

North Dakota Sales and Use Tax Statistical Report

Fourth Quarter 2008

Covering Sales Occurring in
October, November, and December

		<u>Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year</u>		
<u>Sales Quarter</u>		<u>2006</u>	<u>2007</u>	<u>2008</u>
First Quarter:	January, February, March	+12.5%	+7.7%	+12.9%
Second Quarter:	April, May, June	+10.8%	+7.7%	+21.4%
Third Quarter:	July, August, September	+6.3%	+13.5%	+28.0%
Fourth Quarter:	October, November, December	+5.1%	+11.6%	+20.1%

Office of State Tax Commissioner

CORY FONG
TAX COMMISSIONER

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Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the fourth quarter of 2008. These taxable sales and taxable purchases are reported by businesses to the Office of State Tax Commissioner on quarterly or monthly sales tax returns.

Comparisons

Tables 2 and 4 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 4. (For an explanation of taxable sales and taxable purchases, 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.

Taxable sales and taxable purchases reported for the current quarter are also compared to the same quarter in the prior year in Table 5. This table compares activity by industry using the 2002 North American Industrial Classification System (NAICS). All returns, including consolidated and out-of-state returns, are contained in the industry comparisons on Table 5.

***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. 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.

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. However, 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) per the 2002 Manual have been included in the consolidated statewide line item:

NAICS Codes	Business Activity
2121	Coal Mining
2211	Electrical Power Generation, Transmission, and Distribution
2212	Natural Gas Distribution
486	Pipeline Transportation
517	Telecommunications

Out-of-State. Taxable sales and taxable purchases 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.

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TABLE 1

**Taxable Sales and Purchases
By County, Fourth Quarter 2008**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$4,268,399	\$146,277	\$4,414,676
Barnes	17,577,716	1,289,582	18,867,298
Benson	3,932,455	91,233	4,023,688
Billings	1,218,551	103,586	1,322,137
Bottineau	15,038,835	325,545	15,364,380
Bowman	8,545,029	506,555	9,051,584
Burke	3,545,928	16,624,377	20,170,305
Burleigh	330,555,405	22,527,032	353,082,437
Cass	603,406,820	60,842,163	664,248,983
Cavalier	7,064,682	313,658	7,378,340
Dickey	8,626,418	479,509	9,105,927
Divide	4,224,995	27,156	4,252,151
Dunn	7,121,340	494,262	7,615,602
Eddy	2,560,218	86,011	2,646,229
Emmons	4,601,036	225,282	4,826,318
Foster	11,863,671	504,598	12,368,269
Golden Valley	3,969,414	56,297	4,025,711
Grand Forks	255,425,051	16,344,045	271,769,096
Grant	2,185,102	31,639	2,216,741
Griggs	4,377,531	123,264	4,500,795
Hettinger	2,368,449	88,665	2,457,114
Kidder	2,319,205	11,398	2,330,603
LaMoure	11,313,330	85,562	11,398,892
Logan	3,815,547	50,088	3,865,635
McHenry	3,570,059	1,080,892	4,650,951
McIntosh	6,165,638	189,616	6,355,254
McKenzie	12,111,814	937,523	13,049,337
McLean	9,518,289	314,338	9,832,627
Mercer	10,987,931	163,032	11,150,963
Morton	41,478,603	4,975,179	46,453,782
Mountrail	14,109,218	222,386	14,331,604
Nelson	3,579,209	82,090	3,661,299
Oliver	612,126	98,016	710,142
Pembina	10,730,071	1,816,204	12,546,275
Pierce	8,581,623	667,345	9,248,968
Ramsey	35,897,791	470,284	36,368,075
Ransom	10,459,422	1,302,374	11,761,796
Renville	5,547,173	492,868	6,040,041
Richland	29,051,359	6,548,095	35,599,454
Rolette	6,812,188	250,063	7,062,251
Sargent	3,888,896	8,695,242	12,584,138
Sheridan	549,888	4,915	554,803
Sioux	179,029	14,481	193,510
Slope	351,450	21,417	372,867
Stark	99,269,122	9,181,061	108,450,183
Steele	1,814,574	733,593	2,548,167
Stutsman	55,754,005	3,056,164	58,810,169
Towner	2,481,115	1,323,482	3,804,597
Traill	8,923,589	613,977	9,537,566
Walsh	20,437,988	1,358,052	21,796,040
Ward	231,481,152	17,164,954	248,646,106
Wells	7,517,870	333,656	7,851,526
Williams	234,157,752	56,138,150	290,295,902
Subtotal In-State	\$2,195,944,071	\$239,627,233	\$2,435,571,304
Consolidated	189,401,072	59,228,407	248,629,479
Out-Of-State	<u>535,016,001</u>	<u>188,802,280</u>	<u>723,818,281</u>
Grand Total	\$2,920,361,144	\$487,657,920	\$3,408,019,064

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Fourth Quarters 2007 and 2008**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE
	2007	2008		2007	2008	
Adams	\$4,641,425	\$4,268,399	-8.04%	\$4,732,374	\$4,414,676	-6.71%
Barnes	15,548,502	17,577,716	13.05%	16,577,525	18,867,298	13.81%
Benson	3,101,657	3,932,455	26.79%	3,166,832	4,023,688	27.06%
Billings	1,112,014	1,218,551	9.58%	1,160,484	1,322,137	13.93%
Bottineau	9,537,299	15,038,835	57.68%	9,694,948	15,364,380	58.48%
Bowman	7,505,184	8,545,029	13.86%	7,885,536	9,051,584	14.79%
Burke	2,429,632	3,545,928	45.95%	3,010,439	20,170,305	570.01%
Burleigh	316,807,967	330,555,405	4.34%	338,011,611	353,082,437	4.46%
Cass	600,843,612	603,406,820	0.43%	657,860,504	664,248,983	0.97%
Cavalier	7,887,871	7,064,682	-10.44%	8,212,676	7,378,340	-10.16%
Dickey	9,438,532	8,626,418	-8.60%	9,869,852	9,105,927	-7.74%
Divide	2,999,059	4,224,995	40.88%	3,067,045	4,252,151	38.64%
Dunn	4,271,355	7,121,340	66.72%	4,493,427	7,615,602	69.48%
Eddy	2,261,207	2,560,218	13.22%	2,411,411	2,646,229	9.74%
Emmons	3,927,642	4,601,036	17.14%	4,057,347	4,826,318	18.95%
Foster	9,408,234	11,863,671	26.10%	9,938,211	12,368,269	24.45%
Golden Valley	4,718,474	3,969,414	-15.88%	4,808,728	4,025,711	-16.28%
Grand Forks	258,357,947	255,425,051	-1.14%	273,257,885	271,769,096	-0.54%
Grant	2,082,852	2,185,102	4.91%	2,103,258	2,216,741	5.40%
Griggs	3,521,774	4,377,531	24.30%	3,655,274	4,500,795	23.13%
Hettinger	2,379,133	2,368,449	-0.45%	2,639,636	2,457,114	-6.91%
Kidder	2,277,109	2,319,205	1.85%	2,307,123	2,330,603	1.02%
LaMoure	8,504,953	11,313,330	33.02%	9,001,420	11,398,892	26.63%
Logan	2,823,948	3,815,547	35.11%	2,840,525	3,865,635	36.09%
McHenry	2,904,416	3,570,059	22.92%	3,797,823	4,650,951	22.46%
McIntosh	5,183,313	6,165,638	18.95%	5,316,221	6,355,254	19.54%
McKenzie	7,826,746	12,111,814	54.75%	9,056,290	13,049,337	44.09%
McLean	8,024,018	9,518,289	18.62%	8,328,714	9,832,627	18.06%
Mercer	10,878,640	10,987,931	1.00%	11,391,101	11,150,963	-2.11%
Morton	45,625,199	41,478,603	-9.09%	52,119,214	46,453,782	-10.87%
Mountrail	7,842,288	14,109,218	79.91%	8,379,737	14,331,604	71.03%
Nelson	2,741,323	3,579,209	30.57%	2,862,401	3,661,299	27.91%
Oliver	1,008,457	612,126	-39.30%	1,063,800	710,142	-33.24%
Pembina	10,198,557	10,730,071	5.21%	12,025,776	12,546,275	4.33%
Pierce	8,329,463	8,581,623	3.03%	9,312,912	9,248,968	-0.69%
Ramsey	32,023,392	35,897,791	12.10%	32,640,874	36,368,075	11.42%
Ransom	9,642,556	10,459,422	8.47%	10,387,543	11,761,796	13.23%
Renville	4,083,845	5,547,173	35.83%	4,171,987	6,040,041	44.78%
Richland	27,003,830	29,051,359	7.58%	33,339,489	35,599,454	6.78%
Rolette	6,028,512	6,812,188	13.00%	6,262,569	7,062,251	12.77%
Sargent	4,167,738	3,888,896	-6.69%	12,829,554	12,584,138	-1.91%
Sheridan	640,551	549,888	-14.15%	673,044	554,803	-17.57%
Sioux	194,820	179,029	-8.11%	194,912	193,510	-0.72%
Slope	276,982	351,450	26.89%	325,111	372,867	14.69%
Stark	85,788,734	99,269,122	15.71%	93,406,906	108,450,183	16.11%
Steele	1,700,293	1,814,574	6.72%	2,138,358	2,548,167	19.16%
Stutsman	49,206,581	55,754,005	13.31%	52,753,881	58,810,169	11.48%
Towner	2,684,760	2,481,115	-7.59%	3,430,278	3,804,597	10.91%
Traill	9,228,848	8,923,589	-3.31%	9,686,006	9,537,566	-1.53%
Walsh	16,822,819	20,437,988	21.49%	17,783,257	21,796,040	22.56%
Ward	212,429,364	231,481,152	8.97%	224,304,276	248,646,106	10.85%
Wells	6,094,447	7,517,870	23.36%	6,339,432	7,851,526	23.85%
Williams	127,994,206	234,157,752	82.94%	140,488,342	290,295,902	106.63%
Subtotal In-State	\$1,992,962,080	\$2,195,944,071	10.18%	\$2,159,573,879	\$2,435,571,304	12.78%
Consolidated and Out-Of-State	555,032,518	724,417,073	30.52%	679,011,554	972,447,760	43.22%
Grand Total	\$2,547,994,598	\$2,920,361,144	14.61%	\$2,838,585,433	\$3,408,019,064	20.06%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Fourth Quarter 2008**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,262,141	\$171,757	\$1,433,898
Beach	1,116	3,671,856	50,770	3,722,626
Beulah	3,152	5,804,169	99,607	5,903,776
Bismarck	55,532	328,446,562	21,643,043	350,089,605
Bottineau	2,336	11,692,639	98,672	11,791,311
Bowman	1,600	7,694,432	488,760	8,183,192
Cando	1,342	1,992,229	1,312,933	3,305,162
Carrington	2,268	11,627,420	502,691	12,130,111
Casselton	1,855	5,482,092	189,566	5,671,658
Cavalier	1,537	3,952,438	1,225,249	5,177,687
Cooperstown	1,053	3,771,687	69,246	3,840,933
Crosby	1,089	3,845,915	6,899	3,852,814
Devils Lake	7,222	35,360,485	462,832	35,823,317
Dickinson	16,010	92,362,926	5,828,665	98,191,591
Ellendale	1,559	2,260,007	229,932	2,489,939
Fargo	90,599	534,072,849	53,019,620	587,092,469
Garrison	1,318	3,216,020	123,517	3,339,537
Grafton	4,516	13,927,929	988,038	14,915,967
Grand Forks	49,321	247,309,037	15,892,597	263,201,634
Harvey	1,989	5,565,908	156,358	5,722,266
Hazen	2,457	4,546,750	52,807	4,599,557
Hettinger	1,307	4,150,328	137,266	4,287,594
Hillsboro	1,563	3,120,491	155,615	3,276,106
Jamestown	15,527	54,047,564	2,203,759	56,251,323
Kenmare	1,081	7,630,115	408,126	8,038,241
Langdon	2,101	6,242,614	267,962	6,510,576
Larimore	1,433	1,059,538	70,789	1,130,327
Lincoln	1,730	423,142	89,983	513,125
Linton	1,321	2,397,610	114,001	2,511,611
Lisbon	2,292	8,974,237	57,741	9,031,978
Mandan	16,718	37,741,476	4,832,330	42,573,806
Mayville	1,953	3,775,001	207,496	3,982,497
Minot	36,567	219,523,366	15,918,955	235,442,321
New Rockford	1,463	2,285,621	83,071	2,368,692
New Town	1,367	2,410,518	106,000	2,516,518
Northwood	959	4,878,113	142,746	5,020,859
Oakes	1,979	5,515,112	235,356	5,750,468
Park River	1,535	3,611,334	68,098	3,679,432
Rolla	1,417	4,854,684	153,460	5,008,144
Rugby	2,939	8,476,484	666,656	9,143,140
Stanley	1,279	8,847,656	77,116	8,924,772
Tioga	1,125	15,577,073	25,433,071	41,010,144
Valley City	6,826	15,539,562	1,234,426	16,773,988
Wahpeton	8,586	21,889,692	6,074,548	27,964,240
Walhalla	1,057	1,850,376	379,797	2,230,173
Washburn	1,389	3,458,479	62,555	3,521,034
Watford City	1,435	11,393,202	409,077	11,802,279
West Fargo	14,940	50,404,692	4,938,491	55,343,183
Williston	12,512	217,259,904	30,687,690	247,947,594
Wishek	1,122	4,701,992	17,355	4,719,347
Subtotal 50 Cities	394,276	\$2,059,905,467	\$197,847,095	\$2,257,752,562
Remaining Cities	247,924	136,038,604	41,780,138	177,818,742
Total In-State	642,200	\$2,195,944,071	\$239,627,233	\$2,435,571,304
Consolidated		189,401,072	59,228,407	248,629,479
Out-Of-State		535,016,001	188,802,280	723,818,281
Grand Total In- and Out-Of-State		\$2,920,361,144	\$487,657,920	\$3,408,019,064

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Fourth Quarters 2007 and 2008**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE
	2007	2008		2007	2008	
Ashley	\$1,428,687	\$1,262,141	-11.66%	\$1,537,050	\$1,433,898	-6.71%
Beach	4,486,388	3,671,856	-18.16%	4,575,921	3,722,626	-18.65%
Beulah	5,824,981	5,804,169	-0.36%	6,043,087	5,903,776	-2.31%
Bismarck	315,544,232	328,446,562	4.09%	334,998,753	350,089,605	4.50%
Bottineau	7,218,081	11,692,639	61.99%	7,288,068	11,791,311	61.79%
Bowman	6,691,577	7,694,432	14.99%	7,024,512	8,183,192	16.49%
Cando	2,181,874	1,992,229	-8.69%	2,702,567	3,305,162	22.30%
Carrington	9,195,696	11,627,420	26.44%	9,722,066	12,130,111	24.77%
Casselton	5,302,621	5,482,092	3.38%	5,472,572	5,671,658	3.64%
Cavalier	3,966,359	3,952,438	-0.35%	5,447,697	5,177,687	-4.96%
Cooperstown	2,907,106	3,771,687	29.74%	2,970,880	3,840,933	29.29%
Crosby	2,566,975	3,845,915	49.82%	2,584,916	3,852,814	49.05%
Devils Lake	31,445,912	35,360,485	12.45%	32,051,078	35,823,317	11.77%
Dickinson	80,982,247	92,362,926	14.05%	85,339,803	98,191,591	15.06%
Ellendale	2,486,593	2,260,007	-9.11%	2,659,731	2,489,939	-6.38%
Fargo	531,074,150	534,072,849	0.56%	579,905,955	587,092,469	1.24%
Garrison	2,656,440	3,216,020	21.07%	2,815,723	3,339,537	18.60%
Grafton	11,942,576	13,927,929	16.62%	12,338,094	14,915,967	20.89%
Grand Forks	250,800,298	247,309,037	-1.39%	265,034,779	263,201,634	-0.69%
Harvey	4,729,721	5,565,908	17.68%	4,838,427	5,722,266	18.27%
Hazen	4,422,021	4,546,750	2.82%	4,704,264	4,599,557	-2.23%
Hettinger	4,481,137	4,150,328	-7.38%	4,571,088	4,287,594	-6.20%
Hillsboro	3,129,356	3,120,491	-0.28%	3,186,923	3,276,106	2.80%
Jamestown	47,674,716	54,047,564	13.37%	50,812,778	56,251,323	10.70%
Kenmare	4,360,722	7,630,115	74.97%	4,827,596	8,038,241	66.51%
Langdon	6,833,997	6,242,614	-8.65%	7,115,755	6,510,576	-8.50%
Larimore	1,144,598	1,059,538	-7.43%	1,253,274	1,130,327	-9.81%
Lincoln	361,454	423,142	17.07%	511,799	513,125	0.26%
Linton	2,240,744	2,397,610	7.00%	2,323,194	2,511,611	8.11%
Lisbon	8,357,938	8,974,237	7.37%	8,420,787	9,031,978	7.26%
Mandan	41,979,771	37,741,476	-10.10%	48,363,780	42,573,806	-11.97%
Mayville	3,785,380	3,775,001	-0.27%	3,876,898	3,982,497	2.72%
Minot	203,867,222	219,523,366	7.68%	215,032,011	235,442,321	9.49%
New Rockford	2,033,923	2,285,621	12.38%	2,182,273	2,368,692	8.54%
New Town	1,530,394	2,410,518	57.51%	1,805,280	2,516,518	39.40%
Northwood	4,635,698	4,878,113	5.23%	4,946,524	5,020,859	1.50%
Oakes	6,157,888	5,515,112	-10.44%	6,359,105	5,750,468	-9.57%
Park River	2,150,853	3,611,334	67.90%	2,240,402	3,679,432	64.23%
Rolla	4,213,481	4,854,684	15.22%	4,281,182	5,008,144	16.98%
Rugby	8,231,936	8,476,484	2.97%	9,214,085	9,143,140	-0.77%
Stanley	4,976,687	8,847,656	77.78%	5,233,556	8,924,772	70.53%
Tioga	11,031,399	15,577,073	41.21%	16,164,308	41,010,144	153.71%
Valley City	14,319,645	15,539,562	8.52%	15,286,798	16,773,988	9.73%
Wahpeton	20,065,902	21,889,692	9.09%	26,019,533	27,964,240	7.47%
Walhalla	1,891,263	1,850,376	-2.16%	2,044,844	2,230,173	9.06%
Washburn	2,857,464	3,458,479	21.03%	2,899,350	3,521,034	21.44%
Watford City	7,192,445	11,393,202	58.41%	8,072,061	11,802,279	46.21%
West Fargo	52,887,257	50,404,692	-4.69%	58,543,169	55,343,183	-5.47%
Williston	115,849,557	217,259,904	87.54%	123,195,269	247,947,594	101.26%
Wishek	3,522,359	4,701,992	33.49%	3,544,103	4,719,347	33.16%
Subtotal 50 Cities	\$1,879,619,721	\$2,059,905,467	9.59%	\$2,022,383,668	\$2,257,752,562	11.64%
Remaining Cities	113,342,359	136,038,604	20.02%	137,190,211	177,818,742	29.61%
Total In-State	\$1,992,962,080	\$2,195,944,071	10.18%	\$2,159,573,879	\$2,435,571,304	12.78%
Consolidated and Out-Of-State	555,032,518	724,417,073	30.52%	679,011,554	972,447,760	43.22%
Grand Total In- and Out-Of-State	\$2,547,994,598	\$2,920,361,144	14.61%	\$2,838,585,433	\$3,408,019,064	20.06%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, Fourth Quarters 2007 and 2008**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FOURTH QUARTER 2007	FOURTH QUARTER 2008	
Mining and Oil Extraction	\$130,392,924	\$329,525,340	152.72%
Utilities	76,278,979	101,543,304	33.12%
Construction	110,421,773	129,927,774	17.66%
Manufacturing	152,679,501	186,087,286	21.88%
Wholesale Trade	508,449,631	736,065,799	44.77%
Retail Trade	1,202,341,406	1,209,752,099	0.62%
Transportation and Warehousing	23,658,818	26,282,383	11.09%
Information Industries	153,065,667	158,743,525	3.71%
Fin. Ins. Real Estate, Rental & Leasing	64,203,463	88,169,909	37.33%
Professional, Scientific, Tech., & Mgmt Serv.	31,549,932	33,530,887	6.28%
Educational, Health Care, and Social Serv.	18,155,418	19,365,690	6.67%
Arts, Entertainment & Recreation	14,242,803	14,567,048	2.28%
Accommodation & Food Services	275,604,258	286,200,170	3.84%
Other Services	60,361,354	68,659,613	13.75%
Miscellaneous	17,179,506	19,598,237	14.08%
GRAND TOTAL	\$2,838,585,433	\$3,408,019,064	20.06%

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.