

North Dakota Sales and Use Tax Statistical Report

First Quarter 2010

Covering Sales Occurring in
January, February, and March

		<u>Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year</u>		
<u>Sales Quarter</u>		<u>2008</u>	<u>2009</u>	<u>2010</u>
First Quarter:	January, February, March	+12.9%	+3.8%	+2.7
Second Quarter:	April, May, June	+21.4%	-3.8%	
Third Quarter:	July, August, September	+28.0%	-10.7%	
Fourth Quarter:	October, November, December	+20.1%	-7.9%	

Office of State Tax Commissioner

CORY FONG
TAX COMMISSIONER

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Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the first quarter of 2010. These taxable sales and taxable purchases are reported by businesses to the Office of State Tax Commissioner on quarterly or monthly sales tax returns.

Comparisons

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

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

Taxable sales and taxable purchases reported for the current quarter are also compared to the same quarter in the prior year in Table 5. This table compares activity by industry using the 2002 North American Industrial Classification System (NAICS). All returns, including consolidated and out-of-state returns, are contained in the industry comparisons on Table 5.

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

Definition of Terms

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

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

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

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

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This 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) per the 2002 Manual have been included in the consolidated statewide line item:

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

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

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TABLE 1

**Taxable Sales and Purchases
By County, First Quarter 2010**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$3,280,724	\$117,260	\$3,397,984
Barnes	13,785,585	917,544	14,703,129
Benson	2,662,712	17,873	2,680,585
Billings	580,132	38,342	618,474
Bottineau	11,401,008	96,651	11,497,659
Bowman	9,948,518	283,695	10,232,213
Burke	1,928,355	7,589,321	9,517,676
Burleigh	265,890,250	12,489,401	278,379,651
Cass	472,252,683	41,436,397	513,689,080
Cavalier	7,036,276	177,405	7,213,681
Dickey	6,200,429	1,289,650	7,490,079
Divide	2,164,787	43,619	2,208,406
Dunn	3,451,050	3,059,492	6,510,542
Eddy	1,841,615	13,437	1,855,052
Emmons	3,041,556	67,146	3,108,702
Foster	8,256,288	619,373	8,875,661
Golden Valley	4,049,430	20,249	4,069,679
Grand Forks	201,091,036	11,181,728	212,272,764
Grant	2,923,889	6,296	2,930,185
Griggs	3,263,567	87,700	3,351,267
Hettinger	1,245,027	71,691	1,316,718
Kidder	1,497,282	26,869	1,524,151
LaMoure	7,801,834	64,322	7,866,156
Logan	3,153,485	31,120	3,184,605
McHenry	2,346,743	541,478	2,888,221
McIntosh	4,731,935	39,326	4,771,261
McKenzie	11,211,156	942,479	12,153,635
McLean	7,854,303	215,139	8,069,442
Mercer	8,471,889	72,216	8,544,105
Morton	34,466,629	4,821,366	39,287,995
Mountrail	13,979,021	544,737	14,523,758
Nelson	3,084,945	31,794	3,116,739
Oliver	521,541	26,254	547,795
Pembina	7,947,155	888,746	8,835,901
Pierce	7,729,548	290,759	8,020,307
Ramsey	31,909,756	257,881	32,167,637
Ransom	7,734,451	556,994	8,291,445
Renville	4,304,187	2,666,875	6,971,062
Richland	21,105,992	6,222,189	27,328,181
Rolette	5,826,070	46,738	5,872,808
Sargent	2,649,916	7,976,146	10,626,062
Sheridan	373,666	56	373,722
Sioux	119,428	1,200	120,628
Slope	76,378	1,092	77,470
Stark	87,165,640	6,197,964	93,363,604
Steele	1,392,212	272,185	1,664,397
Stutsman	43,733,415	2,758,261	46,491,676
Towner	2,038,291	30,316	2,068,607
Traill	7,955,955	221,992	8,177,947
Walsh	14,808,018	622,756	15,430,774
Ward	192,553,474	15,062,650	207,616,124
Wells	5,061,593	211,850	5,273,443
Williams	213,711,457	42,399,806	256,111,263
Subtotal In-State	\$1,783,612,282	\$173,667,826	\$1,957,280,108
Consolidated	\$143,572,665	\$45,760,499	\$189,333,164
Out-Of-State	<u>\$366,814,310</u>	<u>\$93,448,981</u>	<u>460,263,291</u>
Grand Total	\$2,293,999,257	\$312,877,306	\$2,606,876,563

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, First Quarters 2009 and 2010**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE
	2009	2010		2009	2010	
Adams	\$2,919,879	\$3,280,724	12.36%	\$3,006,715	\$3,397,984	13.01%
Barnes	12,722,067	13,785,585	8.36%	14,087,714	14,703,129	4.37%
Benson	3,203,412	2,662,712	-16.88%	3,232,178	2,680,585	-17.07%
Billings	312,651	580,132	85.55%	353,891	618,474	74.76%
Bottineau	10,677,373	11,401,008	6.78%	10,933,863	11,497,659	5.16%
Bowman	6,064,009	9,948,518	64.06%	6,280,638	10,232,213	62.92%
Burke	1,900,420	1,928,355	1.47%	13,972,692	9,517,676	-31.88%
Burleigh	247,471,010	265,890,250	7.44%	260,664,298	278,379,651	6.80%
Cass	443,668,911	472,252,683	6.44%	482,802,887	513,689,080	6.40%
Cavalier	5,138,694	7,036,276	36.93%	5,255,496	7,213,681	37.26%
Dickey	6,247,618	6,200,429	-0.76%	6,360,764	7,490,079	17.75%
Divide	2,546,242	2,164,787	-14.98%	2,554,278	2,208,406	-13.54%
Dunn	5,174,271	3,451,050	-33.30%	5,367,454	6,510,542	21.30%
Eddy	1,544,575	1,841,615	19.23%	1,555,947	1,855,052	19.22%
Emmons	3,273,157	3,041,556	-7.08%	3,442,591	3,108,702	-9.70%
Foster	7,638,669	8,256,288	8.09%	8,178,284	8,875,661	8.53%
Golden Valley	3,078,082	4,049,430	31.56%	3,151,107	4,069,679	29.15%
Grand Forks	189,659,685	201,091,036	6.03%	200,184,916	212,272,764	6.04%
Grant	1,682,787	2,923,889	73.75%	1,697,894	2,930,185	72.58%
Griggs	2,816,840	3,263,567	15.86%	2,903,518	3,351,267	15.42%
Hettinger	1,184,722	1,245,027	5.09%	1,291,342	1,316,718	1.97%
Kidder	1,322,765	1,497,282	13.19%	1,337,417	1,524,151	13.96%
LaMoure	7,946,515	7,801,834	-1.82%	8,007,074	7,866,156	-1.76%
Logan	2,403,471	3,153,485	31.21%	2,412,922	3,184,605	31.98%
McHenry	2,483,837	2,346,743	-5.52%	3,208,373	2,888,221	-9.98%
McIntosh	4,340,027	4,731,935	9.03%	4,369,104	4,771,261	9.20%
McKenzie	9,592,423	11,211,156	16.88%	10,256,953	12,153,635	18.49%
McLean	6,520,121	7,854,303	20.46%	6,679,153	8,069,442	20.82%
Mercer	8,066,498	8,471,889	5.03%	8,153,432	8,544,105	4.79%
Morton	34,036,815	34,466,629	1.26%	38,157,853	39,287,995	2.96%
Mountrail	10,688,032	13,979,021	30.79%	10,891,592	14,523,758	33.35%
Nelson	3,062,429	3,084,945	0.74%	3,116,339	3,116,739	0.01%
Oliver	479,944	521,541	8.67%	482,246	547,795	13.59%
Pembina	8,135,646	7,947,155	-2.32%	8,852,885	8,835,901	-0.19%
Pierce	7,479,920	7,729,548	3.34%	7,762,062	8,020,307	3.33%
Ramsey	29,102,105	31,909,756	9.65%	29,385,975	32,167,637	9.47%
Ransom	6,621,421	7,734,451	16.81%	7,374,235	8,291,445	12.44%
Renville	2,919,186	4,304,187	47.44%	3,737,228	6,971,062	86.53%
Richland	20,844,345	21,105,992	1.26%	25,610,574	27,328,181	6.71%
Rolette	5,365,958	5,826,070	8.57%	5,461,725	5,872,808	7.53%
Sargent	2,796,743	2,649,916	-5.25%	8,623,864	10,626,062	23.22%
Sheridan	344,814	373,666	8.37%	344,896	373,722	8.36%
Sioux	121,679	119,428	-1.85%	122,047	120,628	-1.16%
Slope	102,388	76,378	-25.40%	103,300	77,470	-25.00%
Stark	71,181,149	87,165,640	22.46%	77,824,704	93,363,604	19.97%
Steele	1,021,341	1,392,212	36.31%	1,257,624	1,664,397	32.34%
Stutsman	40,983,448	43,733,415	6.71%	42,849,221	46,491,676	8.50%
Towner	1,809,357	2,038,291	12.65%	1,880,745	2,068,607	9.99%
Traill	6,535,742	7,955,955	21.73%	6,770,032	8,177,947	20.80%
Walsh	13,860,173	14,808,018	6.84%	14,403,238	15,430,774	7.13%
Ward	174,572,828	192,553,474	10.30%	186,152,339	207,616,124	11.53%
Wells	4,697,396	5,061,593	7.75%	4,809,705	5,273,443	9.64%
Williams	173,272,658	213,711,457	23.34%	203,675,477	256,111,263	25.74%
Subtotal In-State	\$1,621,636,248	\$1,783,612,282	9.99%	\$1,771,352,801	\$1,957,280,108	10.50%
Consolidated and Out-Of-State	595,091,825	510,386,975	-14.23%	768,297,134	649,596,455	-15.45%
Grand Total	\$2,216,728,073	\$2,293,999,257	3.49%	\$2,539,649,935	\$2,606,876,563	2.65%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, First Quarter 2010**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,010,209	\$20,053	\$1,030,262
Beach	1,116	3,915,223	11,391	3,926,614
Beulah	3,152	4,786,913	48,138	4,835,051
Bismarck	55,532	264,688,283	12,204,707	276,892,990
Bottineau	2,336	9,101,764	44,293	9,146,057
Bowman	1,600	9,387,782	167,637	9,555,419
Cando	1,342	1,672,399	28,460	1,700,859
Carrington	2,268	8,014,563	618,930	8,633,493
Casselton	1,855	3,778,937	33,658	3,812,595
Cavalier	1,537	2,999,341	482,053	3,481,394
Cooperstown	1,053	2,724,115	51,037	2,775,152
Crosby	1,089	1,905,544	17,984	1,923,528
Devils Lake	7,222	31,544,891	257,099	31,801,990
Dickinson	16,010	82,929,094	4,188,263	87,117,357
Ellendale	1,559	1,640,970	52,407	1,693,377
Fargo	90,599	422,949,070	37,332,301	460,281,371
Garrison	1,318	2,356,990	9,705	2,366,695
Grafton	4,516	9,951,333	454,234	10,405,567
Grand Forks	49,321	196,948,960	10,547,388	207,496,348
Harvey	1,989	4,284,867	152,353	4,437,220
Hazen	2,457	3,294,948	23,688	3,318,636
Hettinger	1,307	3,216,511	115,762	3,332,273
Hillsboro	1,563	2,848,707	102,343	2,951,050
Jamestown	15,527	42,708,781	1,906,768	44,615,549
Kenmare	1,081	4,320,570	472,615	4,793,185
Langdon	2,101	6,426,353	121,137	6,547,490
Larimore	1,433	883,327	50,547	933,874
Lincoln	1,730	490,574	2,790	493,364
Linton	1,321	1,538,389	41,796	1,580,185
Lisbon	2,292	6,138,910	91,296	6,230,206
Mandan	16,718	31,782,932	4,623,790	36,406,722
Mayville	1,953	2,604,408	2,710	2,607,118
Minot	36,567	185,372,989	14,348,935	199,721,924
New Rockford	1,463	1,594,198	9,850	1,604,048
New Town	1,367	2,316,245	437,220	2,753,465
Northwood	959	1,880,905	50,354	1,931,259
Oakes	1,979	4,100,790	1,167,105	5,267,895
Park River	1,535	2,699,268	23,153	2,722,421
Rolla	1,417	3,966,672	3,948	3,970,620
Rugby	2,939	7,638,674	270,782	7,909,456
Stanley	1,279	9,846,735	58,186	9,904,921
Tioga	1,125	13,972,541	25,162,804	39,135,345
Valley City	6,826	12,634,876	894,951	13,529,827
Wahpeton	8,586	16,753,848	5,789,147	22,542,995
Walhalla	1,057	1,286,012	367,271	1,653,283
Washburn	1,389	3,469,510	30,020	3,499,530
Watford City	1,435	10,804,965	298,982	11,103,947
West Fargo	14,940	38,294,285	3,410,737	41,705,022
Williston	12,512	198,697,412	17,226,842	215,924,254
Wishek	1,122	3,625,709	19,273	3,644,982
Subtotal 50 Cities	394,276	\$1,691,801,292	\$143,846,893	\$1,835,648,185
Remaining Cities	247,924	91,810,990	29,820,933	121,631,923
Total In-State	642,200	\$1,783,612,282	\$173,667,826	\$1,957,280,108
Consolidated		143,572,665	45,760,499	189,333,164
Out-Of-State		366,814,310	93,448,981	460,263,291
Grand Total In- and Out-Of-State		\$2,293,999,257	\$312,877,306	\$2,606,876,563

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, First Quarters 2009 and 2010**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE
	2009	2010		2009	2010	
Ashley	\$933,327	\$1,010,209	8.24%	\$955,677	\$1,030,262	7.80%
Beach	2,956,875	3,915,223	32.41%	3,029,691	3,926,614	29.60%
Beulah	4,536,765	4,786,913	5.51%	4,584,388	4,835,051	5.47%
Bismarck	246,391,891	264,688,283	7.43%	259,311,570	276,892,990	6.78%
Bottineau	8,260,928	9,101,764	10.18%	8,390,080	9,146,057	9.01%
Bowman	5,595,415	9,387,782	67.78%	5,796,905	9,555,419	64.84%
Cando	1,471,445	1,672,399	13.66%	1,542,349	1,700,859	10.28%
Carrington	7,382,109	8,014,563	8.57%	7,921,356	8,633,493	8.99%
Casselton	3,286,403	3,778,937	14.99%	3,343,978	3,812,595	14.01%
Cavalier	2,978,381	2,999,341	0.70%	3,421,049	3,481,394	1.76%
Cooperstown	2,364,623	2,724,115	15.20%	2,409,040	2,775,152	15.20%
Crosby	2,260,395	1,905,544	-15.70%	2,266,390	1,923,528	-15.13%
Devils Lake	28,764,694	31,544,891	9.67%	29,041,269	31,801,990	9.51%
Dickinson	67,201,985	82,929,094	23.40%	71,412,320	87,117,357	21.99%
Ellendale	1,553,900	1,640,970	5.60%	1,607,545	1,693,377	5.34%
Fargo	396,679,469	422,949,070	6.62%	431,950,376	460,281,371	6.56%
Garrison	2,134,651	2,356,990	10.42%	2,203,759	2,366,695	7.39%
Grafton	9,617,367	9,951,333	3.47%	9,989,309	10,405,567	4.17%
Grand Forks	184,616,825	196,948,960	6.68%	194,944,385	207,496,348	6.44%
Harvey	3,886,675	4,284,867	10.25%	3,963,199	4,437,220	11.96%
Hazen	3,133,844	3,294,948	5.14%	3,152,873	3,318,636	5.26%
Hettinger	2,842,958	3,216,511	13.14%	2,929,349	3,332,273	13.75%
Hillsboro	2,619,214	2,848,707	8.76%	2,768,626	2,951,050	6.59%
Jamestown	39,671,312	42,708,781	7.66%	41,106,211	44,615,549	8.54%
Kenmare	4,914,782	4,320,570	-12.09%	4,981,430	4,793,185	-3.78%
Langdon	4,652,075	6,426,353	38.14%	4,756,352	6,547,490	37.66%
Larimore	868,277	883,327	1.73%	957,434	933,874	-2.46%
Lincoln	370,254	490,574	32.50%	370,254	493,364	33.25%
Linton	1,700,345	1,538,389	-9.52%	1,746,302	1,580,185	-9.51%
Lisbon	5,315,384	6,138,910	15.49%	5,400,048	6,230,206	15.37%
Mandan	31,816,397	31,782,932	-0.11%	35,793,072	36,406,722	1.71%
Mayville	2,414,814	2,604,408	7.85%	2,417,816	2,607,118	7.83%
Minot	167,357,434	185,372,989	10.76%	178,638,203	199,721,924	11.80%
New Rockford	1,351,406	1,594,198	17.97%	1,356,465	1,604,048	18.25%
New Town	2,033,898	2,316,245	13.88%	2,161,485	2,753,465	27.39%
Northwood	2,574,756	1,880,905	-26.95%	2,627,959	1,931,259	-26.51%
Oakes	4,132,066	4,100,790	-0.76%	4,179,550	5,267,895	26.04%
Park River	2,673,831	2,699,268	0.95%	2,714,024	2,722,421	0.31%
Rolla	3,648,409	3,966,672	8.72%	3,657,817	3,970,620	8.55%
Rugby	7,393,720	7,638,674	3.31%	7,671,537	7,909,456	3.10%
Stanley	7,376,512	9,846,735	33.49%	7,449,410	9,904,921	32.96%
Tioga	12,355,852	13,972,541	13.08%	33,006,835	39,135,345	18.57%
Valley City	12,000,628	12,634,876	5.29%	13,346,497	13,529,827	1.37%
Wahpeton	16,499,042	16,753,848	1.54%	21,093,079	22,542,995	6.87%
Walhalla	1,447,982	1,286,012	-11.19%	1,665,925	1,653,283	-0.76%
Washburn	2,550,725	3,469,510	36.02%	2,567,487	3,499,530	36.30%
Watford City	9,137,190	10,804,965	18.25%	9,286,838	11,103,947	19.57%
West Fargo	35,622,828	38,294,285	7.50%	38,758,127	41,705,022	7.60%
Williston	159,995,395	198,697,412	24.19%	169,742,070	215,924,254	27.21%
Wishek	3,281,197	3,625,709	10.50%	3,287,924	3,644,982	10.86%
Subtotal 50 Cities	\$1,534,626,650	\$1,691,801,292	10.24%	\$1,657,675,634	\$1,835,648,185	10.74%
Remaining Cities	87,009,598	91,810,990	5.52%	113,677,167	121,631,923	7.00%
Total In-State	\$1,621,636,248	\$1,783,612,282	9.99%	\$1,771,352,801	\$1,957,280,108	10.50%
Consolidated and Out-Of-State	595,091,825	510,386,972	-14.23%	768,297,134	649,596,455	-15.45%
Grand Total In- and Out-Of-State	\$2,216,728,073	\$2,293,999,254	3.49%	\$2,539,649,935	\$2,606,876,563	2.65%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, First Quarters 2009 and 2010**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FIRST QUARTER 2009	FIRST QUARTER 2010	
Mining and Oil Extraction	\$201,253,878	\$203,015,858	0.88%
Utilities	136,055,500	39,421,804	-71.03%
Construction	67,457,663	78,229,579	15.97%
Manufacturing	124,272,008	119,944,177	-3.48%
Wholesale Trade	502,355,061	556,672,985	10.81%
Retail Trade	864,557,956	935,917,485	8.25%
Transportation and Warehousing	33,138,301	26,417,040	-20.28%
Information Industries	158,108,166	162,740,244	2.93%
Fin. Ins. Real Estate, Rental & Leasing	66,143,799	72,456,157	9.54%
Professional, Scientific, Tech., & Mgmt Serv.	22,420,231	25,343,154	13.04%
Educational, Health Care, and Social Serv.	14,523,300	14,329,860	-1.33%
Arts, Entertainment & Recreation	12,470,853	13,140,902	5.37%
Accommodation & Food Services	265,542,237	280,724,860	5.72%
Other Services	61,303,854	67,211,766	9.64%
Miscellaneous	10,047,128	11,310,692	12.58%
GRAND TOTAL	\$2,539,649,935	\$2,606,876,563	2.65%

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.