



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

2011

Sales Occurring in Calendar Year 2011

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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 2011. 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.

2009 Session. Legislation was enacted that created an exemption for repair parts used in irrigation systems. The 2009 assembly also created an exemption for purchases of tangible personal property used to construct or expand telecommunication infrastructure in the state.

2011 Session. Legislation was enacted that exempted from sales tax the gross receipts from coin-operated amusement machines. Sales of certain agrichemical cleaners and foam markers were also exempted from sales tax. The 2011 Assembly exempted sales made by nonprofit social and recreation clubs.

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TABLE 1

**Taxable Sales and Taxable Purchases
By County, Calendar Year 2011**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$21,426,137	\$871,047	\$22,297,184
Barnes	74,962,547	9,031,321	83,993,868
Benson	19,045,741	625,640	19,671,381
Billings	21,364,336	6,254,136	27,618,472
Bottineau	73,568,330	1,187,868	74,756,198
Bowman	56,541,465	2,997,054	59,538,519
Burke	26,260,637	67,575,235	93,835,872
Burleigh	1,575,627,396	83,398,769	1,659,026,165
Cass	2,541,766,101	233,883,528	2,775,649,629
Cavalier	38,735,480	2,837,183	41,572,663
Dickey	39,251,018	1,333,380	40,584,398
Divide	23,748,745	523,108	24,271,853
Dunn	32,708,096	3,718,499	36,426,595
Eddy	13,155,832	612,355	13,768,187
Emmons	22,070,507	564,614	22,635,121
Foster	57,612,655	2,859,507	60,472,162
Golden Valley	21,383,860	667,990	22,051,850
Grand Forks	1,054,448,171	61,826,177	1,116,274,348
Grant	12,766,689	94,206	12,860,895
Griggs	20,521,571	971,595	21,493,166
Hettinger	9,952,438	587,905	10,540,343
Kidder	11,877,139	69,033	11,946,172
LaMoure	53,229,572	658,654	53,888,226
Logan	14,727,058	514,390	15,241,448
McHenry	15,419,565	2,473,768	17,893,333
McIntosh	31,835,368	355,856	32,191,224
McKenzie	122,902,556	12,762,813	135,665,369
McLean	55,938,182	559,402	56,497,584
Mercer	51,679,165	640,849	52,320,014
Morton	215,813,880	21,725,530	237,539,410
Mountrail	194,707,543	2,443,756	197,151,299
Nelson	17,958,129	366,514	18,324,643
Oliver	3,262,878	636,609	3,899,487
Pembina	46,651,300	10,869,010	57,520,310
Pierce	51,989,319	4,969,893	56,959,212
Ramsey	167,600,980	3,666,980	171,267,960
Ransom	46,848,658	2,646,023	49,494,681
Renville	36,764,356	2,705,265	39,469,621
Richland	116,780,885	30,089,073	146,869,958
Rolette	33,833,825	452,614	34,286,439
Sargent	39,704,827	21,054,275	60,759,102
Sheridan	2,311,525	6,271	2,317,796
Sioux	1,314,478	8,154	1,322,632
Slope	979,558	11,073	990,631
Stark	781,015,336	49,855,927	830,871,263
Steele	7,999,997	3,200,478	11,200,475
Stutsman	244,430,391	15,228,117	259,658,508
Towner	11,611,382	321,893	11,933,275
Traill	44,297,344	5,339,267	49,636,611
Walsh	90,101,939	4,242,309	94,344,248
Ward	1,425,265,146	80,581,551	1,505,846,697
Wells	42,799,642	1,006,315	43,805,957
Williams	2,464,754,691	762,013,276	3,226,767,967
Subtotal In-State	\$12,203,324,366	\$1,523,896,055	\$13,727,220,421
Consolidated	647,764,944	248,189,897	895,954,841
Out-Of-State	<u>3,736,540,875</u>	<u>1,330,654,924</u>	<u>5,067,195,799</u>
Grand Total In-State and Out-Of-State	\$16,587,630,185	\$3,102,740,876	\$19,690,371,061

TABLE 2

**Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases
By County, Calendar Years 2010 and 2011**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2010	2011		2010	2011	
Adams	\$18,446,103	\$21,426,137	16.16%	\$18,967,168	\$22,297,184	17.56%
Barnes	66,919,802	74,962,547	12.02%	73,512,629	83,993,868	14.26%
Benson	17,034,887	19,045,741	11.80%	17,480,195	19,671,381	12.54%
Billings	18,920,251	21,364,336	12.92%	20,413,012	27,618,472	35.30%
Bottineau	62,753,507	73,568,330	17.23%	63,939,224	74,756,198	16.92%
Bowman	46,610,898	56,541,465	21.31%	49,609,213	59,538,519	20.02%
Burke	15,833,980	26,260,637	65.85%	57,263,138	93,835,872	63.87%
Burleigh	1,322,678,786	1,575,627,396	19.12%	1,391,955,295	1,659,026,165	19.19%
Cass	2,288,094,833	2,541,766,101	11.09%	2,517,974,991	2,775,649,629	10.23%
Cavalier	34,525,264	38,735,480	12.19%	36,672,663	41,572,663	13.36%
Dickey	33,667,297	39,251,018	16.58%	35,878,414	40,584,398	13.12%
Divide	16,952,570	23,748,745	40.09%	17,060,089	24,271,853	42.27%
Dunn	19,656,474	32,708,096	66.40%	25,838,109	36,426,595	40.98%
Eddy	10,550,777	13,155,832	24.69%	10,758,767	13,768,187	27.97%
Emmons	17,279,237	22,070,507	27.73%	18,088,925	22,635,121	25.13%
Foster	49,253,347	57,612,655	16.97%	52,327,392	60,472,162	15.57%
Golden Valley	17,851,164	21,383,860	19.79%	19,080,827	22,051,850	15.57%
Grand Forks	972,247,866	1,054,448,171	8.45%	1,029,964,739	1,116,274,348	8.38%
Grant	11,563,975	12,766,689	10.40%	11,656,507	12,860,895	10.33%
Griggs	17,095,874	20,521,571	20.04%	17,586,014	21,493,166	22.22%
Hettinger	9,691,686	9,952,438	2.69%	10,547,077	10,540,343	-0.06%
Kidder	11,158,954	11,877,139	6.44%	11,332,190	11,946,172	5.42%
LaMoure	42,474,169	53,229,572	25.32%	43,553,221	53,888,226	23.73%
Logan	11,974,718	14,727,058	22.98%	12,688,471	15,241,448	20.12%
McHenry	13,930,751	15,419,565	10.69%	16,325,066	17,893,333	9.61%
McIntosh	26,918,837	31,835,368	18.26%	27,316,766	32,191,224	17.84%
McKenzie	72,573,119	122,902,556	69.35%	78,694,815	135,665,369	72.39%
McLean	44,569,208	55,938,182	25.51%	45,729,343	56,497,584	23.55%
Mercer	45,460,648	51,679,165	13.68%	46,232,843	53,320,014	13.17%
Morton	183,392,710	215,813,880	17.68%	206,694,648	237,539,410	14.92%
Mountrail	93,681,084	194,707,543	107.84%	97,660,580	197,151,299	101.87%
Nelson	14,577,313	17,958,129	23.19%	14,933,640	18,324,643	22.71%
Oliver	2,838,325	3,262,878	14.96%	3,365,066	3,899,487	15.88%
Pembina	42,492,515	46,651,300	9.79%	55,374,869	57,520,310	3.87%
Pierce	43,935,230	51,989,319	18.33%	48,692,660	56,959,212	16.98%
Ramsey	155,096,942	167,600,980	8.06%	157,255,206	171,267,960	8.91%
Ransom	39,829,229	46,848,658	17.62%	42,182,545	49,494,681	17.33%
Renville	29,721,735	36,764,356	23.70%	33,099,738	39,469,621	19.24%
Richland	105,939,173	116,780,885	10.23%	133,949,390	146,869,958	9.65%
Rolette	28,525,284	33,833,825	18.61%	28,770,494	34,286,439	19.17%
Sargent	20,050,092	39,704,827	98.03%	46,637,042	60,759,102	30.28%
Sheridan	2,347,452	2,311,525	-1.53%	2,349,451	2,317,796	-1.35%
Sioux	483,197	1,314,478	172.04%	537,367	1,322,632	146.13%
Slope	884,790	979,558	10.71%	928,649	990,631	6.67%
Stark	488,645,040	781,015,336	59.83%	535,801,279	830,871,263	55.07%
Steele	7,976,224	7,999,997	0.30%	10,714,269	11,200,475	4.54%
Stutsman	211,839,063	244,430,391	15.38%	224,300,177	259,658,508	15.76%
Towner	10,776,883	11,611,382	7.74%	11,065,600	11,933,275	7.84%
Trail	41,388,403	44,297,344	7.03%	43,691,166	49,636,611	13.61%
Walsh	76,990,170	90,101,939	17.03%	80,735,641	94,344,248	16.86%
Ward	1,000,966,278	1,425,265,146	42.39%	1,085,105,997	1,505,846,697	38.77%
Wells	33,794,952	42,799,642	26.65%	34,673,870	43,805,957	26.34%
Williams	1,305,895,220	2,464,754,691	88.74%	1,612,752,522	3,226,767,967	100.08%
Subtotal In-State	\$9,278,756,286	\$12,203,324,366	31.52%	\$10,289,718,969	\$13,727,220,421	33.41%
Consolidated and Out-Of-State	2,916,171,757	4,384,305,819	50.34%	3,891,414,804	5,963,150,640	53.24%
Grand Total In- and Out-Of-State	\$12,194,928,043	\$16,587,630,185	36.02%	\$14,181,133,773	\$19,690,371,061	38.85%

TABLE 3

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2011**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Abercrombie	263	\$2,542,462	\$45,412	\$2,587,874
Adams	127	869,240	46,186	915,426
Alexander	223	3,425,355	388,221	3,813,576
Anamoose	227	1,557,954	7,191	1,565,145
Aneta	222	1,241,203	84,631	1,325,834
Argusville	475	886,496	241,639	1,128,135
Arthur	337	1,998,131	315,282	2,313,413
Ashley	749	6,187,093	246,551	6,433,644
Beach	1,019	19,013,728	661,064	19,674,792
Belfield	800	56,991,067	6,407,992	63,399,059
Berthold	454	8,110,444	3,584,016	11,694,460
Beulah	3,121	27,433,999	488,089	27,922,088
Binford	183	1,524,385	661,522	2,185,907
Bisbee	126	854,272	17,227	871,499
Bismarck	61,272	1,557,099,953	80,365,787	1,637,465,740
Bottineau	2,211	51,563,310	390,490	51,953,800
Bowbells	336	1,773,553	9,252	1,782,805
Bowdon	131	195,109	194	195,303
Bowman	1,650	52,715,006	2,376,292	55,091,298
Buffalo	188	1,342,098	1,866	1,343,964
Burlington	1,060	2,391,118	107,973	2,499,091
Buxton	323	1,345,708	645,331	1,991,039
Cando	1,115	9,385,175	294,245	9,679,420
Carpio	157	384,758	35,567	420,325
Carrington	2,065	56,305,595	2,854,029	59,159,624
Carson	293	1,086,847	2,652	1,089,499
Casselton	2,329	23,960,510	267,159	24,227,669
Cavalier	1,302	18,063,807	8,059,577	26,123,384
Center	571	3,155,820	606,075	3,761,895
Christine	150	266,211	54,980	321,191
Columbus	133	679,100	14,885	693,985
Cooperstown	984	17,637,899	304,136	17,942,035
Crosby	1,070	21,681,493	36,919	21,718,412
Crystal	138	424,492	1,061	425,553
Davenport	252	149,574	1,762	151,336
Des Lacs	204	146,151	0	146,151
Devils Lake	7,141	164,875,814	3,641,461	168,517,275
Dickinson	17,787	704,180,647	39,914,486	744,095,133
Drake	275	1,465,183	14,188	1,479,371
Drayton	824	10,967,228	814,527	11,781,755
Dunn Center	146	576,527	68,929	645,456
Dunseith	773	4,392,709	13,566	4,406,275
Edgeley	563	14,913,001	426,432	15,339,433
Edinburg	196	1,578,442	7,615	1,586,057
Edmore	182	310,597	1,511	312,108
Elgin	642	10,114,637	68,975	10,183,612
Ellendale	1,394	10,751,875	609,062	11,360,937
Emerado	414	3,634,568	900,721	4,535,289
Enderlin	886	4,499,613	2,267,969	6,767,582
Fairmount	367	2,269,418	219,869	2,489,287
Fargo	105,549	2,228,976,663	193,414,679	2,422,391,342
Fessenden	479	5,673,311	323,588	5,996,899
Finley	445	5,422,637	157,512	5,580,149
Flasher	232	1,584,780	9,566	1,594,346
Fordville	212	924,572	445,614	1,370,186

TABLE 3 (continued)**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2011**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Forest River	125	\$376,636	\$131,649	\$508,285
Forman	504	3,451,484	461,333	3,912,817
Frontier	214	2,013,670	2,890	2,016,560
Gackle	310	882,195	5,649	887,844
Garrison	1,453	17,000,668	135,169	17,135,837
Gilby	237	311,045	5,012	316,057
Gladstone	239	9,083,867	600,861	9,684,728
Glenburn	380	4,816,429	572,525	5,388,954
Glen Ullin	807	7,740,896	2,093,341	9,834,237
Golden Valley	182	395,045	1,391	396,436
Grafton	4,284	55,633,825	3,168,474	58,802,299
Grand Forks	52,838	1,020,412,334	58,582,845	1,078,995,179
Grandin	173	1,167,609	13,672	1,181,281
Granville	241	847,088	0	847,088
Grenora	244	1,659,839	487	1,660,326
Gwinner	753	28,371,173	20,298,911	48,670,084
Halliday	188	5,294,038	28,435	5,322,473
Hankinson	919	9,411,935	809,265	10,221,200
Hannaford	131	900,773	4,990	905,763
Harvey	1,783	35,852,352	670,479	36,522,831
Harwood	718	9,996,312	205,910	10,202,222
Hatton	777	3,336,437	87,296	3,423,733
Hazleton	235	7,411,078	136,595	7,547,673
Hazen	2,411	21,511,043	141,295	21,652,338
Hebron	747	3,332,182	295,427	3,627,609
Hettinger	1,226	20,927,875	792,573	21,720,448
Hillsboro	1,603	15,391,831	254,804	15,646,635
Hoople	242	7,649,119	27,860	7,676,979
Hope	258	2,256,679	3,042,933	5,299,612
Horace	2,430	4,729,324	3,773,871	8,503,195
Hunter	261	7,537,383	60,225	7,597,608
Jamestown	15,427	237,998,643	11,415,191	249,413,834
Kenmare	1,096	33,937,697	417,218	34,354,915
Kensal	163	170,464	146	170,610
Killdeer	751	23,998,303	3,432,148	27,430,451
Kindred	692	9,846,220	4,265,106	14,111,326
Kulm	354	6,079,210	65,855	6,145,065
Lakota	672	3,838,294	28,621	3,866,915
LaMoure	889	28,270,297	124,784	28,395,081
Langdon	1,878	32,620,111	1,897,048	34,517,159
Lansford	245	747,861	5,679	753,540
Larimore	1,346	4,268,592	497,735	4,766,327
Leeds	427	1,631,909	201,422	1,833,331
Leonard	223	1,317,496	1,805	1,319,301
Lidgerwood	652	8,101,202	194,395	8,295,597
Lignite	155	14,188,884	66,748,491	80,937,375
Lincoln	2,406	2,762,969	56,465	2,819,434
Linton	1,097	9,647,829	364,449	10,012,278
Lisbon	2,154	40,741,212	327,000	41,068,212
Litchville	172	898,526	18,525	917,051
McClusky	380	1,448,730	6,271	1,455,001
McVile	349	1,588,663	1,504	1,590,167
Maddock	382	11,035,109	407,017	11,442,126
Makoti	154	4,345,181	0	4,345,181
Mandan	18,331	194,896,191	18,649,210	213,545,401

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2011**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Manvel	360	\$1,328,495	\$500,971	\$1,829,466
Mapleton	762	1,792,516	124,314	1,916,830
Marion	133	329,340	1,730	331,070
Marmarth	136	814,519	5,112	819,631
Max	334	1,746,108	3,839	1,749,947
Mayville	1,858	15,368,128	3,390,305	18,758,433
Medina	308	1,529,304	278,037	1,807,341
Michigan	294	8,052,827	12,063	8,064,890
Milnor	653	5,836,036	167,316	6,003,352
Minnewaukan	224	424,693	6,509	431,202
Minot	40,888	1,368,367,100	75,278,018	1,443,645,118
Minto	604	3,592,129	103,387	3,695,516
Mohall	783	29,422,926	2,123,783	31,546,709
Mooreton	197	935,098	30,576	965,674
Mott	721	5,868,831	63,493	5,932,324
Munich	210	1,904,394	2,042	1,906,436
Napoleon	792	13,248,183	492,386	13,740,569
Neché	371	1,739,660	181,427	1,921,087
New England	600	2,302,052	414,165	2,716,217
New Leipzig	221	1,212,587	18,855	1,231,442
New Rockford	1,391	10,655,906	571,511	11,227,417
New Salem	946	7,861,033	297,608	8,158,641
New Town	1,925	36,806,147	1,278,165	38,084,312
Northwood	945	20,828,176	747,063	21,575,239
Oakes	1,856	25,332,693	596,735	25,929,428
Osnabrook	134	237,084	242,045	479,129
Page	232	6,200,017	13,249	6,213,266
Park River	1,403	16,599,851	163,819	16,763,670
Parshall	903	4,952,535	27,778	4,980,313
Pembina	592	6,610,143	108,160	6,718,303
Petersburg	192	327,665	2,012	329,677
Pick City	123	1,232,189	0	1,232,189
Plaza	171	7,428,004	25,621	7,453,625
Portal	126	1,535,417	8,174	1,543,591
Portland	606	1,411,596	352,653	1,764,249
Powers Lake	280	7,593,733	793,233	8,386,966
Ray	592	32,125,849	45,159	32,171,008
Reeder	162	475,249	77,553	552,802
Regent	160	1,781,115	110,247	1,891,362
Reile's Acres	513	23,592	23,626	47,218
Reynolds	301	954,942	272,430	1,227,372
Rhame	169	823,263	5,024	828,287
Richardton	529	6,250,072	2,069,677	8,319,749
Riverdale	205	2,345,862	100,962	2,446,824
Rolette	594	5,912,546	296,294	6,208,840
Rolla	1,280	22,518,598	128,503	22,647,101
Rugby	2,876	51,565,984	4,928,273	56,494,257
Rutland	163	1,112,100	14,106	1,126,206
St. John	341	1,000,136	3,813	1,003,949
St. Thomas	331	732,596	7,013	739,609
Sanborn	192	346,409	200	346,609
Sawyer	357	3,038,809	30,564	3,069,373
Scranton	281	3,003,196	615,738	3,618,934
Selfridge	160	507,216	0	507,216
Sherwood	242	2,120,258	6,816	2,127,074

TABLE 3 (continued)**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2011**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Sheyenne	204	\$2,481,029	\$40,844	\$2,521,873
South Heart	301	3,283,080	856,899	4,139,979
Stanley	1,458	129,663,190	455,894	130,119,084
Stanton	366	760,820	179	760,999
Steele	715	4,927,709	49,373	4,977,082
Strasburg	409	2,175,473	55,720	2,231,193
Streeter	170	1,269,325	10,443	1,279,768
Surrey	934	1,918,592	719,758	2,638,350
Tappen	197	3,836,376	18,993	3,855,369
Taylor	148	1,039,323	6,012	1,045,335
Thompson	986	1,392,101	129,681	1,521,782
Tioga	1,230	232,398,214	433,941,057	666,339,271
Tolna	166	2,675,556	235,869	2,911,425
Tower City	253	2,986,614	62,132	3,048,746
Towner	533	3,279,906	21,673	3,301,579
Turtle Lake	581	2,467,839	9,425	2,477,264
Underwood	778	4,012,820	124,957	4,137,777
Upham	130	175,238	15,396	190,634
Valley City	6,585	68,110,754	8,895,083	77,005,837
Velva	1,084	7,314,491	2,340,960	9,655,451
Wahpeton	7,766	86,914,502	27,983,513	114,898,015
Walcott	235	2,731,848	247,545	2,979,393
Walhalla	996	7,123,176	1,661,424	8,784,600
Washburn	1,246	23,824,227	154,301	23,978,528
Watford City	1,744	115,782,604	2,926,959	118,709,563
West Fargo	25,830	231,673,491	30,907,076	262,580,567
Westhope	429	7,186,953	289,050	7,476,003
Williston	14,716	2,193,329,543	327,956,924	2,521,286,467
Willow City	163	881,561	3,990	885,551
Wilton	711	2,979,779	26,196	3,005,975
Wimbledon	216	4,439,809	95,439	4,535,248
Wing	152	293,331	1,320	294,651
Wishek	1,002	25,044,927	98,219	25,143,146
Wyndmere	429	2,822,091	416,163	3,238,254
Zap	237	346,069	9,895	355,964
Subtotal 200 Cities	496,897	\$12,055,190,363	\$1,496,408,291	\$13,551,598,654
Remaining City Data	(496,897)	<u>148,134,003</u>	<u>27,487,764</u>	<u>175,621,767</u>
Total In-State		\$12,203,324,366	\$1,523,896,055	\$13,727,220,421
Consolidated		647,764,944	248,189,897	895,954,841
Out-Of-State		<u>3,736,540,875</u>	<u>1,330,654,924</u>	<u>5,067,195,799</u>
Grand Total In- and Out-Of-State		\$16,587,630,185	\$3,102,740,876	\$19,690,371,061

TABLE 4

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2010 and 2011**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2010	2011		2010	2011	
Abercrombie	\$2,474,180	\$2,542,462	2.76%	\$2,484,787	\$2,587,874	4.15%
Adams	957,288	869,240	-9.20%	961,334	915,426	-4.78%
Alexander	1,645,664	3,425,355	108.14%	1,885,508	3,813,576	102.26%
Anamoose	1,386,530	1,557,954	12.36%	1,394,480	1,565,145	12.24%
Aneta	1,143,426	1,241,203	8.55%	1,227,811	1,325,834	7.98%
Argusville	704,151	886,496	25.90%	704,151	1,128,135	60.21%
Arthur	2,268,531	1,998,131	-11.92%	2,529,145	2,313,413	-8.53%
Ashley	5,252,596	6,187,093	17.79%	5,458,638	6,433,644	17.86%
Beach	15,923,253	19,013,728	19.41%	17,128,698	19,674,792	14.86%
Beffield	25,211,801	56,991,067	126.05%	34,582,492	63,399,059	83.33%
Berthold	4,119,985	8,110,444	96.86%	5,097,921	11,694,460	129.40%
Beulah	24,261,664	27,433,999	13.08%	24,888,223	27,922,088	12.19%
Binford	1,296,384	1,524,385	17.59%	1,531,190	2,185,907	42.76%
Bisbee	980,813	854,272	-12.90%	985,675	871,499	-11.58%
Bismarck	1,310,931,581	1,557,099,953	18.78%	1,375,909,752	1,637,465,740	19.01%
Bottineau	47,247,416	51,563,310	9.13%	47,566,511	51,953,800	9.22%
Bowbells	1,607,232	1,773,553	10.35%	1,616,398	1,782,805	10.29%
Bowdon	215,535	195,109	-9.48%	215,963	195,303	-9.57%
Bowman	43,525,174	52,715,006	21.11%	45,415,095	55,091,298	21.31%
Buffalo	1,339,687	1,342,098	0.18%	1,348,278	1,343,964	-0.32%
Burlington	2,899,464	2,391,118	-17.53%	2,985,970	2,499,091	-16.31%
Buxton	2,259,816	1,345,708	-40.45%	2,956,408	1,991,039	-32.65%
Cando	8,685,631	9,385,175	8.05%	8,966,604	9,679,420	7.95%
Carpio	435,129	384,758	-11.58%	438,729	420,325	-4.19%
Carrington	48,118,857	56,305,595	17.01%	51,189,204	59,159,624	15.57%
Carson	904,946	1,086,847	20.10%	916,998	1,089,499	18.81%
Casselton	19,309,830	23,960,510	24.08%	19,530,301	24,227,669	24.05%
Cavalier	16,524,490	18,063,807	9.32%	27,377,145	26,123,384	-4.58%
Center	2,821,735	3,155,820	11.84%	3,329,092	3,761,895	13.00%
Christine	310,475	266,211	-14.26%	366,349	321,191	-12.33%
Columbus	399,471	679,100	70.00%	399,471	693,985	73.73%
Cooperstown	14,561,995	17,637,899	21.12%	14,805,412	17,942,035	21.19%
Crosby	15,126,360	21,681,493	43.34%	15,168,392	21,718,412	43.18%
Crystal	419,311	424,492	1.24%	419,556	425,553	1.43%
Davenport	231,928	149,574	-35.51%	234,555	151,336	-35.48%
Des Lacs	129,114	146,151	13.20%	129,114	146,151	13.20%
Devils Lake	153,094,027	164,875,814	7.70%	155,238,975	168,517,275	8.55%
Dickinson	451,574,367	704,180,647	55.94%	487,384,456	744,095,133	52.67%
Drake	1,278,844	1,465,183	14.57%	1,296,120	1,479,371	14.14%
Drayton	10,217,167	10,967,228	7.34%	10,340,620	11,781,755	13.94%
Dunn Center	172,931	576,527	233.39%	308,317	645,456	109.35%
Dunseith	3,797,184	4,392,709	15.68%	3,817,162	4,406,275	15.43%
Edgeley	12,379,356	14,913,001	20.47%	12,832,923	15,339,433	19.53%
Edinburg	1,454,687	1,578,442	8.51%	1,459,300	1,586,057	8.69%
Edmore	383,504	310,597	-19.01%	387,170	312,108	-19.39%
Elgin	9,375,935	10,114,637	7.88%	9,419,896	10,183,612	8.11%
Ellendale	9,188,060	10,751,875	17.02%	9,779,297	11,360,937	16.17%
Emerado	2,969,137	3,634,568	22.41%	3,490,994	4,535,289	29.91%
Enderlin	5,092,431	4,499,613	-11.64%	7,111,138	6,767,582	-4.83%
Fairmount	1,782,751	2,269,418	27.30%	1,999,635	2,489,287	24.49%
Fargo	2,015,873,567	2,228,976,663	10.57%	2,201,815,764	2,422,391,342	10.02%
Fessenden	4,225,950	5,673,311	34.25%	4,406,468	5,996,899	36.09%
Finley	5,252,413	5,422,637	3.24%	5,321,875	5,580,149	4.85%
Flasher	1,546,496	1,584,780	2.48%	1,552,367	1,594,346	2.70%
Fordville	718,885	924,572	28.61%	1,298,495	1,370,186	5.52%
Forest River	368,566	376,636	2.19%	540,208	508,285	-5.91%
Forman	3,284,300	3,451,484	5.09%	3,353,351	3,912,817	16.68%
Frontier	281,277	2,013,670	615.90%	281,277	2,016,560	616.93%
Gackle	1,349,552	882,195	-34.63%	1,355,824	887,844	-34.52%
Garrison	14,248,153	17,000,668	19.32%	14,388,172	17,135,837	19.10%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2010 and 2011**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2010	2011		2010	2011	
Gilby	\$346,060	\$311,045	-10.12%	\$351,507	\$316,057	-10.09%
Gladstone	3,856,638	9,083,867	135.54%	4,251,797	9,684,728	127.78%
Glenburn	2,029,719	4,816,429	137.30%	2,120,277	5,388,954	154.16%
Glen Ullin	5,710,974	7,740,896	35.54%	7,111,228	9,834,237	38.29%
Golden Valley	604,895	395,045	-34.69%	612,387	396,436	-35.26%
Grafton	51,593,269	55,633,825	7.83%	54,160,035	58,802,299	8.57%
Grand Forks	943,400,824	1,020,412,334	8.16%	998,799,296	1,078,995,179	8.03%
Grandin	1,057,149	1,167,609	10.45%	1,146,104	1,181,281	3.07%
Granville	683,712	847,088	23.90%	683,712	847,088	23.90%
Grenora	1,145,778	1,659,839	44.87%	1,147,946	1,660,326	44.63%
Gwinner	9,851,617	28,371,173	187.98%	36,171,285	48,670,084	34.55%
Halliday	1,009,029	5,294,038	424.67%	1,115,539	5,322,473	377.12%
Hankinson	6,419,146	9,411,935	46.62%	7,193,906	10,221,200	42.08%
Hannaford	755,833	900,773	19.18%	766,559	905,763	18.16%
Harvey	28,648,337	35,852,352	25.15%	29,329,309	36,522,831	24.53%
Harwood	5,621,289	9,996,312	77.83%	5,685,785	10,202,222	79.43%
Hatton	3,467,074	3,336,437	-3.77%	3,615,453	3,423,733	-5.30%
Hazelton	5,601,905	7,411,078	32.30%	5,960,089	7,547,673	26.64%
Hazen	18,464,259	21,511,043	16.50%	18,602,138	21,652,338	16.40%
Hebron	2,693,408	3,332,182	23.72%	2,969,516	3,627,609	22.16%
Hettinger	18,019,922	20,927,875	16.14%	18,516,224	21,720,448	17.30%
Hillsboro	14,778,933	15,391,831	4.15%	14,984,102	15,646,635	4.42%
Hoople	3,209,819	7,649,119	138.30%	3,239,165	7,676,979	137.00%
Hope	2,509,344	2,256,679	-10.07%	5,172,067	5,299,612	2.47%
Horace	4,635,584	4,729,324	2.02%	8,147,272	8,503,195	4.37%
Hunter	7,318,767	7,537,383	2.99%	7,482,793	7,597,608	1.53%
Jamestown	205,766,579	237,998,643	15.66%	214,879,686	249,413,834	16.07%
Kenmare	29,802,752	33,937,697	13.87%	31,017,596	34,354,915	10.76%
Kensal	255,339	170,464	-33.24%	255,471	170,610	-33.22%
Killdeer	17,618,467	23,998,303	36.21%	22,614,125	27,430,451	21.30%
Kindred	7,035,869	9,846,220	39.94%	10,831,768	14,111,326	30.28%
Kulm	4,894,665	6,079,210	24.20%	5,114,847	6,145,065	20.14%
Lakota	3,532,944	3,838,294	8.64%	3,571,410	3,866,915	8.27%
LaMoure	22,551,998	28,270,297	25.36%	22,752,406	28,395,081	24.80%
Langdon	29,415,135	32,620,111	10.90%	31,102,611	34,517,159	10.98%
Lansford	662,389	747,861	12.90%	668,731	753,540	12.68%
Larimore	4,388,263	4,268,592	-2.73%	4,576,522	4,766,327	4.15%
Leeds	1,514,855	1,631,909	7.73%	1,575,790	1,833,331	16.34%
Leonard	1,374,863	1,317,496	-4.17%	1,377,806	1,319,301	-4.25%
Lidgerwood	7,788,431	8,101,202	4.02%	7,887,845	8,295,597	5.17%
Lignite	6,628,105	14,188,884	114.07%	48,021,166	80,937,375	68.55%
Lincoln	2,495,029	2,762,969	10.74%	2,550,564	2,819,434	10.54%
Linton	8,003,074	9,647,829	20.55%	8,270,345	10,012,278	21.06%
Lisbon	33,090,130	40,741,212	23.12%	33,409,167	41,068,212	22.92%
Litchville	876,039	898,526	2.57%	885,592	917,051	3.55%
McClusky	1,488,228	1,448,730	-2.65%	1,490,227	1,455,001	-2.36%
McVile	1,813,472	1,588,663	-12.40%	1,813,472	1,590,167	-12.31%
Maddock	10,412,598	11,035,109	5.98%	10,776,805	11,442,126	6.17%
Makoti	4,573,739	4,345,181	-5.00%	4,574,678	4,345,181	-5.02%
Mandan	166,096,218	194,896,191	17.34%	187,281,367	213,545,401	14.02%
Manvel	1,400,379	1,328,495	-5.13%	1,440,147	1,829,466	27.03%
Mapleton	1,824,663	1,792,516	-1.76%	1,899,775	1,916,830	0.90%
Marion	386,236	329,340	-14.73%	389,897	331,070	-15.09%
Marmarth	763,555	814,519	6.67%	769,553	819,631	6.51%
Max	804,068	1,746,108	117.16%	806,623	1,749,947	116.95%
Mayville	14,719,603	15,368,128	4.41%	15,531,965	18,758,433	20.77%
Medina	1,065,073	1,529,304	43.59%	1,281,019	1,807,341	41.09%
Michigan	5,607,798	8,052,827	43.60%	5,704,447	8,064,890	41.38%
Milnor	5,008,483	5,836,036	16.52%	5,174,570	6,003,352	16.02%
Minnewaukan	533,836	424,693	-20.45%	539,397	431,202	-20.06%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2010 and 2011**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2010	2011		2010	2011	
Minot	\$951,985,873	\$1,368,367,100	43.74%	\$1,033,257,277	\$1,443,645,118	39.72%
Minto	3,239,823	3,592,129	10.87%	3,343,232	3,695,516	10.54%
Mohall	25,274,888	29,422,926	16.41%	28,552,247	31,546,709	10.49%
Mooreton	824,805	935,098	13.37%	841,251	965,674	14.79%
Mott	5,737,604	5,868,831	2.29%	5,803,306	5,932,324	2.22%
Munich	1,314,810	1,904,394	44.84%	1,348,504	1,906,436	41.37%
Napoleon	10,099,186	13,248,183	31.18%	10,784,317	13,740,569	27.41%
Neche	1,205,787	1,739,660	44.28%	1,270,611	1,921,087	51.19%
New England	2,125,762	2,302,052	8.29%	2,867,654	2,716,217	-5.28%
New Leipzig	1,062,915	1,212,587	14.08%	1,095,924	1,231,442	12.37%
New Rockford	8,993,853	10,655,906	18.48%	9,140,005	11,227,417	22.84%
New Salem	6,872,586	7,861,033	14.38%	7,078,668	8,158,641	15.26%
New Town	15,261,303	36,806,147	141.17%	17,164,807	38,084,312	121.87%
Northwood	16,992,037	20,828,176	22.58%	17,466,860	21,575,239	23.52%
Oakes	21,672,447	25,332,693	16.89%	23,156,396	25,929,428	11.98%
Osnabrook	276,605	237,084	-14.29%	483,453	479,129	-0.89%
Page	5,099,749	6,200,017	21.57%	5,100,333	6,213,266	21.82%
Park River	13,457,159	16,599,851	23.35%	13,569,668	16,763,670	23.54%
Parshall	3,349,389	4,952,535	47.86%	3,378,787	4,980,313	47.40%
Pembina	5,898,443	6,610,143	12.07%	5,995,199	6,718,303	12.06%
Petersburg	328,449	327,665	-0.24%	329,049	329,677	0.19%
Pick City	1,071,503	1,232,189	15.00%	1,071,645	1,232,189	14.98%
Plaza	4,331,816	7,428,004	71.48%	4,501,556	7,453,625	65.58%
Portal	1,243,144	1,535,417	23.51%	1,248,827	1,543,591	23.60%
Portland	1,351,279	1,411,596	4.46%	1,629,922	1,764,249	8.24%
Powers Lake	5,594,192	7,593,733	35.74%	5,614,240	8,386,966	49.39%
Ray	4,327,822	32,125,849	642.31%	4,376,849	32,171,008	635.03%
Reeder	402,595	475,249	18.05%	427,346	552,802	29.36%
Regent	1,827,908	1,781,115	-2.56%	1,875,705	1,891,362	0.83%
Reile's Acres	45,765	23,592	-48.45%	128,208	47,218	-63.17%
Reynolds	558,804	954,942	70.89%	892,351	1,227,372	37.54%
Rhame	661,850	823,263	24.39%	668,703	828,287	23.86%
Richardton	5,472,922	6,250,072	14.20%	7,012,887	8,319,749	18.64%
Riverdale	1,554,507	2,345,862	50.91%	1,662,823	2,446,824	47.15%
Rolette	4,231,539	5,912,546	39.73%	4,401,943	6,208,840	41.05%
Rolla	19,455,101	22,518,598	15.75%	19,499,732	22,647,101	16.14%
Rugby	43,523,752	51,565,984	18.48%	48,245,686	56,494,257	17.10%
Rutland	1,086,626	1,112,100	2.34%	1,102,525	1,126,206	2.15%
St. John	1,036,079	1,000,136	-3.47%	1,037,148	1,003,949	-3.20%
St. Thomas	771,127	732,596	-5.00%	784,106	739,609	-5.67%
Sanborn	303,430	346,409	14.16%	351,107	346,609	-1.28%
Sawyer	3,007,186	3,038,809	1.05%	3,044,419	3,069,373	0.82%
Scranton	2,423,874	3,003,196	23.90%	3,525,415	3,618,934	2.65%
Selfridge	374,330	507,216	35.50%	374,617	507,216	35.40%
Sherwood	1,956,050	2,120,258	8.39%	1,962,946	2,127,074	8.36%
Sheyenne	1,537,366	2,481,029	61.38%	1,599,204	2,521,873	57.70%
South Heart	1,771,659	3,283,080	85.31%	1,791,938	4,139,979	131.03%
Stanley	65,440,677	129,663,190	98.14%	65,893,401	130,119,084	97.47%
Stanton	719,506	760,820	5.74%	719,629	760,999	5.75%
Steele	4,273,747	4,927,709	15.30%	4,327,936	4,977,082	15.00%
Strasburg	2,002,050	2,175,473	8.66%	2,035,926	2,231,193	9.59%
Streeter	1,297,252	1,269,325	-2.15%	1,322,632	1,279,768	-3.24%
Surrey	1,998,968	1,918,592	-4.02%	2,408,805	2,638,350	9.53%
Tappen	3,275,149	3,836,376	17.14%	3,373,990	3,855,369	14.27%
Taylor	692,092	1,039,323	50.17%	712,148	1,045,335	46.79%
Thompson	1,391,443	1,392,101	0.05%	1,595,946	1,521,782	-4.65%
Tioga	93,009,636	232,398,214	149.86%	267,798,234	666,339,271	148.82%
Tolna	1,845,247	2,675,556	45.00%	1,978,126	2,911,425	47.18%
Tower City	1,820,769	2,986,614	64.03%	1,850,526	3,048,746	64.75%
Towner	3,238,674	3,279,906	1.27%	3,336,344	3,301,579	-1.04%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2010 and 2011**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2010	2011		2010	2011	
Turtle Lake	\$2,135,321	\$2,467,839	15.57%	\$2,144,352	\$2,477,264	15.53%
Underwood	3,366,417	4,012,820	19.20%	3,886,866	4,137,777	6.46%
Upham	276,817	175,238	-36.70%	276,863	190,634	-31.15%
Valley City	61,114,859	68,110,754	11.45%	67,394,153	77,005,837	14.26%
Velva	6,494,870	7,314,491	12.62%	8,686,606	9,655,451	11.15%
Wahpeton	80,756,345	86,914,502	7.63%	107,021,947	114,898,015	7.36%
Walcott	2,554,088	2,731,848	6.96%	2,566,374	2,979,393	16.09%
Walhalla	6,504,982	7,123,176	9.50%	8,202,163	8,784,600	7.10%
Washburn	18,183,184	23,824,227	31.02%	18,351,527	23,978,528	30.66%
Watford City	69,186,595	115,782,604	67.35%	71,299,944	118,709,563	66.49%
West Fargo	207,395,854	231,673,491	11.71%	242,917,275	262,580,567	8.09%
Westhope	5,355,070	7,186,953	34.21%	5,558,202	7,476,003	34.50%
Williston	1,205,475,955	2,193,329,543	81.95%	1,337,264,045	2,521,286,467	88.54%
Willow City	1,324,555	881,561	-33.44%	1,331,789	885,551	-33.51%
Wilton	2,971,982	2,979,779	0.26%	3,016,145	3,005,975	-0.34%
Wimbledon	3,463,910	4,439,809	28.17%	3,678,985	4,535,248	23.27%
Wing	338,473	293,331	-13.34%	340,111	294,651	-13.37%
Wishek	21,121,696	25,044,927	18.57%	21,311,332	25,143,146	17.98%
Wyndmere	2,268,961	2,822,091	24.38%	2,707,038	3,238,254	19.62%
Zap	338,821	346,069	2.14%	338,821	355,964	5.06%
Subtotal 200 Cities	\$9,175,796,806	\$12,055,190,363	31.38%	\$10,168,005,612	\$13,551,598,654	33.28%
Remaining City Data	102,959,480	148,134,003	43.88%	121,713,357	175,621,767	44.29%
Total In-State	\$9,278,756,286	\$12,203,324,366	31.52%	\$10,289,718,969	\$13,727,220,421	33.41%
Consolidated and Out-Of-State	2,916,171,757	4,384,305,819	50.34%	3,891,414,804	5,963,150,640	53.24%
Grand Total In- and Out-Of-State	\$12,194,928,043	\$16,587,630,185	36.02%	\$14,181,133,773	\$19,690,371,061	38.85%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, Calendar Years 2010 and 2011**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	CALENDAR YEAR 2010	CALENDAR YEAR 2011	
Mining and Oil Extraction	\$1,819,372,785	\$3,609,963,576	98.42%
Utilities	167,634,499	170,239,560	1.55%
Construction	491,957,895	702,237,062	42.74%
Manufacturing	712,357,981	995,535,882	39.75%
Wholesale Trade	2,928,907,612	4,394,667,162	50.04%
Retail Trade	4,761,325,306	5,448,304,958	14.43%
Transportation and Warehousing	222,352,138	407,041,082	83.06%
Information Industries	625,892,776	634,529,780	1.38%
Finc, Ins. Real Estate, Rental & Leasing	511,637,334	999,532,040	95.36%
Professional, Scientific, Tech., & Mgmt Serv.	123,711,154	130,301,569	5.33%
Educational, Health Care, and Social Serv.	69,533,973	65,781,956	-5.40%
Arts, Entertainment & Recreation	81,853,129	85,967,885	5.03%
Accommodation & Food Services	1,274,012,038	1,471,737,060	15.52%
Other Services	316,810,029	425,960,457	34.45%
Miscellaneous	73,775,124	148,571,032	101.38%
GRAND TOTAL	\$14,181,133,773	\$19,690,371,061	38.85%
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.			