



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

2014

Sales Occurring in Calendar Year 2014

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

OFFICE OF STATE TAX COMMISSIONER
Ryan Rauschenberger, Tax Commissioner

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 2014 7

Table 2
Comparison of Taxable Sales and Comparison of Taxable Sales and
Taxable Purchases, by County, Calendar Years 2013 and 2014 8

Statistics by City

Table 3
Taxable Sales and Taxable Purchases, 200 Largest Cities,
Calendar Year 2014 9-12

Table 4
Comparison of Taxable Sales and Comparison of Taxable Sales
and Taxable Purchases, 200 Largest Cities, Calendar Years 2013
and 2014 13-16

Statistics by Industry

Table 5
Comparison of Taxable Sales and Purchases by Industry,
Calendar Years 2013 and 2014 17

Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during calendar year 2014. 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 2012 North American Industrial Classification System (NAICS). 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 or 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 was 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.

2011 Session. Legislation was enacted that exempted from sales tax the gross receipts from coin-operated amusement machines. Sales of certain agrichemical cleaners and foam markers were also exempted from sales tax. The 2011 Assembly exempted sales made by nonprofit social and recreation clubs.

2013 Session. Legislation was enacted that enabled licensed retailers to sell fireworks from December 26 through January 1. A small licensed winery was authorized to sell directly to a licensed retailer. A sales tax exemption was expanded to include certain gas collection systems in an effort to reduce the flaring of natural gas during the process of oil production.

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TABLE 1

**Taxable Sales and Taxable Purchases
By County, Calendar Year 2014**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$23,868,480	\$2,929,465	\$26,797,945
Barnes	76,208,486	11,740,796	87,949,282
Benson	13,778,822	311,698	14,090,520
Billings	25,046,790	8,768,865	33,815,655
Bottineau	122,665,095	2,102,670	124,767,765
Bowman	57,607,789	3,900,542	61,508,331
Burke	20,962,053	48,170,150	69,132,203
Burleigh	1,794,800,262	100,174,083	1,894,974,345
Cass	2,937,439,389	319,206,769	3,256,646,158
Cavalier	35,507,598	1,869,274	37,376,872
Dickey	42,800,536	979,688	43,780,224
Divide	37,006,548	75,535	37,082,083
Dunn	67,576,872	2,207,282	69,784,154
Eddy	12,793,201	220,331	13,013,532
Emmons	20,195,091	917,625	21,112,716
Foster	58,791,752	4,177,932	62,969,684
Golden Valley	24,537,487	674,434	25,211,921
Grand Forks	1,182,606,372	60,913,559	1,243,519,931
Grant	12,551,020	43,170	12,594,190
Griggs	18,704,866	812,015	19,516,881
Hettinger	10,596,963	1,195,576	11,792,539
Kidder	12,763,058	183,931	12,946,989
LaMoure	36,101,532	461,571	36,563,103
Logan	13,110,130	529,135	13,639,265
McHenry	18,715,010	4,082,704	22,797,714
McIntosh	33,367,270	449,989	33,817,259
McKenzie	314,103,998	28,642,084	342,746,082
McLean	70,140,716	1,316,636	71,457,352
Mercer	58,216,631	926,005	59,142,636
Morton	282,248,203	28,112,513	310,360,716
Mountrail	308,795,034	6,865,516	315,660,550
Nelson	18,467,069	140,548	18,607,617
Oliver	3,832,124	1,008,882	4,841,006
Pembina	44,331,661	17,430,125	61,761,786
Pierce	53,489,834	4,784,153	58,273,987
Ramsey	174,350,830	3,811,834	178,162,664
Ransom	46,135,570	4,689,079	50,824,649
Renville	45,485,916	7,054,725	52,540,641
Richland	124,715,891	25,617,418	150,333,309
Rolette	42,480,047	241,580	42,721,627
Sargent	29,139,526	24,114,176	53,253,702
Sheridan	2,480,644	30,906	2,511,550
Sioux	652,491	6,096	658,587
Slope	1,085,864	74,667	1,160,531
Stark	1,461,255,475	77,841,477	1,539,096,952
Steele	9,778,463	1,860,626	11,639,089
Stutsman	247,256,855	16,778,630	264,035,485
Towner	11,430,176	433,607	11,863,783
Traill	44,937,415	2,359,903	47,297,318
Walsh	91,955,812	4,041,951	95,997,763
Ward	1,561,659,984	88,032,061	1,649,692,045
Wells	47,215,066	786,338	48,001,404
Williams	3,505,691,738	1,227,138,452	4,732,830,190
Subtotal In-State	\$15,311,435,505	\$2,151,238,777	\$17,462,674,282
Consolidated	1,698,243,393	352,695,345	2,050,938,738
Out-Of-State	<u>6,800,648,997</u>	<u>1,908,169,434</u>	<u>8,708,818,431</u>
Grand Total In-State and Out-Of-State	\$23,810,327,895	\$4,412,103,556	\$28,222,431,451

TABLE 2

**Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases
By County, Calendar Years 2013 and 2014**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2013	2014		2013	2014	
Adams	\$22,451,823	\$23,868,480	6.31%	\$24,118,523	\$26,797,945	11.11%
Barnes	78,265,397	76,208,486	-2.63%	92,600,643	87,949,282	-5.02%
Benson	17,136,292	13,778,822	-19.59%	17,367,539	14,090,520	-18.87%
Billings	23,104,304	25,046,790	8.41%	27,504,437	33,815,655	22.95%
Bottineau	85,340,042	122,665,095	43.74%	86,445,474	124,767,765	44.33%
Bowman	52,507,613	57,607,789	9.71%	57,686,352	61,508,331	6.63%
Burke	32,266,970	20,962,053	-35.04%	71,149,385	69,132,203	-2.84%
Burleigh	1,787,890,366	1,794,800,262	0.39%	1,889,957,017	1,894,974,345	0.27%
Cass	2,818,085,499	2,937,439,389	4.24%	3,121,603,745	3,256,646,158	4.33%
Cavalier	41,306,644	35,507,598	-14.04%	43,612,963	37,376,872	-14.30%
Dickey	46,392,258	42,800,536	-7.74%	47,654,031	43,780,224	-8.13%
Divide	38,714,589	37,006,548	-4.41%	38,804,612	37,082,083	-4.44%
Dunn	41,402,123	67,576,872	63.22%	42,968,202	69,784,154	62.41%
Eddy	13,966,684	12,793,201	-8.40%	14,270,462	13,013,532	-8.81%
Emmons	20,254,163	20,195,091	-0.29%	21,379,862	21,112,716	-1.25%
Foster	68,579,329	58,791,752	-14.27%	72,040,945	62,969,684	-12.59%
Golden Valley	23,665,526	24,537,487	3.68%	23,869,504	25,211,921	5.62%
Grand Forks	1,164,614,546	1,182,606,372	1.54%	1,244,171,856	1,243,519,931	-0.05%
Grant	15,108,881	12,551,020	-16.93%	15,161,196	12,594,190	-16.93%
Griggs	20,677,595	18,704,866	-9.54%	21,853,303	19,516,881	-10.69%
Hettinger	11,223,284	10,596,963	-5.58%	12,294,589	11,792,539	-4.08%
Kidder	12,008,777	12,763,058	6.28%	12,082,305	12,946,989	7.16%
LaMoure	48,738,604	36,101,532	-25.93%	49,416,753	36,563,103	-26.01%
Logan	13,961,822	13,110,130	-6.10%	14,542,365	13,639,265	-6.21%
McHenry	21,316,342	18,715,010	-12.20%	23,528,293	22,797,714	-3.11%
McIntosh	33,565,668	33,367,270	-0.59%	34,137,360	33,817,259	-0.94%
McKenzie	201,892,778	314,103,998	55.58%	245,805,412	342,746,082	39.44%
McLean	70,991,803	70,140,716	-1.20%	72,230,941	71,457,352	-1.07%
Mercer	55,397,747	58,216,631	5.09%	57,591,892	59,142,636	2.69%
Morton	263,579,512	282,248,203	7.08%	297,980,911	310,360,716	4.15%
Mountrail	263,562,957	308,795,034	17.16%	271,089,877	315,660,550	16.44%
Nelson	20,031,648	18,467,069	-7.81%	20,577,627	18,607,617	-9.57%
Oliver	4,089,055	3,832,124	-6.28%	5,152,486	4,841,006	-6.05%
Pembina	46,814,055	44,331,661	-5.30%	64,589,154	61,761,786	-4.38%
Pierce	58,258,326	53,489,834	-8.19%	62,875,660	58,273,987	-7.32%
Ramsey	183,085,805	174,350,830	-4.77%	185,920,175	178,162,664	-4.17%
Ransom	54,341,569	46,135,570	-15.10%	56,678,934	50,824,649	-10.33%
Renville	45,705,607	45,485,916	-0.48%	48,307,171	52,540,641	8.76%
Richland	134,384,564	124,715,891	-7.19%	161,837,903	150,333,309	-7.11%
Rolette	38,538,605	42,480,047	10.23%	38,835,245	42,721,627	10.01%
Sargent	41,912,365	29,139,526	-30.48%	65,464,806	53,253,702	-18.65%
Sheridan	2,602,194	2,480,644	-4.67%	2,648,334	2,511,550	-5.16%
Sioux	546,427	652,491	19.41%	559,397	658,587	17.73%
Slope	885,207	1,085,864	22.67%	894,227	1,160,531	29.78%
Stark	1,230,913,583	1,461,255,475	18.71%	1,298,262,510	1,539,096,952	18.55%
Steele	9,306,899	9,778,463	5.07%	12,414,028	11,639,089	-6.24%
Stutsman	262,949,800	247,256,855	-5.97%	277,070,785	264,035,485	-4.70%
Towner	10,787,085	11,430,176	5.96%	11,187,069	11,863,783	6.05%
Trail	55,739,060	44,937,415	-19.38%	58,376,384	47,297,318	-18.98%
Walsh	114,679,326	91,955,812	-19.81%	118,856,230	95,997,763	-19.23%
Ward	1,509,683,749	1,561,659,984	3.44%	1,629,194,282	1,649,692,045	1.26%
Wells	48,608,133	47,215,066	-2.87%	51,495,176	48,001,404	-6.78%
Williams	3,244,926,506	3,505,691,738	8.04%	4,409,414,699	4,732,830,190	7.33%
Subtotal In-State	\$14,526,759,506	\$15,311,435,505	5.40%	\$16,645,533,031	\$17,462,674,282	4.91%
Consolidated and Out-Of-State	<u>7,141,232,720</u>	<u>8,498,892,390</u>	19.01%	<u>8,827,054,402</u>	<u>10,759,757,169</u>	21.90%
Grand Total In- and Out-Of-State	\$21,667,992,226	\$23,810,327,895	9.89%	\$25,472,587,433	\$28,222,431,451	10.80%

TABLE 3

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2014**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Abercrombie	263	\$3,647,601	\$2,197	\$3,649,798
Adams	127	971,622	30,976	1,002,598
Alexander	223	21,530,859	2,285,265	23,816,124
Anamoose	227	1,526,593	10,416	1,537,009
Aneta	222	801,500	11,185	812,685
Argusville	475	1,157,260	115,775	1,273,035
Arthur	337	1,814,575	327,090	2,141,665
Ashley	749	6,417,323	308,489	6,725,812
Beach	1,019	21,854,185	588,944	22,443,129
Belfield	800	63,611,889	10,255,700	73,867,589
Berthold	454	11,175,261	4,326,931	15,502,192
Beulah	3,121	29,971,906	588,466	30,560,372
Binford	183	1,764,640	368,684	2,133,324
Bisbee	126	894,764	8,108	902,872
Bismarck	61,272	1,784,695,671	99,712,448	1,884,408,119
Bottineau	2,211	55,184,777	337,704	55,522,481
Bowbells	336	2,565,326	52,042	2,617,368
Bowdon	131	286,299	7	286,306
Bowman	1,650	54,263,067	2,888,618	57,151,685
Buffalo	188	4,136,079	2,924	4,139,003
Burlington	1,060	10,433,683	171,990	10,605,673
Buxton	323	1,718,092	313,281	2,031,373
Cando	1,115	9,156,775	378,092	9,534,867
Carpio	157	614,384	4,035	618,419
Carrington	2,065	57,900,945	4,173,034	62,073,979
Carson	293	1,226,823	13,797	1,240,620
Casselton	2,329	20,568,609	619,075	21,187,684
Cavalier	1,302	18,110,991	16,017,248	34,128,239
Center	571	3,791,688	926,649	4,718,337
Christine	150	766,235	58,306	824,541
Columbus	133	953,434	6,611	960,045
Cooperstown	984	15,403,836	312,349	15,716,185
Crosby	1,070	32,866,335	42,455	32,908,790
Crystal	138	470,191	1,608	471,799
Davenport	252	426,303	572	426,875
Des Lacs	204	173,170	0	173,170
Devils Lake	7,141	171,851,675	3,780,730	175,632,405
Dickinson	17,787	1,364,138,264	65,935,193	1,430,073,457
Drake	275	1,444,152	27,935	1,472,087
Drayton	824	11,181,595	704,293	11,885,888
Dunn Center	146	1,557,761	77,450	1,635,211
Dunseith	773	5,399,364	9,217	5,408,581
Edgeley	563	11,082,458	237,386	11,319,844
Edinburg	196	1,506,980	5,086	1,512,066
Edmore	182	249,036	25,679	274,715
Elgin	642	9,874,718	5,972	9,880,690
Ellendale	1,394	10,035,312	536,328	10,571,640
Emerado	414	3,852,076	853,557	4,705,633
Enderlin	886	6,398,954	4,551,670	10,950,624
Fairmount	367	4,649,039	347,390	4,996,429
Fargo	105,549	2,540,429,384	257,393,530	2,797,822,914
Fessenden	479	4,636,009	94,163	4,730,172
Finley	445	6,332,402	99,537	6,431,939
Flasher	232	2,164,022	4,012	2,168,034
Fordville	212	736,217	423,063	1,159,280

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2014**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Forest River	125	\$313,238	\$127,048	\$440,286
Forman	504	3,853,356	340,288	4,193,644
Frontier	214	1,082,064	0	1,082,064
Gackle	310	877,645	5,624	883,269
Garrison	1,453	21,785,746	149,318	21,935,064
Gilby	237	305,353	5,809	311,162
Gladstone	239	543,300	52,669	595,969
Glenburn	380	5,364,226	2,873,577	8,237,803
Glen Ullin	807	9,830,862	260,419	10,091,281
Golden Valley	182	280,671	83,467	364,138
Grafton	4,284	61,749,197	2,932,346	64,681,543
Grand Forks	52,838	1,145,184,437	58,603,103	1,203,787,540
Grandin	173	1,077,757	75,406	1,153,163
Granville	241	928,211	11,163	939,374
Grenora	244	1,680,742	293	1,681,035
Gwinner	753	18,196,752	23,520,027	41,716,779
Halliday	188	3,100,912	50,888	3,151,800
Hankinson	919	6,004,625	913,993	6,918,618
Hannaford	131	1,167,594	130,106	1,297,700
Harvey	1,783	41,201,037	690,565	41,891,602
Harwood	718	6,282,701	1,390,085	7,672,786
Hatton	777	3,799,182	21,506	3,820,688
Hazelton	235	4,339,915	524,306	4,864,221
Hazen	2,411	24,897,755	245,318	25,143,073
Hebron	747	5,522,586	1,262,194	6,784,780
Hettinger	1,226	23,210,842	1,824,748	25,035,590
Hillsboro	1,603	18,042,428	782,413	18,824,841
Hoople	242	4,664,171	32,394	4,696,565
Hope	258	3,093,145	1,759,796	4,852,941
Horace	2,430	6,810,116	3,003,159	9,813,275
Hunter	261	6,877,535	37,796	6,915,331
Jamestown	15,427	240,310,242	13,137,706	253,447,948
Kenmare	1,096	35,075,685	1,515,580	36,591,265
Kensal	163	161,184	95	161,279
Killdeer	751	62,217,814	1,892,539	64,110,353
Kindred	692	7,615,285	5,005,137	12,620,422
Kulm	354	3,554,792	51,280	3,606,072
Lakota	672	4,040,082	124,936	4,165,018
LaMoure	889	17,028,761	60,565	17,089,326
Langdon	1,878	30,112,242	1,629,948	31,742,190
Lansford	245	3,151,984	977,691	4,129,675
Larimore	1,346	4,299,793	190,370	4,490,163
Leeds	427	1,955,627	84,522	2,040,149
Leonard	223	1,804,629	3,449	1,808,078
Lidgerwood	652	6,878,239	82,024	6,960,263
Lignite	155	8,046,169	47,902,016	55,948,185
Lincoln	2,406	3,927,235	62,416	3,989,651
Linton	1,097	11,463,744	343,526	11,807,270
Lisbon	2,154	37,877,539	73,418	37,950,957
Litchville	172	720,746	1,783	722,529
McClusky	380	1,695,826	30,906	1,726,732
McVille	349	1,282,217	29	1,282,246
Maddock	382	9,374,757	219,488	9,594,245
Makoti	154	1,480,711	3,818	1,484,529
Mandan	18,331	259,572,818	26,089,689	285,662,507

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2014**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Manvel	360	\$1,075,244	\$173,353	\$1,248,597
Mapleton	762	2,494,822	807,193	3,302,015
Marion	133	301,655	12,399	314,054
Marmarth	136	875,780	9,424	885,204
Max	334	1,925,565	4,703	1,930,268
Mayville	1,858	14,995,689	866,240	15,861,929
Medina	308	1,288,463	327,536	1,615,999
Michigan	294	9,622,124	0	9,622,124
Milnor	653	5,353,107	131,469	5,484,576
Minnewaukan	224	793,027	5,495	798,522
Minot	40,888	1,484,307,466	80,705,883	1,565,013,349
Minto	604	3,168,827	87,093	3,255,920
Mohall	783	37,953,534	4,107,171	42,060,705
Mooreton	197	886,934	21,231	908,165
Mott	721	5,504,770	57,613	5,562,383
Munich	210	1,530,326	1,210	1,531,536
Napoleon	792	11,657,881	372,075	12,029,956
Neche	371	1,752,567	198,676	1,951,243
New England	600	3,051,039	1,022,202	4,073,241
New Leipzig	221	1,099,538	19,008	1,118,546
New Rockford	1,391	10,992,453	173,967	11,166,420
New Salem	946	4,784,986	250,655	5,035,641
New Town	1,925	104,016,561	1,507,033	105,523,594
Northwood	945	24,569,611	639,480	25,209,091
Oakes	1,856	29,497,614	362,671	29,860,285
Osnabrook	134	432,156	70,958	503,114
Page	232	944,679	2,217,859	3,162,538
Park River	1,403	15,763,426	236,943	16,000,369
Parshall	903	7,831,857	325,337	8,157,194
Pembina	592	5,797,799	427,126	6,224,925
Petersburg	192	324,493	659	325,152
Pick City	123	1,345,133	0	1,345,133
Plaza	171	8,316,690	31,982	8,348,672
Portal	126	934,375	3,873	938,248
Portland	606	1,798,054	207,194	2,005,248
Powers Lake	280	8,316,683	201,877	8,518,560
Ray	592	46,114,148	22,571	46,136,719
Reeder	162	642,280	1,104,717	1,746,997
Regent	160	2,040,774	115,761	2,156,535
Reile's Acres	513	6,715	78,207	84,922
Reynolds	301	743,932	55,859	799,791
Rhame	169	709,716	15,796	725,512
Richardton	529	12,871,621	1,595,267	14,466,888
Riverdale	205	1,843,423	56,969	1,900,392
Rolette	594	13,575,696	161,479	13,737,175
Rolla	1,280	22,372,333	54,318	22,426,651
Rugby	2,876	52,990,101	4,761,273	57,751,374
Rutland	163	718,945	72,066	791,011
St. John	341	1,128,598	1,396	1,129,994
St. Thomas	331	645,240	10,125	655,365
Sanborn	192	349,014	20	349,034
Sawyer	357	6,357,109	226,384	6,583,493
Scranton	281	2,635,006	996,128	3,631,134
Selfridge	160	475,278	1,482	476,760
Sherwood	242	1,359,540	68,896	1,428,436

TABLE 3 (continued)**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2014**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Sheyenne	204	\$1,779,775	\$46,364	\$1,826,139
South Heart	301	3,770,351	0	3,770,351
Stanley	1,458	174,552,373	1,810,554	176,362,927
Stanton	366	1,427,631	522	1,428,153
Steele	715	6,197,589	132,952	6,330,541
Strasburg	409	2,068,283	46,717	2,115,000
Streeter	170	1,555,041	10,305	1,565,346
Surrey	934	8,124,481	16,746	8,141,227
Tappen	197	4,190,666	18,675	4,209,341
Taylor	148	1,640,950	2,648	1,643,598
Thompson	986	1,500,746	2,426	1,503,172
Tioga	1,230	369,548,711	623,883,854	993,432,565
Tolna	166	2,249,048	2,163	2,251,211
Tower City	253	4,215,445	34,130	4,249,575
Towner	533	3,698,956	83,320	3,782,276
Turtle Lake	581	2,671,160	33,940	2,705,100
Underwood	778	4,577,144	664,564	5,241,708
Upham	130	475,798	0	475,798
Valley City	6,585	69,624,181	11,442,710	81,066,891
Velva	1,084	9,891,107	3,816,573	13,707,680
Wahpeton	7,766	91,728,664	23,719,705	115,448,369
Walcott	235	4,667,591	15,910	4,683,501
Walhalla	996	5,512,413	52,488	5,564,901
Washburn	1,246	30,945,771	272,143	31,217,914
Watford City	1,744	266,588,454	16,498,241	283,086,695
West Fargo	25,830	323,314,448	47,995,392	371,309,840
Westhope	429	6,841,896	133,221	6,975,117
Williston	14,716	3,081,843,790	600,934,293	3,682,778,083
Willow City	163	1,356,750	204,383	1,561,133
Wilton	711	4,420,795	125,830	4,546,625
Wimbledon	216	4,564,547	253,984	4,818,531
Wing	152	242,949	533	243,482
Wishek	1,002	26,203,299	141,288	26,344,587
Wyndmere	429	4,738,503	278,866	5,017,369
Zap	237	293,535	8,232	301,767
Subtotal 200 Cities	496,897	\$15,095,995,569	\$2,119,235,991	\$17,215,231,560
Remaining City Data		215,439,936	32,002,786	247,442,722
Total In-State		\$15,311,435,505	\$2,151,238,777	\$17,462,674,282
Consolidated		1,698,243,393	352,695,345	2,050,938,738
Out-Of-State		6,800,648,997	1,908,169,434	8,708,818,431
Grand Total In- and Out-Of-State		\$23,810,327,895	\$4,412,103,556	\$28,222,431,451

TABLE 4

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2013 and 2014**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2013	2014		2013	2014	
Abercrombie	\$3,136,515	\$3,647,601	16.29%	\$3,139,309	\$3,649,798	16.26%
Adams	1,003,500	971,622	-3.18%	1,011,820	1,002,598	-0.91%
Alexander	12,790,284	21,530,859	68.34%	13,868,637	23,816,124	71.73%
Anamoose	1,507,323	1,526,593	1.28%	1,521,983	1,537,009	0.99%
Aneta	855,210	801,500	-6.28%	871,884	812,685	-6.79%
Argusville	1,148,014	1,157,260	0.81%	1,732,009	1,273,035	-26.50%
Arthur	2,072,424	1,814,575	-12.44%	2,581,397	2,141,665	-17.03%
Ashley	6,405,150	6,417,323	0.19%	6,814,988	6,725,812	-1.31%
Beach	21,265,727	21,854,185	2.77%	21,431,330	22,443,129	4.72%
Belfield	66,756,242	63,611,889	-4.71%	74,307,392	73,867,589	-0.59%
Berthold	8,952,509	11,175,261	24.83%	13,439,250	15,502,192	15.35%
Beulah	28,027,007	29,971,906	6.94%	29,877,269	30,560,372	2.29%
Binford	1,756,740	1,764,640	0.45%	2,567,214	2,133,324	-16.90%
Bisbee	767,441	894,764	16.59%	779,210	902,872	15.87%
Bismarck	1,779,427,237	1,784,695,671	0.30%	1,880,489,223	1,884,408,119	0.21%
Bottineau	54,451,962	55,184,777	1.35%	54,762,935	55,522,481	1.39%
Bowbells	2,313,493	2,565,326	10.89%	2,329,388	2,617,368	12.36%
Bowdon	360,374	286,299	-20.56%	360,374	286,306	-20.55%
Bowman	48,621,411	54,263,067	11.60%	52,689,532	57,151,685	8.47%
Buffalo	5,405,831	4,136,079	-23.49%	5,409,228	4,139,003	-23.48%
Burlington	3,331,044	10,433,683	213.23%	3,556,442	10,605,673	198.21%
Buxton	2,418,774	1,718,092	-28.97%	2,672,660	2,031,373	-23.99%
Cando	8,584,721	9,156,775	6.66%	8,954,172	9,534,867	6.49%
Carpio	644,477	614,384	-4.67%	652,125	618,419	-5.17%
Carrington	67,316,272	57,900,945	-13.99%	70,769,871	62,073,979	-12.29%
Carson	1,211,040	1,226,823	1.30%	1,215,624	1,240,620	2.06%
Casselton	24,238,992	20,568,609	-15.14%	24,844,820	21,187,684	-14.72%
Cavalier	18,181,025	18,110,991	-0.39%	34,752,848	34,128,239	-1.80%
Center	4,054,621	3,791,688	-6.48%	5,114,287	4,718,337	-7.74%
Christine	596,458	766,235	28.46%	657,888	824,541	25.33%
Columbus	1,003,373	953,434	-4.98%	1,026,086	960,045	-6.44%
Cooperstown	17,543,594	15,403,836	-12.20%	17,845,409	15,716,185	-11.93%
Crosby	34,898,224	32,866,335	-5.82%	34,927,201	32,908,790	-5.78%
Crystal	431,562	470,191	8.95%	433,147	471,799	8.92%
Davenport	168,398	426,303	153.15%	188,837	426,875	126.05%
Des Lacs	94,879	173,170	82.52%	94,879	173,170	82.52%
Devils Lake	180,384,590	171,851,675	-4.73%	183,182,835	175,632,405	-4.12%
Dickinson	1,139,620,892	1,364,138,264	19.70%	1,198,151,186	1,430,073,457	19.36%
Drake	1,533,433	1,444,152	-5.82%	1,556,869	1,472,087	-5.45%
Drayton	12,033,280	11,181,595	-7.08%	12,152,326	11,885,888	-2.19%
Dunn Center	1,376,684	1,557,761	13.15%	1,405,103	1,635,211	16.38%
Dunseith	5,186,236	5,399,364	4.11%	5,190,881	5,408,581	4.19%
Edgeley	11,983,921	11,082,458	-7.52%	12,266,204	11,319,844	-7.72%
Edinburg	1,294,938	1,506,980	16.37%	1,463,735	1,512,066	3.30%
Edmore	292,096	249,036	-14.74%	299,036	274,715	-8.13%
Elgin	12,431,842	9,874,718	-20.57%	12,441,877	9,880,690	-20.59%
Ellendale	11,841,632	10,035,312	-15.25%	12,506,054	10,571,640	-15.47%
Emerado	4,608,387	3,852,076	-16.41%	5,038,413	4,705,633	-6.60%
Enderlin	5,612,143	6,398,954	14.02%	7,288,485	10,950,624	50.25%
Fairmount	3,706,922	4,649,039	25.42%	4,114,639	4,996,429	21.43%
Fargo	2,441,912,614	2,540,429,384	4.03%	2,687,167,165	2,797,822,914	4.12%
Fessenden	5,834,118	4,636,009	-20.54%	5,955,113	4,730,172	-20.57%
Finley	5,910,938	6,332,402	7.13%	6,006,753	6,431,939	7.08%
Flasher	2,018,031	2,164,022	7.23%	2,022,436	2,168,034	7.20%
Fordville	854,867	736,217	-13.88%	1,756,903	1,159,280	-34.02%
Forest River	363,440	313,238	-13.81%	474,780	440,286	-7.27%
Forman	3,876,304	3,853,356	-0.59%	4,206,613	4,193,644	-0.31%
Frontier	3,382,860	1,082,064	-68.01%	3,383,542	1,082,064	-68.02%
Gackle	959,447	877,645	-8.53%	1,002,427	883,269	-11.89%
Garrison	23,747,961	21,785,746	-8.26%	23,929,403	21,935,064	-8.33%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2013 and 2014**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2013	2014		2013	2014	
Gilby	\$291,350	\$305,353	4.81%	\$297,657	\$311,162	4.54%
Gladstone	449,679	543,300	20.82%	536,496	595,969	11.09%
Glenburn	4,489,389	5,364,226	19.49%	5,601,221	8,237,803	47.07%
Glen Ullin	8,967,104	9,830,862	9.63%	9,220,442	10,091,281	9.44%
Golden Valley	248,251	280,671	13.06%	303,636	364,138	19.93%
Grafton	82,220,263	61,749,197	-24.90%	84,598,508	64,681,543	-23.54%
Grand Forks	1,121,770,699	1,145,184,437	2.09%	1,199,175,664	1,203,787,540	0.38%
Grandin	1,361,305	1,077,757	-20.83%	1,387,308	1,153,163	-16.88%
Granville	1,049,685	928,211	-11.57%	1,049,685	939,374	-10.51%
Grenora	1,816,271	1,680,742	-7.46%	1,820,234	1,681,035	-7.65%
Gwinner	29,892,761	18,196,752	-39.13%	52,756,979	41,716,779	-20.93%
Halliday	2,727,406	3,100,912	13.69%	2,742,427	3,151,800	14.93%
Hankinson	10,452,304	6,004,625	-42.55%	11,260,855	6,918,618	-38.56%
Hannaford	1,053,581	1,167,594	10.82%	1,116,331	1,297,700	16.25%
Harvey	43,416,549	41,201,037	-5.10%	44,025,000	41,891,602	-4.85%
Harwood	8,599,543	6,282,701	-26.94%	11,014,553	7,672,786	-30.34%
Hatton	3,717,368	3,799,182	2.20%	3,753,099	3,820,688	1.80%
Hazelton	4,021,529	4,339,915	7.92%	4,840,755	4,864,221	0.48%
Hazen	23,879,436	24,897,755	4.26%	24,166,084	25,143,073	4.04%
Hebron	5,285,526	5,522,586	4.49%	6,337,597	6,784,780	7.06%
Hettinger	21,985,150	23,210,842	5.58%	23,152,145	25,035,590	8.14%
Hillsboro	22,623,739	18,042,428	-20.25%	22,778,719	18,824,841	-17.36%
Hoople	6,540,482	4,664,171	-28.69%	6,653,843	4,696,565	-29.42%
Hope	3,037,551	3,093,145	1.83%	6,047,221	4,852,941	-19.75%
Horace	6,608,636	6,810,116	3.05%	10,379,534	9,813,275	-5.46%
Hunter	9,515,012	6,877,535	-27.72%	9,566,034	6,915,331	-27.71%
Jamestown	255,888,874	240,310,242	-6.09%	266,083,031	253,447,948	-4.75%
Kenmare	35,860,388	35,075,685	-2.19%	36,234,700	36,591,265	0.98%
Kensal	164,746	161,184	-2.16%	164,789	161,279	-2.13%
Killdeer	36,231,471	62,217,814	71.72%	37,752,327	64,110,353	69.82%
Kindred	10,781,937	7,615,285	-29.37%	17,843,043	12,620,422	-29.27%
Kulm	5,384,218	3,554,792	-33.98%	5,456,522	3,606,072	-33.91%
Lakota	4,412,615	4,040,082	-8.44%	4,427,338	4,165,018	-5.93%
LaMoure	27,070,680	17,028,761	-37.10%	27,217,427	17,089,326	-37.21%
Langdon	35,766,354	30,112,242	-15.81%	37,626,043	31,742,190	-15.64%
Lansford	2,576,263	3,151,984	22.35%	2,601,661	4,129,675	58.73%
Larimore	4,706,784	4,299,793	-8.65%	4,994,587	4,490,163	-10.10%
Leeds	2,146,679	1,955,627	-8.90%	2,194,888	2,040,149	-7.05%
Leonard	1,375,189	1,804,629	31.23%	1,391,651	1,808,078	29.92%
Lidgerwood	10,951,379	6,878,239	-37.19%	11,036,002	6,960,263	-36.93%
Lignite	18,745,117	8,046,169	-57.08%	57,527,907	55,948,185	-2.75%
Lincoln	3,390,305	3,927,235	15.84%	3,430,453	3,989,651	16.30%
Linton	11,092,896	11,463,744	3.34%	11,363,118	11,807,270	3.91%
Lisbon	46,912,503	37,877,539	-19.26%	47,521,730	37,950,957	-20.14%
Litchville	926,575	720,746	-22.21%	936,158	722,529	-22.82%
McClusky	1,769,692	1,695,826	-4.17%	1,815,832	1,726,732	-4.91%
McVille	1,292,648	1,282,217	-0.81%	1,292,759	1,282,246	-0.81%
Maddock	12,135,342	9,374,757	-22.75%	12,304,219	9,594,245	-22.02%
Makoti	3,140,714	1,480,711	-52.85%	3,140,714	1,484,529	-52.73%
Mandan	241,953,364	259,572,818	7.28%	274,478,710	285,662,507	4.07%
Manvel	1,164,798	1,075,244	-7.69%	1,274,475	1,248,597	-2.03%
Mapleton	2,315,946	2,494,822	7.72%	2,329,952	3,302,015	41.72%
Marion	238,726	301,655	26.36%	250,946	314,054	25.15%
Marmarth	770,445	875,780	13.67%	777,660	885,204	13.83%
Max	1,795,489	1,925,565	7.24%	1,806,088	1,930,268	6.88%
Mayville	16,901,991	14,995,689	-11.28%	18,826,729	15,861,929	-15.75%
Medina	1,394,892	1,288,463	-7.63%	2,026,054	1,615,999	-20.24%
Michigan	10,785,790	9,622,124	-10.79%	10,878,421	9,622,124	-11.55%
Milnor	6,205,602	5,353,107	-13.74%	6,450,277	5,484,576	-14.97%
Minnewaukan	992,362	793,027	-20.09%	999,725	798,522	-20.13%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2013 and 2014**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2013	2014		2013	2014	
Minot	\$1,445,833,570	\$1,484,307,466	2.66%	\$1,559,389,207	\$1,565,013,349	0.36%
Minto	3,296,613	3,168,827	-3.88%	3,425,753	3,255,920	-4.96%
Mohall	38,601,978	37,953,534	-1.68%	40,052,500	42,060,705	5.01%
Mooreton	804,784	886,934	10.21%	834,983	908,165	8.76%
Mott	6,085,429	5,504,770	-9.54%	6,146,645	5,562,383	-9.51%
Munich	1,879,279	1,530,326	-18.57%	1,880,072	1,531,536	-18.54%
Napoleon	12,468,220	11,657,881	-6.50%	12,848,329	12,029,956	-6.37%
Neche	2,101,557	1,752,567	-16.61%	2,265,073	1,951,243	-13.86%
New England	2,898,370	3,051,039	5.27%	3,783,893	4,073,241	7.65%
New Leipzig	1,180,831	1,099,538	-6.88%	1,218,527	1,118,546	-8.21%
New Rockford	11,418,893	10,992,453	-3.73%	11,676,547	11,166,420	-4.37%
New Salem	4,973,430	4,784,986	-3.79%	5,393,723	5,035,641	-6.64%
New Town	92,324,945	104,016,561	12.66%	92,795,369	105,523,594	13.72%
Northwood	28,464,919	24,569,611	-13.68%	29,136,232	25,209,091	-13.48%
Oakes	31,369,316	29,497,614	-5.97%	31,827,163	29,860,285	-6.18%
Osnabrook	334,539	432,156	29.18%	548,180	503,114	-8.22%
Page	1,684,078	944,679	-43.91%	8,411,018	3,162,538	-62.40%
Park River	16,442,981	15,763,426	-4.13%	16,666,347	16,000,369	-4.00%
Parshall	6,567,405	7,831,857	19.25%	6,942,132	8,157,194	17.50%
Pembina	6,046,404	5,797,799	-4.11%	6,850,081	6,224,925	-9.13%
Petersburg	332,312	324,493	-2.35%	333,129	325,152	-2.39%
Pick City	1,439,459	1,345,133	-6.55%	1,439,459	1,345,133	-6.55%
Plaza	6,192,211	8,316,690	34.31%	6,231,683	8,348,672	33.97%
Portal	1,181,253	934,375	-20.90%	1,191,422	938,248	-21.25%
Portland	1,657,750	1,798,054	8.46%	1,864,551	2,005,248	7.55%
Powers Lake	8,549,457	8,316,683	-2.72%	8,592,397	8,518,560	-0.86%
Ray	31,358,027	46,114,148	47.06%	31,394,042	46,136,719	46.96%
Reeder	453,457	642,280	41.64%	953,162	1,746,997	83.28%
Regent	2,239,085	2,040,774	-8.86%	2,363,651	2,156,535	-8.76%
Reile's Acres	13,425	6,715	-49.98%	57,961	84,922	46.52%
Reynolds	716,400	743,932	3.84%	989,063	799,791	-19.14%
Rhame	783,847	709,716	-9.46%	797,344	725,512	-9.01%
Richardton	10,378,692	12,871,621	24.02%	11,540,082	14,466,888	25.36%
Riverdale	2,465,179	1,843,423	-25.22%	2,552,350	1,900,392	-25.54%
Rolette	8,345,201	13,575,696	62.68%	8,529,616	13,737,175	61.05%
Rolla	23,839,291	22,372,333	-6.15%	23,939,115	22,426,651	-6.32%
Rugby	57,778,451	52,990,101	-8.29%	62,362,654	57,751,374	-7.39%
Rutland	930,115	718,945	-22.70%	941,638	791,011	-16.00%
St. John	1,162,137	1,128,598	-2.89%	1,163,010	1,129,994	-2.84%
St. Thomas	751,461	645,240	-14.14%	774,483	655,365	-15.38%
Sanborn	302,996	349,014	15.19%	302,996	349,034	15.19%
Sawyer	3,478,827	6,357,109	82.74%	3,583,591	6,583,493	83.71%
Scranton	3,102,355	2,635,006	-15.06%	4,199,476	3,631,134	-13.53%
Selfridge	370,908	475,278	28.14%	370,908	476,760	28.54%
Sherwood	1,895,109	1,359,540	-28.26%	1,929,441	1,428,436	-25.97%
Sheyenne	2,526,355	1,779,775	-29.55%	2,572,479	1,826,139	-29.01%
South Heart	3,495,290	3,770,351	7.87%	3,509,237	3,770,351	7.44%
Stanley	140,886,295	174,552,373	23.90%	142,874,495	176,362,927	23.44%
Stanton	1,535,499	1,427,631	-7.02%	1,537,349	1,428,153	-7.10%
Steele	5,792,811	6,197,589	6.99%	5,850,043	6,330,541	8.21%
Strasburg	2,136,682	2,068,283	-3.20%	2,167,242	2,115,000	-2.41%
Streeter	1,500,779	1,555,041	3.62%	1,526,127	1,565,346	2.57%
Surrey	4,785,130	8,124,481	69.79%	4,791,745	8,141,227	69.90%
Tappen	3,905,827	4,190,666	7.29%	3,915,135	4,209,341	7.51%
Taylor	1,799,918	1,640,950	-8.83%	1,805,247	1,643,598	-8.95%
Thompson	1,590,388	1,500,746	-5.64%	1,787,849	1,503,172	-15.92%
Tioga	333,076,898	369,548,711	10.95%	974,407,951	993,432,565	1.95%
Tolna	2,161,897	2,249,048	4.03%	2,582,198	2,251,211	-12.82%
Tower City	3,874,701	4,215,445	8.79%	3,925,614	4,249,575	8.25%
Towner	3,862,866	3,698,956	-4.24%	3,948,374	3,782,276	-4.21%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2013 and 2014**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2013	2014		2013	2014	
Turtle Lake	\$2,789,217	\$2,671,160	-4.23%	\$2,824,703	\$2,705,100	-4.23%
Underwood	3,258,119	4,577,144	40.48%	3,856,071	5,241,708	35.93%
Upham	440,712	475,798	7.96%	449,488	475,798	5.85%
Valley City	70,630,012	69,624,181	-1.42%	84,785,101	81,066,891	-4.39%
Velva	12,253,904	9,891,107	-19.28%	14,220,561	13,707,680	-3.61%
Wahpeton	94,399,848	91,728,664	-2.83%	119,738,361	115,448,369	-3.58%
Walcott	4,685,332	4,667,591	-0.38%	4,708,119	4,683,501	-0.52%
Walhalla	6,299,771	5,512,413	-12.50%	6,354,440	5,564,901	-12.42%
Washburn	31,156,366	30,945,771	-0.68%	31,404,819	31,217,914	-0.60%
Watford City	174,628,299	266,588,454	52.66%	199,626,370	283,086,695	41.81%
West Fargo	288,041,633	323,314,448	12.25%	324,159,830	371,309,840	14.55%
Westhope	5,573,591	6,841,896	22.76%	5,669,377	6,975,117	23.03%
Williston	2,872,161,453	3,081,843,790	7.30%	3,387,735,989	3,682,778,083	8.71%
Willow City	1,877,621	1,356,750	-27.74%	1,985,449	1,561,133	-21.37%
Wilton	4,007,631	4,420,795	10.31%	4,076,289	4,546,625	11.54%
Wimbledon	5,311,621	4,564,547	-14.06%	5,397,459	4,818,531	-10.73%
Wing	262,715	242,949	-7.52%	263,547	243,482	-7.61%
Wishek	26,546,172	26,203,299	-1.29%	26,707,573	26,344,587	-1.36%
Wyndmere	4,680,771	4,738,503	1.23%	5,156,763	5,017,369	-2.70%
Zap	268,095	293,535	9.49%	268,095	301,767	12.56%
Subtotal 200 Cities	\$14,362,471,932	\$15,095,995,569	5.11%	\$16,436,769,896	\$17,215,231,560	4.74%
Remaining City Data	<u>164,287,574</u>	<u>215,439,936</u>	31.14%	<u>208,763,135</u>	<u>247,442,722</u>	18.53%
Total In-State	\$14,526,759,506	\$15,311,435,505	5.40%	\$16,645,533,031	\$17,462,674,282	4.91%
Consolidated and Out-Of-State	<u>7,141,232,720</u>	<u>8,498,892,390</u>	19.01%	<u>8,827,054,402</u>	<u>10,759,757,169</u>	21.90%
Grand Total In- and Out-Of-State	\$21,667,992,226	\$23,810,327,895	9.89%	\$25,472,587,433	\$28,222,431,451	10.80%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, Calendar Years 2013 and 2014**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	CALENDAR YEAR 2013	CALENDAR YEAR 2014	
Mining and Oil Extraction	\$4,387,672,387	\$5,194,104,870	18.38%
Utilities	248,623,134	230,271,424	-7.38%
Construction	987,229,471	965,197,436	-2.23%
Manufacturing	1,331,535,578	1,527,873,493	14.75%
Wholesale Trade	6,436,363,373	7,391,400,913	14.84%
Retail Trade	6,571,818,259	6,900,590,520	5.00%
Transportation and Warehousing	320,359,436	400,172,681	24.91%
Information Industries	770,384,169	787,441,134	2.21%
Fin. Ins. Real Estate, Rental & Leasing	1,537,289,497	1,724,718,723	12.19%
Professional, Scientific, Tech., & Mgmt Serv.	163,553,176	162,300,624	-0.77%
Educational, Health Care, and Social Serv.	65,931,182	62,081,380	-5.84%
Arts, Entertainment & Recreation	98,428,206	103,403,004	5.05%
Accommodation & Food Services	1,758,613,141	1,928,607,097	9.67%
Other Services	528,257,528	593,871,966	12.42%
Miscellaneous	266,528,896	250,396,186	-6.05%
GRAND TOTAL	\$25,472,587,433	\$28,222,431,451	10.80%
NOTE: Classification by industry is based on 2012 North American Industry Classification System (NAICS)			
Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.			