North Dakota

2015 Sales and Use Tax Statistical Report

Sales Occurring in Calendar Year 2015

This report can be accessed at: www.nd.gov/tax

State of North Dakota
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 2015. 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 2012 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.

2015 Session. Legislation was enacted that exempted from sales tax the materials used in the building of fertilizer plants and other chemical processing plants, new coal mines, and molds used in manufacturing processes. Additional sales tax exemptions were authorized for sales to qualified data centers, and admissions to higher education events.

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TABLE 1

Taxable Sales and Taxable Purchases
By County, Calendar Year 2015

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	$22,748,783	$2,586,081	$25,334,864
Barnes	70,597,910	8,985,286	79,583,196
Benson	11,174,801	159,468	11,334,269
Billings	25,504,166	1,022,077	26,526,243
Bottineau	97,051,839	1,191,873	98,243,712
Bowman	43,638,361	7,432,794	51,071,155
Burke	15,155,846	41,306,005	56,461,851
Burleigh	1,738,159,114	105,397,956	1,843,557,070
Cass	2,882,971,294	316,638,491	3,199,609,785
Cavalier	31,257,131	1,668,104	32,925,235
Dickey	37,269,518	1,122,028	38,391,546
Divide	25,835,292	136,757	25,972,049
Dunn	63,940,219	3,305,070	67,245,289
Eddy	11,090,659	279,457	11,370,116
Emmons	19,510,111	617,866	20,127,977
Foster	48,513,285	2,972,589	51,485,874
Golden Valley	18,073,026	566,205	18,639,231
Grand Forks	1,182,030,123	66,033,398	1,248,063,521
Grant	10,977,523	48,587	11,026,110
Griggs	15,247,599	603,950	15,851,549
Hettinger	10,578,016	1,172,002	11,750,018
Kidder	15,160,913	281,125	15,442,038
LaMoure	30,608,264	658,321	31,266,585
Logan	11,906,605	254,244	12,160,849
McHenry	20,242,873	3,212,493	23,455,366
McIntosh	26,652,238	510,256	27,162,494
McKenzie	248,825,893	16,393,820	265,219,713
McLean	62,696,030	1,248,577	63,944,607
Mercer	56,185,021	1,119,209	57,304,230
Morton	270,348,828	26,708,934	297,057,762
Mountrail	193,467,796	4,648,058	198,115,854
Nelson	14,233,917	68,074	14,301,991
Oliver	3,544,531	986,828	4,531,359
Pembina	45,737,285	31,538,835	77,276,120
Pierce	43,818,418	3,800,869	47,619,287
Ramsey	166,919,946	1,973,578	168,893,524
Ransom	38,835,449	1,998,672	40,834,121
Renville	26,077,059	2,955,073	29,032,132
Richland	117,866,309	33,856,632	151,722,941
Rolette	34,969,548	270,878	35,240,426
Sargent	21,065,576	47,391,944	68,457,520
Sheridan	2,741,403	51,661	2,793,064
Sioux	791,404	216,255	1,007,659
Slope	989,919	25,760	1,015,679
Stark	1,084,334,331	46,008,115	1,130,342,446
Steele	8,348,730	701,964	9,050,694
Stutsman	241,892,039	20,486,459	262,378,498
Towner	9,761,583	665,644	10,427,227
Traill	40,979,165	2,284,768	43,263,933
Walsh	71,417,440	5,277,321	76,694,761
Ward	1,296,498,672	180,022,164	1,476,520,836
Wells	40,315,243	882,165	41,197,408
Williams	2,046,526,467	326,799,684	2,373,326,151
Subtotal In-State	$12,675,083,511	$1,326,544,424	$14,001,627,935
Consolidated	1,699,555,269	735,871,824	2,435,427,093
Out-Of-State	5,064,094,654	1,380,699,165	6,444,793,819
Grand Total In-State and Out-Of-State	$19,438,733,434	$3,443,115,413	$22,881,848,847

TABLE 2

Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases
By County, Calendar Years 2014 and 2015

COUNTIES	TAXABLE SALES CALENDAR YEAR 2014	TAXABLE SALES CALENDAR YEAR 2015	PERCENT CHANGE	TAXABLE SALES AND PURCHASES CALENDAR YEAR 2014	TAXABLE SALES AND PURCHASES CALENDAR YEAR 2015	PERCENT CHANGE
Adams	$23,906,477	$22,748,783	-4.84%	$26,886,771	$25,334,864	-5.77%
Barnes	76,210,246	70,597,910	-7.36%	87,935,385	79,583,196	-9.50%
Benson	13,904,601	11,174,801	-19.63%	14,220,607	11,334,269	-20.30%
Billings	25,168,220	25,504,166	1.33%	33,937,085	26,526,243	-21.84%
Bottineau	122,513,657	97,051,839	-20.78%	124,616,260	98,243,712	-21.16%
Bowman	57,730,117	43,638,361	-24.41%	61,630,659	51,071,155	-17.13%
Burke	20,947,158	15,155,846	-27.65%	69,117,308	56,461,851	-18.31%
Burleigh	1,797,536,769	1,738,159,114	-3.30%	1,897,895,051	1,843,557,070	-2.86%
Cass	2,914,960,880	2,882,971,294	-1.10%	3,224,492,668	3,199,609,785	-0.77%
Cavalier	35,552,573	31,257,131	-12.08%	37,421,847	32,925,235	-12.02%
Dickey	42,850,998	37,269,518	-13.03%	43,830,686	38,391,546	-12.41%
Divide	37,101,850	25,835,292	-30.37%	37,177,385	25,972,049	-30.14%
Dunn	65,133,181	63,940,219	-1.83%	69,180,531	67,245,289	-2.80%
Eddy	12,865,016	11,090,659	-13.79%	13,093,567	11,370,116	-13.16%
Emmons	20,235,388	19,510,111	-3.58%	21,161,200	20,127,977	-4.88%
Foster	58,880,941	48,513,285	-17.61%	63,059,057	51,485,874	-18.35%
Golden Valley	24,537,487	18,073,026	-26.35%	25,212,089	18,639,231	-26.07%
Grand Forks	1,182,970,884	1,182,030,123	-0.08%	1,243,990,487	1,248,063,521	0.33%
Grant	12,561,245	10,977,523	-12.61%	12,604,415	11,026,110	-12.52%
Griggs	18,833,431	15,247,599	-19.04%	19,645,446	15,851,549	-19.31%
Hettinger	10,614,201	10,578,016	-0.34%	11,809,777	11,750,018	-0.51%
Kidder	12,806,637	15,160,913	18.38%	12,990,568	15,442,038	18.87%
LaMoure	36,116,695	30,608,264	-15.25%	36,532,519	31,266,585	-14.41%
Logan	13,110,130	11,906,605	-9.18%	13,639,265	12,160,849	-10.84%
McHenry	19,154,538	20,242,873	5.68%	23,237,242	23,455,366	0.94%
McIntosh	33,367,908	26,652,238	-20.13%	33,809,710	27,162,494	-19.66%
McKenzie	330,500,687	248,825,893	-24.71%	360,608,310	265,219,713	-26.45%
McLean	70,293,949	62,696,030	-10.81%	71,610,585	63,944,607	-10.71%
Mercer	58,247,196	56,185,021	-3.54%	59,168,548	57,304,230	-3.15%
Morton	280,063,460	270,348,828	-3.47%	308,221,254	297,057,762	-3.62%
Mountrail	309,223,553	193,467,796	-37.43%	316,089,430	198,115,854	-37.32%
Nelson	18,496,237	14,233,917	-23.04%	18,636,785	14,301,991	-23.26%
Oliver	3,832,558	3,544,531	-7.52%	4,841,440	4,531,359	-6.40%
Pembina	44,386,166	45,737,285	3.04%	61,820,950	77,276,120	25.00%
Pierce	53,475,935	43,818,418	-18.06%	58,260,088	47,619,287	-18.26%
Ramsey	174,986,489	166,919,946	-4.61%	178,798,323	168,893,524	-5.54%
Ransom	45,979,034	38,835,449	-15.54%	50,595,006	40,834,121	-19.29%
Renville	45,867,938	26,077,059	-43.15%	52,922,663	29,032,132	-45.14%
Richland	124,595,533	117,866,309	-5.40%	150,333,340	151,722,941	0.92%
Rolette	42,628,957	34,969,548	-17.97%	42,870,537	35,240,426	-17.80%
Sargent	29,166,267	21,065,576	-27.77%	53,280,443	68,457,520	28.49%
Sheridan	2,478,624	2,741,403	10.60%	2,509,530	2,793,064	11.30%
Sioux	652,491	791,404	21.29%	658,587	1,007,659	53.00%
Slope	1,082,406	989,919	-8.54%	1,157,073	1,015,679	-12.22%
Stark	1,457,836,656	1,084,334,331	-25.62%	1,535,677,287	1,130,342,446	-26.39%
Steele	9,743,430	8,348,730	-14.31%	11,667,974	9,050,694	-22.43%
Stutsman	247,036,915	241,892,039	-2.08%	263,806,480	262,378,498	-0.54%
Towner	11,430,462	9,761,583	-14.60%	11,864,069	10,427,227	-12.11%
Traill	45,061,179	40,979,165	-9.06%	47,421,082	43,263,933	-8.77%
Walsh	91,933,903	71,417,440	-22.32%	95,953,383	76,694,761	-20.07%
Ward	1,561,995,141	1,296,498,672	-17.00%	1,651,080,128	1,476,520,836	-10.57%
Wells	47,211,126	40,315,243	-14.61%	47,896,664	41,197,408	-13.99%
Williams	3,218,002,845	2,046,526,467	-36.40%	3,825,918,500	2,373,326,151	-37.97%
Subtotal In-State	$15,015,780,365	$12,675,083,511	-15.59%	$16,542,796,044	$14,001,627,935	-15.36%
Consolidated and Out-Of-State	8,804,318,494	6,763,649,923	-23.18%	11,693,660,922	8,880,220,912	-24.06%
Grand Total In- and Out-Of-State	$23,820,098,859	$19,438,733,434	-18.39%	$ 28,236,456,966	$22,881,848,847	-18.96%

TABLE 3

Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2015

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Abercrombie	263	$4,483,630	$10	$4,483,640
Adams	127	907,730	20,856	928,586
Alexander	223	15,310,537	978,802	16,289,339
Anamoose	227	1,560,518	10,164	1,570,682
Aneta	222	656,895	4,908	661,803
Argusville	475	1,137,685	175,705	1,313,390
Arthur	337	1,102,210	382,724	1,484,934
Ashley	749	6,178,263	386,485	6,564,748
Beach	1,019	16,139,236	487,265	16,626,501
Belfield	800	42,750,238	9,844,462	52,594,700
Berthold	454	6,449,732	1,571,030	8,020,762
Beulah	3,121	29,981,481	498,883	30,480,364
Binford	183	1,527,861	356,338	1,884,199
Bisbee	126	527,992	8,134	536,126
Bismarck	61,272	1,728,299,097	99,464,623	1,827,763,720
Bottineau	2,211	52,605,121	506,333	53,111,454
Bowbells	336	1,914,800	116,182	2,030,982
Bowdon	131	263,902	0	263,902
Bowman	1,650	40,179,169	2,312,681	42,491,850
Buffalo	188	2,729,663	5,302	2,734,965
Burlington	1,060	4,433,630	345,521	4,779,151
Buxton	323	1,494,021	135,713	1,629,734
Cando	1,115	7,959,735	635,597	8,595,332
Carpio	157	462,023	8,293	470,316
Carrington	2,065	47,603,001	2,951,946	50,554,947
Carson	293	1,312,585	8,782	1,321,367
Casselton	2,329	18,943,731	472,748	19,416,479
Cavalier	1,302	18,582,328	29,917,606	48,499,934
Center	571	3,512,505	966,057	4,478,562
Christine	150	747,831	65,889	813,720
Columbus	133	903,854	8,750	912,604
Cooperstown	984	12,298,174	241,464	12,539,638
Crosby	1,070	23,601,208	82,306	23,683,514
Crystal	138	503,272	4,034	507,306
Davenport	252	219,617	13,110	232,727
Des Lacs	204	189,468	0	189,468
Devils Lake	7,141	164,791,074	1,946,849	166,737,923
Dickinson	17,787	1,015,408,352	35,394,346	1,050,802,698
Drake	275	1,512,227	24,953	1,537,180
Drayton	824	10,400,633	742,600	11,143,233
Dunn Center	146	1,338,516	44,309	1,382,825
Dunseith	773	5,451,569	21,471	5,473,040
Edgeley	563	9,900,212	167,738	10,067,950
Edinburg	196	1,252,212	37,425	1,289,637
Edmore	182	169,714	13,839	183,553
Elgin	642	8,369,339	8,099	8,377,438
Ellendale	1,394	10,275,996	590,649	10,866,645
Emerado	414	4,189,613	1,063,890	5,253,503
Enderlin	886	7,517,703	1,883,078	9,400,781
Fairmount	367	3,258,437	156,487	3,414,924
Fargo	105,549	2,485,680,649	253,077,926	2,738,758,575
Fessenden	479	4,222,031	177,696	4,399,727
Finley	445	5,450,631	153,567	5,604,198
Flasher	232	2,201,992	0	2,201,992
Fordville	212	670,995	1,931,467	2,602,462

TABLE 3 (continued)

Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2015

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Forest River	125	$230,831	$131,100	$361,931
Forman	504	2,849,297	383,029	3,232,326
Frontier	214	1,092,049	164	1,092,213
Gackle	310	928,359	7,372	935,731
Garrison	1,453	20,241,818	70,551	20,312,369
Gilby	237	251,176	7,251	258,427
Gladstone	239	348,722	33,152	381,874
Glenburn	380	2,709,092	1,244,475	3,953,567
Glen Ullin	807	8,313,334	157,422	8,470,756
Golden Valley	182	328,528	30,626	359,154
Grafton	4,284	44,392,089	2,626,455	47,018,544
Grand Forks	52,838	1,149,782,681	62,889,754	1,212,672,435
Grandin	173	1,112,575	10,776	1,123,351
Granville	241	1,036,015	0	1,036,015
Grenora	244	1,882,748	0	1,882,748
Gwinner	753	11,229,233	46,820,703	58,049,936
Halliday	188	1,405,975	132,704	1,538,679
Hankinson	919	4,286,759	749,765	5,036,524
Hannaford	131	1,041,680	5,545	1,047,225
Harvey	1,783	34,976,733	691,738	35,668,471
Harwood	718	5,232,577	1,278,342	6,510,919
Hatton	777	3,680,056	22,138	3,702,194
Hazelton	235	3,573,086	209,102	3,782,188
Hazen	2,411	22,472,672	271,944	22,744,616
Hebron	747	3,172,176	1,011,848	4,184,024
Hettinger	1,226	22,067,665	1,425,634	23,493,299
Hillsboro	1,603	16,706,884	109,771	16,816,655
Hoople	242	4,440,355	14,288	4,454,643
Hope	258	2,481,990	546,897	3,028,887
Horace	2,430	5,685,394	2,785,121	8,470,515
Hunter	261	6,001,051	19,766	6,020,817
Jamestown	15,427	235,124,386	17,153,103	252,277,489
Kenmare	1,096	26,897,576	383,752	27,281,328
Kensal	163	137,278	15	137,293
Killdeer	751	60,755,583	3,079,335	63,834,918
Kindred	692	6,633,333	3,607,452	10,240,785
Kulm	354	2,459,903	41,508	2,501,411
Lakota	672	4,368,632	27,147	4,395,779
LaMoure	889	13,745,111	133,664	13,878,775
Langdon	1,878	26,655,565	1,241,250	27,896,815
Lansford	245	788,861	3,601	792,462
Larimore	1,346	4,371,468	497,477	4,868,945
Leeds	427	1,893,649	85,486	1,979,135
Leonard	223	1,998,792	4,333	2,003,125
Lidgerwood	652	5,197,615	75,696	5,273,311
Lignite	155	3,926,292	41,086,166	45,012,458
Lincoln	2,406	4,305,587	34,772	4,340,359
Linton	1,097	11,888,090	339,132	12,227,222
Lisbon	2,154	29,542,725	89,136	29,631,861
Litchville	172	510,226	775	511,001
McClusky	380	1,712,027	51,661	1,763,688
McVille	349	1,241,502	48	1,241,550
Maddock	382	6,867,587	69,506	6,937,093
Makoti	154	1,642,385	5,339	1,647,724
Mandan	18,331	251,593,484	24,774,682	276,368,166

TABLE 3 (continued)

Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2015

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Manvel	360	$1,011,855	$630,719	$1,642,574
Mapleton	762	2,385,965	297,392	2,683,357
Marion	133	294,952	18,619	313,571
Marmarth	136	776,234	9,132	785,366
Max	334	2,327,165	2,652	2,329,817
Mayville	1,858	13,887,235	1,408,811	15,296,046
Medina	308	1,662,875	276,714	1,939,589
Michigan	294	5,408,848	910	5,409,758
Milnor	653	5,141,586	101,520	5,243,106
Minnewaukan	224	649,577	2,541	652,118
Minot	40,888	1,243,776,400	175,662,378	1,419,438,778
Minto	604	3,439,730	75,473	3,515,203
Mohall	783	21,398,258	1,463,623	22,861,881
Mooreton	197	991,314	3,137	994,451
Mott	721	5,474,454	58,312	5,532,766
Munich	210	888,657	1,612	890,269
Napoleon	792	10,331,428	109,675	10,441,103
Neche	371	1,519,973	147,740	1,667,713
New England	600	3,054,322	1,055,355	4,109,677
New Leipzig	221	1,003,351	31,706	1,035,057
New Rockford	1,391	10,010,020	236,616	10,246,636
New Salem	946	4,591,781	383,865	4,975,646
New Town	1,925	78,104,507	2,428,965	80,533,472
Northwood	945	19,346,666	589,077	19,935,743
Oakes	1,856	23,710,115	437,678	24,147,793
Osnabrook	134	392,484	4,716	397,200
Page	232	905,658	9,054,539	9,960,197
Park River	1,403	14,104,652	284,602	14,389,254
Parshall	903	6,368,793	124,398	6,493,191
Pembina	592	5,190,692	643,317	5,834,009
Petersburg	192	195,481	895	196,376
Pick City	123	1,419,957	0	1,419,957
Plaza	171	4,458,647	108,432	4,567,079
Portal	126	872,853	20,957	893,810
Portland	606	1,665,335	175,428	1,840,763
Powers Lake	280	7,414,419	48,311	7,462,730
Ray	592	35,679,624	88,204	35,767,828
Reeder	162	665,354	1,160,447	1,825,801
Regent	160	2,048,810	58,335	2,107,145
Reile's Acres	513	18,267	92,712	110,979
Reynolds	301	618,693	72,282	690,975
Rhame	169	669,274	4,421,620	5,090,894
Richardton	529	12,955,384	686,040	13,641,424
Riverdale	205	1,591,556	34,595	1,626,151
Rolette	594	8,769,302	127,926	8,897,228
Rolla	1,280	19,544,855	87,962	19,632,817
Rugby	2,876	43,376,521	3,767,500	47,144,021
Rutland	163	690,831	23,226	714,057
St. John	341	1,168,324	1,558	1,169,882
St. Thomas	331	667,418	13,057	680,475
Sanborn	192	408,046	0	408,046
Sawyer	357	2,722,157	1,352,118	4,074,275
Scranton	281	2,789,918	698,493	3,488,411
Selfridge	160	440,269	206,705	646,974
Sherwood	242	1,242,724	245,166	1,487,890

TABLE 3 (continued)

Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2015

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Sheyenne	204	$1,060,744	$42,841	$1,103,585
South Heart	301	2,423,773	1,852	2,425,625
Stanley	1,458	98,140,590	747,183	98,887,773
Stanton	366	1,593,794	275,315	1,869,109
Steele	715	7,854,296	187,037	8,041,333
Strasburg	409	1,907,929	64,467	1,972,396
Streeter	170	1,303,450	6,544	1,309,994
Surrey	934	5,600,240	16,921	5,617,161
Tappen	197	4,663,187	12,754	4,675,941
Taylor	148	1,718,450	48,263	1,766,713
Thompson	986	1,506,147	3,628	1,509,775
Tioga	1,230	64,553,198	1,964,376	66,517,574
Tolna	166	2,213,373	27,571	2,240,944
Tower City	253	4,732,882	53,101	4,785,983
Towner	533	5,967,341	70,035	6,037,376
Turtle Lake	581	2,583,688	52,925	2,636,613
Underwood	778	4,060,579	557,712	4,618,291
Upham	130	966,332	0	966,332
Valley City	6,585	66,246,578	8,769,495	75,016,073
Velva	1,084	8,634,679	3,002,078	11,636,757
Wahpeton	7,766	89,470,969	32,099,850	121,570,819
Walcott	235	4,917,575	8,064	4,925,639
Walhalla	996	8,126,581	49,109	8,175,690
Washburn	1,246	25,853,133	253,469	26,106,602
Watford City	1,744	207,880,646	10,347,688	218,228,334
West Fargo	25,830	332,424,000	45,039,000	377,463,000
Westhope	429	4,017,357	344,767	4,362,124
Williston	14,716	1,940,756,532	323,742,751	2,264,499,283
Willow City	163	1,153,629	0	1,153,629
Wilton	711	3,935,917	267,183	4,203,100
Wimbledon	216	2,898,416	137,060	3,035,476
Wing	152	245,423	742	246,165
Wishek	1,002	19,738,879	120,216	19,859,095
Wyndmere	429	3,770,503	460,274	4,230,777
Zap	237	388,589	42,441	431,030
Subtotal 200 Cities	496,897	$12,501,298,860	$1,304,752,036	$13,806,050,896
Remaining City Data		173,784,651	21,792,388	195,577,039
Total In-State		$12,675,083,511	$1,326,544,424	$14,001,627,935
Consolidated		1,699,555,269	735,871,824	2,435,427,093
Out-Of-State		5,064,094,654	1,380,699,165	6,444,793,819
Grand Total In- and Out-Of-State		$19,438,733,434	$3,443,115,413	$22,881,848,847

TABLE 4

Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2014 and 2015

CITIES	TAXABLE SALES CALENDAR YEAR 2014	TAXABLE SALES CALENDAR YEAR 2015	PERCENT CHANGE	TAXABLE SALES AND PURCHASES CALENDAR YEAR 2014	TAXABLE SALES AND PURCHASES CALENDAR YEAR 2015	PERCENT CHANGE
Abercrombie	$3,647,601	$4,483,630	22.92%	$3,649,798	$4,483,640	22.85%
Adams	971,622	907,730	-6.58%	1,002,598	928,586	-7.38%
Alexander	22,139,707	15,310,537	-30.85%	24,424,972	16,289,339	-33.31%
Anamoose	1,526,593	1,560,518	2.22%	1,537,009	1,570,682	2.19%
Aneta	801,500	656,895	-18.04%	812,685	661,803	-18.57%
Argusville	1,157,260	1,137,685	-1.69%	1,273,035	1,313,390	3.17%
Arthur	1,814,575	1,102,210	-39.26%	2,141,665	1,484,934	-30.66%
Ashley	6,417,323	6,178,263	-3.73%	6,725,812	6,564,748	-2.39%
Beach	21,854,185	16,139,236	-26.15%	22,443,297	16,626,501	-25.92%
Belfield	63,872,899	42,750,238	-33.07%	74,128,599	52,594,700	-29.05%
Berthold	11,306,602	6,449,732	-42.96%	15,633,533	8,020,762	-48.70%
Beulah	29,951,890	29,981,481	0.10%	30,535,703	30,480,364	-0.18%
Binford	1,764,640	1,527,861	-13.42%	2,133,324	1,884,199	-11.68%
Bisbee	895,050	527,992	-41.01%	903,158	536,126	-40.64%
Bismarck	1,787,470,310	1,728,299,097	-3.31%	1,887,251,846	1,827,763,720	-3.15%
Bottineau	55,186,058	52,605,121	-4.68%	55,523,762	53,111,454	-4.34%
Bowbells	2,565,326	1,914,800	-25.36%	2,617,368	2,030,982	-22.40%
Bowdon	293,387	263,902	-10.05%	293,394	263,902	-10.05%
Bowman	54,336,998	40,179,169	-26.06%	57,225,616	42,491,850	-25.75%
Buffalo	4,136,079	2,729,663	-34.00%	4,139,003	2,734,965	-33.92%
Burlington	10,439,242	4,433,630	-57.53%	10,611,684	4,779,151	-54.96%
Buxton	1,718,092	1,494,021	-13.04%	2,031,373	1,629,734	-19.77%
Cando	9,156,775	7,959,735	-13.07%	9,534,867	8,595,332	-9.85%
Carpio	636,046	462,023	-27.36%	640,081	470,316	-26.52%
Carrington	57,990,134	47,603,001	-17.91%	62,163,352	50,554,947	-18.67%
Carson	1,237,048	1,312,585	6.11%	1,250,845	1,321,367	5.64%
Casselton	20,613,414	18,943,731	-8.10%	21,227,780	19,416,479	-8.53%
Cavalier	18,116,423	18,582,328	2.57%	34,133,671	48,499,934	42.09%
Center	3,792,122	3,512,505	-7.37%	4,718,771	4,478,562	-5.09%
Christine	766,235	747,831	-2.40%	824,541	813,720	-1.31%
Columbus	938,539	903,854	-3.70%	945,150	912,604	-3.44%
Cooperstown	15,532,401	12,298,174	-20.82%	15,844,750	12,539,638	-20.86%
Crosby	32,947,373	23,601,208	-28.37%	32,989,828	23,683,514	-28.21%
Crystal	470,191	503,272	7.04%	471,799	507,306	7.53%
Davenport	426,303	219,617	-48.48%	426,875	232,727	-45.48%
Des Lacs	173,170	189,468	9.41%	173,170	189,468	9.41%
Devils Lake	172,426,124	164,791,074	-4.43%	176,206,854	166,737,923	-5.37%
Dickinson	1,363,269,205	1,015,408,352	-25.52%	1,429,202,288	1,050,802,698	-26.48%
Drake	1,444,152	1,512,227	4.71%	1,472,087	1,537,180	4.42%
Drayton	11,181,800	10,400,633	-6.99%	11,886,093	11,143,233	-6.25%
Dunn Center	1,557,761	1,338,516	-14.07%	1,635,211	1,382,825	-15.43%
Dunseith	5,374,673	5,451,569	1.43%	5,383,890	5,473,040	1.66%
Edgeley	11,081,677	9,900,212	-10.66%	11,319,063	10,067,950	-11.05%
Edinburg	1,506,980	1,252,212	-16.91%	1,512,066	1,289,637	-14.71%
Edmore	249,036	169,714	-31.85%	274,715	183,553	-33.18%
Elgin	9,874,718	8,369,339	-15.24%	9,880,690	8,377,438	-15.21%
Ellendale	10,036,116	10,275,996	2.39%	10,572,444	10,866,645	2.78%
Emerado	3,852,076	4,189,613	8.76%	4,705,633	5,253,503	11.64%
Enderlin	6,403,443	7,517,703	17.40%	10,882,006	9,400,781	-13.61%
Fairmount	4,649,039	3,258,437	-29.91%	4,996,429	3,414,924	-31.65%
Fargo	2,514,775,818	2,485,680,649	-1.16%	2,762,038,417	2,738,758,575	-0.84%
Fessenden	4,636,009	4,222,031	-8.93%	4,730,172	4,399,727	-6.99%
Finley	6,297,369	5,450,631	-13.45%	6,460,824	5,604,198	-13.26%
Flasher	2,165,854	2,201,992	1.67%	2,169,866	2,201,992	1.48%
Fordville	734,489	670,995	-8.64%	1,157,552	2,602,462	124.82%
Forest River	326,615	230,831	-29.33%	453,663	361,931	-20.22%
Forman	3,853,356	2,849,297	-26.06%	4,193,644	3,232,326	-22.92%
Frontier	1,082,064	1,092,049	0.92%	1,082,064	1,092,213	0.94%
Gackle	877,645	928,359	5.78%	883,269	935,731	5.94%
Garrison	21,785,746	20,241,818	-7.09%	21,935,064	20,312,369	-7.40%

TABLE 4 (continued)

Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2014 and 2015

CITIES	TAXABLE SALES CALENDAR YEAR 2014	TAXABLE SALES CALENDAR YEAR 2015	PERCENT CHANGE	TAXABLE SALES AND PURCHASES CALENDAR YEAR 2014	TAXABLE SALES AND PURCHASES CALENDAR YEAR 2015	PERCENT CHANGE
Gilby	$305,353	$251,176	-17.74%	$311,162	$258,427	-16.95%
Gladstone	543,300	348,722	-35.81%	595,969	381,874	-35.92%
Glenburn	5,364,226	2,709,092	-49.50%	8,237,803	3,953,567	-52.01%
Glen Ullin	9,830,862	8,313,334	-15.44%	10,091,281	8,470,756	-16.06%
Golden Valley	280,671	328,528	17.05%	364,138	359,154	-1.37%
Grafton	61,704,463	44,392,089	-28.06%	64,619,129	47,018,544	-27.24%
Grand Forks	1,145,532,563	1,149,782,681	0.37%	1,204,241,710	1,212,672,435	0.70%
Grandin	1,077,757	1,112,575	3.23%	1,157,872	1,123,351	-2.98%
Granville	928,211	1,036,015	11.61%	939,374	1,036,015	10.29%
Grenora	1,670,727	1,882,748	12.69%	1,671,020	1,882,748	12.67%
Gwinner	18,196,752	11,229,233	-38.29%	41,716,779	58,049,936	39.15%
Halliday	3,100,912	1,405,975	-54.66%	3,151,800	1,538,679	-51.18%
Hankinson	6,004,625	4,286,759	-28.61%	6,918,618	5,036,524	-27.20%
Hannaford	1,167,594	1,041,680	-10.78%	1,297,700	1,047,225	-19.30%
Harvey	41,188,831	34,976,733	-15.08%	41,778,596	35,668,471	-14.63%
Harwood	6,282,701	5,232,577	-16.71%	7,672,786	6,510,919	-15.14%
Hatton	3,799,182	3,680,056	-3.14%	3,820,688	3,702,194	-3.10%
Hazelton	4,339,915	3,573,086	-17.67%	4,864,221	3,782,188	-22.24%
Hazen	24,948,081	22,472,672	-9.92%	25,193,399	22,744,616	-9.72%
Hebron	2,956,704	3,172,176	7.29%	4,218,898	4,184,024	-0.83%
Hettinger	23,248,839	22,067,665	-5.08%	25,124,416	23,493,299	-6.49%
Hillsboro	18,042,428	16,706,884	-7.40%	18,824,841	16,816,655	-10.67%
Hoople	4,667,154	4,440,355	-4.86%	4,699,548	4,454,643	-5.21%
Hope	3,093,145	2,481,990	-19.76%	4,852,941	3,028,887	-37.59%
Horace	6,832,612	5,685,394	-16.79%	9,835,771	8,470,515	-13.88%
Hunter	6,877,535	6,001,051	-12.74%	6,915,331	6,020,817	-12.94%
Jamestown	240,147,669	235,124,386	-2.09%	253,285,622	252,277,489	-0.40%
Kenmare	35,169,925	26,897,576	-23.52%	36,685,505	27,281,328	-25.63%
Kensal	161,184	137,278	-14.83%	161,279	137,293	-14.87%
Killdeer	59,774,123	60,755,583	1.64%	63,506,730	63,834,918	0.52%
Kindred	7,615,285	6,633,333	-12.89%	12,620,422	10,240,785	-18.86%
Kulm	3,554,792	2,459,903	-30.80%	3,606,072	2,501,411	-30.63%
Lakota	4,069,250	4,368,632	7.36%	4,194,186	4,395,779	4.81%
LaMoure	16,965,730	13,745,111	-18.98%	17,026,295	13,878,775	-18.49%
Langdon	30,157,217	26,655,565	-11.61%	31,787,165	27,896,815	-12.24%
Lansford	3,151,984	788,861	-74.97%	4,129,675	792,462	-80.81%
Larimore	4,303,193	4,371,468	1.59%	4,493,563	4,868,945	8.35%
Leeds	1,957,389	1,893,649	-3.26%	2,041,911	1,979,135	-3.07%
Leonard	1,804,629	1,998,792	10.76%	1,808,078	2,003,125	10.79%
Lidgerwood	6,881,067	5,197,615	-24.46%	6,963,091	5,273,311	-24.27%
Lignite	8,046,169	3,926,292	-51.20%	55,948,185	45,012,458	-19.55%
Lincoln	3,927,994	4,305,587	9.61%	3,990,410	4,340,359	8.77%
Linton	11,465,551	11,888,090	3.69%	11,817,264	12,227,222	3.47%
Lisbon	37,716,514	29,542,725	-21.67%	37,789,932	29,631,861	-21.59%
Litchville	720,746	510,226	-29.21%	722,529	511,001	-29.28%
McClusky	1,693,806	1,712,027	1.08%	1,724,712	1,763,688	2.26%
McVille	1,282,217	1,241,502	-3.18%	1,282,246	1,241,550	-3.17%
Maddock	9,374,757	6,867,587	-26.74%	9,594,245	6,937,093	-27.70%
Makoti	1,480,711	1,642,385	10.92%	1,484,529	1,647,724	10.99%
Mandan	259,952,126	251,593,484	-3.22%	286,045,063	276,368,166	-3.38%
Manvel	1,075,244	1,011,855	-5.90%	1,248,597	1,642,574	31.55%
Mapleton	2,494,822	2,385,965	-4.36%	3,302,765	2,683,357	-18.75%
Marion	301,655	294,952	-2.22%	314,054	313,571	-0.15%
Marmarth	875,780	776,234	-11.37%	885,204	785,366	-11.28%
Max	1,925,565	2,327,165	20.86%	1,930,268	2,329,817	20.70%
Mayville	15,109,490	13,887,235	-8.09%	15,975,730	15,296,046	-4.25%
Medina	1,288,216	1,662,875	29.08%	1,615,505	1,939,589	20.06%
Michigan	9,622,124	5,408,848	-43.79%	9,622,124	5,409,758	-43.78%
Milnor	5,379,848	5,141,586	-4.43%	5,511,317	5,243,106	-4.87%
Minnewaukan	882,431	649,577	-26.39%	889,934	652,118	-26.72%

TABLE 4 (continued)

Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2014 and 2015

CITIES	TAXABLE SALES CALENDAR YEAR 2014	TAXABLE SALES CALENDAR YEAR 2015	PERCENT CHANGE	TAXABLE SALES AND PURCHASES CALENDAR YEAR 2014	TAXABLE SALES AND PURCHASES CALENDAR YEAR 2015	PERCENT CHANGE
Minot	$1,484,335,415	$1,243,776,400	-16.21%	$1,566,093,772	$1,419,438,778	-9.36%
Minto	3,168,827	3,439,730	8.55%	3,255,920	3,515,203	7.96%
Mohall	38,229,546	21,398,258	-44.03%	42,336,717	22,861,881	-46.00%
Mooreton	886,934	991,314	11.77%	908,165	994,451	9.50%
Mott	5,504,770	5,474,454	-0.55%	5,562,383	5,532,766	-0.53%
Munich	1,530,326	888,657	-41.93%	1,531,536	890,269	-41.87%
Napoleon	11,657,881	10,331,428	-11.38%	12,029,956	10,441,103	-13.21%
Neche	1,752,567	1,519,973	-13.27%	1,951,243	1,667,713	-14.53%
New England	3,051,039	3,054,322	0.11%	4,073,241	4,109,677	0.89%
New Leipzig	1,099,538	1,003,351	-8.75%	1,118,546	1,035,057	-7.46%
New Rockford	11,044,531	10,010,020	-9.37%	11,226,718	10,246,636	-8.73%
New Salem	4,784,985	4,591,781	-4.04%	5,077,673	4,975,646	-2.01%
New Town	104,498,287	78,104,507	-25.26%	106,005,681	80,533,472	-24.03%
Northwood	24,577,930	19,346,666	-21.28%	25,217,410	19,935,743	-20.94%
Oakes	29,547,272	23,710,115	-19.76%	29,909,943	24,147,793	-19.26%
Osnabrook	432,156	392,484	-9.18%	503,114	397,200	-21.05%
Page	944,679	905,658	-4.13%	3,162,538	9,960,197	214.94%
Park River	15,772,239	14,104,652	-10.57%	16,004,391	14,389,254	-10.09%
Parshall	7,900,064	6,368,793	-19.38%	8,225,401	6,493,191	-21.06%
Pembina	5,798,371	5,190,692	-10.48%	6,225,497	5,834,009	-6.29%
Petersburg	324,493	195,481	-39.76%	325,152	196,376	-39.60%
Pick City	1,345,133	1,419,957	5.56%	1,345,133	1,419,957	5.56%
Plaza	8,316,690	4,458,647	-46.39%	8,348,672	4,567,079	-45.30%
Portal	934,375	872,853	-6.58%	938,248	893,810	-4.74%
Portland	1,808,017	1,665,335	-7.89%	2,015,211	1,840,763	-8.66%
Powers Lake	8,316,683	7,414,419	-10.85%	8,518,560	7,462,730	-12.39%
Ray	46,418,388	35,679,624	-23.13%	46,450,046	35,767,828	-23.00%
Reeder	642,280	665,354	3.59%	1,746,997	1,825,801	4.51%
Regent	2,058,012	2,048,810	-0.45%	2,173,773	2,107,145	-3.07%
Reile's Acres	7,871	18,267	132.08%	86,078	110,979	28.93%
Reynolds	743,932	618,693	-16.83%	799,791	690,975	-13.61%
Rhame	709,716	669,274	-5.70%	725,512	5,090,894	601.70%
Richardton	13,035,331	12,955,384	-0.61%	14,630,598	13,641,424	-6.76%
Riverdale	1,843,423	1,591,556	-13.66%	1,900,392	1,626,151	-14.43%
Rolette	13,701,147	8,769,302	-36.00%	13,862,626	8,897,228	-35.82%
Rolla	22,420,483	19,544,855	-12.83%	22,474,801	19,632,817	-12.65%
Rugby	52,976,202	43,376,521	-18.12%	57,737,475	47,144,021	-18.35%
Rutland	718,945	690,831	-3.91%	791,011	714,057	-9.73%
St. John	1,128,598	1,168,324	3.52%	1,129,994	1,169,882	3.53%
St. Thomas	645,240	667,418	3.44%	655,365	680,475	3.83%
Sanborn	349,014	408,046	16.91%	349,034	408,046	16.91%
Sawyer	6,357,609	2,722,157	-57.18%	6,583,993	4,074,275	-38.12%
Scranton	2,683,403	2,789,918	3.97%	3,679,531	3,488,411	-5.19%
Selfridge	475,278	440,269	-7.37%	476,760	646,974	35.70%
Sherwood	1,465,550	1,242,724	-15.20%	1,534,446	1,487,890	-3.03%
Sheyenne	1,799,512	1,060,744	-41.05%	1,845,876	1,103,585	-40.21%
South Heart	3,773,333	2,423,773	-35.77%	3,774,597	2,425,625	-35.74%
Stanley	174,530,452	98,140,590	-43.77%	176,341,006	98,887,773	-43.92%
Stanton	1,427,631	1,593,794	11.64%	1,428,153	1,869,109	30.88%
Steele	6,241,168	7,854,296	25.85%	6,374,120	8,041,333	26.16%
Strasburg	2,106,773	1,907,929	-9.44%	2,153,490	1,972,396	-8.41%
Streeter	1,555,041	1,303,450	-16.18%	1,565,346	1,309,994	-16.31%
Surrey	8,153,671	5,600,240	-31.32%	8,170,417	5,617,161	-31.25%
Tappen	4,190,666	4,663,187	11.28%	4,209,341	4,675,941	11.08%
Taylor	1,648,004	1,718,450	4.27%	1,650,652	1,766,713	7.03%
Thompson	1,500,746	1,506,147	0.36%	1,503,172	1,509,775	0.44%
Tioga	92,166,535	64,553,198	-29.96%	98,129,254	66,517,574	-32.21%
Tolna	2,249,048	2,213,373	-1.59%	2,251,211	2,240,944	-0.46%
Tower City	4,299,431	4,732,882	10.08%	4,333,561	4,785,983	10.44%
Towner	3,707,334	5,967,341	60.96%	3,790,654	6,037,376	59.27%

TABLE 4 (continued)

Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2014 and 2015

CITIES	TAXABLE SALES CALENDAR YEAR 2014	TAXABLE SALES CALENDAR YEAR 2015	PERCENT CHANGE	TAXABLE SALES AND PURCHASES CALENDAR YEAR 2014	TAXABLE SALES AND PURCHASES CALENDAR YEAR 2015	PERCENT CHANGE
Turtle Lake	$2,671,160	$2,583,688	-3.27%	$2,705,100	$2,636,613	-2.53%
Underwood	4,532,191	4,060,579	-10.41%	5,196,755	4,618,291	-11.13%
Upham	477,277	966,332	102.47%	477,277	966,332	102.47%
Valley City	69,625,941	66,246,578	-4.85%	81,052,994	75,016,073	-7.45%
Velva	10,320,778	8,634,679	-16.34%	14,137,351	11,636,757	-17.69%
Wahpeton	91,566,012	89,470,969	-2.29%	115,406,106	121,570,819	5.34%
Walcott	4,667,591	4,917,575	5.36%	4,683,501	4,925,639	5.17%
Walhalla	5,560,709	8,126,581	46.14%	5,613,197	8,175,690	45.65%
Washburn	30,975,341	25,853,133	-16.54%	31,247,484	26,106,602	-16.45%
Watford City	282,388,992	207,880,646	-26.39%	300,352,772	218,228,334	-27.34%
West Fargo	326,337,062	332,424,000	1.87%	374,787,654	377,463,000	0.71%
Westhope	6,688,240	4,017,357	-39.93%	6,821,394	4,362,124	-36.05%
Williston	3,071,231,332	1,940,756,532	-36.81%	3,670,854,876	2,264,499,283	-38.31%
Willow City	1,356,750	1,153,629	-14.97%	1,561,133	1,153,629	-26.10%
Wilton	4,420,795	3,935,917	-10.97%	4,546,625	4,203,100	-7.56%
Wimbledon	4,564,547	2,898,416	-36.50%	4,818,531	3,035,476	-37.00%
Wing	242,949	245,423	1.02%	243,482	246,165	1.10%
Wishek	26,203,299	19,738,879	-24.67%	26,336,400	19,859,095	-24.59%
Wyndmere	4,781,540	3,770,503	-21.14%	5,060,406	4,230,777	-16.39%
Zap	293,790	388,589	32.27%	302,022	431,030	42.71%
Subtotal 200 Cities	$14,803,018,035	$12,501,298,860	-15.55%	$16,297,963,670	$13,806,050,896	-15.29%
Remaining City Data	212,762,330	173,784,651	-18.32%	244,832,374	195,577,039	-20.12%
Total In-State	$15,015,780,365	$12,675,083,511	-15.59%	$16,542,796,044	$14,001,627,935	-15.36%
Consolidated and Out-Of-State	8,804,318,494	6,763,649,923	-23.18%	11,693,660,922	8,880,220,912	-24.06%
Grand Total In- and Out-Of-State	$23,820,098,859	$19,438,733,434	-18.39%	$28,236,456,966	$22,881,848,847	-18.96%

TABLE 5

Comparison of Taxable Sales and Purchases
By Industry, Calendar Years 2014 and 2015

INDUSTRY	TAXABLE SALES AND PURCHASES CALENDAR YEAR 2014	TAXABLE SALES AND PURCHASES CALENDAR YEAR 2015	PERCENT CHANGE
Mining and Oil Extraction	$5,194,190,567	$3,194,276,251	-38.50%
Utilities	230,267,511	279,078,399	21.20%
Construction	974,771,949	895,522,049	-8.13%
Manufacturing	1,521,250,772	1,262,478,981	-17.01%
Wholesale Trade	7,380,675,373	5,357,078,480	-27.42%
Retail Trade	6,905,443,468	6,625,770,410	-4.05%
Transportation and Warehousing	400,560,920	286,628,379	-28.44%
Information Industries	788,138,526	828,858,746	5.17%
Finc, Ins. Real Estate, Rental & Leasing	1,711,104,613	1,238,656,579	-27.61%
Professional, Scientific, Tech., & Mgmt Serv.	162,626,733	167,891,270	3.24%
Educational, Health Care, and Social Serv.	62,352,116	78,619,507	26.09%
Arts, Entertainment & Recreation	103,646,476	108,426,339	4.61%
Accommodation & Food Services	1,931,882,423	1,834,633,191	-5.03%
Other Services	595,962,826	492,464,774	-17.37%
Miscellaneous	273,582,693	231,465,492	-15.39%
GRAND TOTAL	**$28,236,456,966**	**$22,881,848,847**	**-18.96%**

NOTE: Classification by industry is based on 2012 North American Industry Classification System (NAICS)

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