



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

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**2013**

## **Sales Occurring in Calendar Year 2013**

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**OFFICE OF STATE TAX COMMISSIONER**  
*Ryan Rauschenberger, Tax Commissioner*

# Office of State Tax Commissioner

## Table of Contents

<b>Introduction</b> .....	1-3
<b>Summary of Changes in Sales and Use Tax Rates and Tax Bases</b> .....	3-6
<b>Statistics by County</b>	
<b>Table 1</b> Taxable Sales and Taxable Purchases by County, Calendar Year 2013 .....	7
<b>Table 2</b> Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, by County, Calendar Years 2012 and 2013 .....	8
<b>Statistics by City</b>	
<b>Table 3</b> Taxable Sales and Taxable Purchases, 200 Largest Cities, Calendar Year 2013 .....	9-12
<b>Table 4</b> Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, 200 Largest Cities, Calendar Years 2012 and 2013 .....	13-16
<b>Statistics by Industry</b>	
<b>Table 5</b> Comparison of Taxable Sales and Purchases by Industry, Calendar Years 2012 and 2013 .....	17

# Introduction

## Reporting Period

This report contains statistics of taxable sales and taxable purchases made during calendar year 2013. 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 or 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 was 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.

**2013 Session.** Legislation was enacted that enabled licensed retailers to sell fireworks from December 26 through January 1. A small licensed winery was authorized to sell directly to a licensed retailer. A sales tax exemption was expanded to include certain gas collection systems in an effort to reduce the flaring of natural gas during the process of oil production.

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TABLE 1

**Taxable Sales and Taxable Purchases  
By County, Calendar Year 2013**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$22,669,401	\$1,666,700	\$24,336,101
Barnes	78,167,165	14,335,246	92,502,411
Benson	17,133,740	231,247	17,364,987
Billings	23,104,079	4,400,133	27,504,212
Bottineau	85,250,573	1,105,432	86,356,005
Bowman	52,267,518	5,184,986	57,452,504
Burke	32,257,897	38,875,707	71,133,604
Burleigh	1,790,982,872	101,988,767	1,892,971,639
Cass	2,821,768,470	303,814,611	3,125,583,081
Cavalier	41,304,539	2,306,319	43,610,858
Dickey	46,348,567	1,296,773	47,645,340
Divide	38,713,327	90,023	38,803,350
Dunn	41,402,348	1,566,079	42,968,427
Eddy	13,984,675	363,862	14,348,537
Emmons	20,241,427	1,125,199	21,366,626
Foster	68,579,329	3,461,616	72,040,945
Golden Valley	23,675,406	203,978	23,879,384
Grand Forks	1,164,733,066	79,703,930	1,244,436,996
Grant	16,636,331	94,149	16,730,480
Griggs	20,677,595	1,175,708	21,853,303
Hettinger	11,204,014	1,071,305	12,275,319
Kidder	11,829,241	73,180	11,902,421
LaMoure	48,839,890	678,149	49,518,039
Logan	13,961,822	580,543	14,542,365
McHenry	21,312,057	2,211,951	23,524,008
McIntosh	33,620,529	583,068	34,203,597
McKenzie	200,498,230	42,071,006	242,569,236
McLean	70,976,127	1,239,138	72,215,265
Mercer	55,399,771	2,194,145	57,593,916
Morton	259,521,486	34,247,435	293,768,921
Mountrail	261,838,781	7,523,973	269,362,754
Nelson	19,955,194	542,808	20,498,002
Oliver	4,030,836	1,063,431	5,094,267
Pembina	46,400,617	17,774,693	64,175,310
Pierce	58,263,704	4,657,579	62,921,283
Ramsey	182,740,521	2,817,154	185,557,675
Ransom	54,289,007	2,336,935	56,625,942
Renville	44,672,204	2,601,303	47,273,507
Richland	134,318,244	27,452,241	161,770,485
Rolette	38,538,922	296,640	38,835,562
Sargent	41,673,680	23,552,298	65,225,978
Sheridan	2,589,492	46,140	2,635,632
Sioux	546,427	12,970	559,397
Slope	876,755	9,020	885,775
Stark	1,232,394,575	67,361,968	1,299,756,543
Steele	9,340,636	3,107,129	12,447,765
Stutsman	262,931,352	15,363,997	278,295,349
Towner	10,787,085	399,984	11,187,069
Traill	55,241,423	2,637,324	57,878,747
Walsh	114,649,283	4,176,904	118,826,187
Ward	1,510,990,292	119,375,005	1,630,365,297
Wells	48,608,133	2,887,043	51,495,176
Williams	3,235,457,467	1,164,867,201	4,400,324,668
Subtotal In-State	\$14,518,196,122	\$2,118,804,125	\$16,637,000,247
Consolidated	1,284,431,235	322,097,875	1,606,529,110
Out-Of-State	<u>5,873,740,689</u>	<u>1,347,293,844</u>	<u>7,221,034,533</u>
Grand Total In-State and Out-Of-State	\$21,676,368,046	\$3,788,195,844	\$25,464,563,890

TABLE 2

**Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases  
By County, Calendar Years 2012 and 2013**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2012	2013		2012	2013	
Adams	\$21,855,564	\$22,669,401	3.72%	\$22,879,550	\$24,336,101	6.37%
Barnes	79,121,571	78,167,165	-1.21%	90,017,460	92,502,411	2.76%
Benson	16,722,406	17,133,740	2.46%	17,179,869	17,364,987	1.08%
Billings	25,023,584	23,104,079	-7.67%	31,113,608	27,504,212	-11.60%
Bottineau	91,071,552	85,250,573	-6.39%	92,609,157	86,356,005	-6.75%
Bowman	54,879,246	52,267,518	-4.76%	57,531,352	57,452,504	-0.14%
Burke	39,476,354	32,257,897	-18.29%	90,147,519	71,133,604	-21.09%
Burleigh	1,763,094,602	1,790,982,872	1.58%	1,863,902,006	1,892,971,639	1.56%
Cass	2,749,773,480	2,821,768,470	2.62%	3,052,017,126	3,125,583,081	2.41%
Cavalier	48,262,988	41,304,539	-14.42%	50,263,763	43,610,858	-13.24%
Dickey	43,647,580	46,348,567	6.19%	44,956,742	47,645,340	5.98%
Divide	32,989,101	38,713,327	17.35%	33,451,930	38,803,350	16.00%
Dunn	35,343,053	41,402,348	17.14%	38,760,306	42,968,427	10.86%
Eddy	15,245,344	13,984,675	-8.27%	15,549,423	14,348,537	-7.72%
Emmons	19,372,957	20,241,427	4.48%	20,217,182	21,366,626	5.69%
Foster	64,983,084	68,579,329	5.53%	67,993,828	72,040,945	5.95%
Golden Valley	21,206,908	23,675,406	11.64%	21,616,756	23,879,384	10.47%
Grand Forks	1,130,897,166	1,164,733,066	2.99%	1,218,285,907	1,244,436,996	2.15%
Grant	12,387,464	16,636,331	34.30%	12,485,830	14,348,480	34.00%
Griggs	20,223,711	20,677,595	2.24%	21,080,629	21,853,303	3.67%
Hettinger	10,801,485	11,204,014	3.73%	12,584,853	12,275,319	-2.46%
Kidder	11,686,700	11,829,241	1.22%	11,759,091	11,902,421	1.22%
LaMoure	53,585,555	48,839,890	-8.86%	54,246,189	49,518,039	-8.72%
Logan	15,211,497	13,961,822	-8.22%	15,547,387	14,542,365	-6.46%
McHenry	17,826,299	21,312,057	19.55%	20,002,579	23,524,008	17.60%
McIntosh	32,691,234	33,620,529	2.84%	33,075,905	34,203,597	3.41%
McKenzie	196,137,931	200,498,230	2.22%	218,948,216	242,569,236	10.79%
McLean	68,766,689	70,976,127	3.21%	70,157,236	72,215,265	2.93%
Mercer	52,804,410	55,399,771	4.92%	53,506,340	57,593,916	7.64%
Morton	250,384,509	259,521,486	3.65%	275,581,427	293,768,921	6.60%
Mountrail	275,657,431	261,838,781	-5.01%	278,922,541	269,362,754	-3.43%
Nelson	20,732,395	19,955,194	-3.75%	21,015,676	20,498,002	-2.46%
Oliver	3,567,806	4,030,836	12.98%	5,166,590	5,094,267	-1.40%
Pembina	48,112,207	46,400,617	-3.56%	65,532,543	64,175,310	-2.07%
Pierce	61,407,209	58,263,704	-5.12%	65,315,658	62,921,283	-3.67%
Ramsey	179,368,886	182,740,521	1.88%	183,848,501	185,557,675	0.93%
Ransom	51,792,614	54,289,007	4.82%	53,546,051	56,625,942	5.75%
Renville	48,255,265	44,672,204	-7.43%	53,085,734	47,273,507	-10.95%
Richland	128,547,024	134,318,244	4.49%	154,359,038	161,770,485	4.80%
Rolette	36,731,771	38,538,922	4.92%	37,013,143	38,835,562	4.92%
Sargent	47,384,037	41,673,680	-12.05%	76,673,237	65,225,978	-14.93%
Sheridan	2,555,440	2,589,492	1.33%	2,582,635	2,635,632	2.05%
Sioux	700,472	546,427	-21.99%	708,189	559,397	-21.01%
Slope	967,609	876,755	-9.39%	986,200	885,775	-10.18%
Stark	1,104,989,860	1,232,394,575	11.53%	1,170,227,740	1,299,756,543	11.07%
Steele	8,231,999	9,340,636	13.47%	11,124,613	12,447,765	11.89%
Stutsman	259,822,892	262,931,352	1.20%	277,381,123	278,295,349	0.33%
Towner	11,245,555	10,787,085	-4.08%	11,709,163	11,187,069	-4.46%
Traill	49,651,474	55,241,423	11.26%	52,922,389	57,878,747	9.37%
Walsh	112,008,236	114,649,283	2.36%	116,169,840	118,826,187	2.29%
Ward	1,565,536,404	1,510,990,292	-3.48%	1,702,367,016	1,630,365,297	-4.23%
Wells	49,598,170	48,608,133	-2.00%	50,512,906	51,495,176	1.94%
Williams	3,443,450,971	3,235,457,467	-6.04%	4,676,307,797	4,400,324,668	-5.90%
Subtotal In-State	\$14,505,789,751	\$14,518,196,122	0.09%	\$16,694,947,489	\$16,637,000,247	-0.35%
Consolidated and Out-Of-State	6,531,758,583	7,158,171,924	9.59%	8,631,374,914	8,827,563,643	2.27%
Grand Total In- and Out-Of-State	\$21,037,548,334	\$21,676,368,046	3.04%	\$25,326,322,403	\$25,464,563,890	0.55%

TABLE 3

**Taxable Sales and Taxable Purchases  
200 Largest Cities, Calendar Year 2013**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Abercrombie	263	\$3,136,515	\$2,794	\$3,139,309
Adams	127	1,003,500	8,320	1,011,820
Alexander	223	12,288,414	1,078,353	13,366,767
Anamoose	227	1,507,323	14,660	1,521,983
Aneta	222	855,210	16,674	871,884
Argusville	475	1,148,014	583,995	1,732,009
Arthur	337	2,072,424	508,973	2,581,397
Ashley	749	6,385,278	409,838	6,795,116
Beach	1,019	21,275,607	165,603	21,441,210
Belfield	800	66,613,734	7,551,150	74,164,884
Berthold	454	8,881,794	4,486,741	13,368,535
Beulah	3,121	28,027,007	1,850,262	29,877,269
Binford	183	1,756,740	810,474	2,567,214
Bisbee	126	767,441	11,769	779,210
Bismarck	61,272	1,782,599,477	101,021,090	1,883,620,567
Bottineau	2,211	54,362,493	310,973	54,673,466
Bowbells	336	2,313,778	15,895	2,329,673
Bowdon	131	360,374	0	360,374
Bowman	1,650	48,422,546	4,074,368	52,496,914
Buffalo	188	5,421,831	3,397	5,425,228
Burlington	1,060	3,331,044	225,398	3,556,442
Buxton	323	2,418,774	253,886	2,672,660
Cando	1,115	8,584,721	369,451	8,954,172
Carpio	157	644,477	7,648	652,125
Carrington	2,065	67,316,272	3,453,599	70,769,871
Carson	293	1,211,040	4,584	1,215,624
Casselton	2,329	24,238,992	612,016	24,851,008
Cavalier	1,302	17,998,111	16,571,417	34,569,528
Center	571	3,996,402	1,059,666	5,056,068
Christine	150	596,458	61,430	657,888
Columbus	133	1,003,373	22,713	1,026,086
Cooperstown	984	17,543,594	301,815	17,845,409
Crosby	1,070	34,896,962	28,977	34,925,939
Crystal	138	431,562	1,585	433,147
Davenport	252	168,398	20,439	188,837
Des Lacs	204	94,879	0	94,879
Devils Lake	7,141	180,039,306	2,781,029	182,820,335
Dickinson	17,787	1,141,357,427	58,543,335	1,199,900,762
Drake	275	1,533,433	23,436	1,556,869
Drayton	824	11,990,127	119,046	12,109,173
Dunn Center	146	1,376,684	28,419	1,405,103
Dunseith	773	5,215,887	4,645	5,220,532
Edgeley	563	11,983,921	282,283	12,266,204
Edinburg	196	1,294,938	168,797	1,463,735
Edmore	182	292,096	6,940	299,036
Elgin	642	13,959,292	51,869	14,011,161
Ellendale	1,394	11,841,084	664,422	12,505,506
Emerado	414	4,608,387	430,026	5,038,413
Enderlin	886	5,612,143	1,676,342	7,288,485
Fairmount	367	3,706,922	407,717	4,114,639
Fargo	105,549	2,445,333,389	245,565,411	2,690,898,800
Fessenden	479	5,834,118	120,995	5,955,113
Finley	445	5,944,675	95,815	6,040,490
Flasher	232	2,004,935	4,405	2,009,340
Fordville	212	854,867	902,036	1,756,903

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases  
200 Largest Cities, Calendar Year 2013**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Forest River	125	\$363,440	\$111,340	\$474,780
Forman	504	3,876,304	330,309	4,206,613
Frontier	214	3,382,860	682	3,383,542
Gackle	310	959,447	42,980	1,002,427
Garrison	1,453	23,736,065	181,442	23,917,507
Gilby	237	291,350	6,307	297,657
Gladstone	239	449,679	86,817	536,496
Glenburn	380	3,276,516	1,111,832	4,388,348
Glen Ullin	807	7,439,654	211,504	7,651,158
Golden Valley	182	248,251	55,385	303,636
Grafton	4,284	82,207,463	2,378,245	84,585,708
Grand Forks	52,838	1,121,895,991	77,474,097	1,199,370,088
Grandin	173	1,361,305	26,003	1,387,308
Granville	241	1,049,685	0	1,049,685
Grenora	244	1,816,271	3,963	1,820,234
Gwinner	753	29,654,872	22,864,218	52,519,090
Halliday	188	2,727,406	15,021	2,742,427
Hankinson	919	10,452,304	808,551	11,260,855
Hannaford	131	1,053,581	62,750	1,116,331
Harvey	1,783	43,416,549	608,451	44,025,000
Harwood	718	8,577,825	2,415,010	10,992,835
Hatton	777	3,717,368	35,731	3,753,099
Hazelton	235	4,021,529	819,226	4,840,755
Hazen	2,411	23,881,720	286,648	24,168,368
Hebron	747	5,285,526	1,052,071	6,337,597
Hettinger	1,226	22,202,728	1,166,995	23,369,723
Hillsboro	1,603	22,614,089	154,980	22,769,069
Hoople	242	6,533,243	113,361	6,646,604
Hope	258	3,037,551	3,009,670	6,047,221
Horace	2,430	6,608,636	3,770,898	10,379,534
Hunter	261	9,515,012	51,022	9,566,034
Jamestown	15,427	255,924,109	11,437,169	267,361,278
Kenmare	1,096	35,860,103	374,312	36,234,415
Kensal	163	164,746	43	164,789
Killdeer	751	36,231,696	1,520,856	37,752,552
Kindred	692	10,781,937	7,061,106	17,843,043
Kulm	354	5,384,218	72,304	5,456,522
Lakota	672	4,412,615	14,723	4,427,338
LaMoure	889	27,070,680	146,747	27,217,427
Langdon	1,878	35,764,249	1,859,689	37,623,938
Lansford	245	2,576,263	25,398	2,601,661
Larimore	1,346	4,706,784	287,803	4,994,587
Leeds	427	2,146,679	48,209	2,194,888
Leonard	223	1,375,189	16,159	1,391,348
Lidgerwood	652	10,890,470	84,623	10,975,093
Lignite	155	18,745,117	38,782,790	57,527,907
Lincoln	2,406	3,390,124	40,148	3,430,272
Linton	1,097	11,080,463	270,222	11,350,685
Lisbon	2,154	46,912,253	608,797	47,521,050
Litchville	172	926,575	9,583	936,158
McClusky	380	1,756,990	46,140	1,803,130
McVille	349	1,292,488	111	1,292,599
Maddock	382	12,132,790	168,877	12,301,667
Makoti	154	3,140,714	0	3,140,714
Mandan	18,331	239,468,983	32,413,216	271,882,199

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases  
200 Largest Cities, Calendar Year 2013**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Manvel	360	\$1,164,798	\$109,677	\$1,274,475
Mapleton	762	2,315,621	14,006	2,329,627
Marion	133	242,830	12,220	255,050
Marmarth	136	770,445	7,215	777,660
Max	334	1,795,489	10,599	1,806,088
Mayville	1,858	16,901,991	1,924,738	18,826,729
Medina	308	1,394,892	631,162	2,026,054
Michigan	294	10,720,742	92,631	10,813,373
Milnor	653	6,204,806	244,532	6,449,338
Minnewaukan	224	992,362	7,363	999,725
Minot	40,888	1,446,766,899	113,476,753	1,560,243,652
Minto	604	3,286,609	129,140	3,415,749
Mohall	783	38,781,649	1,450,261	40,231,910
Mooreton	197	804,784	29,101	833,885
Mott	721	6,085,429	61,216	6,146,645
Munich	210	1,879,279	793	1,880,072
Napoleon	792	12,468,220	380,109	12,848,329
Neche	371	2,101,557	163,516	2,265,073
New England	600	2,898,370	885,523	3,783,893
New Leipzig	221	1,180,831	37,696	1,218,527
New Rockford	1,391	11,436,884	317,738	11,754,622
New Salem	946	4,940,331	420,293	5,360,624
New Town	1,925	92,285,670	470,424	92,756,094
Northwood	945	28,464,919	671,313	29,136,232
Oakes	1,856	31,326,173	457,847	31,784,020
Osnabrook	134	334,539	213,641	548,180
Page	232	1,726,140	6,726,940	8,453,080
Park River	1,403	16,442,981	223,366	16,666,347
Parshall	903	6,564,405	374,727	6,939,132
Pembina	592	6,046,404	803,677	6,850,081
Petersburg	192	332,312	817	333,129
Pick City	123	1,439,199	0	1,439,199
Plaza	171	6,192,211	39,472	6,231,683
Portal	126	1,181,253	10,169	1,191,422
Portland	606	1,531,533	206,801	1,738,334
Powers Lake	280	8,540,099	42,940	8,583,039
Ray	592	31,358,027	36,015	31,394,042
Reeder	162	453,457	499,705	953,162
Regent	160	2,219,815	124,566	2,344,381
Reile's Acres	513	6,720	44,536	51,256
Reynolds	301	716,400	393,991	1,110,391
Rhame	169	789,500	13,497	802,997
Richardton	529	10,378,692	1,161,390	11,540,082
Riverdale	205	2,470,665	87,171	2,557,836
Rolette	594	8,315,954	184,415	8,500,369
Rolla	1,280	23,839,291	99,824	23,939,115
Rugby	2,876	57,783,829	4,624,448	62,408,277
Rutland	163	930,115	11,523	941,638
St. John	341	1,162,050	873	1,162,923
St. Thomas	331	751,461	23,022	774,483
Sanborn	192	299,754	0	299,754
Sawyer	357	4,085,209	104,764	4,189,973
Scranton	281	3,055,472	1,097,121	4,152,593
Selfridge	160	370,908	0	370,908
Sherwood	242	1,895,109	34,332	1,929,441

**TABLE 3 (continued)**

**Taxable Sales and Taxable Purchases  
200 Largest Cities, Calendar Year 2013**

<b>CITIES</b>	<b>POPULATION</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Sheyenne	204	\$2,526,355	\$46,124	\$2,572,479
South Heart	301	3,424,870	13,947	3,438,817
Stanley	1,458	139,237,603	1,980,511	141,218,114
Stanton	366	1,535,499	1,850	1,537,349
Steele	715	5,792,811	56,884	5,849,695
Strasburg	409	2,136,682	30,560	2,167,242
Streeter	170	1,500,779	25,348	1,526,127
Surrey	934	4,785,130	6,615	4,791,745
Tappen	197	3,905,827	9,308	3,915,135
Taylor	148	1,757,303	5,329	1,762,632
Thompson	986	1,586,328	197,461	1,783,789
Tioga	1,230	333,108,351	641,331,053	974,439,404
Tolna	166	2,157,336	417,130	2,574,466
Tower City	253	3,874,701	50,913	3,925,614
Towner	533	3,858,581	85,508	3,944,089
Turtle Lake	581	2,789,217	35,486	2,824,703
Underwood	778	3,258,119	597,952	3,856,071
Upham	130	440,712	8,776	449,488
Valley City	6,585	70,546,864	14,155,089	84,701,953
Velva	1,084	12,253,904	1,966,657	14,220,561
Wahpeton	7,766	94,394,437	25,338,513	119,732,950
Walcott	235	4,685,332	22,787	4,708,119
Walhalla	996	6,112,400	54,669	6,167,069
Washburn	1,246	31,156,366	248,453	31,404,819
Watford City	1,744	174,073,506	23,221,448	197,294,954
West Fargo	25,830	288,119,945	36,097,817	324,217,762
Westhope	429	5,573,591	95,786	5,669,377
Williston	14,716	2,862,699,130	515,908,265	3,378,607,395
Willow City	163	1,877,621	107,828	1,985,449
Wilton	711	4,007,631	68,658	4,076,289
Wimbledon	216	5,311,621	85,838	5,397,459
Wing	152	262,715	832	263,547
Wishek	1,002	26,620,905	172,777	26,793,682
Wyndmere	429	4,680,771	475,992	5,156,763
Zap	237	268,095	0	268,095
Subtotal 200 Cities	496,897	\$14,354,994,767	\$2,074,453,228	\$16,429,447,995
Remaining City Data	(496,897)	<u>163,201,355</u>	<u>44,350,897</u>	<u>207,552,252</u>
Total In-State		\$14,518,196,122	\$2,118,804,125	\$16,637,000,247
Consolidated		1,284,431,235	322,097,875	1,606,529,110
Out-Of-State		<u>5,873,740,689</u>	<u>1,347,293,844</u>	<u>7,221,034,533</u>
Grand Total In- and Out-Of-State		\$21,676,368,046	\$3,788,195,844	\$25,464,563,890

TABLE 4

**Comparison of Taxable Sales & Taxable Sales and Purchases  
200 Largest Cities, Calendar Years 2012 and 2013**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2012	2013		2012	2013	
Abercrombie	\$3,570,710	\$3,136,515	-12.16%	\$3,577,914	\$3,139,309	-12.26%
Adams	986,923	1,003,500	1.68%	993,724	1,011,820	1.82%
Alexander	6,524,486	12,288,414	88.34%	8,020,033	13,366,767	66.67%
Anamoose	1,787,672	1,507,323	-15.68%	1,798,297	1,521,983	-15.37%
Aneta	1,138,456	855,210	-24.88%	1,210,062	871,884	-27.95%
Argusville	1,346,682	1,148,014	-14.75%	1,352,320	1,732,009	28.08%
Arthur	2,033,686	2,072,424	1.90%	2,409,359	2,581,397	7.14%
Ashley	6,218,277	6,385,278	2.69%	6,481,473	6,795,116	4.84%
Beach	18,788,376	21,275,607	13.24%	19,149,815	21,441,210	11.97%
Belfield	86,990,102	66,613,734	-23.42%	103,114,408	74,164,884	-28.08%
Berthold	7,884,227	8,881,794	12.65%	10,423,256	13,368,535	28.26%
Beulah	27,984,524	28,027,007	0.15%	28,554,385	29,877,269	4.63%
Binford	1,505,749	1,756,740	16.67%	1,910,164	2,567,214	34.40%
Bisbee	992,212	767,441	-22.65%	1,001,787	779,210	-22.22%
Bismarck	1,736,476,746	1,782,599,477	2.66%	1,835,563,128	1,883,620,567	2.62%
Bottineau	56,623,925	54,362,493	-3.99%	56,963,188	54,673,466	-4.02%
Bowbells	2,213,655	2,313,778	4.52%	2,224,938	2,329,673	4.71%
Bowdon	289,448	360,374	24.50%	289,491	360,374	24.49%
Bowman	51,125,795	48,422,546	-5.29%	53,048,061	52,496,914	-1.04%
Buffalo	2,534,930	5,421,831	113.88%	2,537,126	5,425,228	113.83%
Burlington	2,307,569	3,331,044	44.35%	2,426,709	3,556,442	46.55%
Buxton	2,046,577	2,418,774	18.19%	3,021,974	2,672,660	-11.56%
Cando	8,876,239	8,584,721	-3.28%	9,302,055	8,954,172	-3.74%
Carpio	478,380	644,477	34.72%	480,358	652,125	35.76%
Carrington	64,097,394	67,316,272	5.02%	67,090,793	70,769,871	5.48%
Carson	1,258,746	1,211,040	-3.79%	1,275,723	1,215,624	-4.71%
Casselton	23,755,903	24,238,992	2.03%	24,415,929	24,851,008	1.78%
Cavalier	18,998,130	17,998,111	-5.26%	34,085,274	34,569,528	1.42%
Center	3,518,546	3,996,402	13.58%	5,088,491	5,056,068	-0.64%
Christine	267,071	596,458	123.33%	348,562	657,888	88.74%
Columbus	972,992	1,003,373	3.12%	1,013,547	1,026,086	1.24%
Cooperstown	17,190,416	17,543,594	2.05%	17,594,771	17,845,409	1.42%
Crosby	30,847,850	34,896,962	13.13%	31,230,527	34,925,939	11.83%
Crystal	426,840	431,562	1.11%	447,263	433,147	-3.16%
Davenport	165,186	168,398	1.94%	166,485	188,837	13.43%
Des Lacs	159,000	94,879	-40.33%	159,152	94,879	-40.38%
Devils Lake	176,516,302	180,039,306	2.00%	180,974,059	182,820,335	1.02%
Dickinson	988,037,527	1,141,357,427	15.52%	1,035,317,970	1,199,900,762	15.90%
Drake	1,625,587	1,533,433	-5.67%	1,651,262	1,556,869	-5.72%
Drayton	11,549,148	11,990,127	3.82%	12,942,463	12,109,173	-6.44%
Dunn Center	1,028,341	1,376,684	33.87%	1,037,285	1,405,103	35.46%
Dunseith	4,996,610	5,215,887	4.39%	5,005,778	5,220,532	4.29%
Edgeley	11,823,787	11,983,921	1.35%	12,102,560	12,266,204	1.35%
Edinburg	1,572,416	1,294,938	-17.65%	1,577,133	1,463,735	-7.19%
Edmore	323,685	292,096	-9.76%	331,442	299,036	-9.78%
Elgin	9,614,628	13,959,292	45.19%	9,667,101	14,011,161	44.94%
Ellendale	11,201,933	11,841,084	5.71%	12,051,634	12,505,506	3.77%
Emerado	3,521,558	4,608,387	30.86%	4,036,862	5,038,413	24.81%
Enderlin	4,701,492	5,612,143	19.37%	6,017,856	7,288,485	21.11%
Fairmount	3,330,985	3,706,922	11.29%	3,525,686	4,114,639	16.70%
Fargo	2,398,249,803	2,445,333,389	1.96%	2,636,435,049	2,690,898,800	2.07%
Fessenden	8,141,182	5,834,118	-28.34%	8,267,422	5,955,113	-27.97%
Finley	5,676,374	5,944,675	4.73%	5,885,450	6,040,490	2.63%
Flasher	1,679,343	2,004,935	19.39%	1,697,615	2,009,340	18.36%
Fordville	857,322	854,867	-0.29%	1,844,862	1,756,903	-4.77%
Forest River	365,675	363,440	-0.61%	478,766	474,780	-0.83%
Forman	3,740,658	3,876,304	3.63%	3,917,116	4,206,613	7.39%
Frontier	2,219,762	3,382,860	52.40%	2,219,762	3,383,542	52.43%
Gackle	890,500	959,447	7.74%	943,271	1,002,427	6.27%
Garrison	23,276,142	23,736,065	1.98%	23,389,156	23,917,507	2.26%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases  
200 Largest Cities, Calendar Years 2012 and 2013**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2012	2013		2012	2013	
Gilby	\$295,986	\$291,350	-1.57%	\$301,160	\$297,657	-1.16%
Gladstone	3,616,985	449,679	-87.57%	4,329,187	536,496	-87.61%
Glenburn	7,769,197	3,276,516	-57.83%	10,488,543	4,388,348	-58.16%
Glen Ullin	6,963,402	7,439,654	6.84%	7,271,574	7,651,158	5.22%
Golden Valley	354,722	248,251	-30.02%	355,649	303,636	-14.62%
Grafton	75,397,044	82,207,463	9.03%	77,860,726	84,585,708	8.64%
Grand Forks	1,093,735,860	1,121,895,991	2.57%	1,178,939,375	1,199,370,088	1.73%
Grandin	1,097,350	1,361,305	24.05%	1,131,568	1,387,308	22.60%
Granville	941,482	1,049,685	11.49%	941,482	1,049,685	11.49%
Grenora	2,062,808	1,816,271	-11.95%	2,063,020	1,820,234	-11.77%
Gwinner	34,834,284	29,654,872	-14.87%	63,705,289	52,519,090	-17.56%
Halliday	4,540,692	2,727,406	-39.93%	4,547,975	2,742,427	-39.70%
Hankinson	10,022,806	10,452,304	4.29%	10,617,171	11,260,855	6.06%
Hannaford	962,953	1,053,581	9.41%	1,009,788	1,116,331	10.55%
Harvey	40,388,113	43,416,549	7.50%	41,172,951	44,025,000	6.93%
Harwood	8,844,498	8,577,825	-3.02%	11,948,082	10,992,835	-7.99%
Hatton	3,441,213	3,717,368	8.02%	3,570,855	3,753,099	5.10%
Hazelton	4,244,905	4,021,529	-5.26%	4,648,806	4,840,755	4.13%
Hazen	21,659,684	23,881,720	10.26%	21,787,630	24,168,368	10.93%
Hebron	4,790,539	5,285,526	10.33%	5,156,229	6,337,597	22.91%
Hettinger	21,310,401	22,202,728	4.19%	22,041,590	23,369,723	6.03%
Hillsboro	19,030,939	22,614,089	18.83%	19,272,340	22,769,069	18.14%
Hoople	7,844,669	6,533,243	-16.72%	7,863,343	6,646,604	-15.47%
Hope	2,180,862	3,037,551	39.28%	4,864,178	6,047,221	24.32%
Horace	5,562,137	6,608,636	18.81%	9,415,240	10,379,534	10.24%
Hunter	8,899,761	9,515,012	6.91%	8,989,432	9,566,034	6.41%
Jamestown	253,144,263	255,924,109	1.10%	266,646,499	267,361,278	0.27%
Kenmare	35,828,318	35,860,103	0.09%	36,136,675	36,234,415	0.27%
Kensal	182,016	164,746	-9.49%	182,065	164,789	-9.49%
Killdeer	27,940,708	36,231,696	29.67%	31,336,546	37,752,552	20.47%
Kindred	10,185,630	10,781,937	5.85%	14,837,762	17,843,043	20.25%
Kulm	6,258,433	5,384,218	-13.97%	6,325,961	5,456,522	-13.74%
Lakota	4,158,673	4,412,615	6.11%	4,181,790	4,427,338	5.87%
LaMoure	30,932,824	27,070,680	-12.49%	31,185,664	27,217,427	-12.72%
Langdon	38,465,593	35,764,249	-7.02%	39,831,489	37,623,938	-5.54%
Lansford	1,241,780	2,576,263	107.47%	1,250,225	2,601,661	108.10%
Larimore	4,599,800	4,706,784	2.33%	4,851,400	4,994,587	2.95%
Leeds	1,935,272	2,146,679	10.92%	2,115,861	2,194,888	3.73%
Leonard	1,407,962	1,375,189	-2.33%	1,423,872	1,391,348	-2.28%
Lidgerwood	10,345,207	10,890,470	5.27%	10,456,773	10,975,093	4.96%
Lignite	24,068,410	18,745,117	-22.12%	74,608,547	57,527,907	-22.89%
Lincoln	3,245,021	3,390,124	4.47%	3,256,156	3,430,272	5.35%
Linton	9,994,679	11,080,463	10.86%	10,341,681	11,350,685	9.76%
Lisbon	45,480,717	46,912,253	3.15%	45,902,844	47,521,050	3.53%
Litchville	851,260	926,575	8.85%	878,765	936,158	6.53%
McClusky	1,620,279	1,756,990	8.44%	1,647,474	1,803,130	9.45%
McVille	1,558,458	1,292,488	-17.07%	1,558,613	1,292,599	-17.07%
Maddock	11,067,377	12,132,790	9.63%	11,324,603	12,301,667	8.63%
Makoti	3,758,386	3,140,714	-16.43%	3,758,386	3,140,714	-16.43%
Mandan	229,084,424	239,468,983	4.53%	253,210,425	271,882,199	7.37%
Manvel	1,319,845	1,164,798	-11.75%	1,635,960	1,274,475	-22.10%
Mapleton	2,090,061	2,315,621	10.79%	2,157,603	2,329,627	7.97%
Marion	288,588	242,830	-15.86%	297,978	255,050	-14.41%
Marmarth	786,317	770,445	-2.02%	792,744	777,660	-1.90%
Max	2,451,738	1,795,489	-26.77%	2,462,835	1,806,088	-26.67%
Mayville	16,479,051	16,901,991	2.57%	18,047,683	18,826,729	4.32%
Medina	1,439,853	1,394,892	-3.12%	1,896,496	2,026,054	6.83%
Michigan	10,440,021	10,720,742	2.69%	10,615,415	10,813,373	1.86%
Milnor	6,813,600	6,204,806	-8.93%	6,990,239	6,449,338	-7.74%
Minnewaukan	1,054,782	992,362	-5.92%	1,062,613	999,725	-5.92%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases  
200 Largest Cities, Calendar Years 2012 and 2013**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2012	2013		2012	2013	
Minot	\$1,505,569,088	\$1,446,766,899	-3.91%	\$1,638,725,599	\$1,560,243,652	-4.79%
Minto	3,671,608	3,286,609	-10.49%	3,834,636	3,415,749	-10.92%
Mohall	37,407,454	38,781,649	3.67%	39,490,154	40,231,910	1.88%
Mooreton	863,462	804,784	-6.80%	888,539	833,885	-6.15%
Mott	6,280,738	6,085,429	-3.11%	6,361,949	6,146,645	-3.38%
Munich	2,161,729	1,879,279	-13.07%	2,164,268	1,880,072	-13.13%
Napoleon	13,737,265	12,468,220	-9.24%	13,974,194	12,848,329	-8.06%
Neche	2,184,270	2,101,557	-3.79%	2,287,148	2,265,073	-0.97%
New England	2,588,783	2,898,370	11.96%	4,115,022	3,783,893	-8.05%
New Leipzig	1,306,124	1,180,831	-9.59%	1,330,627	1,218,527	-8.42%
New Rockford	10,884,815	11,436,884	5.07%	11,067,867	11,754,622	6.20%
New Salem	7,489,269	4,940,331	-34.03%	7,689,786	5,360,624	-30.29%
New Town	83,029,658	92,285,670	11.15%	83,726,882	92,756,094	10.78%
Northwood	24,112,879	28,464,919	18.05%	24,705,644	29,136,232	17.93%
Oakes	29,499,508	31,326,173	6.19%	29,742,538	31,784,020	6.86%
Osnabrook	441,850	334,539	-24.29%	659,602	548,180	-16.89%
Page	5,436,381	1,726,140	-68.25%	7,640,657	8,453,080	10.63%
Park River	18,634,070	16,442,981	-11.76%	18,848,297	16,666,347	-11.58%
Parshall	5,800,468	6,564,405	13.17%	5,838,020	6,939,132	18.86%
Pembina	6,475,829	6,046,404	-6.63%	6,978,585	6,850,081	-1.84%
Petersburg	323,194	332,312	2.82%	323,559	333,129	2.96%
Pick City	1,505,205	1,439,199	-4.39%	1,505,228	1,439,199	-4.39%
Plaza	7,209,753	6,192,211	-14.11%	7,323,577	6,231,683	-14.91%
Portal	1,612,526	1,181,253	-26.75%	1,620,838	1,191,422	-26.49%
Portland	1,636,451	1,531,533	-6.41%	1,899,737	1,738,334	-8.50%
Powers Lake	10,017,525	8,540,099	-14.75%	10,087,203	8,583,039	-14.91%
Ray	53,607,028	31,358,027	-41.50%	53,685,163	31,394,042	-41.52%
Reeder	515,944	453,457	-12.11%	808,625	953,162	17.87%
Regent	1,931,544	2,219,815	14.92%	2,107,462	2,344,381	11.24%
Reile's Acres	13,403	6,720	-49.86%	49,875	51,256	2.77%
Reynolds	755,062	716,400	-5.12%	844,469	1,110,391	31.49%
Rhame	795,634	789,500	-0.77%	812,312	802,997	-1.15%
Richardton	9,663,776	10,378,692	7.40%	10,763,548	11,540,082	7.21%
Riverdale	2,284,423	2,470,665	8.15%	2,383,181	2,557,836	7.33%
Rolette	6,437,408	8,315,954	29.18%	6,639,085	8,500,369	28.04%
Rolla	24,171,274	23,839,291	-1.37%	24,228,522	23,939,115	-1.19%
Rugby	61,013,884	57,783,829	-5.29%	64,882,843	62,408,277	-3.81%
Rutland	969,331	930,115	-4.05%	979,415	941,638	-3.86%
St. John	1,120,783	1,162,050	3.68%	1,123,958	1,162,923	3.47%
St. Thomas	823,290	751,461	-8.72%	827,789	774,483	-6.44%
Sanborn	328,574	299,754	-8.77%	400,898	299,754	-25.23%
Sawyer	3,915,711	4,085,209	4.33%	3,983,190	4,189,973	5.19%
Scranton	2,957,817	3,055,472	3.30%	3,670,979	4,152,593	13.12%
Selfridge	515,819	370,908	-28.09%	515,819	370,908	-28.09%
Sherwood	2,611,803	1,895,109	-27.44%	2,618,942	1,929,441	-26.33%
Sheyenne	4,341,832	2,526,355	-41.81%	4,462,859	2,572,479	-42.36%
South Heart	4,964,016	3,424,870	-31.01%	4,983,119	3,438,817	-30.99%
Stanley	159,629,265	139,237,603	-12.77%	161,099,702	141,218,114	-12.34%
Stanton	1,110,173	1,535,499	38.31%	1,110,287	1,537,349	38.46%
Steele	5,868,581	5,792,811	-1.29%	5,917,690	5,849,695	-1.15%
Strasburg	2,128,460	2,136,682	0.39%	2,178,552	2,167,242	-0.52%
Streeter	1,433,318	1,500,779	4.71%	1,445,694	1,526,127	5.56%
Surrey	2,151,561	4,785,130	122.40%	2,235,518	4,791,745	114.35%
Tappen	3,936,855	3,905,827	-0.79%	3,942,014	3,915,135	-0.68%
Taylor	1,344,424	1,757,303	30.71%	1,346,478	1,762,632	30.91%
Thompson	1,363,706	1,586,328	16.32%	1,558,686	1,783,789	14.44%
Tioga	340,553,835	333,108,351	-2.19%	1,105,448,709	974,439,404	-11.85%
Tolna	2,929,996	2,157,336	-26.37%	2,941,136	2,574,466	-12.47%
Tower City	3,661,470	3,874,701	5.82%	3,709,377	3,925,614	5.83%
Towner	3,399,841	3,858,581	13.49%	3,454,262	3,944,089	14.18%

**TABLE 4 (continued)**

**Comparison of Taxable Sales & Taxable Sales and Purchases  
200 Largest Cities, Calendar Years 2012 and 2013**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2012	2013		2012	2013	
Turtle Lake	\$2,525,366	\$2,789,217	10.45%	\$2,585,266	\$2,824,703	9.26%
Underwood	4,351,299	3,258,119	-25.12%	5,169,801	3,856,071	-25.41%
Upham	403,880	440,712	9.12%	409,036	449,488	9.89%
Valley City	71,591,007	70,546,864	-1.46%	82,235,547	84,701,953	3.00%
Velva	9,008,972	12,253,904	36.02%	11,026,400	14,220,561	28.97%
Wahpeton	91,899,858	94,394,437	2.71%	116,147,083	119,732,950	3.09%
Walcott	3,694,826	4,685,332	26.81%	3,809,777	4,708,119	23.58%
Walhalla	6,617,399	6,112,400	-7.63%	6,894,567	6,167,069	-10.55%
Washburn	28,586,075	31,156,366	8.99%	28,765,351	31,404,819	9.18%
Watford City	180,149,208	174,073,506	-3.37%	186,358,219	197,294,954	5.87%
West Fargo	267,231,725	288,119,945	7.82%	315,938,469	324,217,762	2.62%
Westhope	7,538,687	5,573,591	-26.07%	7,628,942	5,669,377	-25.69%
Williston	3,038,531,692	2,862,699,130	-5.79%	3,505,640,011	3,378,607,395	-3.62%
Willow City	1,248,766	1,877,621	50.36%	1,253,047	1,985,449	58.45%
Wilton	3,650,692	4,007,631	9.78%	3,756,675	4,076,289	8.51%
Wimbledon	5,188,229	5,311,621	2.38%	5,305,973	5,397,459	1.72%
Wing	265,672	262,715	-1.11%	267,169	263,547	-1.36%
Wishek	25,842,599	26,620,905	3.01%	25,961,683	26,793,682	3.20%
Wyndmere	3,582,863	4,680,771	30.64%	3,933,297	5,156,763	31.11%
Zap	190,102	268,095	41.03%	193,161	268,095	38.79%
Subtotal 200 Cities	\$14,313,865,478	\$14,354,994,767	0.29%	\$16,470,860,715	\$16,429,447,995	-0.25%
Remaining City Data	<u>191,924,273</u>	<u>163,201,355</u>	-14.97%	<u>224,086,774</u>	<u>207,552,252</u>	-7.38%
Total In-State	\$14,505,789,751	\$14,518,196,122	0.09%	\$16,694,947,489	\$16,637,000,247	-0.35%
Consolidated and Out-Of-State	<u>6,531,758,583</u>	<u>7,158,171,924</u>	9.59%	<u>8,631,374,914</u>	<u>8,827,563,643</u>	2.27%
Grand Total In- and Out-Of-State	\$21,037,548,334	\$21,676,368,046	3.04%	\$25,326,322,403	\$25,464,563,890	0.55%

**TABLE 5**

**Comparison of Taxable Sales and Purchases  
By Industry, Calendar Years 2012 and 2013**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	CALENDAR YEAR 2012	CALENDAR YEAR 2013	
Mining and Oil Extraction	\$5,138,145,555	\$4,374,052,860	-14.87%
Utilities	217,474,661	250,342,037	15.11%
Construction	1,075,376,507	985,079,023	-8.40%
Manufacturing	1,279,584,976	1,334,723,444	4.31%
Wholesale Trade	5,987,609,318	6,434,467,781	7.46%
Retail Trade	6,351,521,042	6,569,146,675	3.43%
Transportation and Warehousing	435,823,353	319,111,701	-26.78%
Information Industries	717,716,070	770,116,202	7.30%
Finc, Ins. Real Estate, Rental & Leasing	1,379,938,768	1,547,109,038	12.11%
Professional, Scientific, Tech., & Mgmt Serv.	151,823,236	163,433,748	7.65%
Educational, Health Care, and Social Serv.	67,779,758	65,206,650	-3.80%
Arts, Entertainment & Recreation	96,316,343	98,315,456	2.08%
Accommodation & Food Services	1,707,801,264	1,756,625,375	2.86%
Other Services	510,826,626	527,225,040	3.21%
Miscellaneous	208,584,926	269,608,860	29.26%
<b>GRAND TOTAL</b>	<b>\$25,326,322,403</b>	<b>\$25,464,563,890</b>	<b>0.55%</b>

NOTE: Classification by industry is based on 2002 North American Industry Classification System (NAICS)

Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.