



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

2010

Sales Occurring in Calendar Year 2010

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OFFICE OF STATE TAX COMMISSIONER
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Office of State Tax Commissioner

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 2010	7
Table 2 Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, by County, Calendar Years 2009 and 2010	8
Statistics by City	
Table 3 Taxable Sales and Taxable Purchases, 200 Largest Cities, Calendar Year 2010	9-12
Table 4 Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, 200 Largest Cities, Calendar Years 2009 and 2010	13-16
Statistics by Industry	
Table 5 Comparison of Taxable Sales and Purchases by Industry, Calendar Years 2009 and 2010	17

Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during calendar year 2010. 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 2010**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$18,361,008	\$521,065	\$18,882,073
Barnes	66,649,322	6,592,827	73,242,149
Benson	17,033,546	445,194	17,478,740
Billings	18,920,251	850,948	19,771,199
Bottineau	62,760,273	1,185,717	63,945,990
Bowman	45,936,056	2,998,075	48,934,131
Burke	15,831,347	41,429,158	57,260,505
Burleigh	1,326,311,140	70,243,612	1,396,554,752
Cass	2,290,398,965	235,721,857	2,526,120,822
Cavalier	34,519,264	2,147,399	36,666,663
Dickey	33,746,156	2,211,117	35,957,273
Divide	16,952,564	107,519	17,060,083
Dunn	19,658,411	6,181,635	25,840,046
Eddy	10,628,036	207,990	10,836,026
Emmons	17,404,789	811,624	18,216,413
Foster	49,255,515	2,978,092	52,233,607
Golden Valley	17,851,164	1,229,663	19,080,827
Grand Forks	972,421,358	57,665,936	1,030,087,294
Grant	11,563,895	125,550	11,689,445
Griggs	17,093,749	490,140	17,583,889
Hettinger	9,666,618	855,391	10,522,009
Kidder	11,142,167	173,236	11,315,403
LaMoure	42,473,784	1,079,052	43,552,836
Logan	11,986,505	709,910	12,696,415
McHenry	13,895,168	2,394,315	16,289,483
McIntosh	26,880,609	397,929	27,278,538
McKenzie	72,034,251	6,026,436	78,060,687
McLean	44,520,922	1,160,135	45,681,057
Mercer	45,472,946	678,888	46,151,834
Morton	182,603,396	22,858,782	205,462,178
Mountrail	85,481,716	3,979,496	89,461,212
Nelson	14,577,313	356,327	14,933,640
Oliver	2,837,185	526,741	3,363,926
Pembina	42,444,425	12,882,354	55,326,779
Pierce	44,085,700	4,773,127	48,858,827
Ramsey	155,086,848	2,158,264	157,245,112
Ransom	39,858,261	2,353,316	42,211,577
Renville	29,620,520	3,196,596	32,817,116
Richland	105,720,675	28,009,578	133,730,253
Rolette	28,372,013	229,513	28,601,526
Sargent	20,000,094	26,586,950	46,587,044
Sheridan	2,347,452	1,999	2,349,451
Sioux	493,858	64,231	558,089
Slope	884,790	43,859	928,649
Stark	481,258,072	47,216,620	528,474,692
Steele	7,942,854	2,738,045	10,680,899
Stutsman	211,576,277	12,552,840	224,129,117
Towner	10,775,878	314,119	11,089,997
Traill	41,328,374	1,533,437	42,861,811
Walsh	80,802,843	3,745,471	84,548,314
Ward	1,037,951,503	86,260,717	1,124,212,220
Wells	33,593,979	878,918	34,472,897
Williams	1,304,942,378	306,777,814	1,611,720,192
Subtotal In-State	\$9,305,956,183	\$1,017,659,524	\$10,323,615,707
Consolidated	540,865,994	249,642,707	790,508,701
Out-Of-State	<u>2,336,396,755</u>	<u>686,794,661</u>	<u>3,023,191,416</u>
Grand Total In-State and Out-Of-State	\$12,183,218,932	\$1,954,096,892	\$14,137,315,824

TABLE 2

**Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases
By County, Calendar Years 2009 and 2010**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2009	2010		2009	2010	
Adams	\$16,125,207	\$18,361,008	13.87%	\$16,856,262	\$18,882,073	12.02%
Barnes	64,492,326	66,649,322	3.34%	70,430,329	73,242,149	3.99%
Benson	16,507,434	17,033,546	3.19%	16,702,867	17,478,740	4.65%
Billings	15,618,128	18,920,251	21.14%	15,916,959	19,771,199	24.21%
Bottineau	57,496,584	62,760,273	9.15%	58,550,367	63,945,990	9.22%
Bowman	37,010,707	45,936,056	24.12%	38,966,908	48,934,131	25.58%
Burke	12,195,105	15,831,347	29.82%	31,589,507	57,260,505	81.26%
Burleigh	1,230,977,876	1,326,311,140	7.74%	1,293,439,204	1,396,554,752	7.97%
Cass	2,210,554,224	2,290,398,965	3.61%	2,419,792,049	2,526,120,822	4.39%
Cavalier	30,574,505	34,519,264	12.90%	31,221,953	36,666,663	17.44%
Dickey	33,251,448	33,746,156	1.49%	34,614,890	35,957,273	3.88%
Divide	14,212,615	16,952,564	19.28%	14,315,367	17,060,083	19.17%
Dunn	17,515,159	19,658,411	12.24%	18,503,785	25,840,046	39.65%
Eddy	9,456,524	10,628,036	12.39%	9,662,430	10,836,026	12.15%
Emmons	17,541,018	17,404,789	-0.78%	18,503,360	18,216,413	-1.55%
Foster	47,611,741	49,255,515	3.45%	50,024,208	52,233,607	4.42%
Golden Valley	16,556,789	17,851,164	7.82%	16,900,735	19,080,827	12.90%
Grand Forks	933,072,826	972,421,358	4.22%	994,585,786	1,030,087,294	3.57%
Grant	10,757,469	11,563,895	7.50%	10,872,105	11,689,445	7.52%
Griggs	18,188,821	17,093,749	-6.02%	18,679,442	17,583,889	-5.87%
Hettinger	8,084,145	9,666,618	19.58%	9,026,380	10,522,009	16.57%
Kidder	9,021,562	11,142,167	23.51%	9,175,031	11,315,403	23.33%
LaMoure	40,387,553	42,473,784	5.17%	41,193,014	43,552,836	5.73%
Logan	13,158,962	11,986,505	-8.91%	13,240,215	12,696,415	-4.11%
McHenry	13,483,838	13,895,168	3.05%	16,009,359	16,289,483	1.75%
McIntosh	24,425,906	26,880,609	10.05%	24,654,541	27,278,538	10.64%
McKenzie	47,997,455	72,034,251	50.08%	52,412,321	78,060,687	48.94%
McLean	41,961,103	44,520,922	6.10%	42,861,538	45,681,057	6.58%
Mercer	44,159,013	45,472,946	2.98%	44,714,606	46,151,834	3.21%
Morton	174,371,309	182,603,396	4.72%	191,618,087	205,462,178	7.22%
Mountrail	56,755,079	85,481,716	50.62%	58,343,769	89,461,212	53.33%
Nelson	14,487,571	14,577,313	0.62%	14,755,792	14,933,640	1.21%
Oliver	2,847,872	2,837,185	-0.38%	3,255,270	3,363,926	3.34%
Pembina	41,524,065	42,444,425	2.22%	58,471,930	55,326,779	-5.38%
Pierce	42,244,254	44,085,700	4.36%	47,009,186	48,858,827	3.93%
Ramsey	142,731,983	155,086,848	8.66%	144,754,631	157,245,112	8.63%
Ransom	36,658,719	39,858,261	8.73%	39,297,259	42,211,577	7.42%
Renville	23,766,078	29,620,520	24.63%	25,776,798	32,817,116	27.31%
Richland	103,095,067	105,720,675	2.55%	124,050,189	133,730,253	7.80%
Rolette	26,578,819	28,372,013	6.75%	26,950,423	28,601,526	6.13%
Sargent	16,503,050	20,000,094	21.19%	41,848,128	46,587,044	11.32%
Sheridan	2,085,742	2,347,452	12.55%	2,115,921	2,349,451	11.04%
Sioux	476,272	493,858	3.69%	478,584	558,089	16.61%
Slope	782,574	884,790	13.06%	797,167	928,649	16.49%
Stark	364,474,227	481,258,072	32.04%	392,446,331	528,474,692	34.66%
Steele	7,249,592	7,942,854	9.56%	9,907,671	10,680,899	7.80%
Stutsman	204,688,978	211,576,277	3.36%	215,516,081	224,129,117	4.00%
Towner	10,445,249	10,775,878	3.17%	10,786,128	11,089,997	2.82%
Traill	41,492,688	41,328,374	-0.40%	42,653,886	42,861,811	0.49%
Walsh	78,082,853	80,802,843	3.48%	81,426,025	84,548,314	3.83%
Ward	895,533,278	1,037,951,503	15.90%	952,920,576	1,124,212,220	17.98%
Wells	28,784,516	33,593,979	16.71%	29,641,518	34,472,897	16.30%
Williams	655,603,340	1,304,942,378	99.04%	800,491,013	1,611,720,192	101.34%
Subtotal In-State	\$8,023,659,218	\$9,305,956,183	15.98%	\$8,748,727,881	\$10,323,615,707	18.00%
Consolidated and Out-Of-State	<u>2,266,301,265</u>	<u>2,877,262,749</u>	26.96%	<u>3,010,235,658</u>	<u>3,813,700,117</u>	26.69%
Grand Total In- and Out-Of-State	\$10,289,960,483	\$12,183,218,932	18.40%	\$11,758,963,539	\$14,137,315,824	20.23%

TABLE 3

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2010**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Abercrombie	296	\$2,474,180	\$10,607	\$2,484,787
Adams	203	957,288	4,046	961,334
Alexander	217	1,509,535	144,584	1,654,119
Anamoose	282	1,386,530	7,950	1,394,480
Aneta	284	1,143,426	84,385	1,227,811
Arthur	402	2,268,531	260,614	2,529,145
Ashley	882	5,214,368	206,042	5,420,410
Beach	1,116	15,923,253	1,205,445	17,128,698
Belfield	866	25,196,365	9,370,691	34,567,056
Berthold	466	4,119,985	965,368	5,085,353
Beulah	3,152	24,232,179	533,252	24,765,431
Binford	201	1,294,216	234,806	1,529,022
Bisbee	167	979,808	4,862	984,670
Bismarck	55,532	1,314,609,101	65,944,710	1,380,553,811
Bottineau	2,336	47,250,205	319,095	47,569,300
Bowbells	406	1,607,232	9,166	1,616,398
Bowdon	139	215,535	428	215,963
Bowman	1,600	42,850,332	1,889,681	44,740,013
Buffalo	209	1,335,329	8,591	1,343,920
Burlington	1,096	2,899,464	48,251	2,947,715
Buxton	350	2,259,816	696,592	2,956,408
Cando	1,342	8,685,631	306,375	8,992,006
Carpio	148	435,129	3,600	438,729
Carrington	2,268	48,118,857	2,974,394	51,093,251
Carson	319	904,946	45,070	950,016
Casselton	1,855	19,309,830	220,471	19,530,301
Cavalier	1,537	16,476,400	10,852,655	27,329,055
Center	678	2,820,595	507,357	3,327,952
Cogswell	165	200,594	0	200,594
Columbus	151	396,838	0	396,838
Cooperstown	1,053	14,562,038	243,417	14,805,455
Crosby	1,089	15,126,354	42,032	15,168,386
Crystal	167	419,311	245	419,556
Davenport	261	231,928	2,627	234,555
Des Lacs	209	129,114	0	129,114
Devils Lake	7,222	153,083,933	2,140,581	155,224,514
Dickinson	16,010	444,274,635	35,870,470	480,145,105
Drake	322	1,278,844	17,276	1,296,120
Drayton	913	10,217,167	123,453	10,340,620
Dunseith	739	3,797,184	19,978	3,817,162
Edgeley	637	12,379,356	453,567	12,832,923
Edinburg	252	1,460,687	4,613	1,465,300
Edmore	256	383,504	3,666	387,170
Elgin	659	9,375,935	43,961	9,419,896
Ellendale	1,559	9,280,505	591,237	9,871,742
Emerado	510	2,948,050	521,857	3,469,907
Enderlin	947	5,092,431	2,018,707	7,111,138
Esmond	159	304,813	0	304,813
Fairmount	406	1,677,481	216,884	1,894,365
Fargo	90,599	2,013,497,885	207,737,483	2,221,235,368
Fessenden	625	4,110,331	180,518	4,290,849
Finley	515	5,219,043	69,462	5,288,505
Flasher	285	1,546,496	5,871	1,552,367
Fordville	266	718,885	579,610	1,298,495
Forman	506	3,284,300	69,051	3,353,351

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2010**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Gackle	228	\$1,349,552	\$6,272	\$1,355,824
Galesburg	335	4,172,221	83,239	4,255,460
Garrison	1,318	14,225,003	140,019	14,365,022
Gilby	243	345,953	5,447	351,400
Gladstone	248	3,856,638	395,159	4,251,797
Glenburn	865	2,029,719	90,558	2,120,277
Glen Ullin	374	5,710,974	1,400,254	7,111,228
Golden Valley	183	628,895	7,492	636,387
Goodrich	163	281,758	0	281,758
Grafton	4,516	55,400,417	2,566,766	57,967,183
Grand Forks	49,321	943,458,510	55,347,953	998,806,463
Grandin	181	1,057,149	88,955	1,146,104
Granville	286	683,712	0	683,712
Grenora	202	1,145,778	2,168	1,147,946
Gwinner	717	9,822,585	26,319,668	36,142,253
Halliday	227	1,009,029	106,510	1,115,539
Hankinson	1,058	6,419,146	774,760	7,193,906
Hannaford	181	755,833	10,726	766,559
Harvey	1,989	28,562,983	680,972	29,243,955
Harwood	607	5,621,289	64,496	5,685,785
Hatton	707	3,519,735	148,379	3,668,114
Hazelton	237	5,601,905	357,784	5,959,689
Hazen	2,457	18,464,259	137,879	18,602,138
Hebron	803	2,693,488	276,108	2,969,596
Hettinger	1,307	17,934,827	496,302	18,431,129
Hillsboro	1,563	14,778,933	205,169	14,984,102
Hoople	292	3,209,819	29,346	3,239,165
Hope	303	2,509,344	2,662,723	5,172,067
Horace	915	4,392,305	3,511,688	7,903,993
Hunter	326	7,318,737	164,026	7,482,763
Jamestown	15,527	205,580,422	9,204,833	214,785,255
Kenmare	1,081	29,807,665	1,215,257	31,022,922
Kensal	161	255,339	132	255,471
Killdeer	713	17,620,404	4,995,658	22,616,062
Kindred	614	7,036,650	3,795,899	10,832,549
Kulm	422	4,894,665	220,182	5,114,847
Lakota	781	3,532,944	38,466	3,571,410
LaMoure	944	22,551,998	200,408	22,752,406
Langdon	2,101	29,409,135	1,687,476	31,096,611
Lansford	253	662,389	6,342	668,731
Larimore	1,433	4,386,472	188,259	4,574,731
Leeds	464	1,514,855	60,935	1,575,790
Lehr	114	188,122	300	188,422
Leonard	255	1,148,121	2,943	1,151,064
Lidgerwood	738	7,748,609	99,414	7,848,023
Lignite	174	6,628,105	41,393,061	48,021,166
Lincoln	1,730	2,494,208	56,099	2,550,307
Linton	1,321	8,174,988	267,271	8,442,259
Lisbon	2,292	33,119,162	319,037	33,438,199
Litchville	191	876,039	9,553	885,592
Maddock	498	10,412,598	364,207	10,776,805
Mandan	16,718	165,326,841	20,742,216	186,069,057
Manvel	370	1,399,348	38,737	1,438,085
Mapleton	606	1,868,567	75,112	1,943,679
Marion	146	386,236	3,661	389,897

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2010**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Max	278	\$804,068	\$2,555	\$806,623
Mayville	1,953	14,606,913	43,036	14,649,949
McClusky	415	1,488,228	1,999	1,490,227
McVile	470	1,813,459	0	1,813,459
Medina	335	1,065,073	215,946	1,281,019
Michigan	345	5,607,811	96,649	5,704,460
Milnor	711	5,008,483	166,087	5,174,570
Minnewaukan	318	532,495	5,447	537,942
Minot	36,567	988,939,119	83,443,044	1,072,382,163
Minto	657	3,239,823	103,409	3,343,232
Mohall	812	25,173,673	3,095,952	28,269,625
Mooreton	204	824,805	15,388	840,193
Mott	808	5,737,559	65,702	5,803,261
Munich	268	1,314,810	33,694	1,348,504
Napoleon	857	10,110,973	681,288	10,792,261
Neche	437	1,205,787	64,824	1,270,611
New England	555	2,125,762	741,892	2,867,654
New Leipzig	274	1,062,835	33,009	1,095,844
New Rockford	1,463	8,993,853	146,152	9,140,005
New Salem	938	6,852,569	205,859	7,058,428
New Town	1,367	15,073,049	1,903,504	16,976,553
Noonan	154	1,403,805	54,959	1,458,764
Northwood	959	16,992,037	474,823	17,466,860
Oakes	1,979	21,658,861	1,483,949	23,142,810
Osnabrook	174	276,605	206,848	483,453
Page	225	5,099,749	584	5,100,333
Park River	1,535	13,456,684	112,509	13,569,193
Parshall	981	3,334,462	29,398	3,363,860
Pembina	642	5,898,443	96,756	5,995,199
Petersburg	195	328,449	600	329,049
Pick City	166	1,071,503	142	1,071,645
Plaza	167	4,331,816	169,740	4,501,556
Portal	131	1,243,144	5,683	1,248,827
Portland	604	1,351,279	278,643	1,629,922
Powers Lake	309	5,594,192	20,048	5,614,240
Ray	534	4,330,833	49,027	4,379,860
Reeder	181	402,595	24,751	427,346
Regent	211	1,802,885	47,797	1,850,682
Reynolds	350	698,626	334,160	1,032,786
Rhame	189	661,850	6,853	668,703
Richardton	619	5,472,922	1,539,063	7,011,985
Riverdale	273	1,554,507	108,316	1,662,823
Rock Lake	194	504,153	21	504,174
Rolette	538	4,078,268	154,707	4,232,975
Rolla	1,417	19,455,101	44,631	19,499,732
Rugby	2,939	43,674,222	4,737,631	48,411,853
Rutland	220	1,086,626	15,899	1,102,525
St. John	358	1,036,079	1,069	1,037,148
St. Thomas	447	771,127	12,979	784,106
Sawyer	377	2,991,816	37,233	3,029,049
Scranton	304	2,423,874	1,101,541	3,525,415
Selfridge	223	384,991	10,348	395,339
Sherwood	255	1,956,050	6,896	1,962,946
Sheyenne	318	1,614,625	61,838	1,676,463
South Heart	307	1,699,859	20,279	1,720,138

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2010**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Stanley	1,279	\$57,444,490	\$452,724	\$57,897,214
Stanton	345	739,506	123	739,629
Starkweather	157	14,170	8,017	22,187
Steele	761	4,273,747	54,189	4,327,936
Strasburg	549	1,955,376	33,814	1,989,190
Surrey	917	1,998,968	409,837	2,408,805
Sykeston	153	240,382	6,700	247,082
Tappen	210	3,275,149	98,841	3,373,990
Thompson	1,006	1,391,443	204,503	1,595,946
Tioga	1,125	92,936,572	174,783,887	267,720,459
Tolna	202	1,845,247	132,879	1,978,126
Tower City	252	1,820,769	29,757	1,850,526
Towner	574	3,238,674	97,670	3,336,344
Turtle Lake	580	2,114,147	9,552	2,123,699
Underwood	812	3,366,417	520,449	3,886,866
Upham	155	276,817	46	276,863
Valley City	6,826	60,845,499	6,279,294	67,124,793
Velva	1,049	6,458,404	2,191,736	8,650,140
Wahpeton	8,586	80,741,425	26,265,602	107,007,027
Walcott	189	2,493,388	12,286	2,505,674
Walhalla	1,057	6,504,982	1,697,181	8,202,163
Washburn	1,389	18,183,184	168,343	18,351,527
Wattford City	1,435	68,928,094	2,113,349	71,041,443
West Fargo	14,940	212,501,034	19,567,834	232,068,868
Westhope	533	5,357,493	203,132	5,560,625
Wildrose	129	738,781	403	739,184
Williston	12,512	1,204,593,166	131,713,313	1,336,306,479
Willow City	221	1,324,555	7,234	1,331,789
Willton	807	2,971,200	44,163	3,015,363
Wimbledon	237	3,463,910	215,075	3,678,985
Wing	124	338,473	1,638	340,111
Wishek	1,122	21,121,696	189,636	21,311,332
Wyndmere	533	2,271,175	438,496	2,709,671
Zap	231	336,604	0	336,604
Zeeland	141	517,140	1,391	518,531
Subtotal 200 Cities	456,275	\$9,202,305,348	\$999,150,181	\$10,201,455,529
Remaining City Data	185,925	103,650,835	18,509,343	122,160,178
Total In-State	642,200	\$9,305,956,183	\$1,017,659,524	\$10,323,615,707
Consolidated		540,865,994	249,642,707	790,508,701
Out-Of-State		2,336,396,755	686,794,661	3,023,191,416
Grand Total In- and Out-Of-State		\$12,183,218,932	\$1,954,096,892	\$14,137,315,824

TABLE 4

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2009 and 2010**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2009	2010		2009	2010	
Abercrombie	\$1,626,160	\$2,474,180	52.15%	\$1,632,563	\$2,484,787	52.20%
Adams	799,817	957,288	19.69%	804,742	961,334	19.46%
Alexander	1,160,484	1,509,535	30.08%	1,178,220	1,654,119	40.39%
Anamoose	1,220,624	1,386,530	13.59%	1,227,900	1,394,480	13.57%
Aneta	1,130,758	1,143,426	1.12%	1,200,141	1,227,811	2.31%
Arthur	2,027,740	2,268,531	11.87%	2,377,108	2,529,145	6.40%
Ashley	4,908,203	5,214,368	6.24%	5,076,361	5,420,410	6.78%
Beach	15,532,582	15,923,253	2.52%	15,866,128	17,128,698	7.96%
Belfield	12,300,966	25,196,365	104.83%	16,962,884	34,567,056	103.78%
Berthold	3,711,950	4,119,985	10.99%	5,193,171	5,085,353	-2.08%
Beulah	24,430,918	24,232,179	-0.81%	24,743,118	24,765,431	0.09%
Binford	1,248,703	1,294,216	3.64%	1,489,765	1,529,022	2.64%
Bisbee	903,170	979,808	8.49%	919,473	984,670	7.09%
Bismarck	1,219,198,220	1,314,609,101	7.83%	1,279,675,252	1,380,553,811	7.88%
Bottineau	44,616,872	47,250,205	5.90%	45,083,072	47,569,300	5.51%
Bowbells	1,584,162	1,607,232	1.46%	1,590,995	1,616,398	1.60%
Bowdon	230,742	215,535	-6.59%	230,905	215,963	-6.47%
Bowman	34,122,860	42,850,332	25.58%	35,433,594	44,740,013	26.26%
Buffalo	1,534,532	1,335,329	-12.98%	1,539,107	1,343,920	-12.68%
Burlington	2,590,136	2,899,464	11.94%	2,656,203	2,947,715	10.97%
Buxton	2,250,427	2,259,816	0.42%	2,509,127	2,956,408	17.83%
Cando	8,453,573	8,685,631	2.75%	8,777,691	8,992,006	2.44%
Carpio	414,917	435,129	4.87%	417,507	438,729	5.08%
Carrington	46,633,737	48,118,857	3.18%	49,039,787	51,093,251	4.19%
Carson	778,103	904,946	16.30%	813,210	950,016	16.82%
Casselton	19,488,464	19,309,830	-0.92%	19,737,413	19,530,301	-1.05%
Cavalier	16,081,058	16,476,400	2.46%	31,553,226	27,329,055	-13.39%
Center	2,833,788	2,820,595	-0.47%	3,227,104	3,327,952	3.13%
Cogswell	194,733	200,594	3.01%	194,733	200,594	3.01%
Columbus	359,803	396,838	10.29%	359,803	396,838	10.29%
Cooperstown	15,671,235	14,562,038	-7.08%	15,881,494	14,805,455	-6.78%
Crosby	12,720,495	15,126,354	18.91%	12,792,492	15,168,386	18.57%
Crystal	366,358	419,311	14.45%	366,358	419,556	14.52%
Davenport	128,174	231,928	80.95%	152,870	234,555	53.43%
Des Lacs	105,979	129,114	21.83%	107,869	129,114	19.70%
Devils Lake	140,653,281	153,083,933	8.84%	142,653,027	155,224,514	8.81%
Dickinson	345,005,641	444,274,635	28.77%	367,045,724	480,145,105	30.81%
Drake	1,068,451	1,278,844	19.69%	1,174,347	1,296,120	10.37%
Drayton	9,661,916	10,217,167	5.75%	9,780,134	10,340,620	5.73%
Dunseith	3,323,466	3,797,184	14.25%	3,349,592	3,817,162	13.96%
Edgeley	12,705,898	12,379,356	-2.57%	13,110,928	12,832,923	-2.12%
Edinburg	1,511,931	1,460,687	-3.39%	1,520,743	1,465,300	-3.65%
Edmore	548,777	383,504	-30.12%	555,291	387,170	-30.28%
Elgin	8,782,430	9,375,935	6.76%	8,834,223	9,419,896	6.63%
Ellendale	10,421,022	9,280,505	-10.94%	10,818,553	9,871,742	-8.75%
Emerado	3,060,181	2,948,050	-3.66%	3,435,678	3,469,907	1.00%
Enderlin	4,765,813	5,092,431	6.85%	6,941,194	7,111,138	2.45%
Esmond	262,449	304,813	16.14%	262,471	304,813	16.13%
Fairmount	1,609,665	1,677,481	4.21%	1,802,158	1,894,365	5.12%
Fargo	1,945,756,373	2,013,497,885	3.48%	2,130,489,700	2,221,235,368	4.26%
Fessenden	3,496,601	4,110,331	17.55%	3,915,179	4,290,849	9.60%
Finley	5,261,579	5,219,043	-0.81%	5,327,617	5,288,505	-0.73%
Flasher	1,292,592	1,546,496	19.64%	1,299,447	1,552,367	19.46%
Fordville	652,124	718,885	10.24%	1,082,251	1,298,495	19.98%
Forman	3,147,168	3,284,300	4.36%	3,249,579	3,353,351	3.19%
Gackle	1,360,029	1,349,552	-0.77%	1,372,434	1,355,824	-1.21%
Galesburg	4,714,681	4,172,221	-11.51%	4,778,584	4,255,460	-10.95%
Garrison	13,185,341	14,225,003	7.88%	13,425,143	14,365,022	7.00%
Gilby	279,553	345,953	23.75%	283,592	351,400	23.91%
Gladstone	1,196,096	3,856,638	222.44%	1,668,443	4,251,797	154.84%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2009 and 2010**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2009	2010		2009	2010	
Glenburn	\$1,401,774	\$2,029,719	44.80%	\$1,790,266	\$2,120,277	18.43%
Glen Ullin	4,061,189	5,710,974	40.62%	4,850,045	7,111,228	46.62%
Golden Valley	383,838	628,895	63.84%	386,614	636,387	64.61%
Goodrich	262,231	281,758	7.45%	262,231	281,758	7.45%
Grafton	50,805,045	55,400,417	9.05%	53,161,922	57,967,183	9.04%
Grand Forks	901,593,361	943,458,510	4.64%	961,793,302	998,806,463	3.85%
Grandin	979,469	1,057,149	7.93%	1,006,025	1,146,104	13.92%
Granville	611,763	683,712	11.76%	611,763	683,712	11.76%
Grenora	1,090,982	1,145,778	5.02%	1,093,622	1,147,946	4.97%
Gwinner	6,808,204	9,822,585	44.28%	31,863,598	36,142,253	13.43%
Halliday	1,401,735	1,009,029	-28.02%	1,517,083	1,115,539	-26.47%
Hankinson	6,646,296	6,419,146	-3.42%	6,908,394	7,193,906	4.13%
Hannaford	842,946	755,833	-10.33%	851,223	766,559	-9.95%
Harvey	24,294,320	28,562,983	17.57%	24,711,726	29,243,955	18.34%
Harwood	4,417,246	5,621,289	27.26%	5,514,143	5,685,785	3.11%
Hatton	3,375,696	3,519,735	4.27%	3,395,636	3,668,114	8.02%
Hazelton	5,071,333	5,601,905	10.46%	5,614,484	5,959,689	6.15%
Hazen	17,220,580	18,464,259	7.22%	17,336,691	18,602,138	7.30%
Hebron	2,108,744	2,693,488	27.73%	2,436,026	2,969,596	21.90%
Hettinger	15,704,522	17,934,827	14.20%	16,433,214	18,431,129	12.16%
Hillsboro	15,197,911	14,778,933	-2.76%	15,548,319	14,984,102	-3.63%
Hoople	3,018,615	3,209,819	6.33%	3,044,846	3,239,165	6.38%
Hope	1,792,313	2,509,344	40.01%	4,384,232	5,172,067	17.97%
Horace	5,291,657	4,392,305	-17.00%	5,568,478	7,903,993	41.94%
Hunter	5,917,226	7,318,737	23.69%	6,012,779	7,482,763	24.45%
Jamestown	199,018,671	205,580,422	3.30%	207,715,889	214,785,255	3.40%
Kenmare	27,219,909	29,807,665	9.51%	28,575,266	31,022,922	8.57%
Kensal	285,420	255,339	-10.54%	285,699	255,471	-10.58%
Killdeer	15,336,584	17,620,404	14.89%	15,854,021	22,616,062	42.65%
Kindred	8,417,650	7,036,650	-16.41%	12,394,512	10,832,549	-12.60%
Kulm	4,037,763	4,894,665	21.22%	4,078,722	5,114,847	25.40%
Lakota	3,430,955	3,532,944	2.97%	3,471,926	3,571,410	2.87%
LaMoure	21,337,645	22,551,998	5.69%	21,610,588	22,752,406	5.28%
Langdon	25,460,084	29,409,135	15.51%	25,966,860	31,096,611	19.75%
Lansford	611,168	662,389	8.38%	635,747	668,731	5.19%
Larimore	4,322,994	4,386,472	1.47%	4,567,349	4,574,731	0.16%
Leeds	1,454,528	1,514,855	4.15%	1,468,742	1,575,790	7.29%
Lehr	206,443	188,122	-8.87%	206,943	188,422	-8.95%
Leonard	1,282,993	1,148,121	-10.51%	1,323,101	1,151,064	-13.00%
Lidgerwood	8,227,256	7,748,609	-5.82%	8,349,203	7,848,023	-6.00%
Lignite	4,152,032	6,628,105	59.64%	23,510,985	48,021,166	104.25%
Lincoln	1,686,374	2,494,208	47.90%	1,687,526	2,550,307	51.13%
Linton	8,813,289	8,174,988	-7.24%	9,099,271	8,442,259	-7.22%
Lisbon	30,399,684	33,119,162	8.95%	30,645,253	33,438,199	9.11%
Litchville	798,299	876,039	9.74%	808,864	885,592	9.49%
Maddock	8,379,743	10,412,598	24.26%	8,508,318	10,776,805	26.66%
Mandan	159,930,474	165,326,841	3.37%	175,658,594	186,069,057	5.93%
Manvel	1,489,801	1,399,348	-6.07%	1,544,865	1,438,085	-6.91%
Mapleton	1,919,827	1,868,567	-2.67%	2,067,215	1,943,679	-5.98%
Marion	341,073	386,236	13.24%	342,158	389,897	13.95%
Max	839,878	804,068	-4.26%	842,290	806,623	-4.23%
Mayville	13,943,795	14,606,913	4.76%	14,017,702	14,649,949	4.51%
McClusky	1,341,376	1,488,228	10.95%	1,371,555	1,490,227	8.65%
McVille	1,842,133	1,813,459	-1.56%	1,848,015	1,813,459	-1.87%
Medina	953,551	1,065,073	11.70%	1,014,790	1,281,019	26.23%
Michigan	6,124,536	5,607,811	-8.44%	6,253,944	5,704,460	-8.79%
Milnor	4,855,263	5,008,483	3.16%	4,921,229	5,174,570	5.15%
Minnewaukan	452,356	532,495	17.72%	478,822	537,942	12.35%
Minot	853,209,169	988,939,119	15.91%	907,330,234	1,072,382,163	18.19%
Minto	2,942,481	3,239,823	10.11%	3,079,939	3,343,232	8.55%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2009 and 2010**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2009	2010		2009	2010	
Mohall	\$20,260,147	\$25,173,673	24.25%	\$21,026,156	\$28,269,625	34.45%
Mooreton	879,298	824,805	-6.20%	916,754	840,193	-8.35%
Mott	4,705,708	5,737,559	21.93%	5,081,496	5,803,261	14.20%
Munich	1,203,891	1,314,810	9.21%	1,248,608	1,348,504	8.00%
Napoleon	11,260,517	10,110,973	-10.21%	11,316,695	10,792,261	-4.63%
Neché	1,192,969	1,205,787	1.07%	1,297,971	1,270,611	-2.11%
New England	1,927,726	2,125,762	10.27%	2,453,544	2,867,654	16.88%
New Leipzig	994,568	1,062,835	6.86%	1,019,976	1,095,844	7.44%
New Rockford	8,159,321	8,993,853	10.23%	8,304,833	9,140,005	10.06%
New Salem	6,472,510	6,852,569	5.87%	6,835,284	7,058,428	3.26%
New Town	10,248,976	15,073,049	47.07%	11,082,506	16,976,553	53.18%
Noonan	1,062,281	1,403,805	32.15%	1,088,914	1,458,764	33.97%
Northwood	19,034,279	16,992,037	-10.73%	19,444,796	17,466,860	-10.17%
Oakes	20,289,230	21,658,861	6.75%	21,201,318	23,142,810	9.16%
Osnabrock	456,686	276,605	-39.43%	457,646	483,453	5.64%
Page	5,546,755	5,099,749	-8.06%	5,548,331	5,100,333	-8.07%
Park River	15,285,560	13,456,684	-11.96%	15,451,875	13,569,193	-12.18%
Parshall	2,692,158	3,334,462	23.86%	2,723,325	3,363,860	23.52%
Pembina	5,699,627	5,898,443	3.49%	5,843,023	5,995,199	2.60%
Petersburg	321,849	328,449	2.05%	323,243	329,049	1.80%
Pick City	988,966	1,071,503	8.35%	988,966	1,071,645	8.36%
Plaza	1,170,153	4,331,816	270.19%	1,171,399	4,501,556	284.29%
Portal	1,229,856	1,243,144	1.08%	1,231,738	1,248,827	1.39%
Portland	1,307,383	1,351,279	3.36%	1,654,408	1,629,922	-1.48%
Powers Lake	4,510,087	5,594,192	24.04%	4,535,621	5,614,240	23.78%
Ray	2,949,830	4,330,833	46.82%	2,997,639	4,379,860	46.11%
Reeder	391,261	402,595	2.90%	393,624	427,346	8.57%
Regent	1,450,291	1,802,885	24.31%	1,490,920	1,850,682	24.13%
Reynolds	731,573	698,626	-4.50%	757,310	1,032,786	36.38%
Rhame	512,944	661,850	29.03%	514,478	668,703	29.98%
Richardton	4,044,658	5,472,922	35.31%	4,797,168	7,011,985	46.17%
Riverdale	1,369,421	1,554,507	13.52%	1,476,758	1,662,823	12.60%
Rock Lake	463,974	504,153	8.66%	464,085	504,174	8.64%
Rolette	3,795,443	4,078,268	7.45%	4,031,147	4,232,975	5.01%
Rolla	18,393,135	19,455,101	5.77%	18,482,933	19,499,732	5.50%
Rugby	41,827,533	43,674,222	4.42%	46,530,817	48,411,853	4.04%
Rutland	828,844	1,086,626	31.10%	842,231	1,102,525	30.91%
St. John	1,046,532	1,036,079	-1.00%	1,047,638	1,037,148	-1.00%
St. Thomas	836,761	771,127	-7.84%	871,101	784,106	-9.99%
Sawyer	1,893,787	2,991,816	57.98%	1,929,286	3,029,049	57.00%
Scranton	2,374,903	2,423,874	2.06%	3,018,836	3,525,415	16.78%
Selfridge	401,825	384,991	-4.19%	402,435	395,339	-1.76%
Sherwood	1,672,413	1,956,050	16.96%	2,526,781	1,962,946	-22.31%
Sheyenne	1,278,770	1,614,625	26.26%	1,339,164	1,676,463	25.19%
South Heart	1,406,907	1,699,859	20.82%	1,434,807	1,720,138	19.89%
Stanley	38,665,866	57,444,490	48.57%	39,191,068	57,897,214	47.73%
Stanton	808,928	739,506	-8.58%	931,569	739,629	-20.60%
Starkweather	23,638	14,170	-40.05%	28,914	22,187	-23.27%
Steele	4,084,654	4,273,747	4.63%	4,216,563	4,327,936	2.64%
Strasburg	1,918,925	1,955,376	1.90%	1,951,315	1,989,190	1.94%
Surrey	1,605,227	1,998,968	24.53%	1,745,115	2,408,805	38.03%
Sykeston	289,869	240,382	-17.07%	300,555	247,082	-17.79%
Tappen	2,786,705	3,275,149	17.53%	2,798,704	3,373,990	20.56%
Thompson	1,657,611	1,391,443	-16.06%	1,740,471	1,595,946	-8.30%
Tioga	46,470,779	92,936,572	99.99%	118,996,832	267,720,459	124.98%
Tolna	1,315,910	1,845,247	40.23%	1,333,976	1,978,126	48.29%
Tower City	466,919	1,820,769	289.95%	548,940	1,850,526	237.11%
Towner	2,989,364	3,238,674	8.34%	3,016,727	3,336,344	10.59%
Turtle Lake	2,242,246	2,114,147	-5.71%	2,285,495	2,123,699	-7.08%
Underwood	3,020,776	3,366,417	11.44%	3,211,256	3,886,866	21.04%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2009 and 2010**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2009	2010		2009	2010	
Upham	\$255,457	\$276,817	8.36%	\$255,591	\$276,863	8.32%
Valley City	58,791,948	60,845,499	3.49%	64,596,028	67,124,793	3.91%
Velva	6,831,862	6,458,404	-5.47%	9,062,942	8,650,140	-4.55%
Wahpeton	78,409,216	80,741,425	2.97%	97,892,252	107,007,027	9.31%
Walcott	2,443,069	2,493,388	2.06%	2,478,237	2,505,674	1.11%
Walhalla	6,747,722	6,504,982	-3.60%	7,797,443	8,202,163	5.19%
Washburn	17,081,329	18,183,184	6.45%	17,251,050	18,351,527	6.38%
Watford City	45,612,595	68,928,094	51.12%	47,653,892	71,041,443	49.08%
West Fargo	201,344,177	212,501,034	5.54%	219,169,151	232,068,868	5.89%
Westhope	4,467,141	5,357,493	19.93%	4,566,994	5,560,625	21.76%
Wildrose	687,850	738,781	7.40%	687,850	739,184	7.46%
Williston	603,689,236	1,204,593,166	99.54%	675,962,946	1,336,306,479	97.69%
Willow City	1,142,720	1,324,555	15.91%	1,145,209	1,331,789	16.29%
Wilton	2,634,247	2,971,200	12.79%	2,674,445	3,015,363	12.75%
Wimbledon	3,580,149	3,463,910	-3.25%	3,683,194	3,678,985	-0.11%
Wing	337,703	338,473	0.23%	338,871	340,111	0.37%
Wishek	18,941,746	21,121,696	11.51%	19,001,414	21,311,332	12.16%
Wyndmere	2,256,932	2,271,175	0.63%	2,781,196	2,709,671	-2.57%
Zap	325,783	336,604	3.32%	327,648	336,604	2.73%
Zeeland	552,661	517,140	-6.43%	553,470	518,531	-6.31%
Subtotal 200 Cities	\$7,929,499,960	\$9,202,305,348	16.05%	\$8,644,395,124	\$10,201,455,529	18.01%
Remaining City Data	<u>94,159,258</u>	<u>103,650,835</u>	10.08%	<u>104,332,757</u>	<u>122,160,178</u>	17.09%
Total In-State	\$8,023,659,218	\$9,305,956,183	15.98%	\$8,748,727,881	\$10,323,615,707	18.00%
Consolidated and Out-Of-State	<u>2,266,301,265</u>	<u>2,877,262,749</u>	26.96%	<u>3,010,235,658</u>	<u>3,813,700,117</u>	26.69%
Grand Total In- and Out-Of-State	\$10,289,960,483	\$12,183,218,932	18.40%	\$11,758,963,539	\$14,137,315,824	20.23%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, Calendar Years 2009 and 2010**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	CALENDAR YEAR 2009	CALENDAR YEAR 2010	
Mining and Oil Extraction	\$707,560,936	\$1,491,748,626	110.83%
Utilities	365,717,559	167,620,657	-54.17%
Construction	431,845,464	494,291,922	14.46%
Manufacturing	651,158,071	711,340,542	9.24%
Wholesale Trade	2,411,790,702	3,367,800,790	39.64%
Retail Trade	4,335,195,652	4,686,288,902	8.10%
Transportation and Warehousing	126,222,412	222,594,458	76.35%
Information Industries	649,094,225	625,407,489	-3.65%
Finc, Ins. Real Estate, Rental & Leasing	302,126,130	435,132,879	44.02%
Professional, Scientific, Tech., & Mgmt Serv.	112,736,900	123,233,484	9.31%
Educational, Health Care, and Social Serv.	67,066,653	69,408,762	3.49%
Arts, Entertainment & Recreation	76,756,724	81,736,198	6.49%
Accommodation & Food Services	1,183,188,033	1,271,280,053	7.45%
Other Services	280,132,134	316,063,492	12.83%
Miscellaneous	58,371,944	73,367,570	25.69%
GRAND TOTAL	\$11,758,963,539	\$14,137,315,824	20.23%
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.			