

North Dakota Sales and Use Tax Statistical Report

Third Quarter 2005

Covering Sales Occurring in
July, August and September
and
Tax Collections Received in
July, August and September

		<u>Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year</u>		
<u>Sales Quarter</u>		<u>2003</u>	<u>2004</u>	<u>2005</u>
First Quarter:	January, February, March	-0.9%	+10.8%	+6.7%
Second Quarter:	April, May, June	+0.4%	+9.4%	+4.7%
Third Quarter:	July, August, September	+7.8%	+5.9%	+7.8%
Fourth Quarter:	October, November, December	+7.7%	+7.6%	

Office of State Tax Commissioner

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TAX COMMISSIONER

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Office of State Tax Commissioner

Table of Contents

Introduction 1, 2

Statistics by County

Table 1

Taxable Sales and Taxable Purchases by County, Third Quarter 2005..... 3

Table 2

Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, by County, Third Quarters 2004 and 2005..... 4

Table 3

Sales and Use Tax Collections by County, Third Quarter 2005..... 5

Statistics by City

Table 4

Taxable Sales and Taxable Purchases, 50 Largest Cities, Third Quarter 2005 6

Table 5

Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, 50 Largest Cities, Third Quarters 2004 and 2005..... 7

Table 6

Sales and Use Tax Collections, 50 Largest Cities, Third Quarter 2005 8

Statistics by Industry

Table 7

Comparison of Taxable Sales and Purchases by Industry, Third Quarters 2004 and 2005..... 9

Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the third quarter of 2005 and sales and use tax collections received during the third quarter of 2005.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in the third quarter. The major portion of these collections was paid with quarterly returns on taxable sales and taxable purchases made in the second quarter of 2005 and collections paid with monthly returns on taxable sales and taxable purchases made in May, June, July and August 2005. (Additional payments for August taxable sales and purchases would have been received after September, and will be reported as collections in the fourth quarter of 2005.)

Comparisons

Tables 2 and 5 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 5. (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 six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current quarter are compared to the same quarter in the prior year in Table 7. This table compares activity by industry in North Dakota. 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 7 more closely 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 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.

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

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 or related tax collections.

Consolidated. Taxable sales, taxable purchases and tax collections 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, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six 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 7.

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 Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

SIC Codes	Business Activity
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production
4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

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, 4, 5 and 6. 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 7.

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TABLE 1

**Taxable Sales and Purchases
By County, Third Quarter 2005**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$4,249,624	\$78,304	\$4,327,928
Barnes	15,743,141	1,179,666	16,922,807
Benson	2,678,019	19,031	2,697,050
Billings	8,712,362	26,553	8,738,915
Bottineau	10,319,168	133,959	10,453,127
Bowman	5,903,866	315,049	6,218,915
Burke	2,376,587	8,427	2,385,014
Burleigh	277,466,996	13,563,477	291,030,473
Cass	535,984,672	49,159,477	585,144,149
Cavalier	7,177,045	92,500	7,269,545
Dickey	8,387,182	238,736	8,625,918
Divide	2,687,159	12,284	2,699,443
Dunn	2,430,914	52,935	2,483,849
Eddy	2,312,076	3,046	2,315,122
Emmons	4,294,959	101,020	4,395,979
Foster	10,950,845	713,745	11,664,590
Golden Valley	3,943,778	26,624	3,970,402
Grand Forks	212,663,189	11,062,361	223,725,550
Grant	2,141,860	48,033	2,189,893
Griggs	3,564,895	125,823	3,690,718
Hettinger	1,906,671	91,995	1,998,666
Kidder	4,034,273	117,713	4,151,986
LaMoure	7,949,858	167,679	8,117,537
Logan	1,730,329	10,912	1,741,241
McHenry	4,042,534	301,275	4,343,809
McIntosh	4,436,842	79,704	4,516,546
McKenzie	6,762,106	287,250	7,049,356
McLean	9,292,811	189,459	9,482,270
Mercer	11,551,261	515,696	12,066,957
Morton	45,418,149	7,536,429	52,954,578
Mountrail	6,944,561	173,871	7,118,432
Nelson	2,303,794	39,790	2,343,584
Oliver	474,901	39,818	514,719
Pembina	9,772,359	3,536,246	13,308,605
Pierce	8,535,939	1,209,461	9,745,400
Ramsey	33,516,776	1,806,999	35,323,775
Ransom	7,837,077	901,414	8,738,491
Renville	5,353,802	37,464	5,391,266
Richland	22,665,489	5,095,383	27,760,872
Rolette	5,844,167	28,091	5,872,258
Sargent	7,945,327	2,534,836	10,480,163
Sheridan	509,026	12,632	521,658
Sioux	134,485	92	134,577
Slope	136,009	1,144	137,153
Stark	73,639,526	5,298,729	78,938,255
Steele	1,565,488	386,489	1,951,977
Stutsman	43,971,948	2,981,007	46,952,955
Towner	2,208,925	155,400	2,364,325
Traill	7,895,340	137,793	8,033,133
Walsh	17,702,652	1,001,653	18,704,305
Ward	175,834,377	8,797,567	184,631,944
Wells	7,466,717	158,505	7,625,222
Williams	76,343,770	8,147,595	84,491,365
Subtotal In-State	\$1,739,715,626	\$128,741,141	\$1,868,456,767
Consolidated	25,515,030	45,155,910	70,670,940
Out-Of-State	<u>264,865,239</u>	<u>36,188,493</u>	<u>301,053,732</u>
Grand Total	\$2,030,095,895	\$210,085,544	\$2,240,181,439

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Third Quarters 2004 and 2005**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER	THIRD QUARTER	PERCENT CHANGE	THIRD QUARTER	THIRD QUARTER	PERCENT CHANGE
	2004	2005		2004	2005	
Adams	\$3,287,582	\$4,249,624	29.26%	\$3,365,008	\$4,327,928	28.62%
Barnes	18,138,590	15,743,141	-13.21%	19,320,181	16,922,807	-12.41%
Benson	2,213,754	2,678,019	20.97%	2,223,571	2,697,050	21.29%
Billings	8,314,181	8,712,362	4.79%	8,349,091	8,738,915	4.67%
Bottineau	10,999,408	10,319,168	-6.18%	11,224,565	10,453,127	-6.87%
Bowman	5,290,783	5,903,866	11.59%	5,638,559	6,218,915	10.29%
Burke	1,838,483	2,376,587	29.27%	1,844,622	2,385,014	29.30%
Burleigh	244,337,680	277,466,996	13.56%	256,835,134	291,030,473	13.31%
Cass	511,256,018	535,984,672	4.84%	555,871,020	585,144,149	5.27%
Cavalier	7,627,316	7,177,045	-5.90%	7,703,280	7,269,545	-5.63%
Dickey	7,983,653	8,387,182	5.05%	8,151,414	8,625,918	5.82%
Divide	2,902,327	2,687,159	-7.41%	2,921,858	2,699,443	-7.61%
Dunn	1,866,259	2,430,914	30.26%	1,909,475	2,483,849	30.08%
Eddy	2,213,691	2,312,076	4.44%	2,217,887	2,315,122	4.38%
Emmons	4,475,877	4,294,959	-4.04%	4,509,179	4,395,979	-2.51%
Foster	9,012,783	10,950,845	21.50%	9,642,385	11,664,590	20.97%
Golden Valley	3,248,161	3,943,778	21.42%	3,263,378	3,970,402	21.67%
Grand Forks	212,651,550	212,663,189	0.01%	223,890,239	223,725,550	-0.07%
Grant	2,166,140	2,141,860	-1.12%	2,196,060	2,189,893	-0.28%
Griggs	3,786,607	3,564,895	-5.86%	3,905,211	3,690,718	-5.49%
Hettinger	1,688,335	1,906,671	12.93%	1,739,158	1,998,666	14.92%
Kidder	3,539,613	4,034,273	13.97%	3,581,097	4,151,986	15.94%
LaMoure	7,336,956	7,949,858	8.35%	7,791,148	8,117,537	4.19%
Logan	1,870,715	1,730,329	-7.50%	1,878,664	1,741,241	-7.31%
McHenry	3,675,309	4,042,534	9.99%	4,085,498	4,343,809	6.32%
McIntosh	4,318,819	4,436,842	2.73%	4,344,804	4,516,546	3.95%
McKenzie	6,457,329	6,762,106	4.72%	6,576,898	7,049,356	7.18%
McLean	10,311,785	9,292,811	-9.88%	10,462,525	9,482,270	-9.37%
Mercer	11,238,430	11,551,261	2.78%	11,580,309	12,066,957	4.20%
Morton	42,155,834	45,418,149	7.74%	45,406,796	52,954,578	16.62%
Mountrail	7,436,412	6,944,561	-6.61%	7,528,275	7,118,432	-5.44%
Nelson	2,531,721	2,303,794	-9.00%	2,549,600	2,343,584	-8.08%
Oliver	602,376	474,901	-21.16%	603,478	514,719	-14.71%
Pembina	10,372,945	9,772,359	-5.79%	12,802,984	13,308,605	3.95%
Pierce	8,402,905	8,535,939	1.58%	9,675,967	9,745,400	0.72%
Ramsey	32,587,585	33,516,776	2.85%	33,190,565	35,323,775	6.43%
Ransom	7,977,946	7,837,077	-1.77%	8,705,911	8,738,491	0.37%
Renville	4,034,261	5,353,802	32.71%	4,076,554	5,391,266	32.25%
Richland	22,554,700	22,665,489	0.49%	28,353,848	27,760,872	-2.09%
Rolette	5,792,975	5,844,167	0.88%	5,926,123	5,872,258	-0.91%
Sargent	6,196,926	7,945,327	28.21%	6,296,999	10,480,163	66.43%
Sheridan	444,483	509,026	14.52%	501,849	521,658	3.95%
Sioux	108,984	134,485	23.40%	109,268	134,577	23.16%
Slope	155,776	136,009	-12.69%	156,708	137,153	-12.48%
Stark	63,332,949	73,639,526	16.27%	66,276,565	78,938,255	19.10%
Steele	1,568,531	1,565,488	-0.19%	1,859,924	1,951,977	4.95%
Stutsman	42,972,448	43,971,948	2.33%	45,535,064	46,952,955	3.11%
Towner	1,845,068	2,208,925	19.72%	1,950,831	2,364,325	21.20%
Traill	8,334,211	7,895,340	-5.27%	8,460,574	8,033,133	-5.05%
Walsh	17,752,236	17,702,652	-0.28%	18,683,812	18,704,305	0.11%
Ward	164,281,207	175,834,377	7.03%	172,631,057	184,631,944	6.95%
Wells	6,722,851	7,466,717	11.06%	6,856,774	7,625,222	11.21%
Williams	62,071,110	76,343,770	22.99%	65,388,266	84,491,365	29.21%
Subtotal In-State	\$1,634,284,574	\$1,739,715,626	6.45%	\$1,740,550,010	\$1,868,456,767	7.35%
Consolidated and Out-Of-State	258,390,248	290,380,269	12.38%	338,286,574	371,724,672	9.88%
Grand Total	\$1,892,674,822	\$2,030,095,895	7.26%	\$2,078,836,584	\$2,240,181,439	7.76%

TABLE 3

**Sales and Use Tax Collections
By County, Third Quarter 2005**

COUNTIES	TOTAL THIRD QUARTER 2005 COLLECTIONS
Adams	\$236,720.37
Barnes	1,010,280.70
Benson	139,787.90
Billings	670,056.53
Bottineau	633,122.81
Bowman	342,725.05
Burke	116,346.27
Burleigh	15,449,371.58
Cass	33,106,591.93
Cavalier	382,158.56
Dickey	457,226.72
Divide	148,414.05
Dunn	133,313.29
Eddy	114,505.30
Emmons	219,112.88
Foster	552,770.12
Golden Valley	168,203.53
Grand Forks	13,005,599.33
Grant	115,737.49
Griggs	182,052.88
Hettinger	112,747.63
Kidder	229,976.50
LaMoure	332,347.06
Logan	91,599.16
McHenry	238,504.24
McIntosh	224,721.50
McKenzie	377,963.07
McLean	517,005.26
Mercer	645,932.74
Morton	2,606,140.09
Mountrail	383,338.17
Nelson	136,705.89
Oliver	27,736.69
Pembina	754,047.68
Pierce	486,919.27
Ramsey	2,095,395.63
Ransom	517,776.86
Renville	209,869.67
Richland	1,462,004.15
Rolette	345,391.03
Sargent	566,135.94
Sheridan	26,212.67
Sioux	6,585.28
Slope	8,166.77
Stark	4,453,644.67
Steele	135,950.12
Stutsman	2,875,155.54
Towner	129,728.69
Traill	486,254.90
Walsh	1,032,845.08
Ward	11,173,149.92
Wells	353,188.02
Williams	4,732,248.02
TOTAL COLLECTIONS	
Subtotal In-State	\$104,959,485.20
Consolidated	1,979,409.93
Out-Of-State	15,995,170.21
Total In- and Out-Of-State	<u>\$122,934,065.34</u>
Adjustments and Accounts Receivable	<u>3,028,283.85</u>
Grand Total In- and Out-Of-State	\$125,962,349.19
<i>LOCAL SALES AND USE TAXES ARE INCLUDED</i>	

TABLE 4

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Third Quarter 2005**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,123,057	\$17,531	\$1,140,588
Beach	1,116	3,809,505	26,536	3,836,041
Beulah	3,152	5,875,118	112,129	5,987,247
Bismarck	55,532	271,549,130	13,182,568	284,731,698
Bottineau	2,336	7,942,273	14,620	7,956,893
Bowman	1,600	5,262,323	218,817	5,481,140
Cando	1,342	1,803,246	153,699	1,956,945
Carrington	2,268	10,696,663	713,126	11,409,789
Casselton	1,855	3,281,127	73,135	3,354,262
Cavalier	1,537	4,088,176	3,260,435	7,348,611
Cooperstown	1,053	2,974,412	96,901	3,071,313
Crosby	1,089	2,394,355	10,137	2,404,492
Devils Lake	7,222	32,901,261	1,803,027	34,704,288
Dickinson	16,010	69,501,350	4,395,739	73,897,089
Ellendale	1,559	3,705,100	142,960	3,848,060
Fargo	90,599	460,366,975	45,220,953	505,587,928
Garrison	1,318	3,017,708	107,224	3,124,932
Grafton	4,516	11,058,379	315,890	11,374,269
Grand Forks	49,321	205,525,314	10,651,552	216,176,866
Harvey	1,989	5,835,316	124,628	5,959,944
Hazen	2,457	5,032,132	401,895	5,434,027
Hettinger	1,307	4,147,459	75,685	4,223,144
Hillsboro	1,563	2,929,221	50,544	2,979,765
Jamestown	15,527	43,126,783	2,513,177	45,639,960
Kenmare	1,081	3,870,737	435,637	4,306,374
Langdon	2,101	6,157,149	64,306	6,221,455
Larimore	1,433	1,025,030	46,447	1,071,477
Lincoln	1,730	263,568	85	263,653
Linton	1,321	2,095,925	24,633	2,120,558
Lisbon	2,292	6,604,770	38,262	6,643,032
Mandan	16,718	41,538,469	7,402,044	48,940,513
Mayville	1,953	3,118,904	7,545	3,126,449
Minot	36,567	168,369,802	8,109,069	176,478,871
New Rockford	1,463	1,996,617	1,271	1,997,888
New Town	1,367	1,231,184	22,215	1,253,399
Northwood	959	4,037,777	73,400	4,111,177
Oakes	1,979	4,077,710	83,197	4,160,907
Park River	1,535	4,108,304	637,623	4,745,927
Rolla	1,417	4,074,786	10,614	4,085,400
Rugby	2,939	8,420,381	1,209,461	9,629,842
Stanley	1,279	3,670,505	11,207	3,681,712
Tioga	1,125	5,700,628	2,670,514	8,371,142
Valley City	6,826	14,484,879	1,156,328	15,641,207
Wahpeton	8,586	16,731,189	4,707,460	21,438,649
Walhalla	1,057	1,602,060	173,191	1,775,251
Washburn	1,389	3,354,537	80,271	3,434,808
Watford City	1,435	6,199,051	96,771	6,295,822
West Fargo	14,940	62,314,023	3,499,541	65,813,564
Williston	12,512	68,250,439	5,403,980	73,654,419
Wishek	1,122	3,167,743	62,173	3,229,916
Subtotal 50 Cities	394,276	\$1,614,412,550	\$119,710,153	\$1,734,122,703
Remaining Cities	247,924	125,303,076	9,030,988	134,334,064
Total In-State	642,200	\$1,739,715,626	\$128,741,141	\$1,868,456,767
Consolidated		25,515,030	45,155,910	70,670,940
Out-Of-State		264,865,239	36,188,493	301,053,732
Grand Total In- and Out-Of-State		\$2,030,095,895	\$210,085,544	\$2,240,181,439

TABLE 5

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Third Quarters 2004 and 2005**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER 2004	THIRD QUARTER 2005	PERCENT CHANGE	THIRD QUARTER 2004	THIRD QUARTER 2005	PERCENT CHANGE
Ashley	\$1,178,512	\$1,123,057	-4.71%	\$1,188,374	\$1,140,588	-4.02%
Beach	3,096,135	3,809,505	23.04%	3,111,117	3,836,041	23.30%
Beulah	6,073,585	5,875,118	-3.27%	6,140,013	5,987,247	-2.49%
Bismarck	239,600,154	271,549,130	13.33%	251,770,611	284,731,698	13.09%
Bottineau	8,508,928	7,942,273	-6.66%	8,654,110	7,956,893	-8.06%
Bowman	4,675,703	5,262,323	12.55%	4,909,593	5,481,140	11.64%
Cando	1,485,513	1,803,246	21.39%	1,587,395	1,956,945	23.28%
Carrington	8,795,656	10,696,663	21.61%	9,424,806	11,409,789	21.06%
Casselton	3,369,090	3,281,127	-2.61%	3,436,118	3,354,262	-2.38%
Cavalier	4,437,096	4,088,176	-7.86%	6,587,290	7,348,611	11.56%
Cooperstown	3,188,946	2,974,412	-6.73%	3,273,613	3,071,313	-6.18%
Crosby	2,625,209	2,394,355	-8.79%	2,642,202	2,404,492	-9.00%
Devils Lake	32,064,721	32,901,261	2.61%	32,666,992	34,704,288	6.24%
Dickinson	59,652,626	69,501,350	16.51%	62,146,624	73,897,089	18.91%
Ellendale	3,430,602	3,705,100	8.00%	3,531,912	3,848,060	8.95%
Fargo	437,204,883	460,366,975	5.30%	478,206,962	505,587,928	5.73%
Garrison	2,823,568	3,017,708	6.88%	2,948,423	3,124,932	5.99%
Grafton	11,809,835	11,058,379	-6.36%	12,114,535	11,374,269	-6.11%
Grand Forks	205,241,708	205,525,314	0.14%	216,045,942	216,176,866	0.06%
Harvey	5,535,273	5,835,316	5.42%	5,648,447	5,959,944	5.51%
Hazen	4,586,966	5,032,132	9.71%	4,861,922	5,434,027	11.77%
Hettinger	3,147,870	4,147,459	31.75%	3,224,446	4,223,144	30.97%
Hillsboro	3,028,719	2,929,221	-3.29%	3,054,736	2,979,765	-2.45%
Jamestown	41,997,559	43,126,783	2.69%	44,257,696	45,639,960	3.12%
Kenmare	3,894,969	3,870,737	-0.62%	4,580,249	4,306,374	-5.98%
Langdon	6,387,714	6,157,149	-3.61%	6,439,883	6,221,455	-3.39%
Larimore	1,071,902	1,025,030	-4.37%	1,082,260	1,071,477	-1.00%
Lincoln	264,118	263,568	-0.21%	264,146	263,653	-0.19%
Linton	2,064,574	2,095,925	1.52%	2,079,102	2,120,558	1.99%
Lisbon	6,764,707	6,604,770	-2.36%	6,803,202	6,643,032	-2.35%
Mandan	38,488,306	41,538,469	7.92%	41,636,330	48,940,513	17.54%
Mayville	3,539,525	3,118,904	-11.88%	3,560,048	3,126,449	-12.18%
Minot	157,216,869	168,369,802	7.09%	164,383,579	176,478,871	7.36%
New Rockford	1,884,486	1,996,617	5.95%	1,885,953	1,997,888	5.94%
New Town	1,262,586	1,231,184	-2.49%	1,306,481	1,253,399	-4.06%
Northwood	3,924,208	4,037,777	2.89%	3,956,076	4,111,177	3.92%
Oakes	4,051,081	4,077,710	0.66%	4,110,060	4,160,907	1.24%
Park River	3,546,858	4,108,304	15.83%	4,136,496	4,745,927	14.73%
Rolla	3,889,399	4,074,786	4.77%	3,978,743	4,085,400	2.68%
Rugby	8,302,253	8,420,381	1.42%	9,575,315	9,629,842	0.57%
Stanley	4,093,456	3,670,505	-10.33%	4,110,426	3,681,712	-10.43%
Tioga	5,254,986	5,700,628	8.48%	6,192,518	8,371,142	35.18%
Valley City	16,475,446	14,484,879	-12.08%	17,620,893	15,641,207	-11.23%
Wahpeton	16,445,259	16,731,189	1.74%	21,834,481	21,438,649	-1.81%
Walhalla	1,426,802	1,602,060	12.28%	1,586,897	1,775,251	11.87%
Washburn	4,712,385	3,354,537	-28.81%	4,732,980	3,434,808	-27.43%
Watford City	6,004,281	6,199,051	3.24%	6,096,837	6,295,822	3.26%
West Fargo	59,108,792	62,314,023	5.42%	62,304,153	65,813,564	5.63%
Williston	54,372,716	68,250,439	25.52%	56,700,511	73,654,419	29.90%
Wishek	3,001,430	3,167,743	5.54%	3,017,553	3,229,916	7.04%
Subtotal 50 Cities	\$1,515,007,965	\$1,614,412,550	6.56%	\$1,615,409,051	\$1,734,122,703	7.35%
Remaining Cities	119,276,609	125,303,076	5.05%	125,140,959	134,334,064	7.35%
Total In-State	\$1,634,284,574	\$1,739,715,626	6.45%	\$1,740,550,010	\$1,868,456,767	7.35%
Consolidated and Out-Of-State	258,390,248	290,380,269	12.38%	338,286,574	371,724,672	9.88%
Grand Total In- and Out-Of-State	\$1,892,674,822	\$2,030,095,895	7.26%	\$2,078,836,584	\$2,240,181,439	7.76%

TABLE 6

**Sales and Use Tax Collections
Largest 50 Cities, Third Quarter 2005**

CITIES	TOTAL THIRD QUARTER 2005 COLLECTIONS
Ashley	\$63,365.62
Beach	160,711.71
Beulah	337,551.63
Bismarck	15,186,084.00
Bottineau	483,012.58
Bowman	296,947.96
Cando	102,256.14
Carrington	539,795.84
Casselton	184,401.60
Cavalier	421,919.75
Cooperstown	139,509.97
Crosby	125,016.97
Devils Lake	2,066,050.86
Dickinson	4,196,865.22
Ellendale	189,098.95
Fargo	28,948,388.07
Garrison	174,238.33
Grafton	601,900.27
Grand Forks	12,634,595.01
Harvey	277,246.43
Hazen	283,044.67
Hettinger	227,082.97
Hillsboro	165,797.05
Jamestown	2,800,792.48
Kenmare	216,935.91
Langdon	328,808.95
Larimore	72,341.85
Lincoln	14,313.69
Linton	109,750.60
Lisbon	396,107.95
Mandan	2,427,046.11
Mayville	207,410.97
Minot	10,779,133.56
New Rockford	104,450.44
New Town	62,993.44
Northwood	186,136.12
Oakes	239,991.91
Park River	292,784.05
Rolla	241,103.57
Rugby	479,384.59
Stanley	193,099.47
Tioga	393,465.91
Valley City	941,821.00
Wahpeton	1,125,041.85
Walhalla	97,227.60
Washburn	184,031.58
Watford City	334,160.74
West Fargo	3,472,699.97
Williston	4,220,330.35
Wishek	155,067.72
Subtotal 50 Cities	\$97,881,313.98
Remaining Cities	7,078,171.22
Total In-State	\$104,959,485.20
Consolidated	1,979,409.93
Out-Of-State	15,995,170.21
Total In- and Out-Of-State	\$122,934,065.34
Adjustments and Accounts Receivable	3,028,283.85
Grand Total In- and Out-Of-State	\$125,962,349.19
<i>LOCAL SALES AND USE TAXES ARE INCLUDED</i>	

TABLE 7

**Comparison of Taxable Sales and Purchases
By Industry, Third Quarters 2004 and 2005**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	THIRD QUARTER 2004	THIRD QUARTER 2005	
Mining and Oil Extraction	\$19,425,330	\$27,568,302	41.92%
Construction	74,035,194	76,223,288	2.96%
Manufacturing	103,772,489	119,942,967	15.58%
Transportation, Communication and Public Utilities	177,727,471	189,448,301	6.59%
Wholesale Trade:			
Farm Machinery & Farm Repair Parts	57,824,271	56,163,819	-2.87%
Remaining Wholesale Trade	<u>331,629,921</u>	<u>343,939,649</u>	3.71%
Total Wholesale Trade	389,454,192	400,103,468	2.73%
Retail Trade	1,084,365,120	1,184,962,114	9.28%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	210,297,778	224,534,223	6.77%
Miscellaneous	19,759,010	17,398,776	-11.95%
GRAND TOTAL	\$2,078,836,584	\$2,240,181,439	7.76%

NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.

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