

North Dakota Sales and Use Tax Statistical Report

First Quarter 2015

Covering Sales Occurring in
January, February and March

		<u>Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year</u>		
<u>Sales Quarter</u>		<u>2013</u>	<u>2014</u>	<u>2015</u>
First Quarter:	January, February, March	+1.6%	+4.4%	+2.3%
Second Quarter:	April, May, June	-2.4%	+11.4%	
Third Quarter:	July, August, September	+2.4%	+10.3%	
Fourth Quarter:	October, November, December	+0.0%	+15.5%	

Office of State Tax Commissioner

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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 the first quarter of 2015. These taxable sales and taxable purchases are reported by businesses to the Office of State Tax Commissioner on quarterly or monthly sales tax returns.

Comparisons

Tables 2 and 4 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 4. (For an explanation of taxable sales and taxable purchases, see the *Definition of Terms* section of this report.)

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first four tables and is reported at the end of Tables 1 through 4.

Taxable sales and taxable purchases reported for the current quarter are also compared to the same quarter in the prior year in Table 5. This table compares activity by industry using the 2012 North American Industrial Classification System (NAICS). All returns, including consolidated and out-of-state returns, are contained in the industry comparisons on Table 5.

***Cautionary Note:** Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

Definition of Terms

Taxable Sales. Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

Taxable Purchases. Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods. Individuals purchasing items over the Internet on which sales tax is not charged, are obligated to report “taxable purchases” and remit the appropriate use tax.

Motor Vehicle Excise Tax. The State of North Dakota does *not* impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report *do not* include any data on automobile sales.

Consolidated. Taxable sales and taxable purchases from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, and 4. The consolidated data is excluded from any particular city or county in the first four tables in order to avoid over-reporting from some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 5.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following North American Industrial Classification System Codes (NAICS Codes) per the 2012 Manual have been included in the consolidated statewide line item:

NAICS Codes	Business Activity
2121	Coal Mining
2211	Electrical Power Generation, Transmission, and Distribution
2212	Natural Gas Distribution
486	Pipeline Transportation
517	Telecommunications

Out-of-State. Taxable sales and taxable purchases from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, and 4. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 5.

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TABLE 1

**Taxable Sales and Purchases
By County, First Quarter 2015**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$4,550,583	\$701,628	\$5,252,211
Barnes	16,648,863	1,274,878	17,923,741
Benson	1,940,097	16,249	1,956,346
Billings	971,631	180,251	1,151,882
Bottineau	27,019,605	185,120	27,204,725
Bowman	10,007,405	710,283	10,717,688
Burke	2,791,916	11,064,443	13,856,359
Burleigh	378,216,038	19,490,413	397,706,451
Cass	614,000,790	59,602,714	673,603,504
Cavalier	6,293,041	344,415	6,637,456
Dickey	7,434,955	202,083	7,637,038
Divide	5,862,926	57,939	5,920,865
Dunn	15,101,667	459,984	15,561,651
Eddy	1,929,431	20,330	1,949,761
Emmons	3,716,122	72,933	3,789,055
Foster	10,097,341	507,609	10,604,950
Golden Valley	3,724,244	61,935	3,786,179
Grand Forks	250,225,326	10,111,891	260,337,217
Grant	2,053,525	12,172	2,065,697
Griggs	2,951,829	49,883	3,001,712
Hettinger	1,958,969	126,246	2,085,215
Kidder	2,454,995	58,062	2,513,057
LaMoure	5,961,906	209,003	6,170,909
Logan	1,769,159	80,709	1,849,868
McHenry	3,160,777	716,871	3,877,648
McIntosh	5,785,131	67,312	5,852,443
McKenzie	64,984,642	5,696,598	70,681,240
McLean	12,142,779	206,101	12,348,880
Mercer	11,422,167	186,779	11,608,946
Morton	54,483,956	6,129,942	60,613,898
Mountrail	57,185,409	2,095,849	59,281,258
Nelson	3,209,238	38,665	3,247,903
Oliver	766,132	461,009	1,227,141
Pembina	9,204,104	1,356,264	10,560,368
Pierce	9,626,180	772,966	10,399,146
Ramsey	34,798,891	438,507	35,237,398
Ransom	9,115,326	648,918	9,764,244
Renville	7,153,052	1,066,579	8,219,631
Richland	26,420,699	6,819,529	33,240,228
Rolette	7,234,371	46,995	7,281,366
Sargent	6,211,476	8,394,377	14,605,853
Sheridan	482,726	3,858	486,584
Sioux	157,435	1,494	158,929
Slope	183,757	6,293	190,050
Stark	287,913,133	13,355,777	301,268,910
Steele	1,371,547	198,135	1,569,682
Stutsman	51,701,534	3,918,064	55,619,598
Towner	1,787,362	53,191	1,840,553
Traill	8,907,961	414,432	9,322,393
Walsh	14,414,048	742,446	15,156,494
Ward	302,237,065	51,939,721	354,176,786
Wells	7,645,552	221,119	7,866,671
Williams	677,067,497	203,691,244	880,758,741
Subtotal In-State	\$3,054,456,311	\$415,290,208	\$3,469,746,519
Consolidated	\$382,932,522	\$92,271,731	\$475,204,253
Out-Of-State	\$1,421,185,547	\$459,465,571	\$1,880,651,118
Grand Total	\$4,858,574,380	\$967,027,510	\$5,825,601,890

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, First Quarters 2014 and 2015**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE
	2014	2015		2014	2015	
Adams	\$4,109,244	\$4,550,583	10.74%	\$4,581,607	\$5,252,211	14.64%
Barnes	17,257,043	16,648,863	-3.52%	20,247,425	17,923,741	-11.48%
Benson	2,993,531	1,940,097	-35.19%	3,061,172	1,956,346	-36.09%
Billings	1,754,352	971,631	-44.62%	2,881,871	1,151,882	-60.03%
Bottineau	22,250,641	27,019,605	21.43%	22,494,539	27,204,725	20.94%
Bowman	11,625,557	10,007,405	-13.92%	12,167,760	10,717,688	-11.92%
Burke	3,844,400	2,791,916	-27.38%	21,822,224	13,856,359	-36.50%
Burleigh	365,095,006	378,216,038	3.59%	384,956,469	397,706,451	3.31%
Cass	585,700,155	614,000,790	4.83%	651,728,408	673,603,504	3.36%
Cavalier	6,835,961	6,293,041	-7.94%	7,282,105	6,637,456	-8.85%
Dickey	7,690,461	7,434,955	-3.32%	7,896,074	7,637,038	-3.28%
Divide	6,672,600	5,862,926	-12.13%	6,685,652	5,920,865	-11.44%
Dunn	12,945,705	15,101,667	16.65%	13,267,088	15,561,651	17.30%
Eddy	1,966,778	1,929,431	-1.90%	1,979,982	1,949,761	-1.53%
Emmons	3,332,757	3,716,122	11.50%	3,519,024	3,789,055	7.67%
Foster	12,424,656	10,097,341	-18.73%	13,609,422	10,604,950	-22.08%
Golden Valley	4,140,623	3,724,244	-10.06%	4,190,800	3,786,179	-9.65%
Grand Forks	234,089,213	250,225,326	6.89%	246,086,938	260,337,217	5.79%
Grant	2,469,234	2,053,525	-16.84%	2,472,851	2,065,697	-16.46%
Griggs	3,791,195	2,951,829	-22.14%	3,946,550	3,001,712	-23.94%
Hettinger	1,936,960	1,958,969	1.14%	2,095,024	2,085,215	-0.47%
Kidder	2,133,464	2,454,995	15.07%	2,163,371	2,513,057	16.16%
LaMoure	10,279,447	5,961,906	-42.00%	10,348,153	6,170,909	-40.37%
Logan	3,123,275	1,769,159	-43.36%	3,429,287	1,849,868	-46.06%
McHenry	3,759,541	3,160,777	-15.93%	4,538,395	3,877,648	-14.56%
McIntosh	7,041,724	5,785,131	-17.84%	7,105,221	5,852,443	-17.63%
McKenzie	57,762,981	64,984,642	12.50%	63,693,900	70,681,240	10.97%
McLean	14,020,667	12,142,779	-13.39%	14,166,957	12,348,880	-12.83%
Mercer	11,114,877	11,422,167	2.76%	11,268,066	11,608,946	3.03%
Morton	53,855,108	54,483,956	1.17%	59,765,721	60,613,898	1.42%
Mountrail	62,707,615	57,185,409	-8.81%	65,121,075	59,281,258	-8.97%
Nelson	4,728,757	3,209,238	-32.13%	4,735,776	3,247,903	-31.42%
Oliver	796,266	766,132	-3.78%	1,167,038	1,227,141	5.15%
Pembina	8,303,807	9,204,104	10.84%	9,229,563	10,560,368	14.42%
Pierce	10,859,577	9,626,180	-11.36%	11,569,367	10,399,146	-10.11%
Ramsey	36,022,117	34,798,891	-3.40%	36,467,978	35,237,398	-3.37%
Ransom	9,204,253	9,115,326	-0.97%	9,905,863	9,764,244	-1.43%
Renville	10,873,169	7,153,052	-34.21%	11,781,533	8,219,631	-30.23%
Richland	25,998,152	26,420,699	1.63%	31,921,100	33,240,228	4.13%
Rolette	7,914,915	7,234,371	-8.60%	7,951,310	7,281,366	-8.43%
Sargent	5,601,108	6,211,476	10.90%	10,298,417	14,605,853	41.83%
Sheridan	410,934	482,726	17.47%	412,437	486,584	17.98%
Sioux	122,633	157,435	28.38%	124,702	158,929	27.45%
Slope	183,927	183,757	-0.09%	185,649	190,050	2.37%
Stark	309,955,521	287,913,133	-7.11%	330,783,921	301,268,910	-8.92%
Steele	1,237,968	1,371,547	10.79%	1,564,678	1,569,682	0.32%
Stutsman	53,455,255	51,701,534	-3.28%	57,649,439	55,619,598	-3.52%
Towner	2,472,820	1,787,362	-27.72%	2,504,867	1,840,553	-26.52%
Traill	9,409,790	8,907,961	-5.33%	9,560,210	9,322,393	-2.49%
Walsh	17,455,312	14,414,048	-17.42%	18,155,441	15,156,494	-16.52%
Ward	311,190,187	302,237,065	-2.88%	326,751,867	354,176,786	8.39%
Wells	8,830,630	7,645,552	-13.42%	8,922,435	7,866,671	-11.83%
Williams	749,236,228	677,067,497	-9.63%	1,015,945,248	880,758,741	-13.31%
Subtotal In-State	\$3,122,988,097	\$3,054,456,311	-2.19%	\$3,586,161,970	\$3,469,746,519	-3.25%
Consolidated and Out-Of-State	\$1,744,388,818	\$1,804,118,069	3.42%	\$2,110,547,981	\$2,355,855,371	11.62%
Grand Total	\$4,867,376,915	\$4,858,574,380	-0.18%	\$5,696,709,951	\$5,825,601,890	2.26%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, First Quarter 2015**

CITIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	\$979,759	\$13,394	\$993,153
Beach	3,251,332	25,236	3,276,568
Beulah	5,689,718	105,310	5,795,028
Bismarck	376,544,129	19,403,799	395,947,928
Bottineau	10,041,374	44,289	10,085,663
Bowman	9,309,362	358,364	9,667,726
Cando	1,422,572	49,037	1,471,609
Carrington	9,887,084	504,965	10,392,049
Casselton	3,521,565	72,272	3,593,837
Cavalier	3,964,259	951,004	4,915,263
Cooperstown	2,382,853	46,594	2,429,447
Crosby	5,340,733	53,131	5,393,864
Devils Lake	34,394,321	431,341	34,825,662
Dickinson	269,107,756	10,857,835	279,965,591
Ellendale	1,665,177	76,986	1,742,163
Fargo	537,328,462	48,944,361	586,272,823
Garrison	3,389,217	11,573	3,400,790
Grafton	9,321,942	481,985	9,803,927
Grand Forks	244,317,884	9,854,420	254,172,304
Harvey	6,750,648	145,297	6,895,945
Hazen	5,206,268	74,127	5,280,395
Hettinger	4,447,737	349,855	4,797,592
Hillsboro	4,202,363	21,828	4,224,191
Jamestown	50,445,676	3,062,263	53,507,939
Kenmare	4,652,134	47,063	4,699,197
Langdon	5,639,303	301,606	5,940,909
Larimore	873,370	19,047	892,417
Lincoln	925,883	829	926,712
Linton	2,268,094	42,678	2,310,772
Lisbon	7,109,686	16,194	7,125,880
Mandan	50,433,261	5,643,094	56,076,355
Mayville	2,665,111	92,856	2,757,967
Minot	291,608,650	51,183,027	342,791,677
New Rockford	1,708,931	14,373	1,723,304
New Town	20,820,304	1,318,254	22,138,558
Northwood	3,160,665	144,438	3,305,103
Oakes	5,187,912	113,935	5,301,847
Park River	3,376,192	33,237	3,409,429
Rolla	4,406,870	17,318	4,424,188
Rugby	9,536,450	753,508	10,289,958
Stanley	31,680,429	239,661	31,920,090
Tioga	64,183,911	101,692,263	165,876,174
Valley City	15,680,703	1,232,389	16,913,092
Wahpeton	19,980,011	6,558,725	26,538,736
Walhalla	1,319,089	13,206	1,332,295
Washburn	5,365,511	34,307	5,399,818
Watford City	54,392,184	2,988,874	57,381,058
West Fargo	64,698,517	9,215,691	73,914,208
Williston	601,884,866	101,633,047	703,517,913
Wishek	4,658,903	53,918	4,712,821
Subtotal 50 Cities	\$2,881,129,131	\$379,342,804	\$3,260,471,935
Remaining Cities	173,327,180	35,947,404	209,274,584
Total In-State	\$3,054,456,311	\$415,290,208	\$3,469,746,519
Consolidated	382,932,522	92,271,731	475,204,253
Out-Of-State	1,421,185,547	459,465,571	1,880,651,118
Grand Total In- and Out-Of-State	\$4,858,574,380	\$967,027,510	\$5,825,601,890

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, First Quarters 2014 and 2015**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER 2014	FIRST QUARTER 2015	PERCENT CHANGE	FIRST QUARTER 2014	FIRST QUARTER 2015	PERCENT CHANGE
Ashley	\$963,768	\$979,759	1.66%	\$982,562	\$993,153	1.08%
Beach	3,710,863	3,251,332	-12.38%	3,745,480	3,276,568	-12.52%
Beulah	5,384,280	5,689,718	5.67%	5,462,362	5,795,028	6.09%
Bismarck	363,673,945	376,544,129	3.54%	383,426,725	395,947,928	3.27%
Bottineau	10,116,835	10,041,374	-0.75%	10,221,833	10,085,663	-1.33%
Bowman	10,984,053	9,309,362	-15.25%	11,302,138	9,667,726	-14.46%
Cando	2,101,515	1,422,572	-32.31%	2,132,087	1,471,609	-30.98%
Carrington	12,195,996	9,887,084	-18.93%	13,380,632	10,392,049	-22.34%
Casselton	5,519,175	3,521,565	-36.19%	5,581,688	3,593,837	-35.61%
Cavalier	3,288,393	3,964,259	20.55%	4,160,229	4,915,263	18.15%
Cooperstown	3,131,947	2,382,853	-23.92%	3,210,068	2,429,447	-24.32%
Crosby	5,889,180	5,340,733	-9.31%	5,896,481	5,393,864	-8.52%
Devils Lake	35,624,553	34,394,321	-3.45%	36,068,729	34,825,662	-3.45%
Dickinson	289,738,346	269,107,756	-7.12%	308,050,706	279,965,591	-9.12%
Ellendale	1,664,592	1,665,177	0.04%	1,754,848	1,742,163	-0.72%
Fargo	510,336,473	537,328,462	5.29%	562,012,636	586,272,823	4.32%
Garrison	3,457,134	3,389,217	-1.96%	3,470,215	3,400,790	-2.00%
Grafton	12,256,740	9,321,942	-23.94%	12,781,482	9,803,927	-23.30%
Grand Forks	228,143,269	244,317,884	7.09%	239,879,881	254,172,304	5.96%
Harvey	7,464,618	6,750,648	-9.56%	7,545,112	6,895,945	-8.60%
Hazen	5,288,855	5,206,268	-1.56%	5,347,663	5,280,395	-1.26%
Hettinger	4,017,119	4,447,737	10.72%	4,335,538	4,797,592	10.66%
Hillsboro	4,329,607	4,202,363	-2.94%	4,345,091	4,224,191	-2.78%
Jamestown	52,349,697	50,445,676	-3.64%	55,825,098	53,507,939	-4.15%
Kenmare	8,575,794	4,652,134	-45.75%	8,687,603	4,699,197	-45.91%
Langdon	6,183,313	5,639,303	-8.80%	6,541,669	5,940,909	-9.18%
Larimore	743,272	873,370	17.50%	758,074	892,417	17.72%
Lincoln	839,246	925,883	10.32%	851,666	926,712	8.81%
Linton	1,895,819	2,268,094	19.64%	1,931,230	2,310,772	19.65%
Lisbon	7,408,579	7,109,686	-4.03%	7,421,048	7,125,880	-3.98%
Mandan	50,310,535	50,433,261	0.24%	55,794,798	56,076,355	0.50%
Mayville	2,950,356	2,665,111	-9.67%	3,042,594	2,757,967	-9.35%
Minot	295,614,881	291,608,650	-1.36%	309,481,414	342,791,677	10.76%
New Rockford	1,652,781	1,708,931	3.40%	1,656,112	1,723,304	4.06%
New Town	19,875,406	20,820,304	4.75%	20,068,558	22,138,558	10.31%
Northwood	3,467,665	3,160,665	-8.85%	3,593,907	3,305,103	-8.04%
Oakes	5,455,540	5,187,912	-4.91%	5,527,300	5,301,847	-4.08%
Park River	3,215,832	3,376,192	4.99%	3,251,089	3,409,429	4.87%
Rolla	4,769,777	4,406,870	-7.61%	4,774,990	4,424,188	-7.35%
Rugby	10,761,289	9,536,450	-11.38%	11,470,191	10,289,958	-10.29%
Stanley	36,457,024	31,680,429	-13.10%	36,774,586	31,920,090	-13.20%
Tioga	81,614,590	64,183,911	-21.36%	222,285,419	165,876,174	-25.38%
Valley City	15,585,572	15,680,703	0.61%	18,550,849	16,913,092	-8.83%
Wahpeton	19,297,983	19,980,011	3.53%	24,923,666	26,538,736	6.48%
Walhalla	941,791	1,319,089	40.06%	953,212	1,332,295	39.77%
Washburn	7,573,364	5,365,511	-29.15%	7,629,786	5,399,818	-29.23%
Watford City	48,910,927	54,392,184	11.21%	51,810,270	57,381,058	10.75%
West Fargo	59,571,044	64,698,517	8.61%	72,229,577	73,914,208	2.33%
Williston	657,407,643	601,884,866	-8.45%	783,114,364	703,517,913	-10.16%
Wishek	5,901,427	4,658,903	-21.05%	5,946,038	4,712,821	-20.74%
Subtotal 50 Cities	\$2,938,612,403	\$2,881,129,131	-1.96%	\$3,359,989,294	\$3,260,471,935	-2.96%
Remaining Cities	184,375,694	173,327,180	-5.99%	226,172,676	209,274,584	-7.47%
Total In-State	\$3,122,988,097	\$3,054,456,311	-2.19%	\$3,586,161,970	\$3,469,746,519	-3.25%
Consolidated and Out-Of-State	1,744,388,818	1,804,118,069	3.42%	2,110,547,981	2,355,855,371	11.62%
Grand Total In- and Out-Of-State	\$4,867,376,915	\$4,858,574,380	-0.18%	\$5,696,709,951	\$5,825,601,890	2.26%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, First Quarters 2014 and 2015**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FIRST QUARTER 2014	FIRST QUARTER 2015	
Mining and Oil Extraction	\$1,052,968,807	\$1,076,363,309	2.22%
Utilities	43,652,482	69,748,517	59.78%
Construction	152,620,423	176,178,199	15.44%
Manufacturing	243,995,002	285,347,222	16.95%
Wholesale Trade	1,484,712,005	1,441,836,352	-2.89%
Retail Trade	1,392,625,569	1,436,104,099	3.12%
Transportation and Warehousing	70,374,542	69,112,277	-1.79%
Information Industries	188,292,732	199,410,844	5.90%
Finc, Ins. Real Estate, Rental & Leasing	397,627,296	376,763,728	-5.25%
Professional, Scientific, Tech., & Mgmt Serv.	32,713,551	35,779,720	9.37%
Educational, Health Care, and Social Serv.	14,062,489	15,598,966	10.93%
Arts, Entertainment & Recreation	17,380,391	15,465,837	-11.02%
Accommodation & Food Services	417,368,241	442,959,306	6.13%
Other Services	131,846,170	131,796,750	-0.04%
Miscellaneous	56,470,251	53,136,764	-5.90%
GRAND TOTAL	\$5,696,709,951	\$5,825,601,890	2.26%

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