



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

2006

Sales Occurring in Calendar Year 2006

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OFFICE OF STATE TAX COMMISSIONER
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Office of State Tax Commissioner

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Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during calendar year 2006. The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

This report is used primarily as a summary of the economic activity that occurs throughout the regions of the state. In recognition that the primary focus of this report is as an economic indicator, not as a summary of state tax revenues, sales tax collections are no longer contained in this report. Collections statistics are available from the Office of Management and Budget or the Office of Tax Commissioner.

Comparisons

Taxable sales and taxable sales plus purchases reported for the current year are compared with those reported for the prior year by county on Table 2 and by city on Table 4. (For an explanation of taxable sales, taxable purchases, or tax base, see the Definition of Terms section of this report.)

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

All taxable sales and taxable purchases reported for the current year are compared to the prior year in Table 5. This table compares activity by industry in North Dakota using the 2002 North American Industrial Classification System (NAICS). (Previously, industry statistics were reported using the SIC system. Statistics have been reclassified using NAICS beginning with the 2005 report.) Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 5 more likely capture sales activity within a particular industry.

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

Definition of Terms

Taxable Sales. Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales. For a historical account of major sales tax exemptions, see *Summary of Changes in Sales and Use Tax Rates and Tax Base* on page 3 of this report.

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

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

Tax Base. For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

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

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

NAICS Codes	Business Activity
2121	Coal mining
2211	Electrical Power Generation, Transmission & Dist.
2212	Natural Gas Distribution
486	Pipeline Transportation
517	Telecommunications

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

Summary of Changes in Sales and Use Tax Rates and Tax Base

The following changes in the sales and use tax rates and tax bases must be taken into account when comparing 2005 statistics with previous years. Changes are shown by effective dates.

May 1, 1935. The first general sales tax in North Dakota was enacted at a rate of 2%. The base generally consisted of all sales to consumers of personal property; sales or service of gas, steam, electricity, water and communication; sales of tickets to places of amusement; and subscription sales of magazines.

May 14, 1939. A 2% general use tax was enacted. The base was limited to tangible personal property.

July 1, 1963. The Legislature increased the sales and use tax rate from 2% to 2.25% and broadened the base to include services rendered in the repair, alteration, restoration and cleaning of tangible personal property; hotel, motel and tourist court accommodations; amusements involving participation; and leasing of renting of tangible personal property. Also a 3% excise tax was placed on the wholesale price to retail liquor dealers on non-alcoholic commodities suitable for use in mixed drinks. This excise tax was terminated in June 30, 1967.

July 1, 1965. In 1965, the sales tax law was referred to a vote of the people and disapproved. Consequently, from July 1, 1965 to April 1, 1967, use tax was collected in place of the disapproved sales tax. The tax base was substantially the same as the sales tax base prior to July 1, 1963, except communication services (telephone and telegraph) were not subject to the use tax.

April 1, 1967. New sales and use tax laws were enacted imposing a 3% tax on the same sales transactions that were taxable from July 1, 1963 to July 1, 1965, except services rendered in the repair, alteration, restoration and cleaning of tangible personal property were not included in the new base. In addition, the legislature enacted a separate 3% motor vehicle excise tax in lieu of a sales or use tax.

July 1, 1969. The tax base was broadened to include tobacco products, alcoholic beverages, oleomargarine, and certain sales through coin-operated vending machines.

January 1, 1970. The sales and use tax rate increased from 3% to 4% in accordance with the legislation passed by the 1969 Legislative Session.

July 1, 1971. Exemptions from the sales and use tax were made for milk and milk products, meat, fish, and poultry.

July 1, 1973. Sales of all food and food products for human consumption off the premises where purchased became exempt. This exemption extended primarily to groceries and did not exempt prepared foods served or sold by restaurants or cafes.

July 1, 1975. Additional exemptions again reduced the tax base. Exemptions included sales of artificial devices for handicapped persons, coal, sales to nursing homes and intermediate care facilities, and sales of certain religious books to non-profit religious organizations.

January 1, 1977. In the November 1976 General Election, North Dakota voters approved an initiated measure that reduced the sales and use tax rate and the motor vehicle excise tax rate from 4% to 3%, reduced the rate on farm machinery and irrigation equipment from 4% to 2%, and eliminated the tax on electricity.

July 1, 1977. Sales to nursing homes were exempted from the sales and use tax.

July 1, 1979. The tax base was further reduced by additional exemptions created by the Legislature. Exemptions were added for sales to hospitals and for ostomy devices and supplies. The exemption for devices to aid the handicapped was expanded.

July 1, 1981. The tax base was reduced again. The Legislature eliminated the sales and use tax on water, used mobile homes, and magazine and periodical subscriptions. The tax rate on new mobile homes was reduced from 3% to 2%.

April 1, 1983. The general sales and use tax rate was increased from 3% to 4%. The rate for farm machinery and irrigation equipment, and new mobile homes was increased from 2% to 3%. The rate for alcoholic beverages was increased from 3% to 5%.

July 1, 1983. The requirements for remittance of sales and use tax were changed from a quarterly basis to a monthly basis for businesses with taxable sales greater than \$333,000 in the preceding calendar year. Retailers who file on a monthly basis were granted a limited deduction for administrative expenses incurred in collecting the sales and use tax.

July 1, 1985. Exemptions for sales of candy, carbonated beverages and chewing gum were repealed and sales of these items became subject to the 4% sales tax.

January 1, 1987. Tax rates were increased during the 1986 Special Legislative Session. The general sales and use tax rate was raised from 4% to 5%. The rate on farm machinery repair parts was lowered from 4% to 3%, and the rate on alcoholic beverages was increased from 5% to 6%. No change was made in the 3% rate for farm machinery, irrigation equipment, and new mobile homes.

July 1, 1987. The 1987 Legislature increased the general sales and use tax rate from 5% to 5.5%. The rate on sales of farm machinery, irrigation equipment, farm machinery repair parts and new mobile homes was increased from 3% to 3.5% and the rate on sales of alcoholic beverages was raised from 6% to 6.5%. Exemptions were created regarding flight simulators, annual church bazaars and adjuvants used with farm chemicals.

May 1, 1989. The 1989 Legislature increased the general sales tax rate from 5.5% to 6%, the rate on sales of farm equipment, farm machinery repair parts, irrigation equipment and new mobile homes from 3.5% to 4% and the rate on sales of alcoholic beverages from 6.5% to 7%. (See December 6, 1989, below).

July 1989. The 1989 Legislature broadened the tax base to include the sale of bingo cards, coffee, tea, cocoa, bottled water sold in containers of less than one gallon, and the sales to state chartered credit unions. The 1989 Legislature also reduced the rate for equipment used in actual manufacturing of products, (from testing to packaging) from 5.5% to 3%. The manufacturing company, however, must receive approval for the reduced rate or pay the tax and apply for a refund. The tax exemption for sales to residents of Montana and Canada was altered, exempting sales of \$50 or more (Montana) and requiring the submission of requests for refunds (Canada).

December 6, 1989. In a Special Election December 5, 1989, the state's voters rejected two of the sales tax rate increases passed by the 1989 Legislature. The rate increases were in effect from May 1, 1989, through December 5, 1989. On December 6, 1989, the rates were decreased as follows:

- The general sales and use tax rate was decreased from 6% to 5%.
- The tax rate on farm machinery, farm machinery repair parts and new mobile homes was decreased from 4% to 3%.

July 1, 1991. The 1991 Legislature exempted manufacturing or processing machinery and equipment used by new or expanding manufacturers or agricultural producers from the 3% sales tax rate. An exemption was created for production equipment in new, large lignite-burning power plants and for other tangible personal property used in construction of the power plant.

January 1, 1993. The 1991 Legislature enacted a phase-in reduction for natural gas from 5% to 2%. The reduction was as follows: 4% effective January 1, 1993; 3% effective January 1, 1994; and 2% effective January 1, 1995.

1993 Session. The exemption for manufacturing machinery and equipment was clarified and expanded to include recycling machinery and equipment. Items purchased by political subdivisions of another state were made taxable if the other state taxes the items.

July 1994 Special Session. Qualifications for the manufacturing machinery and equipment exemption were broadened to include any machinery and equipment used primarily in the manufacturing to the final transportation from the site. The exemption was expanded to include research and development equipment. A new exemption was created for materials used to construct an agricultural processing facility.

1995 Session. The sale of recapping and retreading services for tires became subject to sales tax. The sunset on the exemption for recycling machinery and equipment was removed.

1997 Session. Legislation was enacted enabling the Tax Commissioner to accept a sales tax return filed by electronic means and providing alternative signature methods.

1999 Session. The tax rate on used farm machinery and repair parts was reduced from 3% to 1.5% effective May 1, 1999.

2001 Session. The 1.5% tax rate on used farm machinery and repair parts was extended through June 30, 2002 and thereafter exempt from sales tax. Car rentals became subject to the state's 5% sales tax and to a special 3% sales tax surcharge. Sales of computers and telecommunications equipment to a new primary sector business, or as a result of an economic expansion of an existing primary sector business, became exempt from sales tax.

2003 Session. Legislation imposed a temporary additional 1% tax on hotel and motel room rental, to fund Lewis and Clark Celebration promotion. The tax is scheduled to sunset on June 30, 2007.

2005 Session. Legislation was enacted that adopted the national Streamlined Sales Tax Project definitions and policies. The 2005 Assembly granted sales tax exemptions for purchases made by emergency medical service providers and sales to licensed assisted living facilities. It also authorized the sale of alcoholic beverages on Thanksgiving Day.

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TABLE 1

**Taxable Sales and Taxable Purchases
By County, Calendar Year 2006**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$15,744,319	\$552,325	\$16,296,644
Barnes	54,435,453	3,961,898	58,397,351
Benson	9,845,995	82,220	9,928,215
Billings	13,800,246	257,023	14,057,269
Bottineau	32,165,065	480,336	32,645,401
Bowman	26,688,401	1,117,846	27,806,247
Burke	8,286,299	73,455	8,359,754
Burleigh	1,096,320,760	69,884,073	1,166,204,833
Cass	2,057,662,345	204,503,253	2,262,165,598
Cavalier	22,766,603	531,473	23,298,076
Dickey	27,081,753	819,493	27,901,246
Divide	9,058,720	109,970	9,168,690
Dunn	9,331,361	651,339	9,982,700
Eddy	7,931,988	46,103	7,978,091
Emmons	13,545,843	609,344	14,155,187
Foster	29,250,020	2,020,859	31,270,879
Golden Valley	12,075,155	776,238	12,851,393
Grand Forks	830,530,926	49,573,077	880,104,003
Grant	6,983,682	85,179	7,068,861
Griggs	10,658,780	242,381	10,901,161
Hettinger	6,422,104	612,808	7,034,912
Kidder	7,726,047	55,594	7,781,641
LaMoure	26,304,276	344,676	26,648,952
Logan	7,413,362	201,927	7,615,289
McHenry	10,657,391	1,547,026	12,204,417
McIntosh	18,635,282	114,745	18,750,027
McKenzie	24,531,923	1,273,592	25,805,515
McLean	33,289,295	537,722	33,827,017
Mercer	36,426,471	542,918	36,969,389
Morton	166,085,614	17,334,529	183,420,143
Mountrail	21,235,374	399,082	21,634,456
Nelson	9,741,891	180,719	9,922,610
Oliver	2,633,217	34,013	2,667,230
Pembina	35,806,191	13,019,942	48,826,133
Pierce	26,762,173	2,591,031	29,353,204
Ramsey	116,742,661	1,296,212	118,038,873
Ransom	30,767,368	3,744,757	34,512,125
Renville	15,693,070	5,267,404	20,960,474
Richland	79,742,614	21,205,811	100,948,425
Rolette	22,481,012	574,429	23,055,441
Sargent	14,383,666	38,977,659	53,361,325
Sheridan	2,041,979	81,203	2,123,182
Sioux	402,254	2,171	404,425
Slope	559,047	44,551	603,598
Stark	280,561,098	31,943,687	312,504,785
Steele	5,164,144	1,020,204	6,184,348
Stutsman	163,116,262	11,261,551	174,377,813
Towner	8,166,821	1,735,641	9,902,462
Traill	29,530,082	2,171,726	31,701,808
Walsh	62,507,038	2,040,403	64,547,441
Ward	661,624,761	37,865,228	699,489,989
Wells	23,371,666	741,685	24,113,351
Williams	366,537,667	31,843,679	398,381,346
Subtotal In-State	\$6,611,227,535	\$566,986,210	\$7,178,213,745
Consolidated	658,549,375	172,612,447	831,161,822
Out-Of-State	<u>1,097,049,496</u>	<u>177,864,910</u>	<u>1,274,914,406</u>
Grand Total In-State and Out-Of-State	\$8,366,826,406	\$917,463,567	\$9,284,289,973

TABLE 2

**Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases
By County, Calendar Years 2005 and 2006**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2005	2006		2005	2006	
Adams	\$14,763,818	\$15,744,319	6.64%	\$15,229,470	\$16,296,644	7.01%
Barnes	57,379,578	54,435,453	-5.13%	61,324,071	58,397,351	-4.77%
Benson	8,917,509	9,845,995	10.41%	9,033,147	9,928,215	9.91%
Billings	13,795,202	13,800,246	0.04%	14,004,747	14,057,269	0.38%
Bottineau	32,864,959	32,165,065	-2.13%	33,169,835	32,645,401	-1.58%
Bowman	22,563,915	26,688,401	18.28%	24,367,816	27,806,247	14.11%
Burke	7,776,826	8,286,299	6.55%	7,885,915	8,359,754	6.01%
Burleigh	1,008,033,871	1,096,320,760	8.76%	1,065,492,863	1,166,204,833	9.45%
Cass	1,955,304,063	2,057,662,345	5.23%	2,139,069,001	2,262,165,598	5.75%
Cavalier	23,174,130	22,766,603	-1.76%	23,447,124	23,298,076	-0.64%
Dickey	25,418,453	27,081,753	6.54%	26,164,974	27,901,246	6.64%
Divide	8,519,423	9,058,720	6.33%	8,562,123	9,168,690	7.08%
Dunn	10,494,257	9,331,361	-11.08%	10,995,013	9,982,700	-9.21%
Eddy	8,141,948	7,931,988	-2.58%	8,212,128	7,978,091	-2.85%
Emmons	14,197,988	13,545,843	-4.59%	14,547,985	14,155,187	-2.70%
Foster	32,183,732	29,250,020	-9.12%	34,277,012	31,270,879	-8.77%
Golden Valley	13,498,042	12,075,155	-10.54%	13,603,876	12,851,393	-5.53%
Grand Forks	812,630,693	830,530,926	2.20%	856,807,286	880,104,003	2.72%
Grant	7,420,748	6,983,682	-5.89%	7,489,495	7,068,861	-5.62%
Griggs	11,999,102	10,658,780	-11.17%	12,199,964	10,901,161	-10.65%
Hettinger	6,715,851	6,422,104	-4.37%	7,067,257	7,034,912	-0.46%
Kidder	7,429,632	7,726,047	3.99%	7,523,134	7,781,641	3.44%
LaMoure	28,116,583	26,304,276	-6.45%	28,649,878	26,648,952	-6.98%
Logan	7,165,865	7,413,362	3.45%	7,191,973	7,615,289	5.89%
McHenry	11,947,321	10,657,391	-10.80%	13,239,930	12,204,417	-7.82%
McIntosh	18,395,708	18,635,282	1.30%	18,596,967	18,750,027	0.82%
McKenzie	20,461,131	24,531,923	19.90%	21,441,387	25,805,515	20.35%
McLean	32,497,154	33,289,295	2.44%	33,128,704	33,827,017	2.11%
Mercer	35,123,943	36,426,471	3.71%	35,461,323	36,969,389	4.25%
Morton	159,618,850	166,085,614	4.05%	178,597,855	183,420,143	2.70%
Mountrail	21,440,313	21,235,374	-0.96%	22,315,273	21,634,456	-3.05%
Nelson	9,288,977	9,741,891	4.88%	9,460,326	9,922,610	4.89%
Oliver	2,168,371	2,633,217	21.44%	2,236,675	2,667,230	19.25%
Pembina	36,392,787	35,806,191	-1.61%	44,963,626	48,826,133	8.59%
Pierce	29,124,978	26,762,173	-8.11%	32,488,530	29,353,204	-9.65%
Ramsey	117,586,153	116,742,661	-0.72%	119,136,543	118,038,873	-0.92%
Ransom	30,431,099	30,767,368	1.11%	33,567,630	34,512,125	2.81%
Renville	15,582,602	15,693,070	0.71%	15,836,713	20,960,474	32.35%
Richland	81,182,744	79,742,614	-1.77%	103,081,317	100,948,425	-2.07%
Rolette	21,825,710	22,481,012	3.00%	22,203,356	23,055,441	3.84%
Sargent	27,703,778	14,383,666	-48.08%	48,240,975	53,361,325	10.61%
Sheridan	1,833,427	2,041,979	11.37%	1,901,349	2,123,182	11.67%
Sioux	412,298	402,254	-2.44%	413,117	404,425	-2.10%
Slope	513,595	559,047	8.85%	551,434	603,598	9.46%
Stark	253,791,312	280,561,098	10.55%	286,299,979	312,504,785	9.15%
Steele	5,358,595	5,164,144	-3.63%	6,350,158	6,184,348	-2.61%
Stutsman	163,833,811	163,116,262	-0.44%	175,426,625	174,377,813	-0.60%
Towner	8,698,011	8,166,821	-6.11%	10,352,807	9,902,462	-4.35%
Traill	29,941,299	29,530,082	-1.37%	30,634,214	31,701,808	3.48%
Walsh	62,881,765	62,507,038	-0.60%	65,593,876	64,547,441	-1.60%
Ward	628,448,768	661,624,761	5.28%	659,071,054	699,489,989	6.13%
Wells	25,487,169	23,371,666	-8.30%	26,171,773	24,113,351	-7.87%
Williams	279,997,789	366,537,667	30.91%	300,589,879	398,381,346	32.53%
Subtotal In-State	\$6,270,475,646	\$6,611,227,535	5.43%	\$6,753,669,482	\$7,178,213,745	6.29%
Consolidated and Out-Of-State	<u>1,511,416,253</u>	<u>1,755,598,871</u>	16.16%	<u>1,815,016,514</u>	<u>2,106,076,228</u>	16.04%
Grand Total In- and Out-Of-State	\$7,781,891,899	\$8,366,826,406	7.52%	8,568,685,996	\$9,284,289,973	8.35%

TABLE 3

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2006**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Abercrombie	296	\$3,073,087	\$517	\$3,073,604
Adams	203	586,062	1,253	587,315
Alexander	217	852,419	31,803	884,222
Anamoose	282	1,109,799	10,366	1,120,165
Aneta	284	871,144	75,791	946,935
Arthur	402	1,445,793	355,852	1,801,645
Ashley	882	4,438,381	32,433	4,470,814
Beach	1,116	11,472,564	773,911	12,246,475
Belfield	866	10,741,695	13,655,234	24,396,929
Berthold	466	2,021,256	524,995	2,546,251
Beulah	3,152	21,572,502	320,132	21,892,634
Binford	201	928,361	47,214	975,575
Bisbee	167	486,951	5,926	492,877
Bismarck	55,532	1,082,765,947	67,608,785	1,150,374,732
Bottineau	2,336	24,722,529	273,179	24,995,708
Bowbells	406	1,073,000	18,018	1,091,018
Bowdon	139	196,827	535	197,362
Bowman	1,600	24,284,760	930,407	25,215,167
Buffalo	209	994,801	7,417	1,002,218
Burlington	1,096	3,463,098	144,681	3,607,779
Buxton	350	1,020,922	580,608	1,601,530
Cando	1,342	6,754,231	1,725,832	8,480,063
Carpio	148	417,951	8,475	426,426
Carrington	2,268	28,552,250	2,015,598	30,567,848
Carson	319	895,798	18,065	913,863
Casselton	1,855	11,904,249	517,013	12,421,262
Cavalier	1,537	14,478,365	11,310,127	25,788,492
Center	678	2,621,133	30,893	2,652,026
Cogswell	165	212,969	0	212,969
Columbus	151	274,167	327	274,494
Cooperstown	1,053	8,507,985	134,274	8,642,259
Crosby	1,089	7,874,254	44,386	7,918,640
Crystal	167	202,129	2,139	204,268
Davenport	261	223,552	2,112	225,664
Des Lacs	209	64,949	8,000	72,949
Devils Lake	7,222	114,205,654	1,277,824	115,483,478
Dickinson	16,010	265,142,753	17,569,520	282,712,273
Drake	322	895,568	2,006	897,574
Drayton	913	7,863,487	205,541	8,069,028
Dunseith	739	2,972,170	3,094	2,975,264
Edgeley	637	7,745,692	174,422	7,920,114
Edinburg	252	1,389,076	7,800	1,396,876
Edmore	256	1,159,909	4,778	1,164,687
Elgin	659	4,903,719	30,760	4,934,479
Ellendale	1,559	7,949,026	328,599	8,277,625
Emerado	510	2,696,627	670,295	3,366,922
Enderlin	947	3,889,408	3,570,388	7,459,796
Esmond	159	545,027	0	545,027
Fairmount	406	1,377,039	205,186	1,582,225
Fargo	90,599	1,796,474,708	184,795,472	1,981,270,180
Fessenden	625	4,313,040	124,170	4,437,210
Finley	515	3,346,436	133,810	3,480,246
Flasher	285	1,001,227	19,946	1,021,173
Fordville	266	860,712	232,842	1,093,554
Forman	506	3,050,699	27,393	3,078,092

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2006**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Gackle	228	\$1,085,995	\$13,392	\$1,099,387
Galesburg	335	598,486	14,530	613,016
Garrison	1,318	10,381,166	324,081	10,705,247
Gilby	243	306,956	5,584	312,540
Gladstone	248	174,846	379,117	553,963
Glen Ullin	865	3,239,828	36,165	3,275,993
Glenburn	374	2,261,308	223,994	2,485,302
Golden Valley	183	190,996	1,014	192,010
Goodrich	163	304,180	125	304,305
Grafton	4,516	42,397,743	1,458,482	43,856,225
Grand Forks	49,321	807,989,939	48,237,665	856,227,604
Grandin	181	822,805	120,473	943,278
Granville	286	234,971	0	234,971
Grenora	202	827,597	5,853	833,450
Gwinner	717	5,552,972	38,776,187	44,329,159
Halliday	227	1,365,908	76,139	1,442,047
Hankinson	1,058	5,748,054	23,503	5,771,557
Hannaford	181	775,741	8,406	784,147
Harvey	1,989	18,149,878	594,418	18,744,296
Harwood	607	3,221,886	12,812	3,234,698
Hatton	707	2,951,206	7,428	2,958,634
Hazelton	237	3,329,214	262,813	3,592,027
Hazen	2,457	12,914,026	220,525	13,134,551
Hebron	803	1,960,310	193,840	2,154,150
Hettinger	1,307	15,290,522	546,218	15,836,740
Hillsboro	1,563	10,850,446	880,624	11,731,070
Hoople	292	2,061,230	5,465	2,066,695
Hope	303	1,270,483	886,259	2,156,742
Horace	915	4,421,898	163,868	4,585,766
Hunter	326	5,451,289	64,819	5,516,108
Jamestown	15,527	159,269,678	9,454,421	168,724,099
Kenmare	1,081	12,173,843	1,192,489	13,366,332
Kensal	161	260,567	441	261,008
Killdeer	713	7,627,483	564,274	8,191,757
Kindred	614	7,416,684	1,034,064	8,450,748
Kulm	422	3,443,770	72,880	3,516,650
Lakota	781	2,890,031	25,391	2,915,422
LaMoure	944	13,227,942	60,982	13,288,924
Langdon	2,101	19,468,527	310,501	19,779,028
Lansford	253	549,488	7,306	556,794
Larimore	1,433	4,165,595	140,971	4,306,566
Leeds	464	1,143,069	4,592	1,147,661
Lehr	114	203,856	0	203,856
Leonard	255	1,385,393	3,305	1,388,698
Lidgerwood	738	5,325,855	76,218	5,402,073
Lignite	174	3,063,488	9,890	3,073,378
Lincoln	1,730	1,146,901	68,101	1,215,002
Linton	1,321	7,260,419	323,238	7,583,657
Lisbon	2,292	25,827,812	161,514	25,989,326
Litchville	191	771,345	8,506	779,851
Maddock	498	3,276,531	43,016	3,319,547
Mandan	16,718	154,529,706	16,969,232	171,498,938
Manvel	370	1,336,578	65,937	1,402,515
Mapleton	606	1,485,136	143,562	1,628,698
Marion	146	296,303	7,443	303,746

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2006**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Max	278	\$597,564	\$2,214	\$599,778
Mayville	1,953	12,463,376	395,037	12,858,413
McClusky	415	1,336,783	81,078	1,417,861
McVille	470	1,784,865	4,860	1,789,725
Medina	335	467,306	78,420	545,726
Michigan	345	2,984,759	67,468	3,052,227
Milnor	711	3,930,015	127,640	4,057,655
Minnewaukan	318	656,672	15,931	672,603
Minot	36,567	638,033,432	35,605,713	673,639,145
Minto	657	1,982,007	98,867	2,080,874
Mohall	812	11,768,472	5,031,240	16,799,712
Mooreton	204	632,631	26,761	659,392
Mott	808	3,634,241	198,856	3,833,097
Munich	268	894,414	66,681	961,095
Napoleon	857	5,828,041	174,539	6,002,580
Neche	437	1,050,125	129,301	1,179,426
New England	555	1,788,450	364,068	2,152,518
New Leipzig	274	968,019	23,503	991,522
New Rockford	1,463	7,112,560	19,209	7,131,769
New Salem	938	4,980,883	114,908	5,095,791
New Town	1,367	4,004,942	220,136	4,225,078
Noonan	154	764,583	62,177	826,760
Northwood	959	11,548,568	255,684	11,804,252
Oakes	1,979	17,104,968	453,674	17,558,642
Osnabrook	174	238,686	19,485	258,171
Page	225	2,765,882	1,878	2,767,760
Park River	1,535	9,079,072	231,355	9,310,427
Parshall	981	1,670,551	7,864	1,678,415
Pembina	642	5,319,312	220,139	5,539,451
Petersburg	195	270,712	1,176	271,888
Pick City	166	1,056,990	0	1,056,990
Plaza	167	768,681	1,554	770,235
Portal	131	543,724	19,472	563,196
Portland	604	1,101,252	285,145	1,386,397
Powers Lake	309	3,046,885	24,548	3,071,433
Ray	534	3,104,435	26,722	3,131,157
Reeder	181	435,637	6,095	441,732
Regent	211	999,005	49,884	1,048,889
Reynolds	350	741,302	1,466	742,768
Rhame	189	535,765	2,707	538,472
Richardton	619	3,079,048	230,704	3,309,752
Riverdale	273	767,441	31,966	799,407
Rock Lake	194	425,860	1,749	427,609
Rolette	538	3,028,734	384,748	3,413,482
Rolla	1,417	15,196,921	154,444	15,351,365
Rugby	2,939	26,432,139	2,590,564	29,022,703
Rutland	220	789,191	19,815	809,006
St. John	358	1,047,243	8,297	1,055,540
St. Thomas	447	828,603	1,833	830,436
Sawyer	377	1,540,974	45,569	1,586,543
Scranton	304	1,867,876	184,732	2,052,608
Selfridge	223	350,673	656	351,329
Sherwood	255	1,364,488	8,445	1,372,933
Sheyenne	318	801,099	26,894	827,993
South Heart	307	1,117,031	78,658	1,195,689

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2006**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Stanley	1,279	\$12,751,979	\$70,210	\$12,822,189
Stanton	345	479,106	826	479,932
Starkweather	157	4,676	2,387	7,063
Steele	761	4,269,553	32,526	4,302,079
Strasburg	549	1,850,258	22,837	1,873,095
Surrey	917	1,053,208	302,352	1,355,560
Sykeston	153	279,203	15,825	295,028
Tappen	210	1,788,916	1,568	1,790,484
Thompson	1,006	1,027,213	102,907	1,130,120
Tioga	1,125	27,678,045	8,073,461	35,751,506
Tolna	202	666,671	2,463	669,134
Tower City	252	1,167,313	66,774	1,234,087
Towner	574	2,366,105	24,115	2,390,220
Turtle Lake	580	1,910,891	6,673	1,917,564
Underwood	812	2,541,133	5,228	2,546,361
Upham	155	363,134	128	363,262
Valley City	6,826	51,031,574	3,839,520	54,871,094
Velva	1,049	5,267,355	1,480,762	6,748,117
Wahpeton	8,586	58,786,397	20,074,536	78,860,933
Walcott	189	2,316,676	2,010	2,318,686
Walhalla	1,057	5,177,749	1,111,657	6,289,406
Washburn	1,389	13,920,366	123,706	14,044,072
Watford City	1,435	22,609,857	485,791	23,095,648
West Fargo	14,940	213,950,053	16,987,377	230,937,430
Westhope	533	3,556,406	51,592	3,607,998
Wildrose	129	549,057	261	549,318
Williston	12,512	333,930,560	23,615,659	357,546,219
Willow City	221	834,255	2,235	836,490
Willton	807	2,015,606	36,127	2,051,733
Wimbledon	237	1,304,671	52,641	1,357,312
Wing	124	292,396	915	293,311
Wishek	1,122	13,658,335	80,968	13,739,303
Wyndmere	533	1,591,949	614,994	2,206,943
Zap	231	212,851	421	213,272
Zeeland	141	475,879	1,133	477,012
Subtotal 200 Cities	456,275	\$6,534,878,020	\$560,471,331	\$7,095,349,351
Remaining City Data	185,925	<u>76,349,515</u>	<u>6,514,879</u>	<u>82,864,394</u>
Total In-State	642,200	\$6,611,227,535	\$566,986,210	\$7,178,213,745
Consolidated		658,549,375	172,612,447	831,161,822
Out-Of-State		<u>1,097,049,496</u>	<u>177,864,910</u>	<u>1,274,914,406</u>
Grand Total In- and Out-Of-State		\$8,366,826,406	\$917,463,567	\$9,284,289,973

TABLE 4

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2005 and 2006**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT	CALENDAR YEAR	CALENDAR YEAR	PERCENT
	2005	2006	CHANGE	2005	2006	CHANGE
Abercrombie	\$3,655,599	\$3,073,087	-15.93%	\$3,656,016	\$3,073,604	-15.93%
Adams	632,194	586,062	-7.30%	643,033	587,315	-8.66%
Alexander	744,598	852,419	14.48%	750,266	884,222	17.85%
Anamoose	1,390,800	1,109,799	-20.20%	1,413,913	1,120,165	-20.78%
Aneta	947,250	871,144	-8.03%	1,028,864	946,935	-7.96%
Arthur	1,609,594	1,445,793	-10.18%	2,008,820	1,801,645	-10.31%
Ashley	4,556,685	4,438,381	-2.60%	4,626,797	4,470,814	-3.37%
Beach	12,850,840	11,472,564	-10.73%	12,954,226	12,246,475	-5.46%
Belfield	8,666,358	10,741,695	23.95%	25,218,294	24,396,929	-3.26%
Berthold	2,065,892	2,021,256	-2.16%	2,466,153	2,546,251	3.25%
Beulah	21,653,246	21,572,502	-0.37%	21,848,905	21,892,634	0.20%
Binford	1,080,295	928,361	-14.06%	1,122,271	975,575	-13.07%
Bisbee	540,569	486,951	-9.92%	545,831	492,877	-9.70%
Bismarck	994,755,601	1,082,765,947	8.85%	1,050,759,201	1,150,374,732	9.48%
Bottineau	25,409,573	24,722,529	-2.70%	25,556,797	24,995,708	-2.20%
Bowbells	1,135,482	1,073,000	-5.50%	1,161,782	1,091,018	-6.09%
Bowdon	190,167	196,827	3.50%	190,926	197,362	3.37%
Bowman	20,112,653	24,284,760	20.74%	21,256,152	25,215,167	18.63%
Buffalo	998,160	994,801	-0.34%	1,001,209	1,002,218	0.10%
Burlington	3,135,771	3,463,098	10.44%	3,193,628	3,607,779	12.97%
Buxton	1,513,747	1,020,922	-32.56%	1,563,435	1,601,530	2.44%
Cando	7,052,025	6,754,231	-4.22%	8,689,599	8,480,063	-2.41%
Carpio	408,712	417,951	2.26%	412,788	426,426	3.30%
Carrington	31,365,888	28,552,250	-8.97%	33,428,795	30,567,848	-8.56%
Carson	915,554	895,798	-2.16%	918,466	913,863	-0.50%
Casselton	13,544,654	11,904,249	-12.11%	14,167,055	12,421,262	-12.32%
Cavalier	15,259,960	14,478,365	-5.12%	22,372,892	25,788,492	15.27%
Center	2,148,697	2,621,133	21.99%	2,179,649	2,652,026	21.67%
Cogswell	224,894	212,969	-5.30%	224,894	212,969	-5.30%
Columbus	258,908	274,167	5.89%	259,062	274,494	5.96%
Cooperstown	9,559,943	8,507,985	-11.00%	9,706,382	8,642,259	-10.96%
Crosby	7,414,954	7,874,254	6.19%	7,450,330	7,918,640	6.29%
Crystal	206,998	202,129	-2.35%	208,821	204,268	-2.18%
Davenport	166,255	223,552	34.46%	168,155	225,664	34.20%
Des Lacs	74,951	64,949	-13.34%	74,951	72,949	-2.67%
Devils Lake	115,562,349	114,205,654	-1.17%	117,097,729	115,483,478	-1.38%
Dickinson	240,946,021	265,142,753	10.04%	255,406,047	282,712,273	10.69%
Drake	961,795	895,568	-6.89%	970,792	897,574	-7.54%
Drayton	7,624,372	7,863,487	3.14%	7,766,199	8,069,028	3.90%
Dunseith	2,727,687	2,972,170	8.96%	2,738,658	2,975,264	8.64%
Edgeley	8,815,694	7,745,692	-12.14%	9,090,486	7,920,114	-12.87%
Edinburg	1,523,491	1,389,076	-8.82%	1,534,600	1,396,876	-8.97%
Edmore	474,252	1,159,909	144.58%	475,094	1,164,687	145.15%
Elgin	5,221,779	4,903,719	-6.09%	5,261,002	4,934,479	-6.21%
Ellendale	7,409,382	7,949,026	7.28%	7,845,258	8,277,625	5.51%
Emerado	2,732,691	2,696,627	-1.32%	3,278,375	3,366,922	2.70%
Enderlin	3,189,460	3,889,408	21.95%	6,158,931	7,459,796	21.12%
Esmond	375,859	545,027	45.01%	378,752	545,027	43.90%
Fairmount	1,340,703	1,377,039	2.71%	1,511,143	1,582,225	4.70%
Fargo	1,697,770,996	1,796,474,708	5.81%	1,864,764,527	1,981,270,180	6.25%
Fessenden	4,838,623	4,313,040	-10.86%	4,955,052	4,437,210	-10.45%
Finley	3,319,706	3,346,436	0.81%	3,423,628	3,480,246	1.65%
Flasher	1,286,382	1,001,227	-22.17%	1,305,667	1,021,173	-21.79%
Fordville	598,280	860,712	43.86%	682,095	1,093,554	60.32%
Forman	3,234,924	3,050,699	-5.69%	3,262,223	3,078,092	-5.64%
Gackle	816,016	1,085,995	33.09%	823,973	1,099,387	33.43%
Galesburg	634,189	598,486	-5.63%	691,725	613,016	-11.38%
Garrison	9,909,046	10,381,166	4.76%	10,258,982	10,705,247	4.35%
Gilby	309,505	306,956	-0.82%	313,099	312,540	-0.18%
Gladstone	173,951	174,846	0.51%	431,050	553,963	28.51%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2005 and 2006**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2005	2006		2005	2006	
Glen Ullin	\$4,341,848	\$3,239,828	-25.38%	\$4,366,490	\$3,275,993	-24.97%
Glenburn	2,018,477	2,261,308	12.03%	2,051,120	2,485,302	21.17%
Golden Valley	208,086	190,996	-8.21%	209,757	192,010	-8.46%
Goodrich	364,760	304,180	-16.61%	365,655	304,305	-16.78%
Grafton	44,802,608	42,397,743	-5.37%	46,199,938	43,856,225	-5.07%
Grand Forks	787,019,554	807,989,939	2.66%	830,016,927	856,227,604	3.16%
Grandin	754,247	822,805	9.09%	947,909	943,278	-0.49%
Granville	223,027	234,971	5.36%	227,477	234,971	3.29%
Grenora	761,685	827,597	8.65%	761,685	833,450	9.42%
Gwinner	18,839,650	5,552,972	-70.53%	39,192,710	44,329,159	13.11%
Halliday	1,369,562	1,365,908	-0.27%	1,464,072	1,442,047	-1.50%
Hankinson	4,889,076	5,748,054	17.57%	4,927,552	5,771,557	17.13%
Hannaford	870,300	775,741	-10.87%	879,120	784,147	-10.80%
Harvey	19,674,932	18,149,878	-7.75%	20,238,575	18,744,296	-7.38%
Harwood	3,447,995	3,221,886	-6.56%	3,463,002	3,234,698	-6.59%
Hatton	2,640,263	2,951,206	11.78%	2,642,716	2,958,634	11.95%
Hazelton	3,147,942	3,329,214	5.76%	3,255,637	3,592,027	10.33%
Hazen	11,776,413	12,914,026	9.66%	11,912,280	13,134,551	10.26%
Hebron	1,942,629	1,960,310	0.91%	2,260,974	2,154,150	-4.72%
Hettinger	14,256,724	15,290,522	7.25%	14,717,589	15,836,740	7.60%
Hillsboro	11,159,596	10,850,446	-2.77%	11,426,931	11,731,070	2.66%
Hoople	1,760,597	2,061,230	17.08%	1,768,379	2,066,695	16.87%
Hope	1,632,605	1,270,483	-22.18%	2,520,246	2,156,742	-14.42%
Horace	3,884,255	4,421,898	13.84%	4,004,256	4,585,766	14.52%
Hunter	6,034,664	5,451,289	-9.67%	6,091,262	5,516,108	-9.44%
Jamestown	159,767,818	159,269,678	-0.31%	169,407,897	168,724,099	-0.40%
Kenmare	12,695,615	12,173,843	-4.11%	13,700,100	13,366,332	-2.44%
Kensal	260,626	260,567	-0.02%	261,212	261,008	-0.08%
Killdeer	8,742,076	7,627,483	-12.75%	9,145,413	8,191,757	-10.43%
Kindred	7,526,502	7,416,684	-1.46%	8,216,703	8,450,748	2.85%
Kulm	3,250,069	3,443,770	5.96%	3,422,181	3,516,650	2.76%
Lakota	2,533,115	2,890,031	14.09%	2,545,774	2,915,422	14.52%
LaMoure	14,154,346	13,227,942	-6.55%	14,229,224	13,288,924	-6.61%
Langdon	20,279,338	19,468,527	-4.00%	20,480,965	19,779,028	-3.43%
Lansford	627,955	549,488	-12.50%	642,127	556,794	-13.29%
Larimore	4,228,254	4,165,595	-1.48%	4,372,071	4,306,566	-1.50%
Leeds	1,317,900	1,143,069	-13.27%	1,319,363	1,147,661	-13.01%
Lehr	200,573	203,856	1.64%	200,933	203,856	1.45%
Leonard	1,005,905	1,385,393	37.73%	1,011,435	1,388,698	37.30%
Lidgerwood	6,306,665	5,325,855	-15.55%	6,389,457	5,402,073	-15.45%
Lignite	2,705,803	3,063,488	13.22%	2,710,243	3,073,378	13.40%
Lincoln	1,048,270	1,146,901	9.41%	1,139,095	1,215,002	6.66%
Linton	7,405,289	7,260,419	-1.96%	7,617,379	7,583,657	-0.44%
Lisbon	26,200,619	25,827,812	-1.42%	26,354,820	25,989,326	-1.39%
Litchville	786,082	771,345	-1.87%	793,039	779,851	-1.66%
Maddock	3,359,333	3,276,531	-2.46%	3,450,743	3,319,547	-3.80%
Mandan	145,981,345	154,529,706	5.86%	164,518,457	171,498,938	4.24%
Manvel	1,256,130	1,336,578	6.40%	1,308,244	1,402,515	7.21%
Mapleton	1,426,203	1,485,136	4.13%	1,531,165	1,628,698	6.37%
Marion	323,566	296,303	-8.43%	323,672	303,746	-6.16%
Max	600,865	597,564	-0.55%	602,443	599,778	-0.44%
Mayville	12,323,663	12,463,376	1.13%	12,359,575	12,858,413	4.04%
McClusky	1,307,681	1,336,783	2.23%	1,374,708	1,417,861	3.14%
McVile	1,682,269	1,784,865	6.10%	1,689,303	1,789,725	5.94%
Medina	521,861	467,306	-10.45%	549,276	545,726	-0.65%
Michigan	2,721,165	2,984,759	9.69%	2,784,972	3,052,227	9.60%
Milnor	3,773,573	3,930,015	4.15%	3,890,219	4,057,655	4.30%
Minnewaukan	630,932	656,672	4.08%	634,369	672,603	6.03%
Minot	603,752,727	638,033,432	5.68%	632,542,723	673,639,145	6.50%
Minto	2,176,836	1,982,007	-8.95%	2,275,703	2,080,874	-8.56%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2005 and 2006**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2005	2006		2005	2006	
Mohall	\$11,884,216	\$11,768,472	-0.97%	\$12,051,524	\$16,799,712	39.40%
Mooreton	702,452	632,631	-9.94%	728,800	659,392	-9.52%
Mott	3,826,554	3,634,241	-5.03%	3,959,612	3,833,097	-3.20%
Munich	855,335	894,414	4.57%	857,449	961,095	12.09%
Napoleon	5,850,946	5,828,041	-0.39%	5,857,924	6,002,580	2.47%
Neché	1,048,626	1,050,125	0.14%	1,142,453	1,179,426	3.24%
New England	1,739,139	1,788,450	2.84%	1,947,149	2,152,518	10.55%
New Leipzig	994,873	968,019	-2.70%	1,021,405	991,522	-2.93%
New Rockford	6,995,395	7,112,560	1.67%	7,055,598	7,131,769	1.08%
New Salem	5,709,943	4,980,883	-12.77%	5,789,564	5,095,791	-11.98%
New Town	3,782,885	4,004,942	5.87%	3,920,409	4,225,078	7.77%
Noonan	725,763	764,583	5.35%	729,756	826,760	13.29%
Northwood	14,633,830	11,548,568	-21.08%	14,884,411	11,804,252	-20.69%
Oakes	15,813,903	17,104,968	8.16%	16,079,556	17,558,642	9.20%
Osnabrock	296,917	238,686	-19.61%	302,074	258,171	-14.53%
Page	2,028,408	2,765,882	36.36%	2,031,339	2,767,760	36.25%
Park River	8,877,176	9,079,072	2.27%	9,114,695	9,310,427	2.15%
Parshall	2,046,629	1,670,551	-18.38%	2,059,673	1,678,415	-18.51%
Pembina	5,375,616	5,319,312	-1.05%	5,521,528	5,539,451	0.32%
Petersburg	298,250	270,712	-9.23%	299,158	271,888	-9.12%
Pick City	936,214	1,056,990	12.90%	937,316	1,056,990	12.77%
Plaza	843,209	768,681	-8.84%	845,680	770,235	-8.92%
Portal	644,868	543,724	-15.68%	696,819	563,196	-19.18%
Portland	1,077,229	1,101,252	2.23%	1,351,224	1,386,397	2.60%
Powers Lake	2,725,369	3,046,885	11.80%	2,750,812	3,071,433	11.66%
Ray	3,447,642	3,104,435	-9.95%	3,477,684	3,131,157	-9.96%
Reeder	491,678	435,637	-11.40%	496,010	441,732	-10.94%
Regent	1,149,726	999,005	-13.11%	1,160,064	1,048,889	-9.58%
Reynolds	708,384	741,302	4.65%	709,548	742,768	4.68%
Rhame	515,098	535,765	4.01%	531,218	538,472	1.37%
Richardton	2,621,852	3,079,048	17.44%	2,929,996	3,309,752	12.96%
Riverdale	994,620	767,441	-22.84%	1,012,949	799,407	-21.08%
Rock Lake	512,011	425,860	-16.83%	521,961	427,609	-18.08%
Rolette	2,960,346	3,028,734	2.31%	3,238,557	3,413,482	5.40%
Rolla	15,283,786	15,196,921	-0.57%	15,363,835	15,351,365	-0.08%
Rugby	28,704,070	26,432,139	-7.92%	32,067,110	29,022,703	-9.49%
Rutland	664,651	789,191	18.74%	677,755	809,006	19.37%
St. John	666,471	1,047,243	57.13%	667,500	1,055,540	58.13%
St. Thomas	716,392	828,603	15.66%	734,246	830,436	13.10%
Sawyer	1,689,757	1,540,974	-8.80%	1,714,057	1,586,543	-7.44%
Scranton	1,936,164	1,867,876	-3.53%	2,580,446	2,052,608	-20.46%
Selfridge	344,147	350,673	1.90%	344,147	351,329	2.09%
Sherwood	1,404,040	1,364,488	-2.82%	1,427,138	1,372,933	-3.80%
Sheyenne	1,117,506	801,099	-28.31%	1,126,829	827,993	-26.52%
South Heart	971,631	1,117,031	14.96%	1,840,046	1,195,689	-35.02%
Stanley	12,107,850	12,751,979	5.32%	12,626,422	12,822,189	1.55%
Stanton	421,092	479,106	13.78%	424,010	479,932	13.19%
Starkweather	26,167	4,676	-82.13%	27,371	7,063	-74.20%
Steele	4,031,947	4,269,553	5.89%	4,061,659	4,302,079	5.92%
Strasburg	2,267,556	1,850,258	-18.40%	2,297,715	1,873,095	-18.48%
Surrey	943,208	1,053,208	11.66%	1,198,069	1,355,560	13.15%
Sykeston	325,543	279,203	-14.23%	325,597	295,028	-9.39%
Tappen	1,824,322	1,788,916	-1.94%	1,826,158	1,790,484	-1.95%
Thompson	1,099,268	1,027,213	-6.55%	1,155,548	1,130,120	-2.20%
Tioga	17,859,778	27,678,045	54.97%	24,992,861	35,751,506	43.05%
Tolna	789,453	666,671	-15.55%	791,311	669,134	-15.44%
Tower City	1,232,872	1,167,313	-5.32%	1,263,828	1,234,087	-2.35%
Towner	2,520,096	2,366,105	-6.11%	2,584,850	2,390,220	-7.53%
Turtle Lake	2,275,042	1,910,891	-16.01%	2,282,217	1,917,564	-15.98%
Underwood	2,427,979	2,541,133	4.66%	2,477,961	2,546,361	2.76%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2005 and 2006**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2005	2006		2005	2006	
Upham	\$446,984	\$363,134	-18.76%	\$447,026	\$363,262	-18.74%
Valley City	53,679,534	51,031,574	-4.93%	57,488,014	54,871,094	-4.55%
Velva	5,923,992	5,267,355	-11.08%	7,014,339	6,748,117	-3.80%
Wahpeton	59,424,284	58,786,397	-1.07%	80,460,880	78,860,933	-1.99%
Walcott	2,439,316	2,316,676	-5.03%	2,442,910	2,318,686	-5.09%
Walhalla	5,300,114	5,177,749	-2.31%	6,302,628	6,289,406	-0.21%
Washburn	13,083,732	13,920,366	6.39%	13,261,943	14,044,072	5.90%
Watford City	18,519,951	22,609,857	22.08%	18,789,566	23,095,648	22.92%
West Fargo	209,014,294	213,950,053	2.36%	223,427,530	230,937,430	3.36%
Westhope	3,059,044	3,556,406	16.26%	3,113,391	3,607,998	15.89%
Wildrose	521,555	549,057	5.27%	522,084	549,318	5.22%
Williston	256,732,408	333,930,560	30.07%	270,144,497	357,546,219	32.35%
Willow City	987,702	834,255	-15.54%	994,042	836,490	-15.85%
Wilton	1,996,020	2,015,606	0.98%	2,019,886	2,051,733	1.58%
Wimbledon	1,682,595	1,304,671	-22.46%	1,792,217	1,357,312	-24.27%
Wing	301,734	292,396	-3.09%	302,661	293,311	-3.09%
Wishek	13,256,512	13,658,335	3.03%	13,386,331	13,739,303	2.64%
Wyndmere	1,522,240	1,591,949	4.58%	2,025,135	2,206,943	8.98%
Zap	128,892	212,851	65.14%	129,055	213,272	65.26%
Zeeland	503,294	475,879	-5.45%	503,997	477,012	-5.35%
Subtotal 200 Cities	\$6,194,037,171	\$6,534,878,020	5.50%	\$6,670,821,440	\$7,095,349,351	6.36%
Remaining City Data	<u>76,438,475</u>	<u>76,349,515</u>	-0.12%	<u>82,848,042</u>	<u>82,864,394</u>	0.02%
Total In-State	\$6,270,475,646	\$6,611,227,535	5.43%	\$6,753,669,482	\$7,178,213,745	6.29%
Consolidated and Out-Of-State	<u>1,511,416,253</u>	<u>1,755,598,871</u>	16.16%	<u>1,815,016,514</u>	<u>2,106,076,228</u>	16.04%
Grand Total In- and Out-Of-State	\$7,781,891,899	\$8,366,826,406	7.52%	\$8,568,685,996	\$9,284,289,973	8.35%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, Calendar Years 2005 and 2006**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	CALENDAR YEAR 2005	CALENDAR YEAR 2006	
Mining and Oil Extraction	\$131,781,224	\$191,615,942	45.40%
Utilities	340,026,524	346,796,556	1.99%
Construction	294,143,197	352,454,828	19.82%
Manufacturing	495,208,777	543,692,333	9.79%
Wholesale Trade	1,451,286,705	1,612,369,604	11.10%
Retail Trade	3,679,466,983	3,892,914,208	5.80%
Transportation and Warehousing	81,567,134	78,278,705	-4.03%
Information Industries	493,489,390	529,447,733	7.29%
Fin. Ins. Real Estate, Rental & Leasing	228,680,928	273,479,802	19.59%
Professional, Scientific, Tech., & Mgmt Serv.	88,596,961	104,687,646	18.16%
Educational, Health Care, and Social Serv.	54,153,332	56,241,615	3.86%
Arts, Entertainment & Recreation	69,533,021	70,373,433	1.21%
Accommodation & Food Services	920,977,441	979,767,870	6.38%
Other Services	196,470,259	204,214,626	3.94%
Miscellaneous	43,304,120	47,955,072	10.74%
GRAND TOTAL	\$8,568,685,996	\$9,284,289,973	8.35%

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.