



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

2005

Sales Occurring in Calendar Year 2005

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OFFICE OF STATE 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 calendar year 2005. The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

This report is used primarily as a summary of the economic activity that occurs throughout the regions of the state. In recognition that the primary focus of this report is as an economic indicator, not as a summary of state tax revenues, sales tax collections are no longer contained in this report. Collections statistics are available from the Office of Management and Budget or the Office of Tax Commissioner.

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 4. (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 four tables and is reported at the end of Tables 1 through 4.

All taxable sales and taxable purchases reported for the current year are compared to the prior year in Table 5. This table compares activity by industry in North Dakota using the 2002 North American Industrial Classification System (NAICS). (Previously, industry statistics were reported using the SIC system. Statistics have been reclassified using NAICS beginning with the 2005 report.) 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 5 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. Businesses and individuals purchasing items over the Internet on which sales tax is not charged are obligated to report “taxable purchases” and remit the appropriate use tax.

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.

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

Consolidated. Taxable sales and taxable purchases 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, and 4. The consolidated data is excluded from any particular city or county in the first four 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 5.

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 North American Industrial Classification System Codes (NAICS codes) have been included in the consolidated statewide line item:

NAICS Codes	Business Activity
2121	Coal mining
2211	Electrical Power Generation, Transmission & Dist.
2212	Natural Gas Distribution
486	Pipeline Transportation
517	Telecommunications

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, and 4. 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 5.

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 2005 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.

2005 Session. Legislation was enacted that adopted the national Streamlined Sales Tax Project definitions and policies. The 2005 Assembly granted sales tax exemptions for purchases made by emergency medical service providers and sales to licensed assisted living facilities. It also authorized the sale of alcoholic beverages on Thanksgiving Day.

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TABLE 1

**Taxable Sales and Taxable Purchases
By County, Calendar Year 2005**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$14,763,818	\$465,652	\$15,229,470
Barnes	57,448,342	3,944,493	61,392,835
Benson	8,879,490	115,638	8,995,128
Billings	13,795,202	209,545	14,004,747
Bottineau	32,830,724	304,104	33,134,828
Bowman	22,595,866	1,803,901	24,399,767
Burke	7,776,826	109,089	7,885,915
Burleigh	1,007,978,753	58,030,285	1,066,009,038
Cass	1,956,658,051	183,693,647	2,140,351,698
Cavalier	23,429,060	272,994	23,702,054
Dickey	25,603,019	746,521	26,349,540
Divide	8,406,164	42,700	8,448,864
Dunn	10,493,314	500,756	10,994,070
Eddy	8,141,948	129,096	8,271,044
Emmons	14,198,163	349,997	14,548,160
Foster	32,200,095	2,093,630	34,293,725
Golden Valley	13,498,042	105,834	13,603,876
Grand Forks	813,160,282	44,267,966	857,428,248
Grant	7,420,748	68,747	7,489,495
Griggs	11,994,622	200,862	12,195,484
Hettinger	6,696,719	351,406	7,048,125
Kidder	7,428,190	93,502	7,521,692
LaMoure	28,224,194	533,295	28,757,489
Logan	7,165,865	26,108	7,191,973
McHenry	11,952,276	1,292,609	13,244,885
McIntosh	18,488,575	201,259	18,689,834
McKenzie	20,439,472	972,413	21,411,885
McLean	32,538,462	631,550	33,170,012
Mercer	35,068,756	331,093	35,399,849
Morton	159,734,766	19,011,114	178,745,880
Mountrail	21,422,811	874,960	22,297,771
Nelson	9,282,323	171,349	9,453,672
Oliver	2,168,371	68,304	2,236,675
Pembina	36,164,716	8,570,839	44,735,555
Pierce	29,122,928	3,363,552	32,486,480
Ramsey	117,594,194	1,550,390	119,144,584
Ransom	30,499,452	3,136,531	33,635,983
Renville	15,591,488	254,111	15,845,599
Richland	81,377,990	21,898,574	103,276,564
Rolette	21,780,470	378,966	22,159,436
Sargent	27,703,778	20,537,197	48,240,975
Sheridan	1,837,203	67,922	1,905,125
Sioux	412,298	819	413,117
Slope	513,595	37,839	551,434
Stark	253,773,891	32,508,667	286,282,558
Steele	5,351,603	991,563	6,343,166
Stutsman	163,547,934	11,584,996	175,132,930
Towner	8,698,011	516,306	9,214,317
Traill	29,941,299	692,915	30,634,214
Walsh	62,807,554	1,850,831	64,658,385
Ward	626,293,907	30,623,018	656,916,925
Wells	25,494,350	684,604	26,178,954
Williams	280,072,891	20,592,090	300,664,981
Subtotal In-State	\$6,270,462,861	\$481,856,149	\$6,752,319,010
Consolidated	642,164,077	148,169,441	790,333,518
Out-Of-State	868,146,512	156,151,842	1,024,298,354
Grand Total In-State and Out-Of-State	\$7,780,773,450	\$786,177,432	\$8,566,950,882

TABLE 2

**Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases
By County, Calendar Years 2004 and 2005**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2004	2005		2004	2005	
Adams	\$13,310,327	\$14,763,818	10.92%	\$13,650,887	\$15,229,470	11.56%
Barnes	58,168,832	57,448,342	-1.24%	62,024,459	61,392,835	-1.02%
Benson	8,842,171	8,879,490	0.42%	9,036,229	8,995,128	-0.45%
Billings	12,815,384	13,795,202	7.65%	12,962,851	14,004,747	8.04%
Bottineau	33,070,860	32,830,724	-0.73%	33,707,966	33,134,828	-1.70%
Bowman	20,947,998	22,595,866	7.87%	22,507,934	24,399,767	8.41%
Burke	6,146,824	7,776,826	26.52%	6,187,561	7,885,915	27.45%
Burleigh	921,756,525	1,007,978,753	9.35%	965,739,871	1,066,009,038	10.38%
Cass	1,862,604,536	1,956,658,051	5.05%	2,020,839,217	2,140,351,698	5.91%
Cavalier	24,703,446	23,429,060	-5.16%	25,004,051	23,702,054	-5.21%
Dickey	24,742,406	25,603,019	3.48%	25,401,774	26,349,540	3.73%
Divide	8,599,035	8,406,164	-2.24%	8,645,876	8,448,864	-2.28%
Dunn	9,090,209	10,493,314	15.44%	9,463,503	10,994,070	16.17%
Eddy	7,806,159	8,141,948	4.30%	7,909,499	8,271,044	4.57%
Emmons	13,789,055	14,198,163	2.97%	14,007,730	14,548,160	3.86%
Foster	29,764,929	32,200,095	8.18%	31,748,235	34,293,725	8.02%
Golden Valley	13,493,356	13,498,042	0.03%	13,575,503	13,603,876	0.21%
Grand Forks	801,156,457	813,160,282	1.50%	842,264,129	857,428,248	1.80%
Grant	7,074,304	7,420,748	4.90%	7,205,407	7,489,495	3.94%
Griggs	13,002,351	11,994,622	-7.75%	13,225,586	12,195,484	-7.79%
Hettinger	6,498,738	6,696,719	3.05%	6,912,749	7,048,125	1.96%
Kidder	6,885,080	7,428,190	7.89%	7,017,865	7,521,692	7.18%
LaMoure	27,529,762	28,224,194	2.52%	28,318,659	28,757,489	1.55%
Logan	7,387,382	7,165,865	-3.00%	7,439,151	7,191,973	-3.32%
McHenry	11,165,190	11,952,276	7.05%	12,571,763	13,244,885	5.35%
McIntosh	16,853,810	18,488,575	9.70%	16,984,554	18,689,834	10.04%
McKenzie	19,986,453	20,439,472	2.27%	20,597,068	21,411,885	3.96%
McLean	31,663,011	32,538,462	2.76%	32,282,832	33,170,012	2.75%
Mercer	35,791,328	35,068,756	-2.02%	36,306,953	35,399,849	-2.50%
Morton	151,619,844	159,734,766	5.35%	165,686,051	178,745,880	7.88%
Mountrail	21,166,242	21,422,811	1.21%	21,592,928	22,297,771	3.26%
Nelson	10,616,570	9,282,323	-12.57%	10,850,942	9,453,672	-12.88%
Oliver	2,463,705	2,168,371	-11.99%	2,517,098	2,236,675	-11.14%
Pembina	36,588,947	36,164,716	-1.16%	42,823,968	44,735,555	4.46%
Pierce	28,801,282	29,122,928	1.12%	32,085,826	32,486,480	1.25%
Ramsey	115,832,923	117,594,194	1.52%	116,970,965	119,144,584	1.86%
Ransom	31,071,194	30,499,452	-1.84%	33,841,047	33,635,983	-0.61%
Renville	12,951,279	15,591,488	20.39%	13,296,126	15,845,599	19.17%
Richland	81,422,895	81,377,990	-0.06%	102,793,159	103,276,564	0.47%
Rolette	22,178,696	21,780,470	-1.80%	22,614,827	22,159,436	-2.01%
Sargent	12,962,626	27,703,778	113.72%	25,687,684	48,240,975	87.80%
Sheridan	1,721,140	1,837,203	6.74%	1,886,593	1,905,125	0.98%
Sioux	349,037	412,298	18.12%	350,594	413,117	17.83%
Slope	544,595	513,595	-5.69%	572,416	551,434	-3.67%
Stark	231,313,532	253,773,891	9.71%	253,621,829	286,282,558	12.88%
Steele	5,796,659	5,351,603	-7.68%	6,973,455	6,343,166	-9.04%
Stutsman	164,808,715	163,547,934	-0.76%	174,988,458	175,132,930	0.08%
Towner	7,220,667	8,698,011	20.46%	7,708,588	9,214,317	19.53%
Traill	30,959,591	29,941,299	-3.29%	31,838,668	30,634,214	-3.78%
Walsh	61,859,972	62,807,554	1.53%	63,625,577	64,658,385	1.62%
Ward	590,088,265	626,293,907	6.14%	617,598,798	656,916,925	6.37%
Wells	24,221,404	25,494,350	5.26%	24,887,665	26,178,954	5.19%
Williams	221,786,124	280,072,891	26.28%	232,582,546	300,664,981	29.27%
Subtotal In-State	\$5,922,991,822	\$6,270,462,861	5.87%	\$6,320,935,670	\$6,752,319,010	6.82%
Consolidated and Out-Of-State	<u>1,347,466,101</u>	<u>1,510,310,589</u>	12.09%	<u>1,660,492,856</u>	<u>1,814,631,872</u>	9.28%
Grand Total In- and Out-Of-State	\$7,270,457,923	\$7,780,773,450	7.02%	\$7,981,428,526	\$8,566,950,882	7.34%

TABLE 3

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2005**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Abercrombie	296	\$3,655,599	\$417	\$3,656,016
Adams	203	632,194	10,839	643,033
Alexander	217	744,598	5,668	750,266
Anamoose	282	1,390,800	23,113	1,413,913
Aneta	284	947,250	81,614	1,028,864
Arthur	402	1,609,594	399,226	2,008,820
Ashley	882	4,556,685	70,112	4,626,797
Beach	1,116	12,850,840	103,386	12,954,226
Belfield	866	8,666,358	16,551,936	25,218,294
Berthold	466	2,065,892	400,261	2,466,153
Beulah	3,152	21,602,807	189,372	21,792,179
Binford	201	1,080,295	41,976	1,122,271
Bisbee	167	540,569	7,977	548,546
Bismarck	55,532	994,700,158	55,990,253	1,050,690,411
Bottineau	2,336	25,408,910	147,224	25,556,134
Bowbells	406	1,135,482	26,300	1,161,782
Bowdon	139	190,167	759	190,926
Bowman	1,600	20,051,752	1,143,499	21,195,251
Buffalo	209	998,160	3,049	1,001,209
Burlington	1,096	3,138,794	57,857	3,196,651
Buxton	350	1,513,747	49,688	1,563,435
Cando	1,342	7,052,025	496,369	7,548,394
Carpio	148	408,712	4,076	412,788
Carrington	2,268	31,382,313	2,062,907	33,445,220
Carson	319	915,554	2,912	918,466
Casselton	1,855	13,404,980	627,784	14,032,764
Cavalier	1,537	15,259,960	7,112,932	22,372,892
Center	678	2,148,697	30,952	2,179,649
Cogswell	165	224,894	0	224,894
Columbus	151	258,908	154	259,062
Cooperstown	1,053	9,555,463	146,439	9,701,902
Crosby	1,089	7,303,077	35,376	7,338,453
Crystal	167	206,998	1,823	208,821
Davenport	261	166,255	1,900	168,155
Des Lacs	209	74,951	0	74,951
Devils Lake	7,222	115,570,506	1,535,380	117,105,886
Dickinson	16,010	240,914,206	14,460,026	255,374,232
Drake	322	961,795	8,997	970,792
Drayton	913	7,366,773	141,827	7,508,600
Dunseith	739	2,726,815	10,971	2,737,786
Edgeley	637	8,815,694	274,792	9,090,486
Edinburg	252	1,523,491	11,109	1,534,600
Edmore	256	474,252	842	475,094
Elgin	659	5,221,779	39,223	5,261,002
Ellendale	1,559	7,601,798	435,876	8,037,674
Emerado	510	2,732,691	545,684	3,278,375
Enderlin	947	3,188,935	2,969,471	6,158,406
Esmond	159	375,859	2,893	378,752
Fairmount	406	1,526,717	173,774	1,700,491
Fargo	90,599	1,699,634,388	168,472,651	1,868,107,039
Fessenden	625	4,838,623	116,429	4,955,052
Finley	515	3,316,683	103,922	3,420,605
Flasher	285	1,286,382	19,285	1,305,667
Fordville	266	598,280	83,815	682,095
Forman	506	3,234,924	27,299	3,262,223

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2005**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Gackle	228	\$816,016	\$7,957	\$823,973
Galesburg	335	634,189	57,536	691,725
Garrison	1,318	9,929,896	349,936	10,279,832
Gilby	243	309,505	3,594	313,099
Gladstone	248	173,951	257,099	431,050
Glen Ullin	865	4,341,848	24,642	4,366,490
Glenburn	374	2,018,477	32,643	2,051,120
Golden Valley	183	208,086	1,671	209,757
Goodrich	163	364,760	895	365,655
Grafton	4,516	44,802,608	1,397,330	46,199,938
Grand Forks	49,321	787,538,513	43,088,746	830,627,259
Grandin	181	754,247	193,662	947,909
Granville	286	222,147	4,450	226,597
Grenora	202	760,740	0	760,740
Gwinner	717	18,839,650	20,353,060	39,192,710
Halliday	227	1,369,562	94,510	1,464,072
Hankinson	1,058	4,944,717	38,476	4,983,193
Hannaford	181	870,300	8,820	879,120
Harvey	1,989	19,674,932	563,643	20,238,575
Harwood	607	3,447,995	15,007	3,463,002
Hatton	707	2,640,263	2,453	2,642,716
Hazelton	237	3,148,117	107,695	3,255,812
Hazen	2,457	11,777,068	135,867	11,912,935
Hebron	803	1,929,206	318,345	2,247,551
Hettinger	1,307	14,256,724	460,865	14,717,589
Hillsboro	1,563	11,159,596	267,335	11,426,931
Hoople	292	1,760,597	7,782	1,768,379
Hope	303	1,632,605	887,641	2,520,246
Horace	915	3,884,255	120,001	4,004,256
Hunter	326	6,034,664	56,598	6,091,262
Jamestown	15,527	159,869,818	9,640,079	169,509,897
Kenmare	1,081	12,695,615	1,004,485	13,700,100
Kensal	161	260,626	586	261,212
Killdeer	713	8,741,133	403,337	9,144,470
Kindred	614	7,526,502	690,201	8,216,703
Kulm	422	3,250,069	172,112	3,422,181
LaMoure	944	14,261,957	74,878	14,336,835
Lakota	781	2,533,115	12,659	2,545,774
Langdon	2,101	20,283,197	201,627	20,484,824
Lansford	253	624,643	13,400	638,043
Larimore	1,433	4,245,240	143,817	4,389,057
Leeds	464	1,317,900	1,463	1,319,363
Lehr	114	200,573	360	200,933
Leonard	255	1,000,403	147	1,000,550
Lidgerwood	738	6,504,155	82,792	6,586,947
Lignite	174	2,705,803	4,440	2,710,243
Lincoln	1,730	1,048,270	90,825	1,139,095
Linton	1,321	7,405,289	212,090	7,617,379
Lisbon	2,292	26,269,497	154,201	26,423,698
Litchville	191	786,082	6,957	793,039
Maddock	498	3,359,333	91,410	3,450,743
Mandan	16,718	146,113,320	18,569,221	164,682,541
Manvel	370	1,256,130	52,114	1,308,244
Mapleton	606	1,426,203	104,962	1,531,165
Marion	146	323,566	106	323,672

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2005**

CITIES:	POPULATION:	TAXABLE SALES:	TAXABLE PURCHASES:	TAXABLE SALES AND PURCHASES:
Max	278	\$600,865	\$1,578	\$602,443
Mayville	1,953	12,323,663	35,912	12,359,575
McClusky	415	1,311,457	67,027	1,378,484
McVille	470	1,682,269	7,034	1,689,303
Medina	335	521,861	27,415	549,276
Michigan	345	2,721,165	63,807	2,784,972
Milnor	711	3,773,573	116,646	3,890,219
Minnewaukan	318	630,932	3,437	634,369
Minot	36,567	603,821,207	28,789,996	632,611,203
Minto	657	2,165,126	98,867	2,263,993
Mohall	812	11,879,791	167,308	12,047,099
Mooreton	204	702,452	26,348	728,800
Mott	808	3,807,422	133,058	3,940,480
Munich	268	854,480	2,114	856,594
Napoleon	857	5,850,946	6,978	5,857,924
Neché	437	1,082,076	93,827	1,175,903
New England	555	1,739,139	208,010	1,947,149
New Leipzig	274	994,873	26,532	1,021,405
New Rockford	1,463	6,995,395	119,119	7,114,514
New Salem	938	5,707,307	79,621	5,786,928
New Town	1,367	3,765,383	137,524	3,902,907
Noonan	154	726,755	3,993	730,748
Northwood	959	14,629,124	250,581	14,879,705
Oakes	1,979	15,806,053	265,653	16,071,706
Osnabrook	174	296,917	5,157	302,074
Page	225	2,032,377	2,931	2,035,308
Park River	1,535	8,888,455	237,547	9,126,002
Parshall	981	2,046,629	13,044	2,059,673
Pembina	642	5,375,616	145,912	5,521,528
Petersburg	195	298,250	908	299,158
Pick City	166	936,214	1,102	937,316
Plaza	167	843,209	2,471	845,680
Portal	131	644,868	51,951	696,819
Portland	604	1,077,229	273,995	1,351,224
Powers Lake	309	2,725,369	25,443	2,750,812
Ray	534	3,447,642	30,042	3,477,684
Reeder	181	491,678	4,332	496,010
Regent	211	1,149,726	10,338	1,160,064
Reynolds	350	708,384	1,164	709,548
Rhame	189	515,098	16,120	531,218
Richardton	619	2,636,246	308,144	2,944,390
Riverdale	273	994,620	18,329	1,012,949
Rock Lake	194	512,011	9,950	521,961
Rolette	538	2,944,681	279,531	3,224,212
Rolla	1,417	15,283,786	80,049	15,363,835
Rugby	2,939	28,702,020	3,363,040	32,065,060
Rutland	220	664,651	13,104	677,755
Sawyer	377	1,689,757	24,300	1,714,057
Scranton	304	2,029,016	644,282	2,673,298
Selfridge	223	344,147	0	344,147
Sherwood	255	1,417,351	23,098	1,440,449
Sheyenne	318	1,117,506	9,323	1,126,829
South Heart	307	971,631	868,415	1,840,046
St. John	358	637,768	1,029	638,797
St. Thomas	447	716,392	17,854	734,246

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2005**

CITIES:	POPULATION:	TAXABLE SALES:	TAXABLE PURCHASES:	TAXABLE SALES AND PURCHASES:
Stanley	1,279	\$12,107,850	\$518,572	\$12,626,422
Stanton	345	421,092	2,918	424,010
Starkweather	157	26,167	1,204	27,371
Steele	761	4,031,947	29,712	4,061,659
Strasburg	549	2,267,556	30,159	2,297,715
Surrey	917	943,208	254,861	1,198,069
Sykeston	153	332,724	54	332,778
Tappen	210	1,824,322	1,836	1,826,158
Thompson	1,006	1,097,618	56,280	1,153,898
Tioga	1,125	17,966,802	7,133,083	25,099,885
Tolna	202	782,799	1,858	784,657
Tower City	252	1,232,872	30,956	1,263,828
Towner	574	2,520,096	64,754	2,584,850
Turtle Lake	580	2,294,095	7,175	2,301,270
Underwood	812	2,427,979	49,982	2,477,961
Upham	155	446,984	42	447,026
Valley City	6,826	53,746,142	3,808,480	57,554,622
Velva	1,049	5,928,947	1,090,347	7,019,294
Wahpeton	8,586	59,180,385	21,033,263	80,213,648
Walcott	189	2,439,316	3,594	2,442,910
Walhalla	1,057	5,298,373	1,002,514	6,300,887
Washburn	1,389	13,083,732	178,211	13,261,943
Watford City	1,435	18,519,951	269,615	18,789,566
West Fargo	14,940	208,644,181	12,862,825	221,507,006
Westhope	533	3,059,044	54,347	3,113,391
Wildrose	129	521,555	529	522,084
Williston	12,512	256,703,097	13,412,089	270,115,186
Willow City	221	987,702	6,340	994,042
Willton	807	1,996,020	23,866	2,019,886
Wimbledon	237	1,682,595	109,622	1,792,217
Wing	124	302,059	927	302,986
Wishek	1,122	13,349,379	129,819	13,479,198
Wyndmere	533	1,522,240	502,895	2,025,135
Zap	231	123,489	163	123,652
Zeeland	141	503,294	703	503,997
Subtotal 200 Cities	456,275	\$6,196,555,872	\$475,737,829	\$6,672,293,701
Remaining City Data	185,925	73,906,989	6,118,320	80,025,309
Total In-State	642,200	\$6,270,462,861	\$481,856,149	\$6,752,319,010
Consolidated		642,164,077	148,169,441	790,333,518
Out-Of-State		868,146,512	156,151,842	1,024,298,354
Grand Total In- and Out-Of-State		\$7,780,773,450	\$786,177,432	\$8,566,950,882

TABLE 4

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2004 and 2005**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT	CALENDAR YEAR	CALENDAR YEAR	PERCENT
	2004	2005	CHANGE	2004	2005	CHANGE
Abercrombie	\$4,183,565	\$3,655,599	-12.62%	\$4,184,488	\$3,656,016	-12.63%
Adams	653,228	632,194	-3.22%	658,023	643,033	-2.28%
Alexander	626,977	744,598	18.76%	630,070	750,266	19.08%
Anamoose	1,344,288	1,390,800	3.46%	1,353,068	1,413,913	4.50%
Aneta	1,055,902	947,250	-10.29%	1,133,173	1,028,864	-9.21%
Arthur	1,528,434	1,609,594	5.31%	2,103,495	2,008,820	-4.50%
Ashley	4,851,150	4,556,685	-6.07%	4,892,418	4,626,797	-5.43%
Beach	12,903,745	12,850,840	-0.41%	12,982,454	12,954,226	-0.22%
Belfield	7,869,207	8,666,358	10.13%	19,121,595	25,218,294	31.88%
Berthold	1,904,575	2,065,892	8.47%	2,745,923	2,466,153	-10.19%
Beulah	22,606,537	21,602,807	-4.44%	22,955,349	21,792,179	-5.07%
Binford	1,002,222	1,080,295	7.79%	1,068,468	1,122,271	5.04%
Bisbee	462,895	540,569	16.78%	468,896	548,546	16.99%
Bismarck	910,064,188	994,700,158	9.30%	952,785,884	1,050,690,411	10.28%
Bottineau	25,798,467	25,408,910	-1.51%	26,158,108	25,556,134	-2.30%
Bowbells	1,109,194	1,135,482	2.37%	1,114,410	1,161,782	4.25%
Bowdon	162,647	190,167	16.92%	164,731	190,926	15.90%
Bowman	18,550,978	20,051,752	8.09%	19,705,239	21,195,251	7.56%
Buffalo	1,050,363	998,160	-4.97%	1,056,633	1,001,209	-5.25%
Burlington	3,250,952	3,138,794	-3.45%	3,335,596	3,196,651	-4.17%
Buxton	1,395,287	1,513,747	8.49%	1,433,000	1,563,435	9.10%
Cando	5,728,696	7,052,025	23.10%	6,186,112	7,548,394	22.02%
Carpio	382,010	408,712	6.99%	387,405	412,788	6.55%
Carrington	28,918,460	31,382,313	8.52%	30,875,157	33,445,220	8.32%
Carson	890,097	915,554	2.86%	898,270	918,466	2.25%
Casselton	13,578,788	13,404,980	-1.28%	14,133,228	14,032,764	-0.71%
Cavalier	16,552,728	15,259,960	-7.81%	21,298,379	22,372,892	5.05%
Center	2,434,784	2,148,697	-11.75%	2,488,068	2,179,649	-12.40%
Cogswell	124,519	224,894	80.61%	124,519	224,894	80.61%
Columbus	308,077	258,908	-15.96%	310,182	259,062	-16.48%
Cooperstown	10,633,722	9,555,463	-10.14%	10,768,813	9,701,902	-9.91%
Crosby	7,452,119	7,303,077	-2.00%	7,491,020	7,338,453	-2.04%
Crystal	228,955	206,998	-9.59%	230,634	208,821	-9.46%
Davenport	154,930	166,255	7.31%	158,762	168,155	5.92%
Des Lacs	70,522	74,951	6.28%	71,458	74,951	4.89%
Devils Lake	113,952,382	115,570,506	1.42%	115,077,146	117,105,886	1.76%
Dickinson	218,774,252	240,914,206	10.12%	229,579,879	255,374,232	11.24%
Drake	950,578	961,795	1.18%	960,238	970,792	1.10%
Drayton	7,483,516	7,366,773	-1.56%	7,644,771	7,508,600	-1.78%
Dunseith	2,741,620	2,726,815	-0.54%	2,750,431	2,737,786	-0.46%
Edgeley	8,379,937	8,815,694	5.20%	8,526,055	9,090,486	6.62%
Edinburg	1,537,792	1,523,491	-0.93%	1,545,353	1,534,600	-0.70%
Edmore	436,014	474,252	8.77%	437,519	475,094	8.59%
Elgin	4,897,560	5,221,779	6.62%	4,947,719	5,261,002	6.33%
Ellendale	7,414,941	7,601,798	2.52%	7,805,608	8,037,674	2.97%
Emerado	2,811,989	2,732,691	-2.82%	3,416,539	3,278,375	-4.04%
Enderlin	3,073,376	3,188,935	3.76%	5,682,063	6,158,406	8.38%
Esmond	410,103	375,859	-8.35%	410,094	378,752	-7.64%
Fairmount	1,341,815	1,526,717	13.78%	1,541,834	1,700,491	10.29%
Fargo	1,606,763,460	1,699,634,388	5.78%	1,749,840,920	1,868,107,039	6.76%
Fessenden	3,890,507	4,838,623	24.37%	4,032,078	4,955,052	22.89%
Finley	3,818,864	3,316,683	-13.15%	3,857,675	3,420,605	-11.33%
Flasher	1,264,009	1,286,382	1.77%	1,285,260	1,305,667	1.59%
Fordville	616,974	598,280	-3.03%	865,938	682,095	-21.23%
Forman	3,080,000	3,234,924	5.03%	3,127,362	3,262,223	4.31%
Gackle	861,503	816,016	-5.28%	875,408	823,973	-5.88%
Galesburg	720,833	634,189	-12.02%	747,824	691,725	-7.50%
Garrison	9,342,267	9,929,896	6.29%	9,742,973	10,279,832	5.51%
Gilby	302,576	309,505	2.29%	310,082	313,099	0.97%
Gladstone	225,530	173,951	-22.87%	354,410	431,050	21.62%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2004 and 2005**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT	CALENDAR YEAR	CALENDAR YEAR	PERCENT
	2004	2005	CHANGE	2004	2005	CHANGE
Glen Ullin	\$3,762,433	\$4,341,848	15.40%	\$3,783,440	\$4,366,490	15.41%
Glenburn	1,083,746	2,018,477	86.25%	1,203,035	2,051,120	70.50%
Golden Valley	229,701	208,086	-9.41%	231,338	209,757	-9.33%
Goodrich	344,276	364,760	5.95%	348,012	365,655	5.07%
Grafton	44,874,407	44,802,608	-0.16%	46,058,737	46,199,938	0.31%
Grand Forks	776,358,944	787,538,513	1.44%	816,291,948	830,627,259	1.76%
Grandin	630,167	754,247	19.69%	689,496	947,909	37.48%
Granville	255,518	222,147	-13.06%	264,778	226,597	-14.42%
Grenora	732,255	760,740	3.89%	732,283	760,740	3.89%
Gwinner	4,392,448	18,839,650	328.91%	16,938,834	39,192,710	131.38%
Halliday	968,299	1,369,562	41.44%	1,059,208	1,464,072	38.22%
Hankinson	5,645,943	4,944,717	-12.42%	5,703,945	4,983,193	-12.64%
Hannaford	845,362	870,300	2.95%	851,357	879,120	3.26%
Harvey	19,391,812	19,674,932	1.46%	19,911,262	20,238,575	1.64%
Harwood	3,528,444	3,447,995	-2.28%	3,546,242	3,463,002	-2.35%
Hatton	2,509,756	2,640,263	5.20%	2,523,823	2,642,716	4.71%
Hazelton	3,309,975	3,148,117	-4.89%	3,438,258	3,255,812	-5.31%
Hazen	11,498,797	11,777,068	2.42%	11,648,432	11,912,935	2.27%
Hebron	1,966,370	1,929,206	-1.89%	2,237,211	2,247,551	0.46%
Hettinger	12,762,263	14,256,724	11.71%	13,099,280	14,717,589	12.35%
Hillsboro	11,255,266	11,159,596	-0.85%	11,701,418	11,426,931	-2.35%
Hoople	2,054,852	1,760,597	-14.32%	2,061,587	1,768,379	-14.22%
Hope	1,571,929	1,632,605	3.86%	2,709,688	2,520,246	-6.99%
Horace	3,690,153	3,884,255	5.26%	3,964,912	4,004,256	0.99%
Hunter	5,852,647	6,034,664	3.11%	5,929,501	6,091,262	2.73%
Jamestown	160,931,969	159,869,818	-0.66%	169,859,014	169,509,897	-0.21%
Kenmare	11,556,176	12,695,615	9.86%	14,081,227	13,700,100	-2.71%
Kensal	262,887	260,626	-0.86%	263,375	261,212	-0.82%
Killdeer	7,747,171	8,741,133	12.83%	7,987,291	9,144,470	14.49%
Kindred	9,789,935	7,526,502	-23.12%	10,705,592	8,216,703	-23.25%
Kulm	3,415,732	3,250,069	-4.85%	3,966,498	3,422,181	-13.72%
LaMoure	13,880,250	14,261,957	2.75%	13,965,846	14,336,835	2.66%
Lakota	2,762,695	2,533,115	-8.31%	2,773,873	2,545,774	-8.22%
Langdon	20,893,281	20,283,197	-2.92%	21,139,942	20,484,824	-3.10%
Lansford	590,847	624,643	5.72%	596,303	638,043	7.00%
Larimore	4,296,367	4,245,240	-1.19%	4,342,322	4,389,057	1.08%
Leeds	1,299,576	1,317,900	1.41%	1,423,524	1,319,363	-7.32%
Lehr	209,914	200,573	-4.45%	210,205	200,933	-4.41%
Leonard	1,015,741	1,000,403	-1.51%	1,015,889	1,000,550	-1.51%
Lidgerwood	5,950,192	6,504,155	9.31%	6,015,494	6,586,947	9.50%
Lignite	1,248,698	2,705,803	116.69%	1,257,560	2,710,243	115.52%
Lincoln	1,043,262	1,048,270	0.48%	1,043,872	1,139,095	9.12%
Linton	7,283,652	7,405,289	1.67%	7,349,212	7,617,379	3.65%
Lisbon	26,890,672	26,269,497	-2.31%	27,049,802	26,423,698	-2.31%
Litchville	826,324	786,082	-4.87%	836,074	793,039	-5.15%
Maddock	3,406,686	3,359,333	-1.39%	3,454,333	3,450,743	-0.10%
Mandan	138,957,033	146,113,320	5.15%	152,636,946	164,682,541	7.89%
Manvel	1,308,605	1,256,130	-4.01%	1,333,076	1,308,244	-1.86%
Mapleton	1,297,964	1,426,203	9.88%	1,421,705	1,531,165	7.70%
Marion	317,128	323,566	2.03%	317,123	323,672	2.07%
Max	604,127	600,865	-0.54%	604,923	602,443	-0.41%
Mayville	13,205,811	12,323,663	-6.68%	13,269,658	12,359,575	-6.86%
McClusky	1,208,716	1,311,457	8.50%	1,370,432	1,378,484	0.59%
McVile	1,741,840	1,682,269	-3.42%	1,752,519	1,689,303	-3.61%
Medina	527,505	521,861	-1.07%	577,427	549,276	-4.88%
Michigan	3,644,255	2,721,165	-25.33%	3,719,774	2,784,972	-25.13%
Milnor	3,866,366	3,773,573	-2.40%	3,972,941	3,890,219	-2.08%
Minnewaukan	649,040	630,932	-2.79%	662,159	634,369	-4.20%
Minot	568,730,533	603,821,207	6.17%	591,854,692	632,611,203	6.89%
Minto	2,129,353	2,165,126	1.68%	2,229,661	2,263,993	1.54%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2004 and 2005**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT	CALENDAR YEAR	CALENDAR YEAR	PERCENT
	2004	2005	CHANGE	2004	2005	CHANGE
Mohall	\$10,207,760	\$11,879,791	16.38%	\$10,391,162	\$12,047,099	15.94%
Mooreton	639,814	702,452	9.79%	659,508	728,800	10.51%
Mott	3,711,299	3,807,422	2.59%	3,980,588	3,940,480	-1.01%
Munich	978,674	854,480	-12.69%	981,130	856,594	-12.69%
Napoleon	6,012,069	5,850,946	-2.68%	6,037,719	5,857,924	-2.98%
Neche	1,094,443	1,082,076	-1.13%	1,186,141	1,175,903	-0.86%
New England	1,741,403	1,739,139	-0.13%	1,868,960	1,947,149	4.18%
New Leipzig	994,276	994,873	0.06%	1,063,839	1,021,405	-3.99%
New Rockford	6,769,955	6,995,395	3.33%	6,864,076	7,114,514	3.65%
New Salem	5,120,957	5,707,307	11.45%	5,193,063	5,786,928	11.44%
New Town	3,930,462	3,765,383	-4.20%	4,130,559	3,902,907	-5.51%
Noonan	727,555	726,755	-0.11%	732,261	730,748	-0.21%
Northwood	13,679,749	14,629,124	6.94%	13,903,179	14,879,705	7.02%
Oakes	15,496,130	15,806,053	2.00%	15,705,719	16,071,706	2.33%
Osnabrock	318,957	296,917	-6.91%	323,576	302,074	-6.65%
Page	4,383,902	2,032,377	-53.64%	4,386,605	2,035,308	-53.60%
Park River	7,970,994	8,888,455	11.51%	8,182,584	9,126,002	11.53%
Parshall	2,210,421	2,046,629	-7.41%	2,223,553	2,059,673	-7.37%
Pembina	4,577,719	5,375,616	17.43%	4,693,584	5,521,528	17.64%
Petersburg	290,720	298,250	2.59%	291,061	299,158	2.78%
Pick City	694,469	936,214	34.81%	694,490	937,316	34.96%
Plaza	743,505	843,209	13.41%	744,744	845,680	13.55%
Portal	763,790	644,868	-15.57%	763,868	696,819	-8.78%
Portland	1,133,806	1,077,229	-4.99%	1,389,562	1,351,224	-2.76%
Powers Lake	2,439,246	2,725,369	11.73%	2,463,664	2,750,812	11.66%
Ray	3,220,590	3,447,642	7.05%	3,246,395	3,477,684	7.12%
Reeder	529,483	491,678	-7.14%	533,366	496,010	-7.00%
Regent	1,044,256	1,149,726	10.10%	1,061,584	1,160,064	9.28%
Reynolds	633,391	708,384	11.84%	671,675	709,548	5.64%
Rhame	494,526	515,098	4.16%	499,129	531,218	6.43%
Richardton	2,312,902	2,636,246	13.98%	2,335,021	2,944,390	26.10%
Riverdale	809,819	994,620	22.82%	822,534	1,012,949	23.15%
Rock Lake	549,073	512,011	-6.75%	568,340	521,961	-8.16%
Rolette	3,157,835	2,944,681	-6.75%	3,386,379	3,224,212	-4.79%
Rolla	15,315,949	15,283,786	-0.21%	15,511,124	15,363,835	-0.95%
Rugby	28,426,285	28,702,020	0.97%	31,710,972	32,065,060	1.12%
Rutland	633,846	664,651	4.86%	645,151	677,755	5.05%
Sawyer	2,032,424	1,689,757	-16.86%	2,058,027	1,714,057	-16.71%
Scranton	1,902,143	2,029,016	6.67%	2,303,566	2,673,298	16.05%
Selfridge	287,508	344,147	19.70%	287,515	344,147	19.70%
Sherwood	1,377,942	1,417,351	2.86%	1,391,160	1,440,449	3.54%
Sheyenne	1,003,147	1,117,506	11.40%	1,012,022	1,126,829	11.34%
South Heart	1,725,197	971,631	-43.68%	1,771,336	1,840,046	3.88%
St. John	750,139	637,768	-14.98%	750,311	638,797	-14.86%
St. Thomas	868,038	716,392	-17.47%	872,414	734,246	-15.84%
Stanley	12,088,508	12,107,850	0.16%	12,241,834	12,626,422	3.14%
Stanton	559,591	421,092	-24.75%	563,159	424,010	-24.71%
Starkweather	60,516	26,167	-56.76%	60,513	27,371	-54.77%
Steele	3,813,798	4,031,947	5.72%	3,856,462	4,061,659	5.32%
Strasburg	1,922,635	2,267,556	17.94%	1,938,041	2,297,715	18.56%
Surrey	918,858	943,208	2.65%	1,293,317	1,198,069	-7.36%
Sykeston	315,498	332,724	5.46%	315,500	332,778	5.48%
Tappen	1,625,231	1,824,322	12.25%	1,635,426	1,826,158	11.66%
Thompson	1,068,137	1,097,618	2.76%	1,146,397	1,153,898	0.65%
Tioga	18,348,450	17,966,802	-2.08%	20,828,664	25,099,885	20.51%
Tolna	785,706	782,799	-0.37%	842,143	784,657	-6.83%
Tower City	1,359,735	1,232,872	-9.33%	1,382,635	1,263,828	-8.59%
Towner	2,450,263	2,520,096	2.85%	2,456,943	2,584,850	5.21%
Turtle Lake	2,220,593	2,294,095	3.31%	2,237,911	2,301,270	2.83%
Underwood	2,161,662	2,427,979	12.32%	2,234,241	2,477,961	10.91%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2004 and 2005**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2004	2005		2004	2005	
Upham	\$448,374	\$446,984	-0.31%	\$448,374	\$447,026	-0.30%
Valley City	54,135,921	53,746,142	-0.72%	57,879,370	57,554,622	-0.56%
Velva	5,239,900	5,928,947	13.15%	6,244,559	7,019,294	12.41%
Wahpeton	58,716,524	59,180,385	0.79%	79,156,669	80,213,648	1.34%
Walcott	2,277,819	2,439,316	7.09%	2,287,633	2,442,910	6.79%
Walhalla	4,965,208	5,298,373	6.71%	6,011,029	6,300,887	4.82%
Washburn	13,250,691	13,083,732	-1.26%	13,344,230	13,261,943	-0.62%
Watford City	18,213,957	18,519,951	1.68%	18,671,077	18,789,566	0.63%
West Fargo	203,873,540	208,644,181	2.34%	216,264,615	221,507,006	2.42%
Westhope	3,020,681	3,059,044	1.27%	3,111,894	3,113,391	0.05%
Wildrose	526,930	521,555	-1.02%	535,961	522,084	-2.59%
Williston	198,287,577	256,703,097	29.46%	206,550,520	270,115,186	30.77%
Willow City	891,911	987,702	10.74%	899,082	994,042	10.56%
Wilton	2,004,237	1,996,020	-0.41%	2,025,185	2,019,886	-0.26%
Wimbledon	1,862,102	1,682,595	-9.64%	1,937,383	1,792,217	-7.49%
Wing	320,691	302,059	-5.81%	321,999	302,986	-5.90%
Wishek	11,496,193	13,349,379	16.12%	11,584,082	13,479,198	16.36%
Wyndmere	1,735,538	1,522,240	-12.29%	2,275,250	2,025,135	-10.99%
Zap	203,777	123,489	-39.40%	214,185	123,652	-42.27%
Zeeland	436,433	503,294	15.32%	437,663	503,997	15.16%
Subtotal 200 Cities	\$5,853,245,430	\$6,196,555,872	5.87%	\$6,246,353,678	\$6,672,293,701	6.82%
Remaining City Data	69,746,392	73,906,989	5.97%	74,581,992	80,025,309	7.30%
Total In-State	\$5,922,991,822	\$6,270,462,861	5.87%	\$6,320,935,670	\$6,752,319,010	6.82%
Consolidated and Out-Of-State	1,347,466,101	1,510,310,589	12.09%	1,660,492,856	1,814,631,872	9.28%
Grand Total In- and Out-Of-State	\$7,270,457,923	\$7,780,773,450	7.02%	\$7,981,428,526	\$8,566,950,882	7.34%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, Calendar Years 2004 and 2005**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	CALENDAR YEAR 2004	CALENDAR YEAR 2005	
Mining and Oil Extraction	\$121,353,988	\$131,849,866	8.65%
Utilities	282,551,188	340,026,524	20.34%
Construction	273,459,516	294,678,543	7.76%
Manufacturing	444,292,061	494,987,751	11.41%
Wholesale Trade	1,321,804,499	1,446,044,209	9.40%
Retail Trade	3,490,236,168	3,677,485,817	5.36%
Transportation and Warehousing	74,658,548	81,579,044	9.27%
Information Industries	470,594,148	493,831,866	4.94%
Fin. Ins. Real Estate, Rental & Leasing	191,632,862	229,513,939	19.77%
Professional, Scientific, Tech., & Mgmt Serv.	79,631,161	88,722,570	11.42%
Educational, Health Care, and Social Serv.	46,208,460	54,486,002	17.91%
Arts, Entertainment & Recreation	72,136,611	69,586,234	-3.54%
Accommodation & Food Services	874,815,296	920,993,172	5.28%
Other Services	191,551,679	195,299,520	1.96%
Miscellaneous	46,502,341	47,865,825	2.93%
GRAND TOTAL	\$7,981,428,526	\$8,566,950,882	7.34%

NOTE: Classification by industry is based on 2002 North American Industry Classification System (NAICS)

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