

North Dakota Sales and Use Tax Statistical Report

First Quarter 2005

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>2003</u>	<u>2004</u>	<u>2005</u>
First Quarter:	January, February, March	-0.9%	+10.8%	+6.7%
Second Quarter:	April, May, June	+0.4%	+9.4%	
Third Quarter:	July, August, September	+7.8%	+5.9%	
Fourth Quarter:	October, November, December	+7.7%	+7.6%	

Office of State Tax Commissioner

CORY FONG
TAX COMMISSIONER

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

Office of State Tax Commissioner

Table of Contents

Introduction 1, 2

Statistics by County

Table 1

Taxable Sales and Taxable Purchases by County, First Quarter 2005..... 3

Table 2

Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, by County, First Quarters 2004 and 2005 4

Table 3

Sales and Use Tax Collections by County, First Quarter 2005..... 5

Statistics by City

Table 4

Taxable Sales and Taxable Purchases, 50 Largest Cities, First Quarter 2005 6

Table 5

Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, 50 Largest Cities, First Quarters 2004 and 2005..... 7

Table 6

Sales and Use Tax Collections, 50 Largest Cities, First Quarter 2005 8

Statistics by Industry

Table 7

Comparison of Taxable Sales and Purchases by Industry, First Quarters 2004 and 2005..... 9

Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the fourth quarter of 2004 and sales and use tax collections received during the first quarter of 2005.

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 2004 and collections paid with monthly returns on taxable sales and taxable purchases made in November and December 2004, and January and February 2005. (Additional payments for February taxable sales and purchases would have been received after March, and will be reported as collections in the second quarter of 2005.)

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.

Visit our Web Site

Get all the latest news from the Office of State Tax Commissioner by visiting our web site at www.ndtaxdepartment.gov. Press releases and statistical reports are available in our web site News Center. Various other forms, publications and information can be found on our web site as well. Be sure to check it out.

TABLE 1

**Taxable Sales and Purchases
By County, First Quarter 2005**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$2,534,787	\$94,355	\$2,629,142
Barnes	11,433,985	775,467	12,209,452
Benson	1,645,171	20,028	1,665,199
Billings	437,276	37,625	474,901
Bottineau	6,931,262	73,817	7,005,079
Bowman	4,347,085	412,374	4,759,459
Burke	1,178,516	6,089	1,184,605
Burleigh	216,091,104	10,871,755	226,962,859
Cass	419,991,678	41,029,053	461,020,731
Cavalier	4,016,007	45,162	4,061,169
Dickey	4,812,223	176,830	4,989,053
Divide	1,350,854	8,810	1,359,664
Dunn	1,437,201	38,095	1,475,296
Eddy	1,443,164	5,380	1,448,544
Emmons	2,370,544	24,586	2,395,130
Foster	5,807,815	732,060	6,539,875
Golden Valley	2,840,801	31,708	2,872,509
Grand Forks	173,398,948	8,341,001	181,739,949
Grant	1,554,116	25,202	1,579,318
Griggs	2,229,580	37,842	2,267,422
Hettinger	1,022,788	52,569	1,075,357
Kidder	2,033,722	18,484	2,052,206
LaMoure	4,929,314	71,699	5,001,013
Logan	1,281,283	5,564	1,286,847
McHenry	2,838,623	352,362	3,190,985
McIntosh	3,679,613	33,309	3,712,922
McKenzie	4,728,121	124,523	4,852,644
McLean	6,344,403	67,809	6,412,212
Mercer	6,546,126	729,347	7,275,473
Morton	31,333,162	3,028,787	34,361,949
Mountrail	3,783,825	57,599	3,841,424
Nelson	2,154,902	29,295	2,184,197
Oliver	498,453	1,798	500,251
Pembina	7,625,074	866,007	8,491,081
Pierce	5,369,889	329,310	5,699,199
Ramsey	24,396,948	241,336	24,638,284
Ransom	5,470,083	861,569	6,331,652
Renville	2,342,022	74,423	2,416,445
Richland	17,733,991	5,582,356	23,316,347
Rolette	4,737,370	47,881	4,785,251
Sargent	12,915,953	168,884	13,084,837
Sheridan	236,653	402	237,055
Sioux	65,295	90	65,385
Slope	93,573	1,073	94,646
Stark	51,281,904	4,066,394	55,348,298
Steele	1,078,341	105,138	1,183,479
Stutsman	34,302,114	2,409,322	36,711,436
Towner	1,732,124	144,400	1,876,524
Traill	5,477,441	151,932	5,629,373
Walsh	13,127,683	386,364	13,514,047
Ward	129,150,334	5,901,102	135,051,436
Wells	4,369,929	131,865	4,501,794
Williams	58,253,685	2,359,221	60,612,906
Subtotal In-State	\$1,316,786,858	\$91,189,453	\$1,407,976,311
Consolidated	123,682,512	41,670,580	165,353,092
Out-Of-State	<u>184,506,260</u>	<u>26,787,464</u>	<u>211,293,724</u>
Grand Total	\$1,624,975,630	\$159,647,497	\$1,784,623,127

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, First Quarters 2004 and 2005**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER 2004	FIRST QUARTER 2005	PERCENT CHANGE	FIRST QUARTER 2004	FIRST QUARTER 2005	PERCENT CHANGE
Adams	\$2,551,262	\$2,534,787	-0.65%	\$2,618,941	\$2,629,142	0.39%
Barnes	11,644,722	11,433,985	-1.81%	12,318,888	12,209,452	-0.89%
Benson	1,582,089	1,645,171	3.99%	1,715,316	1,665,199	-2.92%
Billings	368,383	437,276	18.70%	402,620	474,901	17.95%
Bottineau	6,910,198	6,931,262	0.30%	6,970,402	7,005,079	0.50%
Bowman	4,762,586	4,347,085	-8.72%	5,011,120	4,759,459	-5.02%
Burke	1,053,789	1,178,516	11.84%	1,061,993	1,184,605	11.55%
Burleigh	199,667,933	216,091,104	8.23%	208,718,725	226,962,859	8.74%
Cass	393,184,124	419,991,678	6.82%	423,507,665	461,020,731	8.86%
Cavalier	4,297,499	4,016,007	-6.55%	4,383,503	4,061,169	-7.35%
Dickey	4,524,496	4,812,223	6.36%	4,668,897	4,989,053	6.86%
Divide	1,422,318	1,350,854	-5.02%	1,426,068	1,359,664	-4.66%
Dunn	1,580,999	1,437,201	-9.10%	1,643,368	1,475,296	-10.23%
Eddy	1,353,353	1,443,164	6.64%	1,358,329	1,448,544	6.64%
Emmons	2,411,697	2,370,544	-1.71%	2,451,125	2,395,130	-2.28%
Foster	5,387,812	5,807,815	7.80%	5,716,532	6,539,875	14.40%
Golden Valley	2,957,325	2,840,801	-3.94%	2,976,315	2,872,509	-3.49%
Grand Forks	168,237,356	173,398,948	3.07%	175,555,223	181,739,949	3.52%
Grant	1,450,865	1,554,116	7.12%	1,500,172	1,579,318	5.28%
Griggs	2,544,852	2,229,580	-12.39%	2,587,285	2,267,422	-12.36%
Hettinger	1,165,332	1,022,788	-12.23%	1,230,290	1,075,357	-12.59%
Kidder	1,901,616	2,033,722	6.95%	2,847,165	2,052,206	-27.92%
LaMoure	4,893,900	4,929,314	0.72%	4,949,500	5,001,013	1.04%
Logan	1,490,552	1,281,283	-14.04%	1,496,978	1,286,847	-14.04%
McHenry	2,759,499	2,838,623	2.87%	3,686,229	3,190,985	-13.43%
McIntosh	3,454,670	3,679,613	6.51%	3,482,663	3,712,922	6.61%
McKenzie	4,098,967	4,728,121	15.35%	5,548,912	4,852,644	-12.55%
McLean	5,142,858	6,344,403	23.36%	5,238,326	6,412,212	22.41%
Mercer	7,394,828	6,546,126	-11.48%	7,514,433	7,275,473	-3.18%
Morton	31,309,648	31,333,162	0.08%	33,775,272	34,361,949	1.74%
Mountrail	3,554,646	3,783,825	6.45%	3,637,516	3,841,424	5.61%
Nelson	2,338,659	2,154,902	-7.86%	2,434,015	2,184,197	-10.26%
Oliver	508,596	498,453	-1.99%	531,642	500,251	-5.90%
Pembina	6,958,604	7,625,074	9.58%	7,643,588	8,491,081	11.09%
Pierce	5,505,541	5,369,889	-2.46%	5,776,145	5,699,199	-1.33%
Ramsey	24,305,764	24,396,948	0.38%	24,522,269	24,638,284	0.47%
Ransom	6,363,391	5,470,083	-14.04%	6,830,208	6,331,652	-7.30%
Renville	2,559,176	2,342,022	-8.49%	2,619,669	2,416,445	-7.76%
Richland	17,623,207	17,733,991	0.63%	23,157,440	23,316,347	0.69%
Rolette	4,985,262	4,737,370	-4.97%	5,025,637	4,785,251	-4.78%
Sargent	4,479,331	12,915,953	188.35%	4,525,361	13,084,837	189.14%
Sheridan	257,298	236,653	-8.02%	257,341	237,055	-7.88%
Sioux	72,330	65,295	-9.73%	72,421	65,385	-9.72%
Slope	98,484	93,573	-4.99%	99,475	94,646	-4.85%
Stark	47,498,735	51,281,904	7.96%	50,347,794	55,348,298	9.93%
Steele	1,055,865	1,078,341	2.13%	1,196,991	1,183,479	-1.13%
Stutsman	34,042,729	34,302,114	0.76%	36,262,128	36,711,436	1.24%
Towner	1,610,370	1,732,124	7.56%	1,735,428	1,876,524	8.13%
Traill	5,796,816	5,477,441	-5.51%	6,099,637	5,629,373	-7.71%
Walsh	12,492,387	13,127,683	5.09%	12,846,825	13,514,047	5.19%
Ward	122,601,033	129,150,334	5.34%	128,498,879	135,051,436	5.10%
Wells	4,358,340	4,369,929	0.27%	4,498,504	4,501,794	0.07%
Williams	45,977,035	58,253,685	26.70%	48,036,642	60,612,906	26.18%
Subtotal In-State	\$1,236,549,127	\$1,316,786,858	6.49%	\$1,313,017,810	\$1,407,976,311	7.23%
Consolidated and Out-Of-State	295,478,979	308,188,772	4.30%	358,958,514	376,646,816	4.93%
Grand Total	\$1,532,028,106	\$1,624,975,630	6.07%	\$1,671,976,324	\$1,784,623,127	6.74%

TABLE 3

**Sales and Use Tax Collections
By County, First Quarter 2005**

COUNTIES	TOTAL FIRST QUARTER 2005 COLLECTIONS
Adams	\$215,568.57
Barnes	932,327.03
Benson	127,132.34
Billings	63,604.05
Bottineau	558,496.59
Bowman	321,979.93
Burke	94,844.96
Burleigh	16,226,253.01
Cass	33,621,764.47
Cavalier	285,244.99
Dickey	352,827.64
Divide	125,827.85
Dunn	138,359.27
Eddy	115,464.37
Emmons	168,913.28
Foster	387,195.58
Golden Valley	177,653.17
Grand Forks	15,025,393.00
Grant	115,113.43
Griggs	175,886.14
Hettinger	117,395.97
Kidder	159,849.92
LaMoure	308,912.52
Logan	91,304.51
McHenry	201,580.74
McIntosh	219,932.15
McKenzie	331,462.73
McLean	380,678.12
Mercer	573,010.48
Morton	2,328,920.68
Mountrail	236,882.65
Nelson	119,022.62
Oliver	41,382.12
Pembina	622,101.41
Pierce	369,644.47
Ramsey	1,794,652.69
Ransom	439,372.57
Renville	137,368.95
Richland	1,649,407.42
Rolette	351,786.19
Sargent	748,813.32
Sheridan	34,590.32
Sioux	1,946.56
Slope	9,806.60
Stark	4,097,525.84
Steele	103,623.59
Stutsman	2,781,625.55
Towner	107,290.63
Traill	474,916.33
Walsh	918,877.62
Ward	11,017,643.23
Wells	325,176.90
Williams	4,100,420.56
TOTAL COLLECTIONS	
Subtotal In-State	\$104,426,775.63
Consolidated	6,828,555.90
Out-Of-State	15,290,931.38
Total In- and Out-Of-State	<u>\$126,546,262.91</u>
Adjustments and Accounts Receivable	<u>1,385,043.47</u>
Grand Total In- and Out-Of-State	\$127,931,306.38
<i>LOCAL SALES AND USE TAXES ARE INCLUDED</i>	

TABLE 4

**Taxable Sales and Taxable Purchases
Largest 50 Cities, First Quarter 2005**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$867,025	\$21,399	\$888,424
Beach	1,116	2,762,795	31,446	2,794,241
Beulah	3,152	4,041,759	718,214	4,759,973
Bismarck	55,532	215,694,340	10,684,971	226,379,311
Bottineau	2,336	5,473,458	23,057	5,496,515
Bowman	1,600	3,881,467	377,769	4,259,236
Cando	1,342	1,402,892	140,385	1,543,277
Carrington	2,268	5,680,081	731,089	6,411,170
Casselton	1,855	2,901,594	130,279	3,031,873
Cavalier	1,537	3,152,633	570,384	3,723,017
Cooperstown	1,053	1,804,550	34,603	1,839,153
Crosby	1,089	1,161,722	7,638	1,169,360
Devils Lake	7,222	24,084,728	240,460	24,325,188
Dickinson	16,010	48,886,569	3,474,580	52,361,149
Ellendale	1,559	1,150,899	117,319	1,268,218
Fargo	90,599	371,128,981	38,159,608	409,288,589
Garrison	1,318	1,608,770	44,209	1,652,979
Grafton	4,516	10,173,677	295,385	10,469,062
Grand Forks	49,321	168,583,947	8,265,620	176,849,567
Harvey	1,989	3,575,580	117,071	3,692,651
Hazen	2,457	2,237,565	10,642	2,248,207
Hettinger	1,307	2,422,848	93,367	2,516,215
Hillsboro	1,563	1,974,873	68,046	2,042,919
Jamestown	15,527	33,894,285	2,083,085	35,977,370
Kenmare	1,081	1,968,319	260,376	2,228,695
Langdon	2,101	3,470,911	35,722	3,506,633
Larimore	1,433	906,288	9,146	915,434
Lincoln	1,730	233,718	199	233,917
Linton	1,321	1,270,606	14,575	1,285,181
Lisbon	2,292	4,679,100	32,265	4,711,365
Mandan	16,718	28,712,359	2,972,835	31,685,194
Mayville	1,953	2,403,335	4,721	2,408,056
Minot	36,567	125,086,801	5,471,403	130,558,204
New Rockford	1,463	1,258,765	1,588	1,260,353
New Town	1,367	586,758	42,138	628,896
Northwood	959	2,160,222	29,413	2,189,635
Oakes	1,979	3,232,536	52,318	3,284,854
Park River	1,535	1,593,152	44,123	1,637,275
Rolla	1,417	3,334,573	11,111	3,345,684
Rugby	2,939	5,306,871	329,310	5,636,181
Stanley	1,279	2,525,483	11,264	2,536,747
Tioga	1,125	3,810,379	468,011	4,278,390
Valley City	6,826	10,623,930	732,043	11,355,973
Wahpeton	8,586	13,644,343	5,392,662	19,037,005
Walhalla	1,057	1,023,554	217,502	1,241,056
Washburn	1,389	3,126,077	18,657	3,144,734
Watford City	1,435	4,380,364	60,049	4,440,413
West Fargo	14,940	39,895,284	2,533,658	42,428,942
Williston	12,512	53,691,352	1,882,607	55,573,959
Wishek	1,122	2,741,185	11,910	2,753,095
Subtotal 50 Cities	394,276	\$1,240,213,303	\$87,080,232	\$1,327,293,535
Remaining Cities	247,924	76,573,555	4,109,221	80,682,776
Total In-State	642,200	\$1,316,786,858	\$91,189,453	\$1,407,976,311
Consolidated		123,682,512	41,670,580	165,353,092
Out-Of-State		184,506,260	26,787,464	211,293,724
Grand Total In- and Out-Of-State		\$1,624,975,630	\$159,647,497	\$1,784,623,127

TABLE 5

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, First Quarters 2004 and 2005**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE
	2004	2005		2004	2005	
Ashley	\$913,947	\$867,025	-5.13%	\$919,748	\$888,424	-3.41%
Beach	2,865,389	2,762,795	-3.58%	2,884,091	2,794,241	-3.12%
Beulah	4,598,961	4,041,759	-12.12%	4,712,362	4,759,973	1.01%
Bismarck	199,165,249	215,694,340	8.30%	208,081,348	226,379,311	8.79%
Bottineau	5,523,779	5,473,458	-0.91%	5,551,459	5,496,515	-0.99%
Bowman	4,319,037	3,881,467	-10.13%	4,506,858	4,259,236	-5.49%
Cando	1,297,741	1,402,892	8.10%	1,417,670	1,543,277	8.86%
Carrington	5,216,851	5,680,081	8.88%	5,545,059	6,411,170	15.62%
Casselton	3,049,807	2,901,594	-4.86%	3,293,810	3,031,873	-7.95%
Cavalier	3,129,402	3,152,633	0.74%	3,553,261	3,723,017	4.78%
Cooperstown	2,116,437	1,804,550	-14.74%	2,144,513	1,839,153	-14.24%
Crosby	1,211,303	1,161,722	-4.09%	1,214,030	1,169,360	-3.68%
Devils Lake	23,958,889	24,084,728	0.53%	24,174,591	24,325,188	0.62%
Dickinson	45,065,936	48,886,569	8.48%	47,368,995	52,361,149	10.54%
Ellendale	1,122,916	1,150,899	2.49%	1,200,559	1,268,218	5.64%
Fargo	345,694,881	371,128,981	7.36%	372,958,114	409,288,589	9.74%
Garrison	1,758,409	1,608,770	-8.51%	1,807,555	1,652,979	-8.55%
Grafton	9,365,801	10,173,677	8.63%	9,603,401	10,469,062	9.01%
Grand Forks	163,200,758	168,583,947	3.30%	170,443,514	176,849,567	3.76%
Harvey	3,405,451	3,575,580	5.00%	3,501,521	3,692,651	5.46%
Hazen	2,506,991	2,237,565	-10.75%	2,512,861	2,248,207	-10.53%
Hettinger	2,423,035	2,422,848	-0.01%	2,490,041	2,516,215	1.05%
Hillsboro	1,973,165	1,974,873	0.09%	2,183,535	2,042,919	-6.44%
Jamestown	33,342,592	33,894,285	1.65%	35,247,968	35,977,370	2.07%
Kenmare	1,890,507	1,968,319	4.12%	2,210,406	2,228,695	0.83%
Langdon	3,694,866	3,470,911	-6.06%	3,775,610	3,506,633	-7.12%
Larimore	995,740	906,288	-8.98%	1,003,863	915,434	-8.81%
Lincoln	235,192	233,718	-0.63%	235,345	233,917	-0.61%
Linton	1,281,167	1,270,606	-0.82%	1,289,053	1,285,181	-0.30%
Lisbon	5,518,271	4,679,100	-15.21%	5,567,648	4,711,365	-15.38%
Mandan	29,014,924	28,712,359	-1.04%	31,423,392	31,685,194	0.83%
Mayville	2,460,966	2,403,335	-2.34%	2,482,358	2,408,056	-2.99%
Minot	118,733,001	125,086,801	5.35%	124,097,965	130,558,204	5.21%
New Rockford	1,238,763	1,258,765	1.61%	1,241,555	1,260,353	1.51%
New Town	621,881	586,758	-5.65%	687,986	628,896	-8.59%
Northwood	2,292,558	2,160,222	-5.77%	2,320,315	2,189,635	-5.63%
Oakes	3,065,470	3,232,536	5.45%	3,104,488	3,284,854	5.81%
Park River	1,575,637	1,593,152	1.11%	1,637,945	1,637,275	-0.04%
Rolla	3,386,741	3,334,573	-1.54%	3,423,915	3,345,684	-2.28%
Rugby	5,442,388	5,306,871	-2.49%	5,712,992	5,636,181	-1.34%
Stanley	2,258,789	2,525,483	11.81%	2,272,839	2,536,747	11.61%
Tioga	3,565,289	3,810,379	6.87%	3,881,663	4,278,390	10.22%
Valley City	10,690,525	10,623,930	-0.62%	11,342,594	11,355,973	0.12%
Wahpeton	13,579,257	13,644,343	0.48%	18,919,316	19,037,005	0.62%
Walhalla	1,095,205	1,023,554	-6.54%	1,293,905	1,241,056	-4.08%
Washburn	1,810,349	3,126,077	72.68%	1,840,779	3,144,734	70.84%
Watford City	3,819,615	4,380,364	14.68%	5,247,226	4,440,413	-15.38%
West Fargo	38,180,582	39,895,284	4.49%	40,584,342	42,428,942	4.55%
Williston	41,728,951	53,691,352	28.67%	43,463,275	55,573,959	27.86%
Wishek	2,482,197	2,741,185	10.43%	2,504,389	2,753,095	9.93%
Subtotal 50 Cities	\$1,167,885,558	\$1,240,213,303	6.19%	\$1,238,882,028	\$1,327,293,535	7.14%
Remaining Cities	68,663,569	76,573,555	11.52%	74,135,782	80,682,776	8.83%
Total In-State	\$1,236,549,127	\$1,316,786,858	6.49%	\$1,313,017,810	\$1,407,976,311	7.23%
Consolidated and Out-Of-State	295,478,979	308,188,772	4.30%	358,958,514	376,646,816	4.93%
Grand Total In- and Out-Of-State	\$1,532,028,106	\$1,624,975,630	6.07%	\$1,671,976,324	\$1,784,623,127	6.74%

TABLE 6

**Sales and Use Tax Collections
Largest 50 Cities, First Quarter 2005**

CITIES:	TOTAL FIRST QUARTER 2005 COLLECTIONS:
Ashley	\$69,095.64
Beach	167,555.46
Beulah	369,853.12
Bismarck	16,168,255.89
Bottineau	450,894.35
Bowman	278,769.32
Cando	85,710.48
Carrington	376,630.69
Casselton	172,658.54
Cavalier	291,922.92
Cooperstown	136,921.01
Crosby	107,374.99
Devils Lake	1,764,619.63
Dickinson	3,846,080.54
Ellendale	90,198.56
Fargo	30,096,916.83
Garrison	130,145.95
Grafton	663,783.80
Grand Forks	14,694,144.16
Harvey	264,558.23
Hazen	179,176.88
Hettinger	208,773.86
Hillsboro	162,014.13
Jamestown	2,695,969.64
Kenmare	169,133.08
Langdon	239,469.20
Larimore	76,202.67
Lincoln	15,104.92
Linton	101,372.38
Lisbon	306,823.03
Mandan	2,152,822.58
Mayville	220,180.51
Minot	10,678,511.89
New Rockford	105,124.50
New Town	48,736.31
Northwood	118,161.92
Oakes	230,819.54
Park River	125,838.48
Rolla	243,299.99
Rugby	363,250.77
Stanley	147,394.34
Tioga	274,629.22
Valley City	851,835.29
Wahpeton	1,338,145.91
Walhalla	108,412.10
Washburn	136,701.40
Watford City	295,933.37
West Fargo	2,886,146.21
Williston	3,762,624.26
Wishek	145,576.28
Subtotal 50 Cities	\$98,614,274.77
Remaining Cities	5,812,500.86
Total In-State	\$104,426,775.63
Consolidated	6,828,555.90
Out-Of-State	15,290,931.38
Total In- and Out-Of-State	\$126,546,262.91
Adjustments and Accounts Receivable	1,385,043.47
Grand Total In- and Out-Of-State	\$127,931,306.38
<i>LOCAL SALES AND USE TAXES ARE INCLUDED</i>	

TABLE 7

**Comparison of Taxable Sales and Purchases
By Industry, First Quarters 2004 and 2005**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FIRST QUARTER 2004	FIRST QUARTER 2005	
Mining and Oil Extraction	\$13,635,940	\$15,921,342	16.76%
Construction	35,926,667	37,628,665	4.74%
Manufacturing	61,439,050	73,014,764	18.84%
Transportation, Communication and Public Utilities	223,544,501	243,610,152	8.98%
Wholesale Trade:			
Farm Machinery & Farm Repair Parts	50,163,475	48,608,591	-3.10%
Remaining Wholesale Trade	<u>222,530,471</u>	<u>245,765,215</u>	10.44%
Total Wholesale Trade	272,693,946	294,373,806	7.95%
Retail Trade	880,145,338	924,574,410	5.05%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	171,507,008	172,250,834	0.43%
Miscellaneous	13,083,874	23,249,154	77.69%
GRAND TOTAL	\$1,671,976,324	\$1,784,623,127	6.74%

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.