

North Dakota Sales and Use Tax Statistical Report

Second Quarter 2005

Covering Sales Occurring in
April, May and June
and
Tax Collections Received in
April, May and June

		<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%	+4.7%
Third Quarter:	July, August, September	+7.8%	+5.9%	
Fourth Quarter:	October, November, December	+7.7%	+7.6%	

Office of State Tax Commissioner

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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 second quarter of 2005 and sales and use tax collections received during the second 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 second quarter. The major portion of these collections was paid with quarterly returns on taxable sales and taxable purchases made in the first quarter of 2005 and collections paid with monthly returns on taxable sales and taxable purchases made in February, March, April and May 2005. (Additional payments for May taxable sales and purchases would have been received after June, and will be reported as collections in the third 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.

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TABLE 1

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

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$3,745,512	\$116,956	\$3,862,468
Barnes	15,835,093	871,083	16,706,176
Benson	2,410,084	17,564	2,427,648
Billings	4,238,656	91,708	4,330,364
Bottineau	9,919,717	57,442	9,977,159
Bowman	5,766,781	406,166	6,172,947
Burke	2,109,049	15,870	2,124,919
Burleigh	265,371,762	13,993,884	279,365,646
Cass	519,307,991	41,070,662	560,378,653
Cavalier	6,450,629	78,462	6,529,091
Dickey	5,907,952	121,069	6,029,021
Divide	1,992,679	9,113	2,001,792
Dunn	2,495,830	49,663	2,545,493
Eddy	2,155,149	2,401	2,157,550
Emmons	3,449,591	185,471	3,635,062
Foster	8,663,770	613,387	9,277,157
Golden Valley	3,139,597	13,173	3,152,770
Grand Forks	207,817,986	9,955,800	217,773,786
Grant	2,142,734	19,987	2,162,721
Griggs	3,350,257	49,364	3,399,621
Hettinger	1,449,393	56,736	1,506,129
Kidder	3,028,375	8,197	3,036,572
LaMoure	7,789,357	64,934	7,854,291
Logan	2,328,669	2,041	2,330,710
McHenry	4,198,001	316,743	4,514,744
McIntosh	5,185,743	21,841	5,207,584
McKenzie	6,177,458	541,545	6,719,003
McLean	9,332,157	112,283	9,444,440
Mercer	9,987,203	129,553	10,116,756
Morton	42,946,936	3,787,141	46,734,077
Mountrail	6,368,404	267,202	6,635,606
Nelson	2,650,041	27,416	2,677,457
Oliver	491,054	827	491,881
Pembina	9,662,535	1,952,337	11,614,872
Pierce	7,621,103	1,007,247	8,628,350
Ramsey	32,167,880	366,130	32,534,010
Ransom	8,798,692	798,937	9,597,629
Renville	4,302,474	45,043	4,347,517
Richland	21,131,968	6,175,576	27,307,544
Rolette	5,631,277	63,305	5,694,582
Sargent	10,080,212	104,585	10,184,797
Sheridan	457,384	116	457,500
Sioux	130,662	91	130,753
Slope	136,989	2,892	139,881
Stark	64,043,463	3,500,626	67,544,089
Steele	1,363,108	257,634	1,620,742
Stutsman	44,213,031	3,409,870	47,622,901
Towner	2,331,508	133,023	2,464,531
Traill	8,402,844	122,461	8,525,305
Walsh	18,659,547	487,563	19,147,110
Ward	166,625,360	6,492,318	173,117,678
Wells	7,530,773	177,007	7,707,780
Williams	68,926,570	4,228,440	73,155,010
Subtotal In-State	\$1,660,420,990	\$102,400,885	\$1,762,821,875
Consolidated	75,393,163	50,171,607	125,564,770
Out-Of-State	<u>227,129,525</u>	<u>23,573,731</u>	<u>250,703,256</u>
Grand Total	\$1,962,943,678	\$176,146,223	\$2,139,089,901

TABLE 2

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

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2004	2005		2004	2005	
Adams	\$3,462,321	\$3,745,512	8.18%	\$3,538,533	\$3,862,468	9.15%
Barnes	15,501,846	15,835,093	2.15%	16,407,214	16,706,176	1.82%
Benson	2,552,200	2,410,084	-5.57%	2,569,984	2,427,648	-5.54%
Billings	3,585,476	4,238,656	18.22%	3,631,011	4,330,364	19.26%
Bottineau	10,039,616	9,919,717	-1.19%	10,181,335	9,977,159	-2.01%
Bowman	5,256,714	5,766,781	9.70%	5,751,760	6,172,947	7.32%
Burke	1,404,761	2,109,049	50.14%	1,416,271	2,124,919	50.04%
Burleigh	248,167,362	265,371,762	6.93%	261,411,296	279,365,646	6.87%
Cass	496,694,105	519,307,991	4.55%	534,953,523	560,378,653	4.75%
Cavalier	6,960,895	6,450,629	-7.33%	7,036,409	6,529,091	-7.21%
Dickey	6,719,644	5,907,952	-12.08%	6,835,557	6,029,021	-11.80%
Divide	1,938,979	1,992,679	2.77%	1,952,750	2,001,792	2.51%
Dunn	2,405,831	2,495,830	3.74%	2,426,834	2,545,493	4.89%
Eddy	2,171,207	2,155,149	-0.74%	2,176,646	2,157,550	-0.88%
Emmons	3,451,442	3,449,591	-0.05%	3,529,907	3,635,062	2.98%
Foster	8,815,370	8,663,770	-1.72%	9,392,619	9,277,157	-1.23%
Golden Valley	3,444,012	3,139,597	-8.84%	3,452,934	3,152,770	-8.69%
Grand Forks	204,872,541	207,817,986	1.44%	213,190,654	217,773,786	2.15%
Grant	1,790,168	2,142,734	19.69%	1,839,010	2,162,721	17.60%
Griggs	3,446,926	3,350,257	-2.80%	3,472,893	3,399,621	-2.11%
Hettinger	1,628,171	1,449,393	-10.98%	1,687,224	1,506,129	-10.73%
Kidder	2,691,477	3,028,375	12.52%	3,012,127	3,036,572	0.81%
LaMoure	7,958,243	7,789,357	-2.12%	8,052,038	7,854,291	-2.46%
Logan	2,338,761	2,328,669	-0.43%	2,352,707	2,330,710	-0.93%
McHenry	3,812,643	4,198,001	10.11%	4,483,289	4,514,744	0.70%
McIntosh	4,428,584	5,185,743	17.10%	4,465,137	5,207,584	16.63%
McKenzie	5,690,794	6,177,458	8.55%	6,097,446	6,719,003	10.19%
McLean	8,742,079	9,332,157	6.75%	8,864,193	9,444,440	6.55%
Mercer	10,120,708	9,987,203	-1.32%	10,318,799	10,116,756	-1.96%
Morton	42,248,520	42,946,936	1.65%	44,831,751	46,734,077	4.24%
Mountrail	6,050,219	6,368,404	5.26%	6,132,411	6,635,606	8.21%
Nelson	3,416,997	2,650,041	-22.45%	3,494,078	2,677,457	-23.37%
Oliver	583,808	491,054	-15.89%	585,404	491,881	-15.98%
Pembina	10,032,729	9,662,535	-3.69%	11,426,997	11,614,872	1.64%
Pierce	7,967,529	7,621,103	-4.35%	8,930,104	8,628,350	-3.38%
Ramsey	31,730,020	32,167,880	1.38%	32,051,321	32,534,010	1.51%
Ransom	9,134,858	8,798,692	-3.68%	9,919,710	9,597,629	-3.25%
Renville	3,027,637	4,302,474	42.11%	3,129,625	4,347,517	38.91%
Richland	22,024,091	21,131,968	-4.05%	26,831,719	27,307,544	1.77%
Rolette	5,740,887	5,631,277	-1.91%	5,763,205	5,694,582	-1.19%
Sargent	5,997,281	10,080,212	68.08%	6,081,596	10,184,797	67.47%
Sheridan	460,995	457,384	-0.78%	462,016	457,500	-0.98%
Sioux	155,852	130,662	-16.16%	155,943	130,753	-16.15%
Slope	138,737	136,989	-1.26%	139,627	139,881	0.18%
Stark	59,560,075	64,043,463	7.53%	62,731,452	67,544,089	7.67%
Steele	1,721,987	1,363,108	-20.84%	2,048,589	1,620,742	-20.88%
Stutsman	46,415,425	44,213,031	-4.74%	49,380,391	47,622,901	-3.56%
Towner	1,789,944	2,331,508	30.26%	1,886,223	2,464,531	30.66%
Traill	9,039,864	8,402,844	-7.05%	9,241,605	8,525,305	-7.75%
Walsh	17,624,249	18,659,547	5.87%	18,052,155	19,147,110	6.07%
Ward	155,856,146	166,625,360	6.91%	163,171,344	173,117,678	6.10%
Wells	7,016,155	7,530,773	7.33%	7,139,533	7,707,780	7.96%
Williams	55,793,798	68,926,570	23.54%	58,240,900	73,155,010	25.61%
Subtotal In-State	\$1,583,620,679	\$1,660,420,990	4.85%	\$1,676,327,799	\$1,762,821,875	5.16%
Consolidated and Out-Of-State	281,337,897	302,522,688	7.53%	365,874,271	376,268,026	2.84%
Grand Total	\$1,864,958,576	\$1,962,943,678	5.25%	\$2,042,202,070	\$2,139,089,901	4.74%

TABLE 3

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

COUNTIES	TOTAL SECOND QUARTER 2005 COLLECTIONS
Adams	\$185,568.95
Barnes	945,591.07
Benson	116,672.92
Billings	76,469.41
Bottineau	476,841.63
Bowman	336,102.01
Burke	84,714.63
Burleigh	16,088,803.51
Cass	34,487,580.22
Cavalier	302,397.80
Dickey	332,165.90
Divide	95,491.04
Dunn	98,088.81
Eddy	106,243.88
Emmons	158,378.07
Foster	434,302.87
Golden Valley	139,479.77
Grand Forks	14,211,633.71
Grant	91,492.55
Griggs	153,611.95
Hettinger	75,210.85
Kidder	132,759.40
LaMoure	325,464.13
Logan	89,190.60
McHenry	211,014.45
McIntosh	211,123.58
McKenzie	306,837.42
McLean	457,154.79
Mercer	514,665.62
Morton	2,441,919.68
Mountrail	267,382.52
Nelson	120,164.76
Oliver	26,003.54
Pembina	552,719.68
Pierce	409,442.52
Ramsey	1,836,005.72
Ransom	409,857.40
Renville	183,192.23
Richland	1,526,358.45
Rolette	343,118.15
Sargent	578,274.44
Sheridan	15,764.45
Sioux	3,211.84
Slope	4,906.08
Stark	3,972,866.59
Steele	90,993.52
Stutsman	2,947,819.41
Towner	116,959.04
Traill	461,777.52
Walsh	995,161.96
Ward	10,847,377.41
Wells	303,960.77
Williams	4,110,936.48
TOTAL COLLECTIONS	
Subtotal In-State	\$103,811,225.70
Consolidated	6,162,641.94
Out-Of-State	12,868,448.59
Total In- and Out-Of-State	<u>\$122,842,316.23</u>
Adjustments and Accounts Receivable	<u>1,319,797.18</u>
Grand Total In- and Out-Of-State	\$124,162,113.41
<i>LOCAL SALES AND USE TAXES ARE INCLUDED</i>	

TABLE 4

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

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,238,672	\$12,440	\$1,251,112
Beach	1,116	2,996,161	12,596	3,008,757
Beulah	3,152	6,226,052	115,117	6,341,169
Bismarck	55,532	261,763,017	13,683,578	275,446,595
Bottineau	2,336	7,595,706	16,534	7,612,240
Bowman	1,600	5,111,805	224,219	5,336,024
Cando	1,342	1,905,864	124,599	2,030,463
Carrington	2,268	8,435,268	610,879	9,046,147
Casselton	1,855	3,982,575	99,626	4,082,201
Cavalier	1,537	4,145,128	1,599,385	5,744,513
Cooperstown	1,053	2,638,557	46,322	2,684,879
Crosby	1,089	1,719,787	8,570	1,728,357
Devils Lake	7,222	31,582,543	363,224	31,945,767
Dickinson	16,010	60,897,603	2,937,252	63,834,855
Ellendale	1,559	1,643,914	62,852	1,706,766
Fargo	90,599	448,901,416	38,039,907	486,941,323
Garrison	1,318	2,683,429	61,165	2,744,594
Grafton	4,516	13,618,748	369,586	13,988,334
Grand Forks	49,321	200,114,480	9,687,767	209,802,247
Harvey	1,989	5,552,164	129,441	5,681,605
Hazen	2,457	3,308,628	13,873	3,322,501
Hettinger	1,307	3,592,066	115,816	3,707,882
Hillsboro	1,563	3,404,617	52,271	3,456,888
Jamestown	15,527	43,187,306	2,909,284	46,096,590
Kenmare	1,081	3,672,210	180,478	3,852,688
Langdon	2,101	5,570,943	56,018	5,626,961
Larimore	1,433	1,246,390	20,356	1,266,746
Lincoln	1,730	282,006	3,703	285,709
Linton	1,321	1,861,849	152,846	2,014,695
Lisbon	2,292	7,665,523	42,687	7,708,210
Mandan	16,718	39,508,563	3,674,780	43,183,343
Mayville	1,953	3,303,676	3,433	3,307,109
Minot	36,567	159,800,562	6,172,538	165,973,100
New Rockford	1,463	1,835,473	724	1,836,197
New Town	1,367	991,142	34,232	1,025,374
Northwood	959	4,370,115	88,363	4,458,478
Oakes	1,979	3,814,819	46,789	3,861,608
Park River	1,535	2,602,609	63,063	2,665,672
Rolla	1,417	3,873,425	13,997	3,887,422
Rugby	2,939	7,490,950	1,007,246	8,498,196
Stanley	1,279	3,353,977	213,173	3,567,150
Tioga	1,125	3,968,824	1,767,747	5,736,571
Valley City	6,826	14,462,476	827,077	15,289,553
Wahpeton	8,586	15,431,102	5,939,346	21,370,448
Walhalla	1,057	1,191,025	271,867	1,462,892
Washburn	1,389	4,161,682	40,792	4,202,474
Watford City	1,435	5,738,326	135,410	5,873,736
West Fargo	14,940	56,945,939	2,507,330	59,453,269
Williston	12,512	63,536,819	2,432,786	65,969,605
Wishek	1,122	3,835,735	9,401	3,845,136
Subtotal 50 Cities	394,276	\$1,546,761,666	\$97,002,485	\$1,643,764,151
Remaining Cities	247,924	113,659,324	5,398,400	119,057,724
Total In-State	642,200	\$1,660,420,990	\$102,400,885	\$1,762,821,875
Consolidated		75,393,163	50,171,607	125,564,770
Out-Of-State		227,129,525	23,573,731	250,703,256
Grand Total In- and Out-Of-State		\$1,962,943,678	\$176,146,223	\$2,139,089,901

TABLE 5

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

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2004	2005		2004	2005	
Ashley	\$1,310,572	\$1,238,672	-5.49%	\$1,326,058	\$1,251,112	-5.65%
Beach	3,299,300	2,996,161	-9.19%	3,308,002	3,008,757	-9.05%
Beulah	6,466,556	6,226,052	-3.72%	6,637,006	6,341,169	-4.46%
Bismarck	245,320,849	261,763,017	6.70%	258,290,774	275,446,595	6.64%
Bottineau	7,831,247	7,595,706	-3.01%	7,916,616	7,612,240	-3.84%
Bowman	4,625,886	5,111,805	10.50%	4,985,469	5,336,024	7.03%
Cando	1,387,898	1,905,864	37.32%	1,467,949	2,030,463	38.32%
Carrington	8,590,702	8,435,268	-1.81%	9,159,501	9,046,147	-1.24%
Casselton	3,939,510	3,982,575	1.09%	4,062,299	4,082,201	0.49%
Cavalier	4,625,027	4,145,128	-10.38%	5,800,893	5,744,513	-0.97%
Cooperstown	2,750,964	2,638,557	-4.09%	2,774,268	2,684,879	-3.22%
Crosby	1,657,504	1,719,787	3.76%	1,670,460	1,728,357	3.47%
Devils Lake	31,145,220	31,582,543	1.40%	31,462,567	31,945,767	1.54%
Dickinson	56,691,987	60,897,603	7.42%	59,398,946	63,834,855	7.47%
Ellendale	2,102,097	1,643,914	-21.80%	2,162,451	1,706,766	-21.07%
Fargo	424,466,007	448,901,416	5.76%	459,738,546	486,941,323	5.92%
Garrison	2,342,645	2,683,429	14.55%	2,426,471	2,744,594	13.11%
Grafton	12,714,880	13,618,748	7.11%	13,017,735	13,988,334	7.46%
Grand Forks	197,202,900	200,114,480	1.48%	205,293,261	209,802,247	2.20%
Harvey	5,602,742	5,552,164	-0.90%	5,698,617	5,681,605	-0.30%
Hazen	3,180,099	3,308,628	4.04%	3,207,462	3,322,501	3.59%
Hettinger	3,323,068	3,592,066	8.09%	3,398,744	3,707,882	9.10%
Hillsboro	3,487,868	3,404,617	-2.39%	3,588,052	3,456,888	-3.66%
Jamestown	45,381,481	43,187,306	-4.83%	48,031,798	46,096,590	-4.03%
Kenmare	2,978,048	3,672,210	23.31%	3,563,429	3,852,688	8.12%
Langdon	5,871,091	5,570,943	-5.11%	5,934,836	5,626,961	-5.19%
Larimore	1,231,005	1,246,390	1.25%	1,247,511	1,266,746	1.54%
Lincoln	277,455	282,006	1.64%	277,585	285,709	2.93%
Linton	1,849,476	1,861,849	0.67%	1,868,250	2,014,695	7.84%
Lisbon	8,068,121	7,665,523	-4.99%	8,096,862	7,708,210	-4.80%
Mandan	39,045,951	39,508,563	1.18%	41,522,092	43,183,343	4.00%
Mayville	3,620,795	3,303,676	-8.76%	3,633,588	3,307,109	-8.99%
Minot	149,605,734	159,800,562	6.81%	155,949,266	165,973,100	6.43%
New Rockford	1,837,139	1,835,473	-0.09%	1,840,331	1,836,197	-0.22%
New Town	1,075,850	991,142	-7.87%	1,122,456	1,025,374	-8.65%
Northwood	4,272,178	4,370,115	2.29%	4,384,695	4,458,478	1.68%
Oakes	4,155,874	3,814,819	-8.21%	4,195,549	3,861,608	-7.96%
Park River	2,396,923	2,602,609	8.58%	2,441,847	2,665,672	9.17%
Rolla	3,922,472	3,873,425	-1.25%	3,938,233	3,887,422	-1.29%
Rugby	7,866,266	7,490,950	-4.77%	8,828,841	8,498,196	-3.75%
Stanley	3,343,065	3,353,977	0.33%	3,368,091	3,567,150	5.91%
Tioga	4,403,928	3,968,824	-9.88%	4,805,288	5,736,571	19.38%
Valley City	14,167,863	14,462,476	2.08%	15,030,784	15,289,553	1.72%
Wahpeton	15,884,876	15,431,102	-2.86%	20,432,632	21,370,448	4.59%
Walhalla	1,131,885	1,191,025	5.22%	1,275,447	1,462,892	14.70%
Washburn	3,900,084	4,161,682	6.71%	3,920,235	4,202,474	7.20%
Watford City	5,257,513	5,738,326	9.15%	5,624,813	5,873,736	4.43%
West Fargo	57,438,748	56,945,939	-0.86%	59,973,561	59,453,269	-0.87%
Williston	49,887,707	63,536,819	27.36%	51,915,569	65,969,605	27.07%
Wishek	3,004,027	3,835,735	27.69%	3,024,944	3,845,136	27.11%
Subtotal 50 Cities	\$1,475,941,083	\$1,546,761,666	4.80%	\$1,563,040,680	\$1,643,764,151	5.16%
Remaining Cities	107,679,596	113,659,324	5.55%	113,287,119	119,057,724	5.09%
Total In-State	\$1,583,620,679	\$1,660,420,990	4.85%	\$1,676,327,799	\$1,762,821,875	5.16%
Consolidated and Out-Of-State	281,337,897	302,522,688	7.53%	365,874,271	376,268,026	2.84%
Grand Total In- and Out-Of-State	\$1,864,958,576	\$1,962,943,678	5.25%	\$2,042,202,070	\$2,139,089,901	4.74%

TABLE 6
Sales and Use Tax Collections
Largest 50 Cities, Second Quarter 2005

CITIES	TOTAL SECOND QUARTER 2005 COLLECTIONS
Ashley	\$61,392.44
Beach	135,161.45
Beulah	329,630.32
Bismarck	15,951,557.11
Bottineau	382,853.04
Bowman	294,969.40
Cando	97,521.11
Carrington	426,732.22
Casselton	204,039.42
Cavalier	251,578.31
Cooperstown	128,550.26
Crosby	84,310.56
Devils Lake	1,816,780.45
Dickinson	3,776,606.54
Ellendale	87,020.24
Fargo	30,639,422.88
Garrison	125,142.13
Grafton	757,406.67
Grand Forks	13,852,273.61
Harvey	248,330.84
Hazen	169,721.22
Hettinger	176,617.25
Hillsboro	181,930.96
Jamestown	2,889,748.75
Kenmare	186,047.09
Langdon	266,484.54
Larimore	64,851.12
Lincoln	16,694.46
Linton	89,886.05
Lisbon	319,154.52
Mandan	2,303,829.98
Mayville	192,608.85
Minot	10,519,197.04
New Rockford	97,438.00
New Town	39,826.53
Northwood	187,239.72
Oakes	222,498.98
Park River	141,764.18
Rolla	244,693.81
Rugby	405,628.30
Stanley	169,623.64
Tioga	274,245.06
Valley City	889,024.89
Wahpeton	1,268,824.27
Walhalla	63,525.10
Washburn	222,156.02
Watford City	284,280.64
West Fargo	3,253,113.30
Williston	3,778,953.90
Wishek	145,939.09
Subtotal 50 Cities	\$98,716,826.26
Remaining Cities	5,094,399.44
Total In-State	\$103,811,225.70
Consolidated	6,162,641.94
Out-Of-State	12,868,448.59
Total In- and Out-Of-State	\$122,842,316.23
Adjustments and Accounts Receivable	1,319,797.18
Grand Total In- and Out-Of-State	\$124,162,113.41
<i>LOCAL SALES AND USE TAXES ARE INCLUDED</i>	

TABLE 7

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

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	SECOND QUARTER 2004	SECOND QUARTER 2005	
Mining and Oil Extraction	\$15,120,954	\$19,258,585	27.36%
Construction	56,882,179	50,226,025	-11.70%
Manufacturing	88,771,996	92,376,843	4.06%
Transportation, Communication and Public Utilities	191,702,171	206,249,145	7.59%
Wholesale Trade:			
Farm Machinery & Farm Repair Parts	75,084,807	77,982,049	3.86%
Remaining Wholesale Trade	333,861,943	358,919,624	7.51%
Total Wholesale Trade	408,946,750	436,901,673	6.84%
Retail Trade	1,071,033,450	1,119,075,882	4.49%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	192,693,627	201,425,705	4.53%
Miscellaneous	17,050,943	13,576,043	-20.38%
GRAND TOTAL	\$2,042,202,070	\$2,139,089,901	4.74%

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.