

North Dakota Sales and Use Tax Statistical Report

Second Quarter 2011

Covering Sales Occurring in
April, May, and June

		<u>Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year</u>		
<u>Sales Quarter</u>		<u>2009</u>	<u>2010</u>	<u>2011</u>
First Quarter:	January, February, March	+3.8%	+2.7%	+33.6%
Second Quarter:	April, May, June	-3.8%	+14.6%	+31.5%
Third Quarter:	July, August, September	-10.7%	+28.0%	
Fourth Quarter:	October, November, December	-7.9%	+31.2%	

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 second quarter of 2011. 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, Second Quarter 2011**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$5,201,687	\$212,752	\$5,414,439
Barnes	20,838,248	2,324,063	23,162,311
Benson	4,921,072	232,428	5,153,500
Billings	4,513,414	2,678,103	7,191,517
Bottineau	20,304,539	309,901	20,614,440
Bowman	13,876,697	478,468	14,355,165
Burke	5,005,573	17,559,336	22,564,909
Burleigh	387,723,764	17,434,705	405,158,469
Cass	623,882,553	59,498,373	683,380,926
Cavalier	10,486,938	637,762	11,124,700
Dickey	10,051,561	424,134	10,475,695
Divide	5,345,514	25,236	5,370,750
Dunn	7,222,695	635,300	7,857,995
Eddy	2,949,240	39,070	2,988,310
Emmons	5,536,606	190,072	5,726,678
Foster	16,538,683	674,329	17,213,012
Golden Valley	5,703,754	59,724	5,763,478
Grand Forks	256,067,220	11,905,975	267,973,195
Grant	3,508,733	18,710	3,527,443
Griggs	4,663,847	82,103	4,745,950
Hettinger	2,534,144	72,600	2,606,744
Kidder	2,884,677	16,690	2,901,367
LaMoure	12,793,015	95,311	12,888,326
Logan	3,734,393	71,346	3,805,739
McHenry	3,930,720	809,537	4,740,257
McIntosh	7,726,528	65,866	7,792,394
McKenzie	29,208,772	2,441,271	31,650,043
McLean	13,836,508	155,266	13,991,774
Mercer	13,047,602	95,125	13,142,727
Morton	53,819,191	5,532,702	59,351,893
Mountrail	41,059,323	477,443	41,536,766
Nelson	4,906,210	22,447	4,928,657
Oliver	886,804	146,125	1,032,929
Pembina	12,598,598	983,203	13,581,801
Pierce	12,676,810	1,584,091	14,260,901
Ramsey	43,568,909	348,478	43,917,387
Ransom	11,572,033	604,115	12,176,148
Renville	7,617,034	1,517,373	9,134,407
Richland	29,569,170	7,807,849	37,377,019
Rolette	9,423,660	52,474	9,476,134
Sargent	10,826,389	4,851,548	15,677,937
Sheridan	605,159	705	605,864
Sioux	741,553	2,462	744,015
Slope	210,482	2,011	212,493
Stark	172,144,256	12,940,878	185,085,134
Steele	2,160,067	819,660	2,979,727
Stutsman	62,780,472	3,577,915	66,358,387
Towner	2,972,381	74,821	3,047,202
Traill	14,094,368	1,409,798	15,504,166
Walsh	24,830,073	931,081	25,761,154
Ward	346,503,150	12,990,836	359,493,986
Wells	10,241,373	413,435	10,654,808
Williams	530,250,370	144,421,584	674,671,954
Subtotal In-State	\$2,910,096,532	\$320,756,590	\$3,230,853,122
Consolidated	\$136,039,109	\$66,206,806	\$202,245,915
Out-Of-State	\$847,099,682	\$226,192,861	\$1,073,292,543
Grand Total	\$3,893,235,323	\$613,156,257	\$4,506,391,580

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Second Quarters 2010 and 2011**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2010	2011		2010	2011	
Adams	\$4,441,313	\$5,201,687	17.12%	\$4,600,893	\$5,414,439	17.68%
Barnes	17,632,896	20,838,248	18.18%	19,143,978	23,162,311	20.99%
Benson	4,443,122	4,921,072	10.76%	4,480,989	5,153,500	15.01%
Billings	4,854,430	4,513,414	-7.02%	5,034,595	7,191,517	42.84%
Bottineau	15,983,028	20,304,539	27.04%	16,264,344	20,614,440	26.75%
Bowman	12,095,751	13,876,697	14.72%	12,594,677	14,355,165	13.98%
Burke	4,023,387	5,005,573	24.41%	11,956,983	22,564,909	88.72%
Burleigh	346,563,850	387,723,764	11.88%	364,437,889	405,158,469	11.17%
Cass	576,844,856	623,882,553	8.15%	630,430,820	683,380,926	8.40%
Cavalier	9,620,387	10,486,938	9.01%	10,339,127	11,124,700	7.60%
Dickey	8,794,539	10,051,561	14.29%	9,108,702	10,475,695	15.01%
Divide	3,290,379	5,345,514	62.46%	3,322,972	5,370,750	61.62%
Dunn	4,652,688	7,222,695	55.24%	5,127,021	7,857,995	53.27%
Eddy	2,476,510	2,949,240	19.09%	2,520,714	2,988,310	18.55%
Emmons	3,874,856	5,536,606	42.89%	4,050,291	5,726,678	41.39%
Foster	14,141,820	16,538,683	16.95%	15,076,754	17,213,012	14.17%
Golden Valley	4,590,260	5,703,754	24.26%	5,233,662	5,763,478	10.12%
Grand Forks	244,152,569	256,067,220	4.88%	259,913,146	267,973,195	3.10%
Grant	2,644,622	3,508,733	32.67%	2,663,458	3,527,443	32.44%
Griggs	4,075,601	4,663,847	14.43%	4,222,242	4,745,950	12.40%
Hettinger	2,343,639	2,534,144	8.13%	2,484,099	2,606,744	4.94%
Kidder	2,677,720	2,884,677	7.73%	2,709,486	2,901,367	7.08%
LaMoure	9,870,906	12,793,015	29.60%	10,469,331	12,888,326	23.11%
Logan	2,483,942	3,734,393	50.34%	2,570,417	3,805,739	48.06%
McHenry	3,990,104	3,930,720	-1.49%	4,495,880	4,740,257	5.44%
McIntosh	7,711,556	7,726,528	0.19%	7,813,163	7,792,394	-0.27%
McKenzie	17,723,647	29,208,772	64.80%	19,265,859	31,650,043	64.28%
McLean	11,631,504	13,836,508	18.96%	11,901,805	13,991,774	17.56%
Mercer	12,388,000	13,047,602	5.32%	12,489,136	13,142,727	5.23%
Morton	48,974,029	53,819,191	9.89%	56,105,240	59,351,893	5.79%
Mountrail	19,260,196	41,059,323	113.18%	19,853,559	41,536,766	109.22%
Nelson	4,417,646	4,906,210	11.06%	4,614,134	4,928,657	6.82%
Oliver	650,834	886,804	36.26%	690,204	1,032,929	49.66%
Pembina	11,008,894	12,598,598	14.44%	13,851,274	13,581,801	-1.95%
Pierce	11,367,032	12,676,810	11.52%	12,829,216	14,260,901	11.16%
Ramsey	40,349,083	43,568,909	7.98%	40,626,478	43,917,387	8.10%
Ransom	10,838,407	11,572,033	6.77%	11,332,775	12,176,148	7.44%
Renville	5,929,225	7,617,034	28.47%	6,058,946	9,134,407	50.76%
Richland	25,046,071	29,569,170	18.06%	31,202,637	37,377,019	19.79%
Rolette	7,118,834	9,423,660	32.38%	7,188,797	9,476,134	31.82%
Sargent	3,968,838	10,826,389	172.78%	11,738,453	15,677,937	33.56%
Sheridan	604,753	605,159	0.07%	604,870	605,864	0.16%
Sioux	145,192	741,553	410.74%	145,644	744,015	410.84%
Slope	158,798	210,482	32.55%	161,449	212,493	31.62%
Stark	117,026,238	172,144,256	47.10%	129,494,152	185,085,134	42.93%
Steele	2,357,897	2,160,067	-8.39%	3,336,707	2,979,727	-10.70%
Stutsman	54,894,639	62,780,472	14.37%	57,848,641	66,358,387	14.71%
Towner	2,910,360	2,972,381	2.13%	2,951,811	3,047,202	3.23%
Traill	11,882,639	14,094,368	18.61%	12,425,900	15,504,166	24.77%
Walsh	21,122,939	24,830,073	17.55%	22,009,546	25,761,154	17.05%
Ward	263,719,979	346,503,150	31.39%	282,856,202	359,493,986	27.09%
Wells	9,607,212	10,241,373	6.60%	9,745,788	10,654,808	9.33%
Williams	295,375,481	530,250,370	79.52%	371,575,486	674,671,954	81.57%
Subtotal In-State	\$2,328,753,098	\$2,910,096,532	24.96%	\$2,573,970,342	\$3,230,853,122	25.52%
Consolidated and Out-Of-State	656,803,896	983,138,791	49.69%	852,007,063	1,275,538,458	49.71%
Grand Total	\$2,985,556,994	\$3,893,235,323	30.40%	\$3,425,977,405	\$4,506,391,580	31.54%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Second Quarter 2011**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	749	\$1,627,836	\$43,982	\$1,671,818
Beach	1,019	5,093,433	59,010	5,152,443
Beulah	3,121	7,128,715	69,591	7,198,306
Bismarck	61,272	384,275,021	16,747,543	401,022,564
Bottineau	2,211	13,980,099	95,982	14,076,081
Bowman	1,650	12,959,892	296,525	13,256,417
Cando	1,115	2,370,880	63,784	2,434,664
Carrington	2,065	16,289,060	672,585	16,961,645
Casselton	2,329	6,237,193	69,020	6,306,213
Cavalier	1,302	4,916,000	592,706	5,508,706
Cooperstown	984	3,886,270	56,128	3,942,398
Crosby	1,070	4,850,192	5,775	4,855,967
Devils Lake	7,141	42,879,887	343,398	43,223,285
Dickinson	17,787	156,749,410	10,415,918	167,165,328
Ellendale	1,394	2,938,557	79,156	3,017,713
Fargo	105,549	541,465,154	48,942,654	590,407,808
Garrison	1,453	4,517,306	46,090	4,563,396
Grafton	4,284	15,929,105	771,107	16,700,212
Grand Forks	52,838	247,131,380	11,282,837	258,414,217
Harvey	1,783	8,584,855	164,112	8,748,967
Hazen	2,411	5,253,321	24,611	5,277,932
Hettinger	1,226	5,098,139	211,176	5,309,315
Hillsboro	1,603	5,144,373	52,702	5,197,075
Jamestown	15,427	61,265,497	2,276,322	63,541,819
Kenmare	1,096	11,836,980	223,082	12,060,062
Langdon	1,878	8,988,190	448,129	9,436,319
Larimore	1,346	1,094,376	28,468	1,122,844
Lincoln	2,406	753,292	708	754,000
Linton	1,097	2,442,514	77,151	2,519,665
Lisbon	2,154	9,964,917	104,151	10,069,068
Mandan	18,331	49,408,533	5,216,291	54,624,824
Mayville	1,858	4,336,034	788,609	5,124,643
Minot	40,888	329,058,181	11,632,756	340,690,937
New Rockford	1,391	2,509,325	21,819	2,531,144
New Town	1,925	5,274,907	397,502	5,672,409
Northwood	945	5,347,401	256,916	5,604,317
Oakes	1,856	6,298,699	247,633	6,546,332
Park River	1,403	4,715,547	49,953	4,765,500
Rolla	1,280	6,176,918	5,471	6,182,389
Rugby	2,876	12,579,202	1,584,091	14,163,293
Stanley	1,458	28,871,164	72,891	28,944,055
Tioga	1,230	46,452,714	87,061,408	133,514,122
Valley City	6,585	18,467,264	2,284,013	20,751,277
Wahpeton	7,766	22,030,597	7,413,771	29,444,368
Walhalla	996	1,672,608	297,829	1,970,437
Washburn	1,246	5,798,767	53,412	5,852,179
Watford City	1,744	28,025,935	654,730	28,680,665
West Fargo	25,830	61,364,970	7,713,474	69,078,444
Williston	14,716	477,211,093	57,292,498	534,503,591
Wishek	1,002	5,937,380	20,201	5,957,581
Subtotal 50 Cities	437,086	\$2,717,189,083	\$277,329,671	\$2,994,518,754
Remaining Cities	235,505	192,907,449	43,426,919	236,334,368
Total In-State	672,591	\$2,910,096,532	\$320,756,590	\$3,230,853,122
Consolidated		136,039,109	66,206,806	202,245,915
Out-Of-State		847,099,682	226,192,861	1,073,292,543
Grand Total In- and Out-Of-State		\$3,893,235,323	\$613,156,257	\$4,506,391,580

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Second Quarters 2010 and 2011**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2010	2011		2010	2011	
Ashley	\$1,342,332	\$1,627,836	21.27%	\$1,368,969	\$1,671,818	22.12%
Beach	4,038,568	5,093,433	26.12%	4,681,675	5,152,443	10.06%
Beulah	6,641,002	7,128,715	7.34%	6,719,823	7,198,306	7.12%
Bismarck	343,275,779	384,275,021	11.94%	359,771,416	401,022,564	11.47%
Bottineau	12,331,104	13,980,099	13.37%	12,411,477	14,076,081	13.41%
Bowman	11,317,747	12,959,892	14.51%	11,715,326	13,256,417	13.15%
Cando	2,352,652	2,370,880	0.77%	2,393,417	2,434,664	1.72%
Carrington	13,833,864	16,289,060	17.75%	14,767,284	16,961,645	14.86%
Casselton	4,326,116	6,237,193	44.18%	4,410,030	6,306,213	43.00%
Cavalier	4,389,866	4,916,000	11.99%	6,738,902	5,508,706	-18.26%
Cooperstown	3,339,307	3,886,270	16.38%	3,416,147	3,942,398	15.40%
Crosby	2,880,033	4,850,192	68.41%	2,888,033	4,855,967	68.14%
Devils Lake	39,842,212	42,879,887	7.62%	40,111,772	43,223,285	7.76%
Dickinson	108,996,627	156,749,410	43.81%	117,116,637	167,165,328	42.73%
Ellendale	2,558,841	2,938,557	14.84%	2,673,773	3,017,713	12.86%
Fargo	501,797,529	541,465,154	7.91%	545,150,562	590,407,808	8.30%
Garrison	3,705,922	4,517,306	21.89%	3,789,087	4,563,396	20.44%
Grafton	14,454,316	15,929,105	10.20%	15,187,259	16,700,212	9.96%
Grand Forks	236,102,920	247,131,380	4.67%	251,388,789	258,414,217	2.79%
Harvey	8,301,434	8,584,855	3.41%	8,400,265	8,748,967	4.15%
Hazen	4,935,585	5,253,321	6.44%	4,955,939	5,277,932	6.50%
Hettinger	4,349,457	5,098,139	17.21%	4,508,611	5,309,315	17.76%
Hillsboro	4,258,295	5,144,373	20.81%	4,345,237	5,197,075	19.60%
Jamestown	53,353,775	61,265,497	14.83%	55,505,653	63,541,819	14.48%
Kenmare	7,637,256	11,836,980	54.99%	7,995,796	12,060,062	50.83%
Langdon	8,189,476	8,988,190	9.75%	8,804,280	9,436,319	7.18%
Larimore	1,222,787	1,094,376	-10.50%	1,264,110	1,122,844	-11.18%
Lincoln	647,753	753,292	16.29%	649,162	754,000	16.15%
Linton	2,127,735	2,442,514	14.79%	2,217,262	2,519,665	13.64%
Lisbon	9,019,614	9,964,917	10.48%	9,076,957	10,069,068	10.93%
Mandan	44,865,543	49,408,533	10.13%	51,808,167	54,624,824	5.44%
Mayville	3,948,048	4,336,034	9.83%	4,160,546	5,124,643	23.17%
Minot	250,960,700	329,058,181	31.12%	269,449,620	340,690,937	26.44%
New Rockford	2,154,354	2,509,325	16.48%	2,195,731	2,531,144	15.28%
New Town	3,084,380	5,274,907	71.02%	3,485,015	5,672,409	62.77%
Northwood	4,628,045	5,347,401	15.54%	4,820,299	5,604,317	16.26%
Oakes	5,574,973	6,298,699	12.98%	5,733,756	6,546,332	14.17%
Park River	3,386,843	4,715,547	39.23%	3,426,289	4,765,500	39.09%
Rolla	4,691,492	6,176,918	31.66%	4,693,194	6,182,389	31.73%
Rugby	11,252,207	12,579,202	11.79%	12,710,120	14,163,293	11.43%
Stanley	13,402,440	28,871,164	115.42%	13,517,155	28,944,055	114.13%
Tioga	21,066,047	46,452,714	120.51%	64,788,827	133,514,122	106.08%
Valley City	16,006,261	18,467,264	15.38%	17,431,102	20,751,277	19.05%
Wahpeton	19,054,028	22,030,597	15.62%	24,814,907	29,444,368	18.66%
Walhalla	1,542,575	1,672,608	8.43%	1,957,699	1,970,437	0.65%
Washburn	4,796,705	5,798,767	20.89%	4,836,570	5,852,179	21.00%
Watford City	16,950,451	28,025,935	65.34%	17,179,919	28,680,665	66.94%
West Fargo	58,256,448	61,364,970	5.34%	66,361,119	69,078,444	4.09%
Williston	272,617,357	477,211,093	75.05%	305,014,902	534,503,591	75.24%
Wishek	6,237,788	5,937,380	-4.82%	6,312,758	5,957,581	-5.63%
Subtotal 50 Cities	\$2,186,046,589	\$2,717,189,083	24.30%	\$2,399,121,345	\$2,994,518,754	24.82%
Remaining Cities	142,706,509	192,907,449	35.18%	174,848,997	236,334,368	35.16%
Total In-State	\$2,328,753,098	\$2,910,096,532	24.96%	\$2,573,970,342	\$3,230,853,122	25.52%
Consolidated and Out-Of-State	656,803,896	983,138,791	49.69%	852,007,063	1,275,538,458	49.71%
Grand Total In- and Out-Of-State	\$2,985,556,994	\$3,893,235,323	30.40%	\$3,425,977,405	\$4,506,391,580	31.54%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, Second Quarters 2010 and 2011**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	SECOND QUARTER 2010	SECOND QUARTER 2011	
Mining and Oil Extraction	\$329,245,633	\$602,857,110	83.10%
Utilities	41,707,183	51,512,898	23.51%
Construction	106,861,956	140,082,238	31.09%
Manufacturing	183,559,136	226,621,897	23.46%
Wholesale Trade	802,570,570	1,212,954,404	51.13%
Retail Trade	1,187,269,221	1,293,849,978	8.98%
Transportation and Warehousing	40,971,933	88,541,133	116.10%
Information Industries	169,368,345	158,738,884	-6.28%
Finc, Ins. Real Estate, Rental & Leasing	81,851,549	177,119,125	116.39%
Professional, Scientific, Tech., & Mgmt Serv.	29,987,620	31,191,922	4.02%
Educational, Health Care, and Social Serv.	17,005,822	15,354,839	-9.71%
Arts, Entertainment & Recreation	21,779,660	20,845,196	-4.29%
Accommodation & Food Services	319,474,938	354,470,902	10.95%
Other Services	78,113,267	103,959,560	33.09%
Miscellaneous	16,210,572	28,291,494	74.52%
GRAND TOTAL	\$3,425,977,405	\$4,506,391,580	31.54%

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