8.05%
Crystal	274,338	228,951	-16.54%	274,681	230,634	-16.04%
Davenport	133,952	154,936	15.67%	147,481	158,762	7.65%
Des Lacs	63,865	70,519	10.42%	63,865	71,458	11.89%
Devils Lake	113,345,514	114,114,238	0.68%	114,910,413	115,381,793	0.41%
Dickinson	212,186,479	220,357,559	3.85%	221,295,601	231,235,878	4.49%
Drake	891,119	950,588	6.67%	901,223	960,238	6.55%
Drayton	6,812,769	7,483,525	9.85%	6,977,180	7,644,771	9.57%
Dunseith	2,803,326	2,741,563	-2.20%	2,805,837	2,750,431	-1.97%
Edgeley	8,052,473	8,377,938	4.04%	8,331,999	8,524,189	2.31%
Edinburg	1,553,512	1,537,727	-1.02%	1,562,507	1,545,353	-1.10%
Edmore	399,105	436,008	9.25%	402,816	437,519	8.62%
Elgin	4,665,607	4,897,743	4.98%	4,748,740	4,947,719	4.19%
Ellendale	6,461,419	6,434,300	-0.42%	6,724,874	6,793,219	1.02%
Emerado	3,908,716	4,099,156	4.87%	4,237,208	4,703,659	11.01%
Enderlin	2,976,711	3,071,108	3.17%	4,616,548	5,679,669	23.03%
Esmond	417,390	410,094	-1.75%	417,390	410,094	-1.75%
Fairmount	1,329,382	1,340,107	0.81%	1,571,086	1,540,069	-1.97%
Fargo	1,552,922,585	1,681,616,042	8.29%	1,688,106,929	1,828,816,117	8.34%
Fessenden	4,260,646	3,890,609	-8.68%	4,349,128	4,032,078	-7.29%
Finley	3,343,684	3,818,659	14.21%	3,386,708	3,857,675	13.91%
Flasher	983,272	1,264,070	28.56%	1,004,063	1,285,260	28.01%
Fordville	872,676	616,963	-29.30%	1,405,308	865,938	-38.38%
Forman	3,078,396	3,073,063	-0.17%	3,123,018	3,120,300	-0.09%
Gackle	880,015	861,028	-2.16%	887,648	874,911	-1.43%
Galesburg	1,935,701	720,866	-62.76%	1,969,870	747,824	-62.04%
Garrison	8,672,730	9,342,415	7.72%	9,121,324	9,742,973	6.82%
Gilby	299,043	302,584	1.18%	304,901	310,082	1.70%
Gladstone	242,102	225,533	-6.84%	531,194	354,410	-33.28%

TABLE 5 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2003 and 2004**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT	CALENDAR YEAR	CALENDAR YEAR	PERCENT
	2003	2004	CHANGE	2003	2004	CHANGE
Glen Ullin	\$3,682,233	\$3,762,285	2.17%	\$3,714,727	\$3,783,440	1.85%
Glenburn	1,135,758	1,083,753	-4.58%	1,198,085	1,203,035	0.41%
Golden Valley	215,925	229,691	6.38%	218,079	231,338	6.08%
Goodrich	260,278	344,291	32.28%	260,378	348,012	33.66%
Grafton	45,563,150	45,743,357	0.40%	46,992,437	46,925,745	-0.14%
Grand Forks	738,629,966	785,134,861	6.30%	771,706,507	825,218,047	6.93%
Grandin	645,177	630,186	-2.32%	701,798	689,501	-1.75%
Granville	295,786	253,271	-14.37%	307,732	262,521	-14.69%
Grenora	780,969	732,283	-6.23%	781,055	732,283	-6.24%
Gwinner	12,157,995	15,152,775	24.63%	12,356,822	15,332,190	24.08%
Halliday	809,910	954,362	17.84%	880,350	1,045,258	18.73%
Hankinson	5,385,531	5,641,102	4.75%	5,484,642	5,698,869	3.91%
Hannaford	875,294	845,381	-3.42%	882,662	851,357	-3.55%
Harvey	17,973,196	19,417,816	8.04%	18,336,530	19,938,169	8.73%
Harwood	3,133,228	3,528,381	12.61%	3,170,744	3,546,242	11.84%
Hatton	2,451,045	2,509,740	2.39%	2,458,995	2,523,823	2.64%
Hazelton	2,347,277	3,310,126	41.02%	2,433,673	3,438,258	41.28%
Hazen	10,826,268	11,505,872	6.28%	10,907,337	11,656,004	6.86%
Hebron	1,889,031	1,965,388	4.04%	2,077,312	2,236,276	7.65%
Hettinger	11,357,136	12,760,914	12.36%	11,766,565	13,097,547	11.31%
Hillsboro	9,473,633	11,452,285	20.89%	9,838,088	11,898,252	20.94%
Hoople	1,829,642	2,054,796	12.31%	1,834,139	2,061,587	12.40%
Hope	1,174,964	1,570,507	33.66%	1,590,769	2,708,287	70.25%
Horace	2,771,400	3,104,136	12.01%	3,040,040	3,378,980	11.15%
Hunter	3,455,176	5,852,327	69.38%	3,486,084	5,929,012	70.08%
Jamestown	152,250,365	163,680,475	7.51%	158,780,220	172,762,037	8.81%
Kenmare	10,249,928	11,556,633	12.75%	11,544,843	14,081,227	21.97%
Kensal	232,607	262,891	13.02%	232,925	263,375	13.07%
Killdeer	6,919,313	6,622,180	-4.29%	7,183,294	6,862,221	-4.47%
Kindred	6,716,084	9,790,000	45.77%	7,396,165	10,705,849	44.75%
Kulm	2,376,385	3,419,402	43.89%	2,407,006	3,970,014	64.94%
LaMoure	11,696,816	13,869,602	18.58%	11,793,569	13,954,737	18.32%
Lakota	2,650,541	2,708,212	2.18%	2,658,697	2,719,361	2.28%
Langdon	19,287,587	20,486,788	6.22%	19,442,885	20,732,897	6.63%
Lansford	592,124	590,826	-0.22%	595,620	596,303	0.11%
Larimore	4,381,952	4,531,678	3.42%	4,457,928	4,577,728	2.69%
Leeds	1,524,130	1,299,580	-14.73%	1,524,709	1,423,524	-6.64%
Lehr	191,281	209,919	9.74%	191,281	210,205	9.89%
Leonard	1,061,300	1,015,749	-4.29%	1,061,300	1,015,889	-4.28%
Lidgerwood	5,895,124	5,940,104	0.76%	5,949,480	6,005,497	0.94%
Lignite	1,161,808	1,286,133	10.70%	1,209,520	1,295,000	7.07%
Lincoln	956,642	1,043,289	9.06%	1,022,648	1,043,872	2.08%
Linton	6,868,938	7,278,573	5.96%	6,962,492	7,343,925	5.48%
Lisbon	25,825,001	26,889,785	4.12%	25,980,115	27,048,242	4.11%
Litchville	834,796	825,284	-1.14%	841,093	835,074	-0.72%
Maddock	3,163,038	3,414,629	7.95%	3,220,193	3,462,296	7.52%
Mandan	134,243,799	142,071,858	5.83%	146,122,044	155,699,409	6.55%
Manvel	1,184,494	1,308,607	10.48%	1,287,364	1,333,076	3.55%
Mapleton	1,036,913	1,292,884	24.69%	1,137,829	1,416,641	24.50%
Marion	319,215	317,123	-0.66%	319,215	317,123	-0.66%
Max	600,200	608,395	1.37%	601,393	609,208	1.30%
Mayville	12,491,271	13,343,301	6.82%	12,566,481	13,406,980	6.69%
McClusky	1,266,551	1,208,700	-4.57%	1,568,015	1,370,432	-12.60%
McVile	1,792,403	1,741,779	-2.82%	1,818,783	1,752,519	-3.64%
Medina	493,601	527,484	6.86%	591,565	577,427	-2.39%
Michigan	3,424,671	3,634,212	6.12%	3,477,950	3,709,960	6.67%
Milnor	3,629,008	3,859,012	6.34%	3,749,351	3,965,712	5.77%
Minnewaukan	499,785	649,062	29.87%	502,970	651,089	29.45%
Minot	544,588,194	582,209,704	6.91%	563,000,020	607,684,297	7.94%
Minto	2,045,090	2,147,287	5.00%	2,171,638	2,247,697	3.50%

TABLE 5 (continued)

Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2003 and 2004

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2003	2004		2003	2004	
Mohall	\$8,879,998	\$10,204,382	14.91%	\$9,061,517	\$10,388,064	14.64%
Mooreton	695,776	639,818	-8.04%	739,369	659,508	-10.80%
Mott	3,661,072	3,707,201	1.26%	3,844,224	3,976,326	3.44%
Munich	838,499	977,366	16.56%	842,003	979,844	16.37%
Napoleon	5,235,051	6,012,197	14.85%	5,300,205	6,037,719	13.91%
Neché	1,238,176	1,094,470	-11.61%	1,304,350	1,186,141	-9.06%
New England	1,824,328	1,741,436	-4.54%	1,998,787	1,868,960	-6.50%
New Leipzig	1,002,993	993,913	-0.91%	1,041,823	1,063,490	2.08%
New Rockford	5,922,872	6,762,251	14.17%	5,980,479	6,856,244	14.64%
New Salem	4,829,284	5,121,100	6.04%	4,905,896	5,193,063	5.85%
New Town	3,632,787	4,142,017	14.02%	3,992,006	4,342,211	8.77%
Noonan	703,919	695,253	-1.23%	706,841	699,923	-0.98%
Northwood	13,181,584	13,680,295	3.78%	13,399,831	13,903,179	3.76%
Oakes	14,845,047	15,500,938	4.42%	15,032,761	15,711,016	4.51%
Osnabrock	264,640	318,950	20.52%	280,537	323,576	15.34%
Page	2,355,284	4,606,720	95.59%	2,358,010	4,609,144	95.47%
Park River	8,273,150	8,434,872	1.95%	8,537,676	8,692,708	1.82%
Parshall	2,325,148	2,210,383	-4.94%	2,331,305	2,223,553	-4.62%
Pembina	3,883,619	4,577,282	17.86%	4,022,334	4,727,146	17.52%
Petersburg	285,759	290,726	1.74%	286,181	291,061	1.71%
Pick City	786,617	694,490	-11.71%	786,617	694,490	-11.71%
Plaza	854,784	743,480	-13.02%	855,330	744,744	-12.93%
Portal	587,922	683,039	16.18%	587,922	683,081	16.19%
Portland	1,291,336	1,128,461	-12.61%	1,560,056	1,384,252	-11.27%
Powers Lake	2,500,849	2,449,640	-2.05%	2,534,550	2,474,257	-2.38%
Ray	2,475,447	3,220,710	30.11%	2,515,641	3,246,395	29.05%
Reeder	531,392	529,478	-0.36%	588,045	533,366	-9.30%
Regent	954,005	1,044,222	9.46%	1,028,418	1,061,584	3.22%
Reynolds	515,462	633,384	22.88%	515,893	671,675	30.20%
Rhame	512,107	494,534	-3.43%	521,364	499,129	-4.26%
Richardton	2,168,499	2,284,055	5.33%	2,233,655	2,306,257	3.25%
Riverdale	750,704	809,845	7.88%	756,562	822,534	8.72%
Rock Lake	621,098	547,555	-11.84%	647,057	566,822	-12.40%
Rolette	2,899,771	3,157,839	8.90%	2,981,627	3,386,379	13.57%
Rolla	15,220,856	15,320,513	0.65%	15,321,166	15,515,253	1.27%
Rugby	27,459,658	28,454,901	3.62%	29,943,080	31,738,925	6.00%
Rutland	654,590	633,829	-3.17%	680,995	645,151	-5.26%
Sawyer	1,681,016	2,032,470	20.91%	1,699,586	2,058,072	21.09%
Scranton	1,658,330	1,902,231	14.71%	1,969,619	2,303,566	16.95%
Selfridge	298,564	308,196	3.23%	298,564	308,196	3.23%
Sherwood	1,342,763	1,342,354	-0.03%	1,359,592	1,355,564	-0.30%
Sheyenne	1,052,261	1,003,113	-4.67%	1,064,640	1,012,022	-4.94%
South Heart	1,261,356	1,725,191	36.77%	1,318,564	1,771,190	34.33%
St. John	889,378	750,121	-15.66%	889,690	750,311	-15.67%
St. Thomas	681,684	867,994	27.33%	682,979	872,414	27.74%
Stanley	10,895,347	12,093,377	11.00%	11,209,629	12,246,208	9.25%
Stanton	583,640	559,606	-4.12%	585,605	563,159	-3.83%
Starkweather	84,458	60,513	-28.35%	84,458	60,513	-28.35%
Steele	7,094,239	6,883,286	-2.97%	7,212,741	8,228,347	14.08%
Strasburg	2,115,299	1,922,573	-9.11%	2,129,094	1,938,041	-8.97%
Surrey	870,011	913,962	5.05%	1,140,564	1,288,390	12.96%
Sykeston	391,723	315,494	-19.46%	391,895	315,500	-19.49%
Tappen	1,448,342	1,625,269	12.22%	1,450,790	1,635,426	12.73%
Thompson	1,135,056	1,058,296	-6.76%	1,203,861	1,136,547	-5.59%
Tioga	14,527,883	18,340,136	26.24%	16,059,790	20,820,412	29.64%
Tolna	863,219	785,740	-8.98%	870,930	842,143	-3.31%
Tower City	1,512,278	1,579,374	4.44%	1,555,398	1,608,512	3.41%
Towner	4,859,319	5,056,857	4.07%	4,888,099	6,073,827	24.26%
Turtle Lake	2,141,713	2,220,684	3.69%	2,145,298	2,237,911	4.32%
Underwood	2,296,801	2,153,876	-6.22%	2,313,352	2,226,458	-3.76%

TABLE 5 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2003 and 2004**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2003	2004		2003	2004	
Upham	\$405,146	\$448,374	10.67%	\$405,215	\$448,374	10.65%
Valley City	49,868,940	52,629,972	5.54%	52,674,284	56,290,427	6.87%
Velva	4,727,135	5,231,679	10.67%	5,434,246	6,236,534	14.76%
Wahpeton	59,888,945	62,198,294	3.86%	83,069,283	82,711,292	-0.43%
Walcott	1,900,758	2,277,789	19.84%	1,924,105	2,287,633	18.89%
Walhalla	4,571,400	5,436,580	18.93%	5,774,805	6,482,280	12.25%
Washburn	9,476,205	13,250,675	39.83%	9,531,815	13,344,230	40.00%
Watford City	17,566,706	21,028,476	19.71%	18,285,637	23,180,122	26.77%
West Fargo	179,306,211	204,689,114	14.16%	189,601,196	217,127,131	14.52%
Westhope	3,241,848	3,020,893	-6.82%	3,331,616	3,112,195	-6.59%
Wildrose	488,206	519,523	6.41%	489,299	528,553	8.02%
Williston	177,224,882	202,158,793	14.07%	183,899,413	210,877,027	14.67%
Willow City	758,822	891,945	17.54%	760,755	899,082	18.18%
Wilton	1,908,948	2,004,183	4.99%	1,915,901	2,025,185	5.70%
Wimbledon	1,560,120	1,870,089	19.87%	1,619,165	1,945,283	20.14%
Wing	307,972	320,690	4.13%	308,556	321,999	4.36%
Wishek	10,274,202	11,493,244	11.87%	10,384,238	11,581,384	11.53%
Wyndmere	1,604,130	1,735,600	8.20%	2,047,509	2,275,250	11.12%
Zap	210,766	203,787	-3.31%	210,937	214,185	1.54%
Zeeland	348,692	436,447	25.17%	353,052	437,663	23.97%
Subtotal 200 Cities	\$5,606,171,689	\$6,025,707,750	7.48%	\$5,944,258,545	\$6,414,277,658	7.91%
Remaining City Data	\$66,460,089	\$72,766,189	9.49%	\$73,111,929	\$77,670,436	6.23%
Total In-State	\$5,672,631,778	\$6,098,473,939	7.51%	\$6,017,370,474	\$6,491,948,094	7.89%
Consolidated and Out-Of-State	\$1,082,758,046	\$1,178,596,822	8.85%	\$1,339,990,870	\$1,508,321,562	12.56%
Grand Total In- and Out-Of-State	\$6,755,389,824	\$7,277,070,761	7.72%	\$7,357,361,344	\$8,000,269,656	8.74%

TABLE 6

**Sales and Use Tax Collections
Largest 50 Cities, Calendar Year 2004**

CITIES:	TOTAL CALENDAR YEAR 2004 COLLECTIONS:
Ashley	\$251,220.20
Beach	584,822.91
Beulah	1,394,587.49
Bismarck	56,807,446.64
Bottineau	1,747,130.41
Bowman	1,058,298.50
Cando	351,231.36
Carrington	1,618,136.03
Casselton	707,514.79
Cavalier	1,210,694.20
Cooperstown	539,542.55
Crosby	438,654.98
Devils Lake	6,911,140.72
Dickinson	13,661,354.12
Ellendale	370,707.51
Fargo	104,262,139.32
Garrison	538,485.40
Grafton	2,534,809.45
Grand Forks	52,804,488.90
Harvey	1,008,389.42
Hazen	662,774.87
Hettinger	721,595.29
Hillsboro	646,117.40
Jamestown	10,935,162.23
Kenmare	683,361.41
Langdon	1,111,071.58
Larimore	279,819.82
Lincoln	63,705.98
Linton	424,797.98
Lisbon	1,397,309.19
Mandan	8,426,360.50
Mayville	859,913.50
Minot	38,711,445.79
New Rockford	411,270.34
New Town	226,305.64
Northwood	666,101.57
Oakes	949,674.67
Park River	513,716.37
Rolla	929,855.48
Rugby	1,681,716.50
Stanley	610,999.58
Tioga	1,078,850.74
Valley City	3,431,172.22
Wahpeton	4,841,288.67
Walhalla	331,788.98
Washburn	687,049.45
Watford City	1,168,125.59
West Fargo	12,407,150.99
Williston	12,531,544.24
Wishek	535,106.83
TOTAL COLLECTIONS	
Subtotal 50 Cities	\$356,725,948.30
Remaining City Data	\$21,709,269.08
Total In-State	\$378,435,217.38
Consolidated	\$19,105,343.71
Out-Of-State	\$52,455,085.55
Total In- and Out-Of-State	\$449,995,646.64
Adjustments and Accounts Receivable	\$8,056,450.81
Grand Total In- and Out-Of-State	\$458,052,097.45
<i>LOCAL TAXES LEVIED BY CITIES/COUNTIES ARE INCLUDED IN THE ABOVE AMOUNTS</i>	

TABLE 7

**Comparison of Taxable Sales and Purchases
By Industry, Calendar Years 2003 and 2004**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	CALENDAR YEAR 2003	CALENDAR YEAR 2004	
Mining and Oil Extraction			
Coal Mining	\$5,481,540	\$31,195,593	469.10%
Oil & Gas Extraction	46,656,770	60,018,782	28.64%
Other Mining	6,400,478	6,758,681	5.60%
Total	\$58,538,788	\$97,973,056	67.36%
Construction			
	\$193,571,275	\$240,018,916	24.00%
Manufacturing			
	\$309,647,190	\$341,688,027	10.35%
Transportation, Communication and Public Utilities			
Transportation	\$34,136,263	\$32,238,650	-5.56%
Communication	397,201,868	428,392,223	7.85%
Electric, Gas & Sanitary Services	293,011,412	329,810,687	12.56%
Total	\$724,349,543	\$790,441,560	9.12%
Wholesale Trade			
Farm Machinery & Farm Repair Parts	\$198,312,300	\$234,599,062	18.30%
Remaining Wholesale Trade	1,100,082,976	1,220,426,151	10.94%
Total	\$1,298,395,276	\$1,455,025,213	12.06%
Retail Trade			
Building Materials, Hardware, Glass, Garden Supply & Mobile Home Dealers	\$581,789,944	\$672,012,818	15.51%
General Merchandise Stores	903,012,949	936,081,164	3.66%
Food Stores	181,627,449	186,815,650	2.86%
Automotive Dealers & Gas Service Stations	441,457,945	465,329,616	5.41%
Apparel & Accessory Stores	243,673,112	248,360,640	1.92%
Furniture, Home Furnishings & Equipment Stores	317,640,790	331,290,622	4.30%
Eating & Drinking Places	703,854,965	756,021,203	7.41%
Miscellaneous Retail Stores	591,786,311	625,913,433	5.77%
Total	\$3,964,843,465	\$4,221,825,146	6.48%
Services			
Hotels, Motels, Rooming Houses, Camps and Other Lodging Places	\$156,455,227	\$167,799,270	7.25%
Personal Services	44,689,469	46,061,419	3.07%
Business Services	200,414,136	215,890,065	7.72%
Repair Services	165,770,062	175,124,352	5.64%
Entertainment Services	129,083,751	130,222,539	0.88%
Health Services	31,821,120	33,390,636	4.93%
Membership Organizations	9,185,905	9,065,328	-1.31%
Miscellaneous Services	8,257,924	9,617,208	16.46%
Total	\$745,677,594	\$787,170,817	5.56%
Miscellaneous	\$62,338,213	\$66,126,921	6.08%
GRAND TOTAL	\$7,357,361,344	\$8,000,269,656	8.74%

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

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