North Dakota
Sales and Use Tax Statistical Report

2009

Sales Occurring in Calendar Year 2009

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

Office of State Tax Commissioner
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Table of Contents

Introduction 1-3

Summary of Changes in Sales and Use Tax Rates and Tax Bases 3-6

Statistics by County

Table 1
Taxable Sales and Taxable Purchases by County, Calendar Year 2009 7

Table 2
Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, by County, Calendar Years 2008 and 2009 8

Statistics by City

Table 3
Taxable Sales and Taxable Purchases, 200 Largest Cities, Calendar Year 2009 9-12

Table 4
Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, 200 Largest Cities, Calendar Years 2008 and 2009 13-16

Statistics by Industry

Table 5
Comparison of Taxable Sales and Purchases by Industry, Calendar Years 2008 and 2009 17

Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during calendar year 2009. 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 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 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.

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.

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TABLE 1

Taxable Sales and Taxable Purchases
By County, Calendar Year 2009

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	$15,890,996	$731,055	$16,622,051
Barnes	64,130,560	5,956,898	70,087,458
Benson	16,501,105	195,433	16,696,538
Billings	15,618,539	298,831	15,917,370
Bottineau	57,495,765	1,053,783	58,549,548
Bowman	36,998,819	1,956,201	38,955,020
Burke	12,195,105	19,394,402	31,589,507
Burleigh	1,231,510,974	62,460,029	1,293,971,003
Cass	2,209,789,781	207,219,864	2,417,009,645
Cavalier	30,473,588	647,448	31,121,036
Dickey	33,240,203	1,411,764	34,651,967
Divide	14,212,615	102,752	14,315,367
Dunn	17,514,718	988,183	18,502,901
Eddy	9,456,524	205,906	9,662,430
Emmons	17,528,297	961,786	18,490,083
Foster	47,617,505	2,412,467	50,029,972
Golden Valley	16,556,699	343,946	16,900,645
Grand Forks	932,803,542	61,601,117	994,404,659
Grant	10,746,201	114,636	10,860,837
Griggs	18,187,730	490,621	18,678,351
Hettinger	8,064,931	938,881	9,003,812
Kidder	8,834,351	153,469	8,987,820
LaMoure	40,379,966	805,461	41,185,427
Logan	13,177,249	81,253	13,258,502
McHenry	13,332,403	2,525,521	15,857,924
McIntosh	24,425,906	228,635	24,654,541
McKenzie	47,997,455	4,414,866	52,412,321
McLean	41,752,929	898,478	42,651,407
Mercer	44,179,031	555,593	44,734,624
Morton	174,372,547	17,255,038	191,627,585
Mountrail	56,873,539	1,588,690	58,462,229
Nelson	14,474,578	268,221	14,742,799
Oliver	2,847,872	407,398	3,255,270
Pembina	41,376,646	16,947,865	58,324,511
Pierce	42,194,763	4,764,932	46,959,695
Ramsey	142,594,076	2,022,648	144,616,724
Ransom	36,669,020	2,642,376	39,311,396
Renville	23,766,078	2,010,720	25,776,798
Richland	103,017,849	20,956,087	123,973,936
Rolette	26,578,819	371,604	26,950,423
Sargent	16,620,889	25,332,300	41,953,189
Sheridan	2,085,742	30,179	2,115,921
Sioux	476,272	2,312	478,584
Slope	758,098	14,593	772,691
Stark	364,319,404	27,967,529	392,286,933
Steele	7,249,592	2,658,079	9,907,671
Stutsman	204,565,150	10,761,669	215,326,819
Towner	10,444,806	340,879	10,785,685
Traill	41,505,778	1,303,612	42,809,390
Walsh	78,285,986	3,343,172	81,629,158
Ward	895,290,269	57,048,494	952,338,763
Wells	28,785,406	857,002	29,642,408
Williams	655,561,387	143,936,483	799,497,870
Subtotal In-State	$8,021,328,053	$721,981,161	$8,743,309,214
Consolidated	697,648,790	260,136,993	957,785,783
Out-Of-State	1,563,691,259	478,425,148	2,042,116,407
Grand Total In-State and Out-Of-State	$10,282,668,102	$1,460,543,302	$11,743,211,404

TABLE 2

Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases
By County, Calendar Years 2008 and 2009

COUNTIES	TAXABLE SALES CALENDAR YEAR 2008	TAXABLE SALES CALENDAR YEAR 2009	PERCENT CHANGE	TAXABLE SALES AND PURCHASES CALENDAR YEAR 2008	TAXABLE SALES AND PURCHASES CALENDAR YEAR 2009	PERCENT CHANGE
Adams	$16,812,463	$15,890,996	-5.48%	$17,312,598	$16,622,051	-3.99%
Barnes	66,833,889	64,130,560	-4.04%	73,136,810	70,087,458	-4.17%
Benson	15,468,132	16,501,105	6.68%	15,989,938	16,696,538	4.42%
Billings	15,276,358	15,618,539	2.24%	18,278,537	15,917,370	-12.92%
Bottineau	53,194,933	57,495,765	8.09%	55,556,940	58,549,548	5.39%
Bowman	32,071,525	36,998,819	15.36%	34,070,899	38,955,020	14.34%
Burke	18,098,510	12,195,105	-32.62%	49,099,985	31,589,507	-35.66%
Burleigh	1,231,578,581	1,231,510,974	-0.01%	1,308,689,827	1,293,971,003	-1.12%
Cass	2,293,141,552	2,209,789,781	-3.63%	2,502,372,266	2,417,009,645	-3.41%
Cavalier	31,328,225	30,473,588	-2.73%	32,344,043	31,121,036	-3.78%
Dickey	33,074,310	33,240,203	0.50%	34,345,827	34,651,967	0.89%
Divide	12,142,285	14,212,615	17.05%	12,550,515	14,315,367	14.06%
Dunn	21,391,150	17,514,718	-18.12%	23,032,184	18,502,901	-19.67%
Eddy	9,113,227	9,456,524	3.77%	9,222,678	9,662,430	4.77%
Emmons	15,601,581	17,528,297	12.35%	16,641,274	18,490,083	11.11%
Foster	43,351,280	47,617,505	9.84%	45,231,454	50,029,972	10.61%
Golden Valley	16,201,639	16,556,699	2.19%	16,402,307	16,900,645	3.04%
Grand Forks	948,536,215	932,803,542	-1.66%	1,006,919,690	994,404,659	-1.24%
Grant	9,427,660	10,746,201	13.99%	9,580,426	10,860,837	13.36%
Griggs	16,307,932	18,187,730	11.53%	16,663,890	18,678,351	12.09%
Hettinger	7,318,576	8,064,931	10.20%	7,944,423	9,003,812	13.34%
Kidder	8,755,326	8,834,351	0.90%	8,812,603	8,987,820	1.99%
LaMoure	40,226,684	40,379,966	0.38%	40,852,789	41,185,427	0.81%
Logan	11,204,404	13,177,249	17.61%	11,268,997	13,258,502	17.65%
McHenry	12,760,988	13,332,403	4.48%	16,894,980	15,857,924	-6.14%
McIntosh	23,653,330	24,425,906	3.27%	23,971,725	24,654,541	2.85%
McKenzie	42,810,731	47,997,455	12.12%	46,974,189	52,412,321	11.58%
McLean	38,141,316	41,752,929	9.47%	39,299,275	42,651,407	8.53%
Mercer	41,303,273	44,179,031	6.96%	41,741,188	44,734,624	7.17%
Morton	177,671,147	174,372,547	-1.86%	200,252,993	191,627,585	-4.31%
Mountrail	48,662,910	56,873,539	16.87%	49,977,186	58,462,229	16.98%
Nelson	13,735,240	14,474,578	5.38%	13,960,246	14,742,799	5.61%
Oliver	2,288,033	2,847,872	24.47%	2,436,859	3,255,270	33.58%
Pembina	42,150,643	41,376,646	-1.84%	53,543,114	58,324,511	8.93%
Pierce	37,515,754	42,194,763	12.47%	41,124,663	46,959,695	14.19%
Ramsey	138,969,875	142,594,076	2.61%	140,610,529	144,616,724	2.85%
Ransom	36,972,220	36,669,020	-0.82%	40,836,184	39,311,396	-3.73%
Renville	30,259,848	23,766,078	-21.46%	31,739,495	25,776,798	-18.79%
Richland	103,243,691	103,017,849	-0.22%	125,845,298	123,973,936	-1.49%
Rolette	25,067,653	26,578,819	6.03%	25,476,782	26,950,423	5.78%
Sargent	21,013,696	16,620,889	-20.90%	51,619,461	41,953,189	-18.73%
Sheridan	2,076,400	2,085,742	0.45%	2,081,978	2,115,921	1.63%
Sioux	566,251	476,272	-15.89%	568,732	478,584	-15.85%
Slope	848,577	758,098	-10.66%	874,706	772,691	-11.66%
Stark	361,767,456	364,319,404	0.71%	465,323,993	392,286,933	-15.70%
Steele	6,954,317	7,249,592	4.25%	9,648,223	9,907,671	2.69%
Stutsman	207,485,912	204,565,150	-1.41%	220,665,234	215,326,819	-2.42%
Towner	10,111,977	10,444,806	3.29%	11,974,521	10,785,685	-9.93%
Traill	36,348,133	41,505,778	14.19%	37,990,472	42,809,390	12.68%
Walsh	93,979,056	78,285,986	-16.70%	97,201,140	81,629,158	-16.02%
Ward	837,253,890	895,290,269	6.93%	885,195,620	952,338,763	7.59%
Wells	29,800,115	28,785,406	-3.41%	30,524,105	29,642,408	-2.89%
Williams	769,369,265	655,561,387	-14.79%	901,244,193	799,497,870	-11.29%
Subtotal In-State	$8,159,238,134	$8,021,328,053	-1.69%	$8,975,917,984	$8,743,309,214	-2.59%
Consolidated and Out-Of-State	2,598,000,471	2,261,340,049	-12.96%	3,420,617,684	2,999,902,190	-12.30%
Grand Total In- and Out-Of-State	$10,757,238,605	$10,282,668,102	-4.41%	12,396,535,668	$11,743,211,404	-5.27%

TABLE 3

Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2009

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Abercrombie	296	$1,626,160	$6,403	$1,632,563
Adams	203	799,817	4,925	804,742
Alexander	217	1,160,484	17,736	1,178,220
Anamoose	282	1,220,624	7,276	1,227,900
Aneta	284	1,130,758	69,383	1,200,141
Arthur	402	2,027,740	349,368	2,377,108
Ashley	882	4,908,203	168,158	5,076,361
Beach	1,116	15,532,492	333,546	15,866,038
Belfield	866	12,296,370	4,665,113	16,961,483
Berthold	466	3,711,950	1,455,895	5,167,845
Beulah	3,152	24,489,667	312,200	24,801,867
Binford	201	1,248,703	241,062	1,489,765
Bisbee	167	903,170	16,303	919,473
Bismarck	55,532	1,219,755,097	60,475,733	1,280,230,830
Bottineau	2,336	44,614,758	466,200	45,080,958
Bowbells	406	1,584,162	6,833	1,590,995
Bowdon	139	230,742	163	230,905
Bowman	1,600	34,113,643	1,310,734	35,424,377
Buffalo	209	1,532,606	4,575	1,537,181
Burlington	1,096	2,581,871	66,067	2,647,938
Buxton	350	2,250,427	258,700	2,509,127
Cando	1,342	8,453,573	324,118	8,777,691
Carpio	148	414,917	2,590	417,507
Carrington	2,268	46,633,737	2,406,050	49,039,787
Carson	319	766,835	35,107	801,942
Casselton	1,855	19,485,251	248,907	19,734,158
Cavalier	1,537	16,032,663	15,472,168	31,504,831
Center	678	2,833,788	393,316	3,227,104
Cogswell	165	194,733	0	194,733
Columbus	151	359,803	0	359,803
Cooperstown	1,053	15,670,144	210,259	15,880,403
Crosby	1,089	12,720,495	71,997	12,792,492
Crystal	167	366,358	0	366,358
Davenport	261	128,174	24,696	152,870
Des Lacs	209	105,979	1,890	107,869
Devils Lake	7,222	140,537,524	1,999,746	142,537,270
Dickinson	16,010	345,020,154	22,032,313	367,052,467
Drake	322	1,060,664	105,896	1,166,560
Drayton	913	9,661,916	118,218	9,780,134
Dunseith	739	3,323,466	26,126	3,349,592
Edgeley	637	12,704,286	405,030	13,109,316
Edinburg	252	1,502,652	8,812	1,511,464
Edmore	256	548,777	6,514	555,291
Elgin	659	8,782,430	51,793	8,834,223
Ellendale	1,559	10,409,777	397,531	10,807,308
Emerado	510	3,060,181	375,497	3,435,678
Enderlin	947	4,765,813	2,175,381	6,941,194
Esmond	159	262,449	22	262,471
Fairmount	406	1,609,665	192,493	1,802,158
Fargo	90,599	1,947,114,460	182,682,919	2,129,797,379
Fessenden	625	3,496,601	418,578	3,915,179
Finley	515	5,261,579	66,038	5,327,617
Flasher	285	1,292,592	6,855	1,299,447
Fordville	266	652,124	430,127	1,082,251
Forman	506	3,133,156	93,469	3,226,625

TABLE 3 (continued)

Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2009

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Gackle	228	$1,375,111	$12,405	$1,387,516
Galesburg	335	4,714,681	63,903	4,778,584
Garrison	1,318	13,191,764	239,802	13,431,566
Gilby	243	279,553	4,039	283,592
Gladstone	248	1,196,096	472,347	1,668,443
Glenburn	865	1,401,774	388,492	1,790,266
Glen Ullin	374	4,061,189	788,856	4,850,045
Golden Valley	183	383,838	2,776	386,614
Goodrich	163	262,231	0	262,231
Grafton	4,516	50,825,198	2,356,877	53,182,075
Grand Forks	49,321	901,391,336	60,288,098	961,679,434
Grandin	181	979,469	26,556	1,006,025
Granville	286	492,418	0	492,418
Grenora	202	1,090,982	2,640	1,093,622
Gwinner	717	6,940,055	25,051,558	31,991,613
Halliday	227	1,401,735	115,348	1,517,083
Hankinson	1,058	6,646,296	262,098	6,908,394
Hannaford	181	842,946	8,277	851,223
Harvey	1,989	24,295,210	417,406	24,712,616
Harwood	607	4,382,544	1,096,897	5,479,441
Hatton	707	3,375,696	19,940	3,395,636
Hazelton	237	5,071,333	542,595	5,613,928
Hazen	2,457	17,187,613	116,111	17,303,724
Hebron	803	2,141,711	327,282	2,468,993
Hettinger	1,307	15,470,311	728,692	16,199,003
Hillsboro	1,563	15,197,226	492,822	15,690,048
Hoople	292	3,202,141	26,231	3,228,372
Hope	303	1,792,313	2,591,919	4,384,232
Horace	915	5,258,925	276,821	5,535,746
Hunter	326	5,917,226	95,553	6,012,779
Jamestown	15,527	198,894,873	8,631,784	207,526,657
Kenmare	1,081	27,219,909	1,355,357	28,575,266
Kensal	161	285,420	279	285,699
Killdeer	713	15,336,143	516,994	15,853,137
Kindred	614	8,417,650	3,976,862	12,394,512
Kulm	422	4,037,763	40,959	4,078,722
Lakota	781	3,417,962	40,971	3,458,933
LaMoure	944	21,337,255	272,943	21,610,198
Langdon	2,101	25,359,167	506,776	25,865,943
Lansford	253	611,168	24,579	635,747
Larimore	1,433	4,322,994	244,355	4,567,349
Leeds	464	1,451,291	14,214	1,465,505
Lehr	114	206,443	500	206,943
Leonard	255	1,276,650	40,108	1,316,758
Lidgerwood	738	8,159,617	121,947	8,281,564
Lignite	174	4,152,032	19,358,953	23,510,985
Lincoln	1,730	1,686,374	1,152	1,687,526
Linton	1,321	8,800,568	285,982	9,086,550
Lisbon	2,292	30,409,985	249,405	30,659,390
Litchville	191	798,299	10,565	808,864
Maddock	498	8,379,743	128,575	8,508,318
Mandan	16,718	159,898,780	15,735,180	175,633,960
Manvel	370	1,497,461	55,064	1,552,525
Mapleton	606	1,919,006	147,388	2,066,394
Marion	146	341,073	1,085	342,158

TABLE 3 (continued)

Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2009

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Max	278	$839,878	$2,412	$842,290
Mayville	1,953	13,944,445	73,907	14,018,352
McClusky	415	1,341,376	30,179	1,371,555
McVille	470	1,842,133	5,882	1,848,015
Medina	335	953,551	61,239	1,014,790
Michigan	345	6,124,536	129,408	6,253,944
Milnor	711	4,855,263	65,966	4,921,229
Minnewaukan	318	452,356	26,466	478,822
Minot	36,567	852,976,591	53,807,587	906,784,178
Minto	657	2,942,481	137,458	3,079,939
Mohall	812	20,260,147	766,009	21,026,156
Mooreton	204	879,298	37,456	916,754
Mott	808	4,709,653	375,788	5,085,441
Munich	268	1,203,891	44,717	1,248,608
Napoleon	857	11,263,722	56,178	11,319,900
Neche	437	1,192,969	105,002	1,297,971
New England	555	1,927,726	522,623	2,450,349
New Leipzig	274	994,568	25,408	1,019,976
New Rockford	1,463	8,159,321	145,512	8,304,833
New Salem	938	6,472,475	363,974	6,836,449
New Town	1,367	10,245,109	833,530	11,078,639
Noonan	154	1,062,281	26,633	1,088,914
Northwood	959	18,976,571	410,517	19,387,088
Oakes	1,979	20,289,230	960,410	21,249,640
Osnabrook	174	456,686	960	457,646
Page	225	5,546,755	1,576	5,548,331
Park River	1,535	15,295,530	166,315	15,461,845
Parshall	981	2,692,158	31,167	2,723,325
Pembina	642	5,671,207	143,396	5,814,603
Petersburg	195	321,849	1,394	323,243
Pick City	166	988,966	0	988,966
Plaza	167	1,170,153	1,246	1,171,399
Portal	131	1,229,856	1,882	1,231,738
Portland	604	1,307,383	347,025	1,654,408
Powers Lake	309	4,510,087	25,534	4,535,621
Ray	534	2,948,430	47,809	2,996,239
Reeder	181	391,261	2,363	393,624
Regent	211	1,427,132	40,470	1,467,602
Reynolds	350	727,889	25,737	753,626
Rhame	189	510,273	1,534	511,807
Richardton	619	4,045,905	752,510	4,798,415
Riverdale	273	1,366,874	105,380	1,472,254
Rock Lake	194	463,974	111	464,085
Rolette	538	3,795,443	235,704	4,031,147
Rolla	1,417	18,393,135	89,798	18,482,933
Rugby	2,939	41,778,042	4,703,284	46,481,326
Rutland	220	828,844	13,387	842,231
St. John	358	1,046,532	1,106	1,047,638
St. Thomas	447	826,551	34,340	860,891
Sawyer	377	1,893,787	35,499	1,929,286
Scranton	304	2,374,903	643,933	3,018,836
Selfridge	223	401,825	610	402,435
Sherwood	255	1,672,413	854,368	2,526,781
Sheyenne	318	1,278,770	60,394	1,339,164
South Heart	307	1,249,373	27,900	1,277,273

TABLE 3 (continued)

Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2009

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Stanley	1,279	$38,788,193	$525,202	$39,313,395
Stanton	345	803,164	122,641	925,805
Starkweather	157	23,638	5,276	28,914
Steele	761	4,026,765	131,909	4,158,674
Strasburg	549	1,918,925	32,390	1,951,315
Surrey	917	1,605,227	139,888	1,745,115
Sykeston	153	289,869	10,686	300,555
Tappen	210	2,660,780	11,999	2,672,779
Thompson	1,006	1,660,125	82,860	1,742,985
Tioga	1,125	46,438,108	72,502,867	118,940,975
Tolna	202	1,315,910	18,066	1,333,976
Tower City	252	466,919	82,021	548,940
Towner	574	2,964,681	27,363	2,992,044
Turtle Lake	580	2,152,487	43,249	2,195,736
Underwood	812	3,018,856	190,480	3,209,336
Upham	155	255,457	134	255,591
Valley City	6,826	58,430,182	5,822,975	64,253,157
Velva	1,049	6,831,862	2,231,080	9,062,942
Wahpeton	8,586	78,416,925	19,484,001	97,900,926
Walcott	189	2,443,069	35,168	2,478,237
Walhalla	1,057	6,674,313	1,049,721	7,724,034
Washburn	1,389	17,064,273	169,721	17,233,994
Watford City	1,435	45,612,595	2,041,297	47,653,892
West Fargo	14,940	199,307,514	17,857,463	217,164,977
Westhope	533	4,467,141	99,853	4,566,994
Wildrose	129	687,850	0	687,850
Williston	12,512	603,695,070	71,345,706	675,040,776
Willow City	221	1,142,720	2,489	1,145,209
WIlton	807	2,560,747	40,198	2,600,945
WImbledon	237	3,580,149	103,045	3,683,194
Wing	124	313,924	1,168	315,092
Wishek	1,122	18,941,746	59,668	19,001,414
Wyndmere	533	2,242,365	524,264	2,766,629
Zap	231	325,783	1,865	327,648
Zeeland	141	552,661	809	553,470
Subtotal 200 Cities	456,275	$7,927,274,257	$711,807,662	$8,639,081,919
Remaining City Data	185,925	94,053,796	10,173,499	104,227,295
Total In-State	642,200	$8,021,328,053	$721,981,161	$8,743,309,214
Consolidated		697,648,790	260,136,993	957,785,783
Out-Of-State		1,563,691,259	478,425,148	2,042,116,407
Grand Total In- and Out-Of-State		$10,282,668,102	$1,460,543,302	$11,743,211,404

TABLE 4

Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2008 and 2009

CITIES	TAXABLE SALES CALENDAR YEAR 2008	TAXABLE SALES CALENDAR YEAR 2009	PERCENT CHANGE	TAXABLE SALES AND PURCHASES CALENDAR YEAR 2008	TAXABLE SALES AND PURCHASES CALENDAR YEAR 2009	PERCENT CHANGE
Abercrombie	$2,027,825	$1,626,160	-19.81%	$2,032,877	$1,632,563	-19.69%
Adams	688,852	799,817	16.11%	691,197	804,742	16.43%
Alexander	1,121,734	1,160,484	3.45%	1,127,539	1,178,220	4.49%
Anamoose	1,266,303	1,220,624	-3.61%	1,280,810	1,227,900	-4.13%
Aneta	1,052,601	1,130,758	7.43%	1,111,180	1,200,141	8.01%
Arthur	2,141,746	2,027,740	-5.32%	2,833,512	2,377,108	-16.11%
Ashley	5,368,378	4,908,203	-8.57%	5,585,278	5,076,361	-9.11%
Beach	15,038,795	15,532,492	3.28%	15,231,190	15,866,038	4.17%
Belfield	19,669,103	12,296,370	-37.48%	95,987,200	16,961,483	-82.33%
Berthold	3,140,359	3,711,950	18.20%	4,667,572	5,167,845	10.72%
Beulah	23,275,832	24,489,667	5.22%	23,590,164	24,801,867	5.14%
Binford	1,170,569	1,248,703	6.67%	1,257,655	1,489,765	18.46%
Bisbee	833,029	903,170	8.42%	841,825	919,473	9.22%
Bismarck	1,221,534,436	1,219,755,097	-0.15%	1,296,295,100	1,280,230,830	-1.24%
Bottineau	41,535,101	44,614,758	7.41%	43,543,959	45,080,958	3.53%
Bowbells	1,121,553	1,584,162	41.25%	1,125,638	1,590,995	41.34%
Bowdon	268,953	230,742	-14.21%	269,225	230,905	-14.23%
Bowman	29,215,143	34,113,643	16.77%	30,861,966	35,424,377	14.78%
Buffalo	1,409,124	1,532,606	8.76%	1,412,713	1,537,181	8.81%
Burlington	2,934,553	2,581,871	-12.02%	3,089,788	2,647,938	-14.30%
Buxton	1,593,168	2,250,427	41.25%	1,771,891	2,509,127	41.61%
Cando	8,317,916	8,453,573	1.63%	10,162,870	8,777,691	-13.63%
Carpio	393,799	414,917	5.36%	396,803	417,507	5.22%
Carrington	42,454,210	46,633,737	9.84%	44,327,442	49,039,787	10.63%
Carson	916,945	766,835	-16.37%	920,112	801,942	-12.84%
Casselton	19,528,561	19,485,251	-0.22%	19,967,695	19,734,158	-1.17%
Cavalier	15,809,135	16,032,663	1.41%	25,231,273	31,504,831	24.86%
Center	2,262,997	2,833,788	25.22%	2,362,310	3,227,104	36.61%
Cogswell	192,628	194,733	1.09%	192,628	194,733	1.09%
Columbus	363,792	359,803	-1.10%	364,435	359,803	-1.27%
Cooperstown	13,904,709	15,670,144	12.70%	14,163,556	15,880,403	12.12%
Crosby	10,777,355	12,720,495	18.03%	10,813,629	12,792,492	18.30%
Crystal	292,554	366,358	25.23%	293,400	366,358	24.87%
Davenport	146,528	128,174	-12.53%	158,483	152,870	-3.54%
Des Lacs	85,534	105,979	23.90%	85,534	107,869	26.11%
Devils Lake	136,962,196	140,537,524	2.61%	138,461,539	142,537,270	2.94%
Dickinson	336,290,456	345,020,154	2.60%	362,370,095	367,052,467	1.29%
Drake	932,194	1,060,664	13.78%	945,245	1,166,560	23.41%
Drayton	9,730,049	9,661,916	-0.70%	9,883,353	9,780,134	-1.04%
Dunseith	2,992,732	3,323,466	11.05%	3,019,270	3,349,592	10.94%
Edgeley	10,924,215	12,704,286	16.29%	11,018,458	13,109,316	18.98%
Edinburg	1,436,658	1,502,652	4.59%	1,450,642	1,511,464	4.19%
Edmore	530,097	548,777	3.52%	536,143	555,291	3.57%
Elgin	7,377,217	8,782,430	19.05%	7,423,516	8,834,223	19.00%
Ellendale	9,705,776	10,409,777	7.25%	10,312,999	10,807,308	4.79%
Emerado	2,976,498	3,060,181	2.81%	3,412,391	3,435,678	0.68%
Enderlin	3,978,858	4,765,813	19.78%	7,558,960	6,941,194	-8.17%
Esmond	230,552	262,449	13.84%	230,552	262,471	13.84%
Fairmount	1,412,309	1,609,665	13.97%	1,628,513	1,802,158	10.66%
Fargo	2,010,648,831	1,947,114,460	-3.16%	2,196,178,333	2,129,797,379	-3.02%
Fessenden	5,333,543	3,496,601	-34.44%	5,580,005	3,915,179	-29.84%
Finley	4,949,868	5,261,579	6.30%	5,129,543	5,327,617	3.86%
Flasher	1,141,900	1,292,592	13.20%	1,154,008	1,299,447	12.60%
Fordville	729,838	652,124	-10.65%	1,379,488	1,082,251	-21.55%
Forman	3,448,878	3,133,156	-9.15%	3,581,927	3,226,625	-9.92%
Gackle	1,270,844	1,375,111	8.20%	1,274,931	1,387,516	8.83%
Galesburg	831,222	4,714,681	467.20%	848,694	4,778,584	463.05%
Garrison	12,216,003	13,191,764	7.99%	12,579,261	13,431,566	6.78%
Gilby	361,195	279,553	-22.60%	364,505	283,592	-22.20%
Gladstone	1,161,558	1,196,096	2.97%	1,492,474	1,668,443	11.79%

TABLE 4 (continued)

Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2008 and 2009

CITIES	TAXABLE SALES CALENDAR YEAR 2008	TAXABLE SALES CALENDAR YEAR 2009	PERCENT CHANGE	TAXABLE SALES AND PURCHASES CALENDAR YEAR 2008	TAXABLE SALES AND PURCHASES CALENDAR YEAR 2009	PERCENT CHANGE
Glenburn	$1,684,178	$1,401,774	-16.77%	$1,844,420	$1,790,266	-2.94%
Glen Ullin	3,988,252	4,061,189	1.83%	4,216,986	4,850,045	15.01%
Golden Valley	317,993	383,838	20.71%	319,341	386,614	21.07%
Goodrich	281,010	262,231	-6.68%	281,010	262,231	-6.68%
Grafton	68,007,720	50,825,198	-25.27%	70,069,281	53,182,075	-24.10%
Grand Forks	917,411,523	901,391,336	-1.75%	973,717,114	961,679,434	-1.24%
Grandin	902,602	979,469	8.52%	918,775	1,006,025	9.50%
Granville	458,818	492,418	7.32%	458,818	492,418	7.32%
Grenora	907,370	1,090,982	20.24%	908,825	1,093,622	20.33%
Gwinner	11,168,621	6,940,055	-37.86%	41,504,992	31,991,613	-22.92%
Halliday	2,419,648	1,401,735	-42.07%	2,543,603	1,517,083	-40.36%
Hankinson	6,090,140	6,646,296	9.13%	6,233,827	6,908,394	10.82%
Hannaford	861,524	842,946	-2.16%	868,927	851,223	-2.04%
Harvey	23,388,444	24,295,210	3.88%	23,852,882	24,712,616	3.60%
Harwood	5,130,405	4,382,544	-14.58%	5,389,804	5,479,441	1.66%
Hatton	3,491,360	3,375,696	-3.31%	3,506,999	3,395,636	-3.18%
Hazelton	3,185,635	5,071,333	59.19%	3,714,921	5,613,928	51.12%
Hazen	15,828,894	17,187,613	8.58%	15,940,719	17,303,724	8.55%
Hebron	1,925,671	2,141,711	11.22%	2,311,910	2,468,993	6.79%
Hettinger	16,411,326	15,470,311	-5.73%	16,900,076	16,199,003	-4.15%
Hillsboro	14,473,287	15,197,226	5.00%	15,193,330	15,690,048	3.27%
Hoople	3,700,207	3,202,141	-13.46%	3,710,814	3,228,372	-13.00%
Hope	1,809,339	1,792,313	-0.94%	4,317,585	4,384,232	1.54%
Horace	3,668,321	5,258,925	43.36%	4,514,022	5,535,746	22.63%
Hunter	10,191,526	5,917,226	-41.94%	10,278,558	6,012,779	-41.50%
Jamestown	202,592,350	198,894,873	-1.83%	212,731,609	207,526,657	-2.45%
Kenmare	25,545,065	27,219,909	6.56%	27,546,774	28,575,266	3.73%
Kensal	363,719	285,420	-21.53%	363,902	285,699	-21.49%
Killdeer	18,502,462	15,336,143	-17.11%	19,605,307	15,853,137	-19.14%
Kindred	8,965,157	8,417,650	-6.11%	12,396,408	12,394,512	-0.02%
Kulm	4,771,818	4,037,763	-15.38%	5,177,649	4,078,722	-21.22%
Lakota	3,275,624	3,417,962	4.35%	3,317,621	3,458,933	4.26%
LaMoure	22,218,126	21,337,255	-3.96%	22,318,457	21,610,198	-3.17%
Langdon	26,634,256	25,359,167	-4.79%	27,468,826	25,865,943	-5.84%
Lansford	553,694	611,168	10.38%	559,397	635,747	13.65%
Larimore	4,317,396	4,322,994	0.13%	4,715,574	4,567,349	-3.14%
Leeds	1,502,164	1,451,291	-3.39%	1,857,375	1,465,505	-21.10%
Lehr	236,227	206,443	-12.61%	236,227	206,943	-12.40%
Leonard	1,567,669	1,276,650	-18.56%	1,571,393	1,316,758	-16.20%
Lidgerwood	8,074,119	8,159,617	1.06%	8,173,171	8,281,564	1.33%
Lignite	10,742,908	4,152,032	-61.35%	41,693,333	23,510,985	-43.61%
Lincoln	1,648,904	1,686,374	2.27%	1,741,171	1,687,526	-3.08%
Linton	8,793,883	8,800,568	0.08%	9,221,753	9,086,550	-1.47%
Lisbon	31,909,893	30,409,985	-4.70%	32,183,045	30,659,390	-4.73%
Litchville	870,201	798,299	-8.26%	880,643	808,864	-8.15%
Maddock	9,001,893	8,379,743	-6.91%	9,142,862	8,508,318	-6.94%
Mandan	164,392,351	159,898,780	-2.73%	186,200,385	175,633,960	-5.67%
Manvel	1,445,661	1,497,461	3.58%	1,604,527	1,552,525	-3.24%
Mapleton	1,824,822	1,919,006	5.16%	1,958,601	2,066,394	5.50%
Marion	368,317	341,073	-7.40%	379,067	342,158	-9.74%
Max	744,635	839,878	12.79%	748,736	842,290	12.49%
Mayville	14,045,814	13,944,445	-0.72%	14,330,796	14,018,352	-2.18%
McClusky	1,379,982	1,341,376	-2.80%	1,385,560	1,371,555	-1.01%
McVille	1,731,387	1,842,133	6.40%	1,735,847	1,848,015	6.46%
Medina	879,963	953,551	8.36%	915,572	1,014,790	10.84%
Michigan	5,903,886	6,124,536	3.74%	5,988,404	6,253,944	4.43%
Milnor	4,320,751	4,855,263	12.37%	4,407,445	4,921,229	11.66%
Minnewaukan	439,946	452,356	2.82%	449,837	478,822	6.44%
Minot	796,919,699	852,976,591	7.03%	841,067,276	906,784,178	7.81%
Minto	2,853,360	2,942,481	3.12%	2,934,290	3,079,939	4.96%

TABLE 4 (continued)

Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2008 and 2009

CITIES	TAXABLE SALES CALENDAR YEAR 2008	TAXABLE SALES CALENDAR YEAR 2009	PERCENT CHANGE	TAXABLE SALES AND PURCHASES CALENDAR YEAR 2008	TAXABLE SALES AND PURCHASES CALENDAR YEAR 2009	PERCENT CHANGE
Mohall	$25,996,332	$20,260,147	-22.07%	$27,180,390	$21,026,156	-22.64%
Mooreton	769,489	879,298	14.27%	789,436	916,754	16.13%
Mott	4,253,851	4,709,653	10.72%	4,376,140	5,085,441	16.21%
Munich	1,203,358	1,203,891	0.04%	1,256,812	1,248,608	-0.65%
Napoleon	9,365,313	11,263,722	20.27%	9,411,998	11,319,900	20.27%
Neche	1,382,358	1,192,969	-13.70%	1,599,587	1,297,971	-18.86%
New England	1,878,605	1,927,726	2.61%	2,335,400	2,450,349	4.92%
New Leipzig	911,055	994,568	9.17%	1,014,245	1,019,976	0.57%
New Rockford	8,182,992	8,159,321	-0.29%	8,282,384	8,304,833	0.27%
New Salem	5,842,894	6,472,475	10.78%	5,981,392	6,836,449	14.30%
New Town	8,374,376	10,245,109	22.34%	9,338,948	11,078,639	18.63%
Noonan	1,079,542	1,062,281	-1.60%	1,101,429	1,088,914	-1.14%
Northwood	19,328,771	18,976,571	-1.82%	20,071,588	19,387,088	-3.41%
Oakes	20,581,792	20,289,230	-1.42%	21,187,334	21,249,640	0.29%
Osnabrock	328,282	456,686	39.11%	328,797	457,646	39.19%
Page	7,475,539	5,546,755	-25.80%	7,478,454	5,548,331	-25.81%
Park River	14,102,946	15,295,530	8.46%	14,460,615	15,461,845	6.92%
Parshall	2,570,355	2,692,158	4.74%	2,608,831	2,723,325	4.39%
Pembina	6,115,093	5,671,207	-7.26%	6,272,177	5,814,603	-7.30%
Petersburg	297,141	321,849	8.32%	297,569	323,243	8.63%
Pick City	921,780	988,966	7.29%	921,780	988,966	7.29%
Plaza	1,434,363	1,170,153	-18.42%	1,435,406	1,171,399	-18.39%
Portal	1,237,755	1,229,856	-0.64%	1,245,097	1,231,738	-1.07%
Portland	1,288,798	1,307,383	1.44%	1,663,549	1,654,408	-0.55%
Powers Lake	4,293,583	4,510,087	5.04%	4,331,363	4,535,621	4.72%
Ray	2,511,764	2,948,430	17.38%	2,622,680	2,996,239	14.24%
Reeder	380,720	391,261	2.77%	392,105	393,624	0.39%
Regent	1,185,712	1,427,132	20.36%	1,232,475	1,467,602	19.08%
Reynolds	892,234	727,889	-18.42%	894,395	753,626	-15.74%
Rhame	560,537	510,273	-8.97%	563,167	511,807	-9.12%
Richardton	2,831,988	4,045,905	42.86%	3,333,993	4,798,415	43.92%
Riverdale	1,163,723	1,366,874	17.46%	1,245,706	1,472,254	18.19%
Rock Lake	432,267	463,974	7.34%	433,982	464,085	6.94%
Rolette	3,553,574	3,795,443	6.81%	3,775,558	4,031,147	6.77%
Rolla	17,407,647	18,393,135	5.66%	17,555,033	18,482,933	5.29%
Rugby	37,139,427	41,778,042	12.49%	40,746,965	46,481,326	14.07%
Rutland	872,720	828,844	-5.03%	883,660	842,231	-4.69%
St. John	1,093,290	1,046,532	-4.28%	1,094,757	1,047,638	-4.30%
St. Thomas	801,219	826,551	3.16%	809,902	860,891	6.30%
Sawyer	2,503,081	1,893,787	-24.34%	2,549,210	1,929,286	-24.32%
Scranton	2,295,845	2,374,903	3.44%	2,645,766	3,018,836	14.10%
Selfridge	498,818	401,825	-19.44%	499,739	402,435	-19.47%
Sherwood	2,223,615	1,672,413	-24.79%	2,356,629	2,526,781	7.22%
Sheyenne	909,805	1,278,770	40.55%	919,864	1,339,164	45.58%
South Heart	1,292,154	1,249,373	-3.31%	1,313,882	1,277,273	-2.79%
Stanley	31,362,918	38,788,193	23.68%	31,574,232	39,313,395	24.51%
Stanton	618,048	803,164	29.95%	627,105	925,805	47.63%
Starkweather	6,710	23,638	252.28%	13,406	28,914	115.68%
Steele	4,062,300	4,026,765	-0.87%	4,106,748	4,158,674	1.26%
Strasburg	2,014,670	1,918,925	-4.75%	2,044,889	1,951,315	-4.58%
Surrey	1,465,905	1,605,227	9.50%	1,509,335	1,745,115	15.62%
Sykeston	280,630	289,869	3.29%	290,711	300,555	3.39%
Tappen	2,705,782	2,660,780	-1.66%	2,716,463	2,672,779	-1.61%
Thompson	1,150,174	1,660,125	44.34%	1,204,748	1,742,985	44.68%
Tioga	54,612,079	46,438,108	-14.97%	125,863,223	118,940,975	-5.50%
Tolna	1,179,748	1,315,910	11.54%	1,210,689	1,333,976	10.18%
Tower City	940,530	466,919	-50.36%	1,007,152	548,940	-45.50%
Towner	2,976,605	2,964,681	-0.40%	3,032,706	2,992,044	-1.34%
Turtle Lake	2,201,222	2,152,487	-2.21%	2,208,913	2,195,736	-0.60%
Underwood	2,532,898	3,018,856	19.19%	2,952,370	3,209,336	8.70%

TABLE 4 (continued)

Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2008 and 2009

CITIES	TAXABLE SALES CALENDAR YEAR 2008	TAXABLE SALES CALENDAR YEAR 2009	PERCENT CHANGE	TAXABLE SALES AND PURCHASES CALENDAR YEAR 2008	TAXABLE SALES AND PURCHASES CALENDAR YEAR 2009	PERCENT CHANGE
Upham	$222,762	$255,457	14.68%	$222,813	$255,591	14.71%
Valley City	61,262,915	58,430,182	-4.62%	67,406,192	64,253,157	-4.68%
Velva	6,374,173	6,831,862	7.18%	10,373,723	9,062,942	-12.64%
Wahpeton	79,455,747	78,416,925	-1.31%	100,839,920	97,900,926	-2.91%
Walcott	2,461,402	2,443,069	-0.74%	2,473,464	2,478,237	0.19%
Walhalla	7,127,072	6,674,313	-6.35%	8,526,318	7,724,034	-9.41%
Washburn	15,513,484	17,064,273	10.00%	15,704,758	17,233,994	9.74%
Watford City	40,368,622	45,612,595	12.99%	41,877,654	47,653,892	13.79%
West Fargo	212,452,925	199,307,514	-6.19%	229,944,675	217,164,977	-5.56%
Westhope	4,774,512	4,467,141	-6.44%	4,913,348	4,566,994	-7.05%
Wildrose	700,934	687,850	-1.87%	701,751	687,850	-1.98%
Williston	709,932,140	603,695,070	-14.96%	770,434,048	675,040,776	-12.38%
Willow City	1,167,669	1,142,720	-2.14%	1,174,305	1,145,209	-2.48%
Wilton	2,296,019	2,560,747	11.53%	2,324,021	2,600,945	11.92%
Wimbledon	3,251,709	3,580,149	10.10%	3,358,600	3,683,194	9.66%
Wing	375,577	313,924	-16.42%	378,279	315,092	-16.70%
Wishek	17,584,262	18,941,746	7.72%	17,685,253	19,001,414	7.44%
Wyndmere	1,942,174	2,242,365	15.46%	2,482,290	2,766,629	11.45%
Zap	340,726	325,783	-4.39%	342,079	327,648	-4.22%
Zeeland	635,913	552,661	-13.09%	636,386	553,470	-13.03%
Subtotal 200 Cities	$8,072,586,682	$7,927,274,257	-1.80%	$8,875,392,429	$8,639,081,919	-2.66%
Remaining City Data	86,651,452	94,053,796	8.54%	100,525,555	104,227,295	3.68%
Total In-State	$8,159,238,134	$8,021,328,053	-1.69%	$8,975,917,984	$8,743,309,214	-2.59%
Consolidated and Out-Of-State	2,598,000,471	2,261,340,049	-12.96%	3,420,617,684	2,999,902,190	-12.30%
Grand Total In- and Out-Of-State	$10,757,238,605	$10,282,668,102	-4.41%	$12,396,535,668	$11,743,211,404	-5.27%

TABLE 5

Comparison of Taxable Sales and Purchases
By Industry, Calendar Years 2008 and 2009

INDUSTRY	TAXABLE SALES AND PURCHASES CALENDAR YEAR 2008	TAXABLE SALES AND PURCHASES CALENDAR YEAR 2009	PERCENT CHANGE
Mining and Oil Extraction	$950,389,572	$704,397,852	-25.88%
Utilities	439,561,040	365,756,985	-16.79%
Construction	446,945,328	429,559,387	-3.89%
Manufacturing	698,149,634	649,627,740	-6.95%
Wholesale Trade	2,641,649,134	2,413,689,772	-8.63%
Retail Trade	4,368,811,354	4,334,670,425	-0.78%
Transportation and Warehousing	214,586,865	123,387,543	-42.50%
Information Industries	621,595,309	648,359,126	4.31%
Finc, Ins. Real Estate, Rental & Leasing	292,855,673	301,693,338	3.02%
Professional, Scientific, Tech., & Mgmt Serv.	108,654,660	112,322,506	3.38%
Educational, Health Care, and Social Serv.	62,474,842	64,920,722	3.91%
Arts, Entertainment & Recreation	76,357,171	76,461,285	0.14%
Accommodation & Food Services	1,153,050,023	1,179,623,344	2.30%
Other Services	257,716,776	280,379,266	8.79%
Miscellaneous	63,738,287	58,362,113	-8.43%
GRAND TOTAL	**$12,396,535,668**	**$11,743,211,404**	**-5.27%**

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.