



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

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**2008**

## **Sales Occurring in Calendar Year 2008**

This report can be accessed at: [www.nd.gov/tax](http://www.nd.gov/tax)

**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 2008. 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 2007 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.

**2007 Session.** Legislation was enacted that reduced the sales tax rate on natural gas to 1% effective July 1, 2007, and repealed the sales tax on natural gas entirely effective July 1, 2009. The 2007 Assembly also removed the sales tax on Bingo cards and certain materials used to construct power plants that utilize "waste" heat.

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TABLE 1

**Taxable Sales and Taxable Purchases  
By County, Calendar Year 2008**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$16,806,684	\$496,680	\$17,303,364
Barnes	66,845,021	6,302,921	73,147,942
Benson	15,810,489	521,806	16,332,295
Billings	15,335,263	3,002,179	18,337,442
Bottineau	53,168,170	2,658,155	55,826,325
Bowman	32,065,072	1,999,374	34,064,446
Burke	18,098,510	31,001,475	49,099,985
Burleigh	1,231,560,134	77,120,213	1,308,680,347
Cass	2,291,371,821	209,240,380	2,500,612,201
Cavalier	31,317,444	1,015,818	32,333,262
Dickey	33,092,833	1,271,827	34,364,660
Divide	12,142,285	408,230	12,550,515
Dunn	21,345,052	1,640,984	22,986,036
Eddy	9,117,695	109,451	9,227,146
Emmons	15,472,889	1,035,512	16,508,401
Foster	43,383,824	1,880,174	45,263,998
Golden Valley	16,186,945	154,229	16,341,174
Grand Forks	945,761,170	58,329,453	1,004,090,623
Grant	9,416,400	152,766	9,569,166
Griggs	16,148,212	355,958	16,504,170
Hettinger	7,483,279	625,847	8,109,126
Kidder	8,578,709	57,010	8,635,719
LaMoure	40,205,129	625,940	40,831,069
Logan	11,253,192	65,727	11,318,919
McHenry	12,656,257	4,133,992	16,790,249
McIntosh	23,556,443	318,395	23,874,838
McKenzie	42,807,093	4,163,458	46,970,551
McLean	38,289,706	1,114,190	39,403,896
Mercer	42,002,787	425,759	42,428,546
Morton	176,463,006	28,706,065	205,169,071
Mountrail	48,666,154	1,314,276	49,980,430
Nelson	13,737,500	225,006	13,962,506
Oliver	2,272,898	148,826	2,421,724
Pembina	42,028,026	11,392,471	53,420,497
Pierce	37,249,246	3,608,909	40,858,155
Ramsey	137,908,454	1,614,958	139,523,412
Ransom	36,964,420	3,863,964	40,828,384
Renville	30,259,848	1,479,647	31,739,495
Richland	103,227,745	22,991,598	126,219,343
Rolette	25,004,986	537,476	25,542,462
Sargent	20,904,434	31,351,165	52,255,599
Sheridan	2,076,400	5,578	2,081,978
Sioux	609,850	15,341	625,191
Slope	842,278	26,129	868,407
Stark	361,619,256	103,414,835	465,034,091
Steele	6,965,070	2,693,906	9,658,976
Stutsman	207,353,904	13,169,025	220,522,929
Towner	10,111,314	1,862,544	11,973,858
Traill	36,358,464	1,642,339	38,000,803
Walsh	93,609,447	3,186,117	96,795,564
Ward	835,964,168	47,965,182	883,929,350
Wells	29,771,283	742,679	30,513,962
Williams	771,933,953	131,873,308	903,807,261
Subtotal In-State	\$8,153,180,612	\$824,059,247	\$8,977,239,859
Consolidated	797,599,271	220,992,791	1,018,592,062
Out-Of-State	<u>1,798,267,475</u>	<u>602,975,361</u>	<u>2,401,242,836</u>
Grand Total In-State and Out-Of-State	\$10,749,047,358	\$1,648,027,399	\$12,397,074,757

TABLE 2

**Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases  
By County, Calendar Years 2007 and 2008**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2007	2008		2007	2008	
Adams	\$16,153,051	\$16,806,684	4.05%	\$16,677,975	\$17,303,364	3.75%
Barnes	57,090,989	66,845,021	17.09%	61,761,596	73,147,942	18.44%
Benson	11,243,938	15,810,489	40.61%	11,401,610	16,332,295	43.25%
Billings	14,686,970	15,335,263	4.41%	14,956,217	18,337,442	22.61%
Bottineau	36,525,695	53,168,170	45.56%	36,866,921	55,826,325	51.43%
Bowman	26,926,327	32,065,072	19.08%	28,308,588	34,064,446	20.33%
Burke	9,169,707	18,098,510	97.37%	9,877,188	49,099,985	397.10%
Burleigh	1,160,232,653	1,231,560,134	6.15%	1,239,462,147	1,308,680,347	5.58%
Cass	2,167,366,912	2,291,371,821	5.72%	2,373,668,268	2,500,612,201	5.35%
Cavalier	26,424,268	31,317,444	18.52%	27,082,749	32,333,262	19.39%
Dickey	31,459,147	33,092,833	5.19%	32,984,033	34,364,660	4.19%
Divide	9,351,046	12,142,285	29.85%	9,584,756	12,550,515	30.94%
Dunn	17,699,465	21,345,052	20.60%	18,324,240	22,986,036	25.44%
Eddy	7,982,699	9,117,695	14.22%	8,149,757	9,227,146	13.22%
Emmons	15,716,814	15,472,889	-1.55%	16,136,821	16,508,401	2.30%
Foster	34,743,316	43,383,824	24.87%	36,789,410	45,263,998	23.04%
Golden Valley	14,558,663	16,186,945	11.18%	14,844,696	16,341,174	10.08%
Grand Forks	906,019,122	945,761,170	4.39%	962,134,068	1,004,090,623	4.36%
Grant	7,457,435	9,416,400	26.27%	7,509,527	9,569,166	27.43%
Griggs	12,878,669	16,148,212	25.39%	13,213,523	16,504,170	24.90%
Hettinger	7,285,738	7,483,279	2.71%	7,872,917	8,109,126	3.00%
Kidder	8,031,512	8,578,709	6.81%	8,140,677	8,635,719	6.08%
LaMoure	28,711,991	40,205,129	40.03%	29,370,884	40,831,069	39.02%
Logan	8,490,898	11,253,192	32.53%	8,525,712	11,318,919	32.76%
McHenry	10,729,470	12,656,257	17.96%	13,267,470	16,790,249	26.55%
McIntosh	18,367,359	23,556,443	28.25%	18,562,929	23,874,838	28.62%
McKenzie	28,339,922	42,807,093	51.05%	31,536,367	46,970,551	48.94%
McLean	31,308,423	38,289,706	22.30%	32,319,471	39,403,896	21.92%
Mercer	40,053,818	42,002,787	4.87%	40,875,001	42,428,546	3.80%
Morton	176,074,553	176,463,006	0.22%	196,460,846	205,169,071	4.43%
Mountrail	25,500,299	48,666,154	90.85%	26,604,229	49,980,430	87.87%
Nelson	10,480,947	13,737,500	31.07%	10,722,574	13,962,506	30.22%
Oliver	2,922,763	2,272,898	-22.23%	2,988,783	2,421,724	-18.97%
Pembina	38,170,858	42,028,026	10.11%	49,388,358	53,420,497	8.16%
Pierce	29,943,699	37,249,246	24.40%	33,376,427	40,858,155	22.42%
Ramsey	122,531,450	137,908,454	12.55%	124,251,591	139,523,412	12.29%
Ransom	31,757,609	36,964,420	16.40%	34,762,137	40,828,384	17.45%
Renville	17,407,658	30,259,848	73.83%	17,710,572	31,739,495	79.21%
Richland	91,533,741	103,227,745	12.78%	117,684,125	126,219,343	7.25%
Rolette	23,110,636	25,004,986	8.20%	23,688,083	25,542,462	7.83%
Sargent	16,989,564	20,904,434	23.04%	46,082,544	52,255,599	13.40%
Sheridan	2,039,522	2,076,400	1.81%	2,072,669	2,081,978	0.45%
Sioux	626,417	609,850	-2.64%	629,983	625,191	-0.76%
Slope	750,777	842,278	12.19%	802,780	868,407	8.17%
Stark	300,725,286	361,619,256	20.25%	330,430,078	465,034,091	40.74%
Steele	5,981,523	6,965,070	16.44%	7,351,737	9,658,976	31.38%
Stutsman	176,136,136	207,353,904	17.72%	186,260,075	220,522,929	18.40%
Towner	8,717,904	10,111,314	15.98%	10,286,325	11,973,858	16.41%
Traill	33,116,792	36,358,464	9.79%	34,222,431	38,000,803	11.04%
Walsh	64,540,209	93,609,447	45.04%	67,496,654	96,795,564	43.41%
Ward	735,269,720	835,964,168	13.69%	774,865,010	883,929,350	14.08%
Wells	22,409,542	29,771,283	32.85%	23,028,249	30,513,962	32.51%
Williams	453,728,094	771,933,953	70.13%	506,837,078	903,807,261	78.32%
Subtotal In-State	\$7,155,471,716	\$8,153,180,612	13.94%	\$7,758,208,856	\$8,977,239,859	15.71%
Consolidated and Out-Of-State	<u>1,941,701,712</u>	<u>2,595,866,746</u>	33.69%	<u>2,466,019,128</u>	<u>3,419,834,898</u>	38.68%
Grand Total In- and Out-Of-State	\$9,097,173,428	\$10,749,047,358	18.16%	10,224,227,984	\$12,397,074,757	21.25%

TABLE 3

**Taxable Sales and Taxable Purchases  
200 Largest Cities, Calendar Year 2008**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Abercrombie	296	\$2,027,825	\$5,052	\$2,032,877
Adams	203	688,852	2,345	691,197
Alexander	217	1,121,734	5,805	1,127,539
Anamoose	282	1,258,884	14,507	1,273,391
Aneta	284	1,054,861	58,579	1,113,440
Arthur	402	2,141,746	691,766	2,833,512
Ashley	882	5,271,491	216,900	5,488,391
Beach	1,116	15,024,101	145,956	15,170,057
Belfield	866	19,665,708	76,318,097	95,983,805
Berthold	466	3,154,632	1,528,130	4,682,762
Beulah	3,152	24,015,324	302,176	24,317,500
Binford	201	1,170,569	87,086	1,257,655
Bisbee	167	833,029	8,796	841,825
Bismarck	55,532	1,221,515,989	74,769,631	1,296,285,620
Bottineau	2,336	41,511,649	2,008,310	43,519,959
Bowbells	406	1,121,553	4,085	1,125,638
Bowdon	139	375,466	18,961	394,427
Bowman	1,600	29,208,690	1,646,823	30,855,513
Buffalo	209	1,408,930	3,589	1,412,519
Burlington	1,096	2,920,280	154,318	3,074,598
Buxton	350	1,593,168	178,723	1,771,891
Cando	1,342	8,318,016	1,844,954	10,162,970
Carpio	148	393,799	3,004	396,803
Carrington	2,268	42,486,754	1,873,232	44,359,986
Carson	319	916,945	3,167	920,112
Casselton	1,855	19,476,893	439,134	19,916,027
Cavalier	1,537	15,795,992	9,422,138	25,218,130
Center	678	2,247,862	99,313	2,347,175
Cogswell	165	192,628	0	192,628
Columbus	151	363,792	643	364,435
Cooperstown	1,053	13,881,417	258,847	14,140,264
Crosby	1,089	10,777,355	36,274	10,813,629
Crystal	167	292,554	846	293,400
Davenport	261	146,528	11,955	158,483
Des Lacs	209	85,534	0	85,534
Devils Lake	7,222	135,893,851	1,473,647	137,367,498
Dickinson	16,010	336,247,029	26,086,424	362,333,453
Drake	322	932,194	13,051	945,245
Drayton	913	9,730,049	153,304	9,883,353
Dunseith	739	2,989,158	30,260	3,019,418
Edgeley	637	10,924,481	94,243	11,018,724
Edinburg	252	1,439,164	14,373	1,453,537
Edmore	256	530,097	6,046	536,143
Elgin	659	7,365,957	46,299	7,412,256
Ellendale	1,559	9,705,776	607,223	10,312,999
Emerado	510	2,976,498	435,893	3,412,391
Enderlin	947	3,978,858	3,580,102	7,558,960
Esmond	159	601,123	0	601,123
Fairmount	406	1,412,309	216,204	1,628,513
Fargo	90,599	2,009,670,196	185,539,986	2,195,210,182
Fessenden	625	5,345,411	246,462	5,591,873
Finley	515	4,960,621	179,675	5,140,296
Flasher	285	1,141,900	12,108	1,154,008
Fordville	266	729,838	613,294	1,343,132
Forman	506	3,449,056	133,049	3,582,105

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases  
200 Largest Cities, Calendar Year 2008**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Gackle	228	\$1,270,844	\$4,087	\$1,274,931
Galesburg	335	831,222	17,472	848,694
Garrison	1,318	12,216,003	363,258	12,579,261
Gilby	243	361,195	3,310	364,505
Gladstone	248	1,163,433	330,916	1,494,349
Glenburn	865	1,684,178	160,242	1,844,420
Glen Ullin	374	3,999,512	64,613	4,064,125
Golden Valley	183	317,993	1,348	319,341
Goodrich	163	281,010	0	281,010
Grafton	4,516	67,974,922	2,061,561	70,036,483
Grand Forks	49,321	914,682,070	56,251,569	970,933,639
Grandin	181	902,512	16,173	918,685
Granville	286	458,818	0	458,818
Grenora	202	907,370	1,455	908,825
Gwinner	717	11,168,621	31,081,771	42,250,392
Halliday	227	2,419,648	123,955	2,543,603
Hankinson	1,058	6,090,140	152,589	6,242,729
Hannaford	181	725,096	7,403	732,499
Harvey	1,989	23,241,231	464,438	23,705,669
Harwood	607	5,006,960	260,034	5,266,994
Hatton	707	3,491,360	15,639	3,506,999
Hazelton	237	3,185,635	529,286	3,714,921
Hazen	2,457	15,828,894	111,825	15,940,719
Hebron	803	1,916,660	367,715	2,284,375
Hettinger	1,307	16,413,495	485,295	16,898,790
Hillsboro	1,563	14,473,287	720,043	15,193,330
Hoople	292	3,589,904	10,607	3,600,511
Hope	303	1,809,339	2,508,246	4,317,585
Horace	915	3,668,321	845,701	4,514,022
Hunter	326	10,191,526	87,032	10,278,558
Jamestown	15,527	202,493,848	10,128,962	212,622,810
Kenmare	1,081	25,447,769	2,030,675	27,478,444
Kensal	161	286,759	183	286,942
Killdeer	713	18,474,828	1,102,795	19,577,623
Kindred	614	9,059,375	3,431,251	12,490,626
Kulm	422	4,773,018	405,831	5,178,849
Lakota	781	3,275,624	41,997	3,317,621
LaMoure	944	22,206,332	100,166	22,306,498
Langdon	2,101	26,626,128	834,570	27,460,698
Lansford	253	553,694	5,703	559,397
Larimore	1,433	4,317,396	398,178	4,715,574
Leeds	464	1,502,164	355,211	1,857,375
Lehr	114	236,227	0	236,227
Leonard	255	1,560,864	3,724	1,564,588
Lidgerwood	738	8,048,547	99,052	8,147,599
Lignite	174	10,742,908	30,950,425	41,693,333
Lincoln	1,730	1,648,904	92,267	1,741,171
Linton	1,321	8,769,574	423,689	9,193,263
Lisbon	2,292	31,909,893	273,152	32,183,045
Litchville	191	870,201	10,442	880,643
Maddock	498	9,001,893	140,969	9,142,862
Mandan	16,718	163,145,970	21,805,403	184,951,373
Manvel	370	1,392,639	158,866	1,551,505
Mapleton	606	1,825,842	133,779	1,959,621
Marion	146	368,317	10,750	379,067

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases  
200 Largest Cities, Calendar Year 2008**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Max	278	\$744,635	\$4,101	\$748,736
Mayville	1,953	14,062,572	284,982	14,347,554
McClusky	415	1,379,982	5,578	1,385,560
McVille	470	1,731,387	4,460	1,735,847
Medina	335	879,963	35,609	915,572
Michigan	345	5,903,886	84,518	5,988,404
Milnor	711	4,211,311	86,694	4,298,005
Minnewaukan	318	439,946	9,891	449,837
Minot	36,567	795,727,453	44,149,191	839,876,644
Minto	657	2,620,922	80,930	2,701,852
Mohall	812	25,874,338	1,184,058	27,058,396
Mooreton	204	769,489	19,947	789,436
Mott	808	4,253,851	122,289	4,376,140
Munich	268	1,203,358	53,454	1,256,812
Napoleon	857	9,414,101	47,819	9,461,920
Neché	437	1,415,528	217,229	1,632,757
New England	555	2,043,308	456,795	2,500,103
New Leipzig	274	911,055	103,190	1,014,245
New Rockford	1,463	8,187,460	99,392	8,286,852
New Salem	938	5,878,885	138,498	6,017,383
New Town	1,367	8,377,620	964,572	9,342,192
Noonan	154	1,079,542	21,887	1,101,429
Northwood	959	19,328,771	742,817	20,071,588
Oakes	1,979	20,600,875	606,177	21,207,052
Osnabrook	174	328,282	515	328,797
Page	225	7,475,539	2,915	7,478,454
Park River	1,535	14,106,868	357,669	14,464,537
Parshall	981	2,570,355	38,476	2,608,831
Pembina	642	6,089,147	157,084	6,246,231
Petersburg	195	297,141	428	297,569
Pick City	166	881,802	0	881,802
Plaza	167	1,434,363	1,043	1,435,406
Portal	131	1,237,755	7,342	1,245,097
Portland	604	1,282,371	374,751	1,657,122
Powers Lake	309	4,293,583	37,780	4,331,363
Ray	534	2,494,647	110,916	2,605,563
Reeder	181	373,114	11,385	384,499
Regent	211	1,185,712	46,763	1,232,475
Reynolds	350	892,234	2,161	894,395
Rhame	189	560,537	2,630	563,167
Richardton	619	2,835,688	464,632	3,300,320
Riverdale	273	1,163,723	81,983	1,245,706
Rock Lake	194	432,267	1,715	433,982
Rolette	538	3,541,304	221,984	3,763,288
Rolla	1,417	17,360,097	255,899	17,615,996
Rugby	2,939	36,890,636	3,607,538	40,498,174
Rutland	220	872,720	10,940	883,660
St. John	358	1,094,017	17,579	1,111,596
St. Thomas	447	801,219	8,683	809,902
Sawyer	377	2,502,901	46,129	2,549,030
Scranton	304	2,295,845	349,921	2,645,766
Selfridge	223	542,417	13,781	556,198
Sherwood	255	2,345,609	133,014	2,478,623
Sheyenne	318	909,805	10,059	919,864
South Heart	307	1,292,154	21,728	1,313,882

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases  
200 Largest Cities, Calendar Year 2008**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Stanley	1,279	\$31,362,918	\$211,314	\$31,574,232
Stanton	345	618,048	9,057	627,105
Starkweather	157	900	6,696	7,596
Steele	761	3,886,920	44,448	3,931,368
Strasburg	549	1,910,287	30,219	1,940,506
Surrey	917	1,465,905	43,430	1,509,335
Sykeston	153	280,630	10,081	290,711
Tappen	210	2,705,782	10,681	2,716,463
Thompson	1,006	1,157,604	54,574	1,212,178
Tioga	1,125	54,469,092	71,251,144	125,720,236
Tolna	202	1,179,748	30,941	1,210,689
Tower City	252	940,530	66,622	1,007,152
Towner	574	2,883,117	56,101	2,939,218
Turtle Lake	580	2,201,222	7,691	2,208,913
Underwood	812	2,680,910	419,472	3,100,382
Upham	155	222,762	51	222,813
Valley City	6,826	61,274,047	6,143,277	67,417,324
Velva	1,049	6,370,349	3,999,550	10,369,899
Wahpeton	8,586	79,465,373	21,765,262	101,230,635
Walcott	189	2,461,402	12,062	2,473,464
Walhalla	1,057	7,010,374	1,399,246	8,409,620
Washburn	1,389	15,513,862	191,777	15,705,639
Watford City	1,435	40,364,984	1,509,032	41,874,016
West Fargo	14,940	211,751,523	17,490,297	229,241,820
Westhope	533	4,771,201	138,836	4,910,037
Wildrose	129	700,934	817	701,751
Williston	12,512	712,669,904	60,500,288	773,170,192
Willow City	221	1,167,669	6,636	1,174,305
Wilton	807	2,296,019	28,002	2,324,021
Wimbledon	237	3,251,709	106,891	3,358,600
Wing	124	375,577	2,702	378,279
Wishek	1,122	17,584,262	100,991	17,685,253
Wyndmere	533	1,942,174	540,116	2,482,290
Zap	231	340,726	1,353	342,079
Zeeland	141	635,913	473	636,386
Subtotal 200 Cities	456,275	\$8,066,632,496	\$803,742,059	\$8,870,374,555
Remaining City Data	185,925	<u>86,548,116</u>	<u>20,317,188</u>	<u>106,865,304</u>
Total In-State	642,200	\$8,153,180,612	\$824,059,247	\$8,977,239,859
Consolidated		797,599,271	220,992,791	1,018,592,062
Out-Of-State		<u>1,798,267,475</u>	<u>602,975,361</u>	<u>2,401,242,836</u>
Grand Total In- and Out-Of-State		\$10,749,047,358	\$1,648,027,399	\$12,397,074,757

TABLE 4

**Comparison of Taxable Sales & Taxable Sales and Purchases  
200 Largest Cities, Calendar Years 2007 and 2008**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2007	2008		2007	2008	
Abercrombie	\$2,299,488	\$2,027,825	-11.81%	\$2,304,133	\$2,032,877	-11.77%
Adams	689,532	688,852	-0.10%	695,413	691,197	-0.61%
Alexander	945,714	1,121,734	18.61%	951,229	1,127,539	18.53%
Anamoose	1,258,111	1,258,884	0.06%	1,265,128	1,273,391	0.65%
Aneta	1,047,425	1,054,861	0.71%	1,122,433	1,113,440	-0.80%
Arthur	2,054,792	2,141,746	4.23%	2,620,165	2,833,512	8.14%
Ashley	4,767,801	5,271,491	10.56%	4,905,127	5,488,391	11.89%
Beach	13,936,769	15,024,101	7.80%	14,221,000	15,170,057	6.67%
Belfield	12,813,661	19,665,708	53.47%	25,489,096	95,983,805	276.57%
Berthold	2,476,395	3,154,632	27.39%	3,015,953	4,682,762	55.27%
Beulah	23,149,270	24,015,324	3.74%	23,621,909	24,317,500	2.94%
Binford	922,324	1,170,569	26.92%	1,022,231	1,257,655	23.03%
Bisbee	762,590	833,029	9.24%	991,595	841,825	-15.10%
Bismarck	1,146,662,044	1,221,515,989	6.53%	1,220,860,753	1,296,285,620	6.18%
Bottineau	28,212,589	41,511,649	47.14%	28,388,419	43,519,959	53.30%
Bowbells	1,221,234	1,121,553	-8.16%	1,223,748	1,125,638	-8.02%
Bowdon	239,057	375,466	57.06%	254,400	394,427	55.04%
Bowman	24,121,865	29,208,690	21.09%	25,313,242	30,855,513	21.89%
Buffalo	1,121,225	1,408,930	25.66%	1,127,053	1,412,519	25.33%
Burlington	4,099,463	2,920,280	-28.76%	4,199,570	3,074,598	-26.79%
Buxton	1,424,620	1,593,168	11.83%	1,739,896	1,771,891	1.84%
Cando	7,018,939	8,318,016	18.51%	8,343,204	10,162,970	21.81%
Carpio	377,168	393,799	4.41%	379,165	396,803	4.65%
Carrington	33,931,560	42,486,754	25.21%	35,966,569	44,359,986	23.34%
Carson	887,485	916,945	3.32%	890,709	920,112	3.30%
Casselton	15,257,348	19,476,893	27.66%	15,711,324	19,916,027	26.76%
Cavalier	15,014,074	15,795,992	5.21%	24,706,221	25,218,130	2.07%
Center	2,906,207	2,247,862	-22.65%	2,962,397	2,347,175	-20.77%
Cogswell	210,883	192,628	-8.66%	210,883	192,628	-8.66%
Columbus	309,431	363,792	17.57%	310,476	364,435	17.38%
Cooperstown	10,815,215	13,881,417	28.35%	11,006,475	14,140,264	28.47%
Crosby	8,092,487	10,777,355	33.18%	8,126,173	10,813,629	33.07%
Crystal	238,010	292,554	22.92%	239,709	293,400	22.40%
Davenport	183,290	146,528	-20.06%	188,978	158,483	-16.14%
Des Lacs	50,143	85,534	70.58%	50,143	85,534	70.58%
Devils Lake	120,635,526	135,893,851	12.65%	122,226,003	137,367,498	12.39%
Dickinson	281,491,333	336,247,029	19.45%	297,586,381	362,333,453	21.76%
Drake	998,806	932,194	-6.67%	1,002,048	945,245	-5.67%
Drayton	8,411,476	9,730,049	15.68%	8,567,746	9,883,353	15.36%
Dunseith	2,885,839	2,989,158	3.58%	2,894,918	3,019,418	4.30%
Edgeley	8,978,761	10,924,481	21.67%	9,523,855	11,018,724	15.70%
Edinburg	1,300,079	1,439,164	10.70%	1,320,820	1,453,537	10.05%
Edmore	413,835	530,097	28.09%	415,672	536,143	28.98%
Elgin	5,436,610	7,365,957	35.49%	5,465,403	7,412,256	35.62%
Ellendale	8,806,161	9,705,776	10.22%	9,390,728	10,312,999	9.82%
Emerado	2,640,265	2,976,498	12.73%	3,159,240	3,412,391	8.01%
Enderlin	3,594,605	3,978,858	10.69%	6,316,012	7,558,960	19.68%
Esmond	348,968	601,123	72.26%	348,968	601,123	72.26%
Fairmount	1,433,059	1,412,309	-1.45%	1,685,289	1,628,513	-3.37%
Fargo	1,901,722,132	2,009,670,196	5.68%	2,081,623,516	2,195,210,182	5.46%
Fessenden	3,645,957	5,345,411	46.61%	3,830,228	5,591,873	45.99%
Finley	4,108,708	4,960,621	20.73%	4,185,371	5,140,296	22.82%
Flasher	1,149,402	1,141,900	-0.65%	1,163,684	1,154,008	-0.83%
Fordville	548,524	729,838	33.05%	1,238,090	1,343,132	8.48%
Forman	2,847,489	3,449,056	21.13%	2,912,786	3,582,105	22.98%
Gackle	1,090,201	1,270,844	16.57%	1,095,423	1,274,931	16.39%
Galesburg	608,739	831,222	36.55%	657,372	848,694	29.10%
Garrison	10,252,344	12,216,003	19.15%	10,704,279	12,579,261	17.52%
Gilby	360,278	361,195	0.25%	364,864	364,505	-0.10%
Gladstone	360,914	1,163,433	222.36%	626,389	1,494,349	138.57%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases  
200 Largest Cities, Calendar Years 2007 and 2008**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2007	2008		2007	2008	
Glenburn	\$1,431,474	\$1,684,178	17.65%	\$1,515,952	\$1,844,420	21.67%
Glen Ullin	3,783,076	3,999,512	5.72%	3,813,162	4,064,125	6.58%
Golden Valley	294,875	317,993	7.84%	295,955	319,341	7.90%
Goodrich	272,303	281,010	3.20%	272,303	281,010	3.20%
Grafton	44,995,119	67,974,922	51.07%	46,839,978	70,036,483	49.52%
Grand Forks	880,152,695	914,682,070	3.92%	933,798,844	970,933,639	3.98%
Grandin	831,960	902,512	8.48%	958,358	918,685	-4.14%
Granville	262,156	458,818	75.02%	284,732	458,818	61.14%
Grenora	795,094	907,370	14.12%	795,907	908,825	14.19%
Gwinner	7,682,664	11,168,621	45.37%	36,574,479	42,250,392	15.52%
Halliday	1,601,167	2,419,648	51.12%	1,681,268	2,543,603	51.29%
Hankinson	6,243,366	6,090,140	-2.45%	6,281,545	6,242,729	-0.62%
Hannaford	699,855	725,096	3.61%	739,380	732,499	-0.93%
Harvey	17,985,739	23,241,231	29.22%	18,366,072	23,705,669	29.07%
Harwood	3,871,645	5,006,960	29.32%	4,011,893	5,266,994	31.28%
Hatton	3,337,540	3,491,360	4.61%	3,339,025	3,506,999	5.03%
Hazelton	4,510,114	3,185,635	-29.37%	4,652,706	3,714,921	-20.16%
Hazen	14,694,520	15,828,894	7.72%	15,029,705	15,940,719	6.06%
Hebron	1,887,757	1,916,660	1.53%	2,051,396	2,284,375	11.36%
Hettinger	15,670,854	16,413,495	4.74%	16,194,575	16,898,790	4.35%
Hillsboro	12,640,881	14,473,287	14.50%	12,819,485	15,193,330	18.52%
Hoople	2,850,049	3,589,904	25.96%	2,856,750	3,600,511	26.04%
Hope	1,618,365	1,809,339	11.80%	2,909,742	4,317,585	48.38%
Horace	3,685,301	3,668,321	-0.46%	3,880,664	4,514,022	16.32%
Hunter	7,338,624	10,191,526	38.88%	7,406,166	10,278,558	38.78%
Jamestown	171,856,967	202,493,848	17.83%	180,017,902	212,622,810	18.11%
Kenmare	17,730,533	25,447,769	43.53%	19,230,451	27,478,444	42.89%
Kensal	289,489	286,759	-0.94%	290,012	286,942	-1.06%
Killdeer	15,596,949	18,474,828	18.45%	16,137,860	19,577,623	21.31%
Kindred	7,507,646	9,059,375	20.67%	11,685,473	12,490,626	6.89%
Kulm	3,781,488	4,773,018	26.22%	3,820,468	5,178,849	35.56%
Lakota	3,064,222	3,275,624	6.90%	3,115,744	3,317,621	6.48%
LaMoure	13,976,267	22,206,332	58.89%	14,041,889	22,306,498	58.86%
Langdon	22,880,943	26,626,128	16.37%	23,366,778	27,460,698	17.52%
Lansford	501,372	553,694	10.44%	512,320	559,397	9.19%
Larimore	4,239,415	4,317,396	1.84%	4,769,972	4,715,574	-1.14%
Leeds	1,334,889	1,502,164	12.53%	1,405,283	1,857,375	32.17%
Lehr	233,307	236,227	1.25%	233,307	236,227	1.25%
Leonard	1,533,320	1,560,864	1.80%	1,537,865	1,564,588	1.74%
Lidgerwood	6,492,403	8,048,547	23.97%	6,591,194	8,147,599	23.61%
Lignite	3,123,555	10,742,908	243.93%	3,798,316	41,693,333	997.68%
Lincoln	1,366,283	1,648,904	20.69%	1,516,724	1,741,171	14.80%
Linton	8,003,016	8,769,574	9.58%	8,252,337	9,193,263	11.40%
Lisbon	27,199,735	31,909,893	17.32%	27,451,054	32,183,045	17.24%
Litchville	759,029	870,201	14.65%	767,115	880,643	14.80%
Maddock	4,640,483	9,001,893	93.99%	4,699,963	9,142,862	94.53%
Mandan	163,676,135	163,145,970	-0.32%	183,703,143	184,951,373	0.68%
Manvel	1,309,114	1,392,639	6.38%	1,350,300	1,551,505	14.90%
Mapleton	1,406,438	1,825,842	29.82%	1,558,274	1,959,621	25.76%
Marion	357,664	368,317	2.98%	358,626	379,067	5.70%
Max	679,413	744,635	9.60%	682,018	748,736	9.78%
Mayville	13,248,895	14,062,572	6.14%	13,369,335	14,347,554	7.32%
McClusky	1,346,569	1,379,982	2.48%	1,379,716	1,385,560	0.42%
McVile	1,628,723	1,731,387	6.30%	1,631,418	1,735,847	6.40%
Medina	517,223	879,963	70.13%	610,083	915,572	50.07%
Michigan	3,424,381	5,903,886	72.41%	3,514,271	5,988,404	70.40%
Milnor	4,170,179	4,211,311	0.99%	4,250,920	4,298,005	1.11%
Minnewaukan	671,782	439,946	-34.51%	680,901	449,837	-33.94%
Minot	704,383,853	795,727,453	12.97%	741,745,928	839,876,644	13.23%
Minto	2,098,999	2,620,922	24.87%	2,211,519	2,701,852	22.17%

**TABLE 4 (continued)**

**Comparison of Taxable Sales & Taxable Sales and Purchases  
200 Largest Cities, Calendar Years 2007 and 2008**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2007	2008		2007	2008	
Mohall	\$13,891,866	\$25,874,338	86.26%	\$14,098,992	\$27,058,396	91.92%
Mooreton	755,722	769,489	1.82%	766,718	789,436	2.96%
Mott	4,054,268	4,253,851	4.92%	4,334,855	4,376,140	0.95%
Munich	952,088	1,203,358	26.39%	997,321	1,256,812	26.02%
Napoleon	6,869,487	9,414,101	37.04%	6,881,627	9,461,920	37.50%
Neche	1,013,171	1,415,528	39.71%	1,108,629	1,632,757	47.28%
New England	1,913,166	2,043,308	6.80%	2,181,363	2,500,103	14.61%
New Leipzig	924,629	911,055	-1.47%	939,640	1,014,245	7.94%
New Rockford	7,222,053	8,187,460	13.37%	7,379,133	8,286,852	12.30%
New Salem	5,261,010	5,878,885	11.74%	5,402,579	6,017,383	11.38%
New Town	5,283,413	8,377,620	58.56%	5,795,971	9,342,192	61.18%
Noonan	891,736	1,079,542	21.06%	1,089,412	1,101,429	1.10%
Northwood	14,581,341	19,328,771	32.56%	15,415,882	20,071,588	30.20%
Oakes	19,925,341	20,600,875	3.39%	20,772,049	21,207,052	2.09%
Osnabrock	266,449	328,282	23.21%	267,111	328,797	23.09%
Page	5,409,237	7,475,539	38.20%	5,411,049	7,478,454	38.21%
Park River	9,364,905	14,106,868	50.64%	9,620,856	14,464,537	50.35%
Parshall	1,836,650	2,570,355	39.95%	1,864,909	2,608,831	39.89%
Pembina	5,644,986	6,089,147	7.87%	5,838,178	6,246,231	6.99%
Petersburg	265,546	297,141	11.90%	265,822	297,569	11.94%
Pick City	1,020,076	881,802	-13.56%	1,020,076	881,802	-13.56%
Plaza	902,217	1,434,363	58.98%	902,792	1,435,406	59.00%
Portal	947,927	1,237,755	30.57%	949,204	1,245,097	31.17%
Portland	1,224,778	1,282,371	4.70%	1,603,852	1,657,122	3.32%
Powers Lake	3,327,202	4,293,583	29.04%	3,353,886	4,331,363	29.14%
Ray	2,366,252	2,494,647	5.43%	2,515,658	2,605,563	3.57%
Reeder	460,338	373,114	-18.95%	461,541	384,499	-16.69%
Regent	1,317,882	1,185,712	-10.03%	1,356,277	1,232,475	-9.13%
Reynolds	682,009	892,234	30.82%	684,658	894,395	30.63%
Rhame	555,760	560,537	0.86%	561,677	563,167	0.27%
Richardton	4,275,523	2,835,688	-33.68%	4,857,796	3,300,320	-32.06%
Riverdale	719,491	1,163,723	61.74%	790,845	1,245,706	57.52%
Rock Lake	429,658	432,267	0.61%	430,594	433,982	0.79%
Rollette	3,295,320	3,541,304	7.46%	3,635,688	3,763,288	3.51%
Rolla	15,982,553	17,360,097	8.62%	16,176,374	17,615,996	8.90%
Rugby	29,644,832	36,890,636	24.44%	33,076,260	40,498,174	22.44%
Rutland	843,612	872,720	3.45%	862,678	883,660	2.43%
St. John	941,275	1,094,017	16.23%	956,464	1,111,596	16.22%
St. Thomas	791,588	801,219	1.22%	792,376	809,902	2.21%
Sawyer	1,362,351	2,502,901	83.72%	1,394,488	2,549,030	82.79%
Scranton	2,248,702	2,295,845	2.10%	2,433,669	2,645,766	8.72%
Selfridge	570,046	542,417	-4.85%	570,046	556,198	-2.43%
Sherwood	1,763,234	2,345,609	33.03%	1,770,010	2,478,623	40.03%
Sheyenne	737,023	909,805	23.44%	747,001	919,864	23.14%
South Heart	1,208,714	1,292,154	6.90%	1,265,412	1,313,882	3.83%
Stanley	15,061,422	31,362,918	108.23%	15,363,782	31,574,232	105.51%
Stanton	566,465	618,048	9.11%	577,953	627,105	8.50%
Starkweather	12,483	900	-92.79%	22,186	7,596	-65.76%
Steele	4,238,081	3,886,920	-8.29%	4,328,175	3,931,368	-9.17%
Strasburg	1,733,216	1,910,287	10.22%	1,761,310	1,940,506	10.17%
Surrey	1,204,110	1,465,905	21.74%	1,248,395	1,509,335	20.90%
Sykeston	155,327	280,630	80.67%	188,299	290,711	54.39%
Tappen	2,097,024	2,705,782	29.03%	2,099,034	2,716,463	29.41%
Thompson	1,283,922	1,157,604	-9.84%	1,326,165	1,212,178	-8.60%
Tioga	39,730,371	54,469,092	37.10%	60,057,710	125,720,236	109.33%
Tolna	753,093	1,179,748	56.65%	771,963	1,210,689	56.83%
Tower City	1,042,296	940,530	-9.76%	1,102,534	1,007,152	-8.65%
Towner	2,502,900	2,883,117	15.19%	2,540,756	2,939,218	15.68%
Turtle Lake	1,878,503	2,201,222	17.18%	1,885,019	2,208,913	17.18%
Underwood	2,358,346	2,680,910	13.68%	2,647,455	3,100,382	17.11%

**TABLE 4 (continued)**

**Comparison of Taxable Sales & Taxable Sales and Purchases  
200 Largest Cities, Calendar Years 2007 and 2008**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 2007	CALENDAR YEAR 2008	PERCENT CHANGE	CALENDAR YEAR 2007	CALENDAR YEAR 2008	PERCENT CHANGE
Upham	\$274,609	\$222,762	-18.88%	\$274,673	\$222,813	-18.88%
Valley City	52,742,156	61,274,047	16.18%	57,315,377	67,417,324	17.63%
Velva	4,930,617	6,370,349	29.20%	7,358,285	10,369,899	40.93%
Wahpeton	68,859,861	79,465,373	15.40%	93,902,369	101,230,635	7.80%
Walcott	2,475,882	2,461,402	-0.58%	2,492,773	2,473,464	-0.77%
Walhalla	6,164,674	7,010,374	13.72%	7,207,306	8,409,620	16.68%
Washburn	11,948,541	15,513,862	29.84%	12,094,655	15,705,639	29.86%
Watford City	26,211,001	40,364,984	54.00%	28,445,182	41,874,016	47.21%
West Fargo	209,400,158	211,751,523	1.12%	229,648,007	229,241,820	-0.18%
Westhope	3,979,728	4,771,201	19.89%	4,035,933	4,910,037	21.66%
Wildrose	535,151	700,934	30.98%	535,151	701,751	31.13%
Williston	409,548,591	712,669,904	74.01%	442,171,905	773,170,192	74.86%
Willow City	917,598	1,167,669	27.25%	922,684	1,174,305	27.27%
Wilton	2,087,005	2,296,019	10.02%	2,120,681	2,324,021	9.59%
Wimbledon	2,196,528	3,251,709	48.04%	2,229,602	3,358,600	50.64%
Wing	321,010	375,577	17.00%	322,610	378,279	17.26%
Wishek	13,007,078	17,584,262	35.19%	13,062,521	17,685,253	35.39%
Wyndmere	1,983,577	1,942,174	-2.09%	2,511,613	2,482,290	-1.17%
Zap	328,612	340,726	3.69%	329,403	342,079	3.85%
Zeeland	528,296	635,913	20.37%	530,775	636,386	19.90%
Subtotal 200 Cities	\$7,074,759,751	\$8,066,632,496	14.02%	\$7,667,422,184	\$8,870,374,555	15.69%
Remaining City Data	80,711,965	86,548,116	7.23%	90,786,672	106,865,304	17.71%
Total In-State	\$7,155,471,716	\$8,153,180,612	13.94%	\$7,758,208,856	\$8,977,239,859	15.71%
Consolidated and Out-Of-State	1,941,701,712	2,595,866,746	33.69%	2,466,019,128	3,419,834,898	38.68%
Grand Total In- and Out-Of-State	\$9,097,173,428	\$10,749,047,358	18.16%	\$10,224,227,984	\$12,397,074,757	21.25%

**TABLE 5**

**Comparison of Taxable Sales and Purchases  
By Industry, Calendar Years 2007 and 2008**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	CALENDAR YEAR 2007	CALENDAR YEAR 2008	
Mining and Oil Extraction	\$473,979,368	\$951,773,654	100.80%
Utilities	336,996,621	439,561,040	30.43%
Construction	403,989,030	452,093,539	11.91%
Manufacturing	574,450,986	697,482,110	21.42%
Wholesale Trade	1,840,396,965	2,645,755,217	43.76%
Retail Trade	4,128,001,607	4,366,831,911	5.79%
Transportation and Warehousing	90,323,751	214,509,263	137.49%
Information Industries	585,949,746	619,010,893	5.64%
Finc, Ins. Real Estate, Rental & Leasing	227,393,355	292,893,385	28.80%
Professional, Scientific, Tech., & Mgmt Serv.	100,527,338	108,328,250	7.76%
Educational, Health Care, and Social Serv.	60,136,944	62,403,531	3.77%
Arts, Entertainment & Recreation	74,138,097	75,611,478	1.99%
Accommodation & Food Services	1,059,946,802	1,149,837,849	8.48%
Other Services	217,934,896	257,172,182	18.00%
Miscellaneous	50,062,478	63,810,455	27.46%
<b>GRAND TOTAL</b>	<b>\$10,224,227,984</b>	<b>\$12,397,074,757</b>	<b>21.25%</b>
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.			