



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

2012

Sales Occurring in Calendar Year 2012

This report can be accessed at: 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 2012. 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). 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 2012**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$21,855,564	\$1,023,986	\$22,879,550
Barnes	79,087,461	10,895,889	89,983,350
Benson	16,700,328	457,463	17,157,791
Billings	25,023,584	6,090,024	31,113,608
Bottineau	91,071,552	1,537,605	92,609,157
Bowman	54,861,094	2,652,106	57,513,200
Burke	39,476,355	51,072,424	90,548,779
Burleigh	1,761,777,191	100,385,665	1,862,162,856
Cass	2,756,647,234	298,422,672	3,055,069,906
Cavalier	48,254,215	2,000,775	50,254,990
Dickey	43,831,682	1,318,269	45,149,951
Divide	32,989,101	461,811	33,450,912
Dunn	35,090,083	3,409,393	38,499,476
Eddy	15,245,344	304,079	15,549,423
Emmons	19,372,957	844,225	20,217,182
Foster	64,983,084	3,010,794	67,993,878
Golden Valley	21,206,908	409,848	21,616,756
Grand Forks	1,130,541,846	87,534,382	1,218,076,228
Grant	12,387,464	98,366	12,485,830
Griggs	20,171,393	903,540	21,074,933
Hettinger	10,801,485	1,783,368	12,584,853
Kidder	11,675,992	72,391	11,748,383
LaMoure	53,597,983	660,634	54,258,617
Logan	14,954,792	335,890	15,290,682
McHenry	17,823,146	2,176,280	19,999,426
McIntosh	32,690,491	384,671	33,075,162
McKenzie	193,382,924	17,252,346	210,635,270
McLean	65,887,902	1,388,652	67,276,554
Mercer	52,803,993	701,797	53,505,790
Morton	250,747,983	25,198,982	275,946,965
Mountrail	274,665,297	2,806,532	277,471,829
Nelson	20,658,971	283,281	20,942,252
Oliver	3,567,806	1,598,784	5,166,590
Pembina	48,112,207	17,420,336	65,532,543
Pierce	61,407,209	3,908,449	65,315,658
Ramsey	179,137,784	4,467,291	183,605,075
Ransom	51,738,730	1,766,717	53,505,447
Renville	48,255,265	4,830,469	53,085,734
Richland	127,391,132	25,812,014	153,203,146
Rolette	36,731,771	281,372	37,013,143
Sargent	47,384,037	29,289,200	76,673,237
Sheridan	2,555,440	27,195	2,582,635
Sioux	700,472	7,717	708,189
Slope	967,609	18,591	986,200
Stark	1,103,855,764	65,238,846	1,169,094,610
Steele	8,231,999	2,892,614	11,124,613
Stutsman	257,821,411	17,553,877	275,375,288
Towner	11,245,555	463,608	11,709,163
Traill	49,570,748	3,270,915	52,841,663
Walsh	111,919,502	4,161,179	116,080,681
Ward	1,571,789,097	136,852,964	1,708,642,061
Wells	49,598,170	914,736	50,512,906
Williams	3,442,115,584	1,246,003,220	4,688,118,804
Subtotal In-State	\$14,504,362,691	\$2,192,658,234	\$16,697,020,925
Consolidated	1,027,988,721	306,877,974	1,334,866,695
Out-Of-State	<u>5,499,120,527</u>	<u>1,759,668,660</u>	<u>7,258,789,187</u>
Grand Total In-State and Out-Of-State	\$21,031,471,939	\$4,259,204,868	\$25,290,676,807

TABLE 2

**Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases
By County, Calendar Years 2011 and 2012**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2011	2012		2011	2012	
Adams	\$21,310,919	\$21,855,564	2.56%	\$22,181,966	\$22,879,550	3.14%
Barnes	74,964,474	79,087,461	5.50%	83,995,795	89,983,350	7.13%
Benson	19,037,062	16,700,328	-12.27%	19,662,702	17,157,791	-12.74%
Billings	21,363,034	25,023,584	17.13%	27,617,170	31,113,608	12.66%
Bottineau	73,589,279	91,071,552	23.76%	74,778,490	92,609,157	23.84%
Bowman	56,547,632	54,861,094	-2.98%	59,544,686	57,513,200	-3.41%
Burke	26,260,637	39,476,355	50.33%	84,722,247	90,548,779	6.88%
Burleigh	1,574,530,155	1,761,777,191	11.89%	1,657,679,001	1,862,162,856	12.34%
Cass	2,542,650,363	2,756,647,234	8.42%	2,776,411,892	3,055,069,906	10.04%
Cavalier	38,735,480	48,254,215	24.57%	41,572,663	50,254,990	20.88%
Dickey	39,257,476	43,831,682	11.65%	40,590,856	45,149,951	11.23%
Divide	23,748,745	32,989,101	38.91%	24,271,853	33,450,912	37.82%
Dunn	27,538,689	35,090,083	27.42%	31,189,975	38,499,476	23.44%
Eddy	13,155,832	15,245,344	15.88%	13,768,187	15,549,423	12.94%
Emmons	22,069,467	19,372,957	-12.22%	22,634,081	20,217,182	-10.68%
Foster	57,612,655	64,983,084	12.79%	60,472,162	67,993,878	12.44%
Golden Valley	21,468,240	21,206,908	-1.22%	22,136,230	21,616,756	-2.35%
Grand Forks	1,053,748,042	1,130,541,846	7.29%	1,115,552,602	1,218,076,228	9.19%
Grant	12,766,689	12,387,464	-2.97%	12,860,895	15,549,830	-2.92%
Griggs	20,494,251	20,171,393	-1.58%	21,465,846	21,074,933	-1.82%
Hettinger	9,944,276	10,801,485	8.62%	10,532,181	12,584,853	19.49%
Kidder	12,126,446	11,675,992	-3.71%	12,195,479	11,748,383	-3.67%
LaMoure	50,679,349	53,597,983	5.76%	51,254,440	54,258,617	5.86%
Logan	14,728,351	14,954,792	1.54%	15,242,741	15,290,682	0.31%
McHenry	16,586,360	17,823,146	7.46%	19,060,128	19,999,426	4.93%
McIntosh	31,835,368	32,690,491	2.69%	32,191,224	33,075,162	2.75%
McKenzie	121,622,344	193,382,924	59.00%	135,097,349	210,635,270	55.91%
McLean	56,078,691	65,887,902	17.49%	56,637,676	67,276,554	18.78%
Mercer	51,681,454	52,803,993	2.17%	52,286,837	53,505,790	2.33%
Morton	215,496,038	250,747,983	16.36%	237,221,495	275,946,965	16.32%
Mountrail	194,707,543	274,665,297	41.07%	197,130,444	277,471,829	40.76%
Nelson	17,955,348	20,658,971	15.06%	18,313,402	20,942,252	14.35%
Oliver	3,168,645	3,567,806	12.60%	3,797,129	5,166,590	36.07%
Pembina	46,637,371	48,112,207	3.16%	57,506,381	65,532,543	13.96%
Pierce	52,029,589	61,407,209	18.02%	56,999,482	65,315,658	14.59%
Ramsey	167,795,381	179,137,784	6.76%	171,747,225	183,605,075	6.90%
Ransom	46,848,658	51,738,730	10.44%	49,494,681	53,505,447	8.10%
Renville	37,037,950	48,255,265	30.29%	39,743,215	53,085,734	33.57%
Richland	117,017,334	127,391,132	8.87%	147,106,407	153,203,146	4.14%
Rolette	33,810,052	36,731,771	8.64%	34,262,666	37,013,143	8.03%
Sargent	39,704,827	47,384,037	19.34%	60,759,102	76,673,237	26.19%
Sheridan	2,311,774	2,555,440	10.54%	2,318,045	2,582,635	11.41%
Sioux	1,314,478	700,472	-46.71%	1,322,632	708,189	-46.46%
Slope	979,558	967,609	-1.22%	990,631	986,200	-0.45%
Stark	772,754,231	1,103,855,764	42.85%	823,509,393	1,169,094,610	41.96%
Steele	7,999,997	8,231,999	2.90%	11,200,475	11,124,613	-0.68%
Stutsman	244,444,325	257,821,411	5.47%	259,672,981	275,375,288	6.05%
Towner	11,611,382	11,245,555	-3.15%	11,933,275	11,709,163	-1.88%
Traill	44,297,344	49,570,748	11.90%	49,620,501	52,841,663	6.49%
Walsh	90,132,089	111,919,502	24.17%	94,382,858	116,080,681	22.99%
Ward	1,324,815,036	1,571,789,097	18.64%	1,452,567,767	1,708,642,061	17.63%
Wells	42,975,994	49,598,170	15.41%	43,982,309	50,512,906	14.85%
Williams	2,505,354,722	3,442,115,584	37.39%	3,268,184,480	4,688,118,804	43.45%
Subtotal In-State	\$12,127,331,426	\$14,504,362,691	19.60%	\$13,691,374,330	\$16,697,020,925	21.95%
Consolidated and Out-Of-State	<u>4,372,427,933</u>	<u>6,527,109,248</u>	49.28%	<u>5,959,976,546</u>	<u>8,593,655,882</u>	44.19%
Grand Total In- and Out-Of-State	\$16,499,759,359	\$21,031,471,939	27.47%	\$19,651,350,876	\$25,290,676,807	28.70%

TABLE 3**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2012**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Abercrombie	263	\$3,570,710	\$7,204	\$3,577,914
Adams	127	986,923	6,801	993,724
Alexander	223	6,524,486	1,495,547	8,020,033
Anamoose	227	1,787,672	10,625	1,798,297
Aneta	222	1,138,456	71,606	1,210,062
Argusville	475	1,346,682	5,638	1,352,320
Arthur	337	2,033,686	375,673	2,409,359
Ashley	749	6,218,277	263,196	6,481,473
Beach	1,019	18,788,376	361,439	19,149,815
Belfield	800	89,217,398	16,124,306	105,341,704
Berthold	454	7,884,227	2,534,182	10,418,409
Beulah	3,121	27,984,109	569,728	28,553,837
Binford	183	1,505,749	404,415	1,910,164
Bisbee	126	992,212	9,575	1,001,787
Bismarck	61,272	1,735,167,085	98,664,643	1,833,831,728
Bottineau	2,211	56,623,925	339,263	56,963,188
Bowbells	336	2,213,655	11,283	2,224,938
Bowdon	131	289,448	43	289,491
Bowman	1,650	51,107,643	1,922,266	53,029,909
Buffalo	188	2,534,930	2,196	2,537,126
Burlington	1,060	2,307,569	119,140	2,426,709
Buxton	323	2,046,577	975,397	3,021,974
Cando	1,115	8,876,239	425,816	9,302,055
Carpio	157	478,380	1,978	480,358
Carrington	2,065	64,097,394	2,993,449	67,090,843
Carson	293	1,258,746	16,977	1,275,723
Cassellton	2,329	23,755,903	660,026	24,415,929
Cavalier	1,302	18,998,130	15,087,144	34,085,274
Center	571	3,518,546	1,569,945	5,088,491
Christine	150	267,071	81,491	348,562
Columbus	133	1,031,434	441,814	1,473,248
Cooperstown	984	17,138,098	450,977	17,589,075
Crosby	1,070	30,847,850	381,659	31,229,509
Crystal	138	426,840	20,423	447,263
Davenport	252	165,186	1,299	166,485
Des Lacs	204	160,789	152	160,941
Devils Lake	7,141	176,289,214	4,445,433	180,734,647
Dickinson	17,787	984,682,593	47,280,443	1,031,963,036
Drake	275	1,625,587	25,675	1,651,262
Drayton	824	11,549,148	1,393,315	12,942,463
Dunn Center	146	1,028,341	1,084	1,029,425
Dunseith	773	4,996,610	9,168	5,005,778
Edgeley	563	11,823,572	278,773	12,102,345
Edinburg	196	1,572,416	4,717	1,577,133
Edmore	182	323,685	7,757	331,442
Elgin	642	9,614,628	52,473	9,667,101
Ellendale	1,394	11,201,933	849,701	12,051,634
Emerado	414	3,521,558	515,304	4,036,862
Enderlin	886	4,597,104	1,316,364	5,913,468
Fairmount	367	2,499,723	194,701	2,694,424
Fargo	105,549	2,404,080,943	236,017,250	2,640,098,193
Fessenden	479	8,141,182	126,240	8,267,422
Finley	445	5,676,374	209,076	5,885,450
Flasher	232	1,679,343	18,272	1,697,615
Fordville	212	857,322	987,540	1,844,862

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2012**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Forest River	125	\$365,675	\$113,091	\$478,766
Forman	504	3,740,658	176,458	3,917,116
Frontier	214	2,219,762	0	2,219,762
Gackle	310	890,500	52,771	943,271
Garrison	1,453	20,548,796	113,014	20,661,810
Gilby	237	295,986	5,174	301,160
Gladstone	239	3,616,985	712,202	4,329,187
Glenburn	380	7,769,197	2,719,346	10,488,543
Glen Ullin	807	6,963,402	2,159,475	9,122,877
Golden Valley	182	354,722	927	355,649
Grafton	4,284	75,317,126	2,463,257	77,780,383
Grand Forks	52,838	1,093,404,968	85,349,156	1,178,754,124
Grandin	173	1,097,350	34,218	1,131,568
Granville	241	941,482	0	941,482
Grenora	244	2,037,892	212	2,038,104
Gwinner	753	34,834,284	28,871,005	63,705,289
Halliday	188	4,541,654	7,283	4,548,937
Hankinson	919	10,022,806	594,365	10,617,171
Hannaford	131	962,953	46,835	1,009,788
Harvey	1,783	40,388,113	784,838	41,172,951
Harwood	718	8,844,767	3,103,584	11,948,351
Hatton	777	3,441,213	129,642	3,570,855
Hazelton	235	4,244,905	403,901	4,648,806
Hazen	2,411	21,659,682	127,946	21,787,628
Hebron	747	4,790,539	365,690	5,156,229
Hettinger	1,226	21,310,401	731,189	22,041,590
Hillsboro	1,603	18,959,003	241,401	19,200,404
Hoople	242	7,835,853	18,674	7,854,527
Hope	258	2,180,862	2,683,316	4,864,178
Horace	2,430	5,562,137	3,853,103	9,415,240
Hunter	261	8,899,761	89,671	8,989,432
Jamestown	15,427	251,142,782	13,497,882	264,640,664
Kenmare	1,096	35,979,759	309,419	36,289,178
Kensal	163	182,016	49	182,065
Killdeer	751	27,715,844	3,395,838	31,111,682
Kindred	692	10,185,630	4,652,132	14,837,762
Kulm	354	6,258,433	67,528	6,325,961
Lakota	672	4,085,249	23,117	4,108,366
LaMoure	889	30,945,467	252,840	31,198,307
Langdon	1,878	38,465,593	1,365,896	39,831,489
Lansford	245	1,241,780	8,445	1,250,225
Larimore	1,346	4,599,800	251,600	4,851,400
Leeds	427	1,935,272	180,589	2,115,861
Leonard	223	1,407,962	15,910	1,423,872
Lidgerwood	652	10,345,207	111,566	10,456,773
Lignite	155	24,009,969	50,540,137	74,550,106
Lincoln	2,406	3,245,021	11,135	3,256,156
Linton	1,097	9,994,679	347,002	10,341,681
Lisbon	2,154	45,433,370	422,127	45,855,497
Litchville	172	851,260	27,505	878,765
McClusky	380	1,620,279	27,195	1,647,474
McVille	349	1,558,458	155	1,558,613
Maddock	382	11,045,299	257,226	11,302,525
Makoti	154	3,758,386	0	3,758,386
Mandan	18,331	229,447,898	22,276,762	251,724,660

TABLE 3 (continued)**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2012**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Manvel	360	\$1,297,807	\$316,115	\$1,613,922
Mapleton	762	2,090,061	67,542	2,157,603
Marion	133	288,588	9,390	297,978
Marmarth	136	786,317	6,427	792,744
Max	334	2,451,738	11,097	2,462,835
Mayville	1,858	16,479,023	1,568,632	18,047,655
Medina	308	1,439,853	456,643	1,896,496
Michigan	294	10,440,021	175,394	10,615,415
Milnor	653	6,813,600	176,639	6,990,239
Minnewaukan	224	1,054,782	7,831	1,062,613
Minot	40,888	1,511,615,705	132,789,053	1,644,404,758
Minto	604	3,671,608	163,028	3,834,636
Mohall	783	37,407,454	2,082,700	39,490,154
Mooreton	197	863,462	25,077	888,539
Mott	721	6,280,738	81,211	6,361,949
Munich	210	2,161,729	2,539	2,164,268
Napoleon	792	13,480,560	236,929	13,717,489
Neché	371	2,184,270	102,878	2,287,148
New England	600	2,588,783	1,526,239	4,115,022
New Leipzig	221	1,306,124	24,503	1,330,627
New Rockford	1,391	10,884,815	183,052	11,067,867
New Salem	946	7,489,269	200,517	7,689,786
New Town	1,925	82,037,524	697,224	82,734,748
Northwood	945	24,112,879	592,765	24,705,644
Oakes	1,856	29,683,610	252,137	29,935,747
Osnabrook	134	441,850	217,752	659,602
Page	232	7,193,192	6,100	7,199,292
Park River	1,403	18,634,070	214,227	18,848,297
Parshall	903	5,800,468	37,552	5,838,020
Pembina	592	6,475,829	502,756	6,978,585
Petersburg	192	323,194	365	323,559
Pick City	123	1,505,205	23	1,505,228
Plaza	171	7,209,753	113,824	7,323,577
Portal	126	1,612,526	8,312	1,620,838
Portland	606	1,636,451	263,286	1,899,737
Powers Lake	280	10,017,525	69,678	10,087,203
Ray	592	53,646,517	79,153	53,725,670
Reeder	162	515,944	292,681	808,625
Regent	160	1,931,544	175,918	2,107,462
Reile's Acres	513	13,403	36,472	49,875
Reynolds	301	755,062	89,407	844,469
Rhame	169	795,634	16,678	812,312
Richardton	529	9,664,191	1,099,905	10,764,096
Riverdale	205	2,284,423	97,925	2,382,348
Rolette	594	6,437,408	201,677	6,639,085
Rolla	1,280	24,171,274	57,248	24,228,522
Rugby	2,876	61,013,884	3,868,959	64,882,843
Rutland	163	969,331	10,084	979,415
St. John	341	1,120,783	3,175	1,123,958
St. Thomas	331	823,290	4,499	827,789
Sanborn	192	328,574	72,324	400,898
Sawyer	357	3,915,711	67,479	3,983,190
Scranton	281	2,957,817	713,162	3,670,979
Selfridge	160	515,819	0	515,819
Sherwood	242	2,611,803	7,139	2,618,942

TABLE 3 (continued)**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2012**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Sheyenne	204	\$4,341,832	\$121,027	\$4,462,859
South Heart	301	4,964,016	19,936	4,983,952
Stanley	1,458	159,629,265	1,496,578	161,125,843
Stanton	366	1,110,173	114	1,110,287
Steele	715	5,868,581	49,109	5,917,690
Strasburg	409	2,128,460	50,092	2,178,552
Streeter	170	1,433,318	12,376	1,445,694
Surrey	934	2,274,345	477,552	2,751,897
Tappen	197	3,936,855	5,159	3,942,014
Taylor	148	1,337,551	2,054	1,339,605
Thompson	986	1,361,316	194,980	1,556,296
Tioga	1,230	340,511,001	765,024,710	1,105,535,711
Tolna	166	2,929,996	11,140	2,941,136
Tower City	253	3,552,055	47,907	3,599,962
Towner	533	3,399,841	54,421	3,454,262
Turtle Lake	581	2,525,366	59,900	2,585,266
Underwood	778	4,351,299	818,502	5,169,801
Upham	130	403,880	5,156	409,036
Valley City	6,585	71,556,897	10,644,540	82,201,437
Velva	1,084	9,005,819	2,017,428	11,023,247
Wahpeton	7,766	91,575,228	24,247,225	115,822,453
Walcott	235	3,694,826	114,951	3,809,777
Walhalla	996	6,617,399	277,168	6,894,567
Washburn	1,246	28,586,075	179,276	28,765,351
Watford City	1,744	180,373,197	5,378,273	185,751,470
West Fargo	25,830	266,736,683	49,251,942	315,988,625
Westhope	429	7,538,687	90,255	7,628,942
Williston	14,716	3,038,009,967	480,522,568	3,518,532,535
Willow City	163	1,248,766	4,281	1,253,047
Wilton	711	3,499,251	104,921	3,604,172
Wimbledon	216	5,188,229	117,744	5,305,973
Wing	152	265,672	1,497	267,169
Wishek	1,002	25,841,856	119,084	25,960,940
Wyndmere	429	3,582,863	350,434	3,933,297
Zap	237	190,102	3,059	193,161
Subtotal 200 Cities	496,897	\$14,316,353,986	\$2,166,093,082	\$16,482,447,068
Remaining City Data	(496,897)	<u>188,008,705</u>	<u>26,565,152</u>	<u>214,573,857</u>
Total In-State		\$14,504,362,691	\$2,192,658,234	\$16,697,020,925
Consolidated		1,027,988,721	306,877,974	1,334,866,695
Out-Of-State		<u>5,499,120,527</u>	<u>1,759,668,660</u>	<u>7,258,789,187</u>
Grand Total In- and Out-Of-State		\$21,031,471,939	\$4,259,204,868	\$25,290,676,807

TABLE 4

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2011 and 2012**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2011	2012		2011	2012	
Abercrombie	\$2,542,462	\$3,570,710	40.44%	\$2,587,874	\$3,577,914	38.26%
Adams	944,214	986,923	4.52%	990,350	993,724	0.34%
Alexander	3,426,657	6,524,486	90.40%	3,814,878	8,020,033	110.23%
Anamoose	1,557,954	1,787,672	14.74%	1,565,145	1,798,297	14.90%
Aneta	1,241,203	1,138,456	-8.28%	1,325,834	1,210,062	-8.73%
Argusville	886,496	1,346,682	51.91%	1,128,135	1,352,320	19.87%
Arthur	1,998,131	2,033,686	1.78%	2,313,413	2,409,359	4.15%
Ashley	6,187,093	6,218,277	0.50%	6,433,644	6,481,473	0.74%
Beach	19,098,108	18,788,376	-1.62%	19,759,172	19,149,815	-3.08%
Belfield	48,531,057	89,217,398	83.84%	55,586,609	105,341,704	89.51%
Berthold	8,110,444	7,884,227	-2.79%	11,694,460	10,418,409	-10.91%
Beulah	27,436,278	27,984,109	2.00%	27,888,901	28,553,837	2.38%
Binford	1,524,385	1,505,749	-1.22%	2,185,907	1,910,164	-12.61%
Bisbee	854,272	992,212	16.15%	871,499	1,001,787	14.95%
Bismarck	1,555,777,935	1,735,167,085	11.53%	1,635,893,365	1,833,831,728	12.10%
Bottineau	51,569,774	56,623,925	9.80%	51,960,909	56,963,188	9.63%
Bowbells	1,773,553	2,213,655	24.81%	1,782,805	2,224,938	24.80%
Bowdon	195,109	289,448	48.35%	195,303	289,491	48.23%
Bowman	52,721,173	51,107,643	-3.06%	55,097,465	53,029,909	-3.75%
Buffalo	1,342,098	2,534,930	88.88%	1,343,964	2,537,126	88.78%
Burlington	2,391,118	2,307,569	-3.49%	2,499,091	2,426,709	-2.90%
Buxton	1,345,708	2,046,577	52.08%	1,991,039	3,021,974	51.78%
Cando	9,385,175	8,876,239	-5.42%	9,679,420	9,302,055	-3.90%
Carpio	384,758	478,380	24.33%	420,325	480,358	14.28%
Carrington	56,305,595	64,097,394	13.84%	59,159,624	67,090,843	13.41%
Carson	1,086,847	1,258,746	15.82%	1,089,499	1,275,723	17.09%
Casselton	24,024,165	23,755,903	-1.12%	24,309,680	24,415,929	0.44%
Cavalier	18,063,807	18,998,130	5.17%	26,123,384	34,085,274	30.48%
Center	3,155,820	3,518,546	11.49%	3,753,770	5,088,491	35.56%
Christine	266,211	267,071	0.32%	321,191	348,562	8.52%
Columbus	679,100	1,031,434	51.88%	693,985	1,473,248	112.29%
Cooperstown	17,602,327	17,138,098	-2.64%	17,906,463	17,589,075	-1.77%
Crosby	21,681,493	30,847,850	42.28%	21,718,412	31,229,509	43.79%
Crystal	424,492	426,840	0.55%	425,553	447,263	5.10%
Davenport	149,574	165,186	10.44%	151,336	166,485	10.01%
Des Lacs	146,151	160,789	10.02%	146,151	160,941	10.12%
Devils Lake	165,070,215	176,289,214	6.80%	168,996,540	180,734,647	6.95%
Dickinson	704,379,796	984,682,593	39.79%	745,425,661	1,031,963,036	38.44%
Drake	1,465,183	1,625,587	10.95%	1,479,371	1,651,262	11.62%
Drayton	10,967,228	11,549,148	5.31%	11,781,755	12,942,463	9.85%
Dunn Center	576,278	1,028,341	78.45%	645,207	1,029,425	59.55%
Dunseith	4,392,709	4,996,610	13.75%	4,406,275	5,005,778	13.61%
Edgeley	12,367,463	11,823,572	-4.40%	12,710,332	12,102,345	-4.78%
Edinburg	1,578,442	1,572,416	-0.38%	1,586,057	1,577,133	-0.56%
Edmore	310,597	323,685	4.21%	312,108	331,442	6.19%
Elgin	10,114,637	9,614,628	-4.94%	10,183,612	9,667,101	-5.07%
Ellendale	10,758,333	11,201,933	4.12%	11,367,395	12,051,634	6.02%
Emerado	3,670,948	3,521,558	-4.07%	4,571,669	4,036,862	-11.70%
Enderlin	4,486,645	4,597,104	2.46%	6,754,614	5,913,468	-12.45%
Fairmount	2,505,867	2,499,723	-0.25%	2,725,736	2,694,424	-1.15%
Fargo	2,228,488,236	2,404,080,943	7.88%	2,421,737,148	2,640,098,193	9.02%
Fessenden	5,673,311	8,141,182	43.50%	5,996,899	8,267,422	37.86%
Finley	5,422,637	5,676,374	4.68%	5,580,149	5,885,450	5.47%
Flasher	1,584,780	1,679,343	5.97%	1,594,346	1,697,615	6.48%
Fordville	874,734	857,322	-1.99%	1,320,348	1,844,862	39.73%
Forest River	376,636	365,675	-2.91%	508,285	478,766	-5.81%
Forman	3,451,484	3,740,658	8.38%	3,912,817	3,917,116	0.11%
Frontier	2,013,670	2,219,762	10.23%	2,016,560	2,219,762	10.08%
Gackle	882,195	890,500	0.94%	887,844	943,271	6.24%
Garrison	16,995,616	20,548,796	20.91%	17,130,785	20,661,810	20.61%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2011 and 2012**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2011	2012		2011	2012	
Gilby	\$311,045	\$295,986	-4.84%	\$316,057	\$301,160	-4.71%
Gladstone	9,083,867	3,616,985	-60.18%	9,684,728	4,329,187	-55.30%
Glenburn	4,816,429	7,769,197	61.31%	5,388,954	10,488,543	94.63%
Glen Ullin	7,740,896	6,963,402	-10.04%	9,834,237	9,122,877	-7.23%
Golden Valley	395,045	354,722	-10.21%	396,436	355,649	-10.29%
Grafton	55,636,606	75,317,126	35.37%	58,813,540	77,780,383	32.25%
Grand Forks	1,019,675,825	1,093,404,968	7.23%	1,078,237,053	1,178,754,124	9.32%
Grandin	1,167,609	1,097,350	-6.02%	1,181,281	1,131,568	-4.21%
Granville	847,088	941,482	11.14%	847,088	941,482	11.14%
Grenora	1,463,457	2,037,892	39.25%	1,465,240	2,038,104	39.10%
Gwinner	28,371,173	34,834,284	22.78%	48,670,084	63,705,289	30.89%
Halliday	5,294,038	4,541,654	-14.21%	5,322,473	4,548,937	-14.53%
Hankinson	9,411,935	10,022,806	6.49%	10,221,200	10,617,171	3.87%
Hannaford	909,025	962,953	5.93%	914,015	1,009,788	10.48%
Harvey	36,028,704	40,388,113	12.10%	36,699,183	41,172,951	12.19%
Harwood	9,942,474	8,844,767	-11.04%	10,148,384	11,948,351	17.74%
Hatton	3,336,437	3,441,213	3.14%	3,423,733	3,570,855	4.30%
Hazelton	7,411,078	4,244,905	-42.72%	7,547,673	4,648,806	-38.41%
Hazen	21,510,713	21,659,682	0.69%	21,652,008	21,787,628	0.63%
Hebron	3,332,182	4,790,539	43.77%	3,627,609	5,156,229	42.14%
Hettinger	20,812,657	21,310,401	2.39%	21,605,230	22,041,590	2.02%
Hillsboro	15,391,831	18,959,003	23.18%	15,630,525	19,200,404	22.84%
Hoople	7,649,119	7,835,853	2.44%	7,676,979	7,854,527	2.31%
Hope	2,256,679	2,180,862	-3.36%	5,299,612	4,864,178	-8.22%
Horace	4,729,324	5,562,137	17.61%	8,503,195	9,415,240	10.73%
Hunter	7,537,383	8,899,761	18.07%	7,597,608	8,989,432	18.32%
Jamestown	238,007,892	251,142,782	5.52%	249,423,622	264,640,664	6.10%
Kenmare	33,934,409	35,979,759	6.03%	34,521,097	36,289,178	5.12%
Kensal	170,464	182,016	6.78%	170,610	182,065	6.71%
Killdeer	18,826,826	27,715,844	47.21%	22,191,761	31,111,682	40.19%
Kindred	9,651,545	10,185,630	5.53%	13,916,006	14,837,762	6.62%
Kulm	6,079,210	6,258,433	2.95%	6,145,065	6,325,961	2.94%
Lakota	3,835,513	4,085,249	6.51%	3,855,674	4,108,366	6.55%
LaMoure	28,270,297	30,945,467	9.46%	28,395,081	31,198,307	9.87%
Langdon	32,620,111	38,465,593	17.92%	34,517,159	39,831,489	15.40%
Lansford	747,861	1,241,780	66.04%	753,540	1,250,225	65.91%
Larimore	4,268,592	4,599,800	7.76%	4,766,327	4,851,400	1.78%
Leeds	1,631,909	1,935,272	18.59%	1,833,331	2,115,861	15.41%
Leonard	1,333,421	1,407,962	5.59%	1,335,226	1,423,872	6.64%
Lidgerwood	8,101,202	10,345,207	27.70%	8,295,597	10,456,773	26.05%
Lignite	14,188,884	24,009,969	69.22%	71,823,750	74,550,106	3.80%
Lincoln	2,858,012	3,245,021	13.54%	2,914,477	3,256,156	11.72%
Linton	9,646,789	9,994,679	3.61%	10,011,238	10,341,681	3.30%
Lisbon	40,741,212	45,433,370	11.52%	41,068,212	45,855,497	11.66%
Litchville	898,526	851,260	-5.26%	917,051	878,765	-4.17%
McClusky	1,448,979	1,620,279	11.82%	1,455,250	1,647,474	13.21%
McVille	1,588,663	1,558,458	-1.90%	1,590,167	1,558,613	-1.98%
Maddock	11,035,109	11,045,299	0.09%	11,442,126	11,302,525	-1.22%
Makoti	4,345,181	3,758,386	-13.50%	4,345,181	3,758,386	-13.50%
Mandan	194,578,349	229,447,898	17.92%	213,227,486	251,724,660	18.05%
Manvel	1,328,495	1,297,807	-2.31%	1,829,466	1,613,922	-11.78%
Mapleton	1,792,516	2,090,061	16.60%	1,916,830	2,157,603	12.56%
Marion	324,655	288,588	-11.11%	326,385	297,978	-8.70%
Marmarth	814,519	786,317	-3.46%	819,631	792,744	-3.28%
Max	1,746,108	2,451,738	40.41%	1,749,947	2,462,835	40.74%
Mayville	15,368,128	16,479,023	7.23%	18,758,433	18,047,655	-3.79%
Medina	1,529,304	1,439,853	-5.85%	1,807,341	1,896,496	4.93%
Michigan	8,052,827	10,440,021	29.64%	8,064,890	10,615,415	31.63%
Milnor	5,836,036	6,813,600	16.75%	6,003,352	6,990,239	16.44%
Minnewaukan	424,693	1,054,782	148.36%	431,202	1,062,613	146.43%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2011 and 2012**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2011	2012		2011	2012	
Minot	\$1,267,902,492	\$1,511,615,705	19.22%	\$1,390,182,220	\$1,644,404,758	18.29%
Minto	3,592,129	3,671,608	2.21%	3,695,516	3,834,636	3.76%
Mohall	29,696,520	37,407,454	25.97%	31,820,303	39,490,154	24.10%
Mooreton	935,098	863,462	-7.66%	965,674	888,539	-7.99%
Mott	5,868,831	6,280,738	7.02%	5,932,324	6,361,949	7.24%
Munich	1,904,394	2,161,729	13.51%	1,906,436	2,164,268	13.52%
Napoleon	13,249,476	13,480,560	1.74%	13,741,862	13,717,489	-0.18%
Neche	1,739,660	2,184,270	25.56%	1,921,087	2,287,148	19.05%
New England	2,293,890	2,588,783	12.86%	2,708,055	4,115,022	51.95%
New Leipzig	1,212,587	1,306,124	7.71%	1,231,442	1,330,627	8.05%
New Rockford	10,655,906	10,884,815	2.15%	11,227,417	11,067,867	-1.42%
New Salem	7,861,033	7,489,269	-4.73%	8,158,641	7,689,786	-5.75%
New Town	36,806,147	82,037,524	122.89%	38,063,457	82,734,748	117.36%
Northwood	20,828,176	24,112,879	15.77%	21,575,239	24,705,644	14.51%
Oakes	25,332,693	29,683,610	17.18%	25,929,428	29,935,747	15.45%
Osnabrook	237,084	441,850	86.37%	479,129	659,602	37.67%
Page	6,200,017	7,193,192	16.02%	6,213,266	7,199,292	15.87%
Park River	16,602,084	18,634,070	12.24%	16,765,953	18,848,297	12.42%
Parshall	4,952,535	5,800,468	17.12%	4,980,313	5,838,020	17.22%
Pembina	6,558,776	6,475,829	-1.26%	6,666,936	6,978,585	4.67%
Petersburg	327,665	323,194	-1.36%	329,677	323,559	-1.86%
Pick City	1,232,529	1,505,205	22.12%	1,232,529	1,505,228	22.13%
Plaza	7,428,004	7,209,753	-2.94%	7,453,625	7,323,577	-1.74%
Portal	1,535,417	1,612,526	5.02%	1,543,591	1,620,838	5.00%
Portland	1,411,596	1,636,451	15.93%	1,764,249	1,899,737	7.68%
Powers Lake	7,593,733	10,017,525	31.92%	8,386,966	10,087,203	20.27%
Ray	32,028,836	53,646,517	67.49%	32,073,995	53,725,670	67.51%
Reeder	475,249	515,944	8.56%	552,802	808,625	46.28%
Regent	1,781,115	1,931,544	8.45%	1,891,362	2,107,462	11.43%
Reile's Acres	23,592	13,403	-43.19%	47,218	49,875	5.63%
Reynolds	954,942	755,062	-20.93%	1,227,372	844,469	-31.20%
Rhame	823,263	795,634	-3.36%	828,287	812,312	-1.93%
Richardton	6,248,756	9,664,191	54.66%	7,438,706	10,764,096	44.70%
Riverdale	2,345,862	2,284,423	-2.62%	2,446,824	2,382,348	-2.64%
Rolette	5,912,546	6,437,408	8.88%	6,208,840	6,639,085	6.93%
Rolla	22,494,825	24,171,274	7.45%	22,623,328	24,228,522	7.10%
Rugby	51,606,254	61,013,884	18.23%	56,534,527	64,882,843	14.77%
Rutland	1,112,100	969,331	-12.84%	1,126,206	979,415	-13.03%
St. John	1,000,136	1,120,783	12.06%	1,003,949	1,123,958	11.95%
St. Thomas	732,596	823,290	12.38%	739,609	827,789	11.92%
Sanborn	346,409	328,574	-5.15%	346,609	400,898	15.66%
Sawyer	3,038,809	3,915,711	28.86%	3,069,373	3,983,190	29.77%
Scranton	3,003,196	2,957,817	-1.51%	3,618,934	3,670,979	1.44%
Selfridge	507,216	515,819	1.70%	507,216	515,819	1.70%
Sherwood	2,120,258	2,611,803	23.18%	2,127,074	2,618,942	23.12%
Sheyenne	2,481,029	4,341,832	75.00%	2,521,873	4,462,859	76.97%
South Heart	3,283,080	4,964,016	51.20%	4,139,979	4,983,952	20.39%
Stanley	129,663,190	159,629,265	23.11%	130,119,084	161,125,843	23.83%
Stanton	760,820	1,110,173	45.92%	760,999	1,110,287	45.90%
Steele	4,927,709	5,868,581	19.09%	4,977,082	5,917,690	18.90%
Strasburg	2,175,473	2,128,460	-2.16%	2,231,193	2,178,552	-2.36%
Streeter	1,269,325	1,433,318	12.92%	1,279,768	1,445,694	12.97%
Surrey	1,918,592	2,274,345	18.54%	2,638,350	2,751,897	4.30%
Tappen	3,836,376	3,936,855	2.62%	3,855,369	3,942,014	2.25%
Taylor	1,040,395	1,337,551	28.56%	1,046,430	1,339,605	28.02%
Thompson	1,392,101	1,361,316	-2.21%	1,521,782	1,556,296	2.27%
Tioga	233,397,959	340,511,001	45.89%	668,303,646	1,105,535,711	65.42%
Tolna	2,675,556	2,929,996	9.51%	2,911,425	2,941,136	1.02%
Tower City	2,986,614	3,552,055	18.93%	3,048,746	3,599,962	18.08%
Towner	3,279,906	3,399,841	3.66%	3,301,579	3,454,262	4.62%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2011 and 2012**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2011	2012		2011	2012	
Turtle Lake	\$2,467,839	\$2,525,366	2.33%	\$2,477,264	\$2,585,266	4.36%
Underwood	4,063,684	4,351,299	7.08%	4,188,207	5,169,801	23.44%
Upham	277,175	403,880	45.71%	292,571	409,036	39.81%
Valley City	68,112,681	71,556,897	5.06%	77,007,764	82,201,437	6.74%
Velva	8,379,349	9,005,819	7.48%	10,720,309	11,023,247	2.83%
Wahpeton	86,914,502	91,575,228	5.36%	114,898,015	115,822,453	0.80%
Walcott	2,731,848	3,694,826	35.25%	2,979,393	3,809,777	27.87%
Walhalla	7,160,614	6,617,399	-7.59%	8,822,038	6,894,567	-21.85%
Washburn	23,918,460	28,586,075	19.51%	24,072,761	28,765,351	19.49%
Watford City	114,439,836	180,373,197	57.61%	118,078,987	185,751,470	57.31%
West Fargo	233,324,281	266,736,683	14.32%	264,224,300	315,988,625	19.59%
Westhope	7,186,953	7,538,687	4.89%	7,476,003	7,628,942	2.05%
Williston	2,232,339,184	3,038,009,967	36.09%	2,560,146,664	3,518,532,535	37.43%
Willow City	881,561	1,248,766	41.65%	885,551	1,253,047	41.50%
Wilton	2,979,779	3,499,251	17.43%	3,005,975	3,604,172	19.90%
Wimbledon	4,439,809	5,188,229	16.86%	4,535,248	5,305,973	16.99%
Wing	293,331	265,672	-9.43%	294,651	267,169	-9.33%
Wishek	25,044,927	25,841,856	3.18%	25,143,146	25,960,940	3.25%
Wyndmere	2,822,091	3,582,863	26.96%	3,238,254	3,933,297	21.46%
Zap	346,069	190,102	-45.07%	355,964	193,161	-45.74%
Subtotal 200 Cities	\$11,978,033,763	\$14,316,353,986	19.52%	\$13,514,554,640	\$16,482,447,068	21.96%
Remaining City Data	<u>149,297,663</u>	<u>188,008,705</u>	25.93%	<u>176,819,690</u>	<u>214,573,857</u>	21.35%
Total In-State	\$12,127,331,426	\$14,504,362,691	19.60%	\$13,691,374,330	\$16,697,020,925	21.95%
Consolidated and Out-Of-State	<u>4,372,427,933</u>	<u>6,527,109,248</u>	49.28%	<u>5,959,976,546</u>	<u>8,593,655,882</u>	44.19%
Grand Total In- and Out-Of-State	\$16,499,759,359	\$21,031,471,939	27.47%	\$19,651,350,876	\$25,290,676,807	28.70%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, Calendar Years 2011 and 2012**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	CALENDAR YEAR 2011	CALENDAR YEAR 2012	
Mining and Oil Extraction	\$3,563,971,821	\$5,117,138,306	43.58%
Utilities	170,226,811	216,862,518	27.40%
Construction	705,086,833	1,073,180,098	52.21%
Manufacturing	996,328,629	1,270,236,581	27.49%
Wholesale Trade	4,382,656,818	5,987,059,129	36.61%
Retail Trade	5,449,056,567	6,348,806,735	16.51%
Transportation and Warehousing	406,624,451	435,616,117	7.13%
Information Industries	634,629,694	718,338,315	13.19%
Finc, Ins. Real Estate, Rental & Leasing	1,010,092,808	1,384,784,795	37.09%
Professional, Scientific, Tech., & Mgmt Serv.	131,191,688	151,620,406	15.57%
Educational, Health Care, and Social Serv.	65,778,692	67,755,137	3.00%
Arts, Entertainment & Recreation	86,125,930	95,499,501	10.88%
Accommodation & Food Services	1,472,844,889	1,706,097,731	15.84%
Other Services	422,484,402	509,439,369	20.58%
Miscellaneous	154,250,843	208,242,069	35.00%
GRAND TOTAL	\$19,651,350,876	\$25,290,676,807	28.70%

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.