



NORTH DAKOTA 2017 SALES AND USE TAX STATISTICAL REPORT

Sales Occurring in Calendar Year 2017

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STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
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Office of State Tax Commissioner

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Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during calendar year 2017. 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 2017 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.

2015 Session. Legislation was enacted that exempted from sales tax the materials used in the building of fertilizer plants and other chemical processing plants, new coal mines, and molds used in manufacturing processes. Additional sales tax exemptions were authorized for sales to qualified data centers, and admissions to higher education events.

2017 Session. Legislation was enacted that authorizes a lower 3% rate for qualifying dairy farm equipment. The prepaid wireless 911 fee was increased to 2.5%. The sales tax exemptions for equipment used in wind powered electrical generating systems and telecommunications infrastructures systems expired on June 30, 2017.

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TABLE 1

**Taxable Sales and Taxable Purchases
By County, Calendar Year 2017**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$16,640,133	\$2,111,984	\$18,752,117
Barnes	60,193,213	9,779,010	69,972,223
Benson	13,003,588	93,974	13,097,562
Billings	24,896,748	933,177	25,829,925
Bottineau	71,367,933	1,358,147	72,726,080
Bowman	31,678,872	5,053,774	36,732,646
Burke	13,350,621	9,488,027	22,838,648
Burleigh	1,498,885,255	84,265,079	1,583,150,334
Cass	2,624,134,112	250,354,693	2,874,488,805
Cavalier	31,440,759	1,542,085	32,982,844
Dickey	36,301,870	1,024,436	37,326,306
Divide	18,082,338	37,908	18,120,246
Dunn	41,467,914	3,979,058	45,446,972
Eddy	10,609,737	184,035	10,793,772
Emmons	15,482,989	631,199	16,114,188
Foster	51,129,835	3,558,859	54,688,694
Golden Valley	11,430,948	86,729	11,517,677
Grand Forks	1,126,001,429	66,880,082	1,192,881,511
Grant	9,419,608	59,230	9,478,838
Griggs	13,428,134	740,855	14,168,989
Hettinger	8,673,261	789,949	9,463,210
Kidder	14,425,292	316,468	14,741,760
LaMoure	30,406,756	587,866	30,994,622
Logan	9,835,095	310,733	10,145,828
McHenry	22,861,341	3,210,881	26,072,222
McIntosh	26,200,245	458,237	26,658,482
McKenzie	194,857,324	20,395,551	215,252,875
McLean	63,148,220	1,056,549	64,204,769
Mercer	64,051,922	8,457,070	72,508,992
Morton	241,258,309	32,407,279	273,665,588
Mountrail	175,256,321	2,990,759	178,247,080
Nelson	14,777,381	53,218	14,830,599
Oliver	2,537,638	1,015,245	3,552,883
Pembina	40,362,242	7,288,012	47,650,254
Pierce	41,024,677	3,525,281	44,549,958
Ramsey	164,031,819	2,105,511	166,137,330
Ransom	31,616,232	2,586,280	34,202,512
Renville	23,605,169	860,756	24,465,925
Richland	119,417,696	28,627,519	148,045,215
Rolette	31,235,690	218,961	31,454,651
Sargent	19,867,535	26,086,884	45,954,419
Sheridan	2,294,498	5,033	2,299,531
Sioux	4,352,896	2,374	4,355,270
Slope	916,527	11,957	928,484
Stark	862,358,203	39,305,455	901,663,658
Steele	7,877,805	645,458	8,523,263
Stutsman	246,251,038	12,795,319	259,046,357
Towner	9,929,833	1,667,103	11,596,936
Traill	37,728,736	3,203,485	40,932,221
Walsh	69,619,612	4,699,628	74,319,240
Ward	1,027,983,225	40,837,236	1,068,820,461
Wells	35,734,713	620,925	36,355,638
Williams	1,305,571,974	143,457,136	1,449,029,110
Subtotal In-State	\$10,669,015,261	\$832,762,459	\$11,501,777,720
Consolidated	1,607,553,836	440,066,082	2,047,619,918
Out-Of-State	<u>3,543,546,892</u>	<u>807,754,729</u>	<u>4,351,301,621</u>
Grand Total In-State and Out-Of-State	\$15,820,115,989	\$2,080,583,270	\$17,900,699,259

TABLE 2

**Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases
By County, Calendar Years 2016 and 2017**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2016	2017		2016	2017	
Adams	\$19,462,194	\$16,640,133	-14.50%	\$20,863,452	\$18,752,117	-10.12%
Barnes	60,963,961	60,193,213	-1.26%	72,354,705	69,972,223	-3.29%
Benson	11,108,024	13,003,588	17.06%	11,246,918	13,097,562	16.45%
Billings	23,824,449	24,896,748	4.50%	25,798,453	25,829,925	0.12%
Bottineau	68,103,061	71,367,933	4.79%	70,334,522	72,726,080	3.40%
Bowman	36,080,250	31,678,872	-12.20%	41,586,830	36,732,646	-11.67%
Burke	13,182,712	13,350,621	1.27%	21,564,856	22,838,648	5.91%
Burleigh	1,559,816,592	1,498,885,255	-3.91%	1,647,288,564	1,583,150,334	-3.89%
Cass	2,720,086,821	2,624,134,112	-3.53%	3,002,342,341	2,874,488,805	-4.26%
Cavalier	27,772,521	31,440,759	13.21%	29,281,398	32,982,844	12.64%
Dickey	33,731,455	36,301,870	7.62%	35,073,731	37,326,306	6.42%
Divide	20,926,298	18,082,338	-13.59%	20,994,399	18,120,246	-13.69%
Dunn	29,108,971	41,467,914	42.46%	31,301,076	45,446,972	45.19%
Eddy	10,830,239	10,609,737	-2.04%	10,998,560	10,793,772	-1.86%
Emmons	18,355,276	15,482,989	-15.65%	18,868,230	16,114,188	-14.60%
Foster	44,151,214	51,129,835	15.81%	47,347,238	54,688,694	15.51%
Golden Valley	15,497,736	11,430,948	-26.24%	15,846,601	11,517,677	-27.32%
Grand Forks	1,136,854,866	1,126,001,429	-0.95%	1,214,280,290	1,192,881,511	-1.76%
Grant	9,124,134	9,419,608	3.24%	9,194,046	9,478,838	3.10%
Griggs	13,859,703	13,428,134	-3.11%	14,493,707	14,168,989	-2.24%
Hettinger	9,195,547	8,673,261	-5.68%	11,061,039	9,463,210	-14.45%
Kidder	14,434,160	14,425,292	-0.06%	14,660,358	14,741,760	0.56%
LaMoure	26,833,806	30,406,756	13.32%	27,311,384	30,994,622	13.49%
Logan	8,626,948	9,835,095	14.00%	8,826,762	10,145,828	14.94%
McHenry	22,607,390	22,861,341	1.12%	25,766,358	26,072,222	1.19%
McIntosh	23,299,014	26,200,245	12.45%	23,720,118	26,658,482	12.39%
McKenzie	161,682,038	194,857,324	20.52%	171,142,024	215,252,875	25.77%
McLean	59,813,461	63,148,220	5.58%	60,945,067	64,204,769	5.35%
Mercer	62,440,094	64,051,922	2.58%	66,209,214	72,508,992	9.51%
Morton	248,055,942	241,258,309	-2.74%	280,009,339	273,665,588	-2.27%
Mountrail	138,523,393	175,256,321	26.52%	141,577,441	178,247,080	25.90%
Nelson	13,685,052	14,777,381	7.98%	13,738,992	14,830,599	7.95%
Oliver	2,941,489	2,537,638	-13.73%	4,079,765	3,552,883	-12.91%
Pembina	42,190,580	40,362,242	-4.33%	59,962,071	47,650,254	-20.53%
Pierce	36,170,683	41,024,677	13.42%	38,577,394	44,549,958	15.48%
Ramsey	162,814,238	164,031,819	0.75%	164,693,722	166,137,330	0.88%
Ransom	31,184,632	31,616,232	1.38%	33,011,365	34,202,512	3.61%
Renville	20,064,256	23,605,169	17.65%	20,864,494	24,465,925	17.26%
Richland	118,694,871	119,417,696	0.61%	148,502,717	148,045,215	-0.31%
Rolette	30,620,294	31,235,690	2.01%	30,792,519	31,454,651	2.15%
Sargent	19,326,024	19,867,535	2.80%	60,422,909	45,954,419	-23.95%
Sheridan	2,608,518	2,294,498	-12.04%	2,625,712	2,299,531	-12.42%
Sioux	8,957,494	4,352,896	-51.40%	8,971,320	4,355,270	-51.45%
Slope	947,502	916,527	-3.27%	988,723	928,484	-6.09%
Stark	745,237,273	862,358,203	15.72%	787,073,697	901,663,658	14.56%
Steele	8,314,869	7,877,805	-5.26%	8,969,024	8,523,263	-4.97%
Stutsman	256,065,375	246,251,038	-3.83%	269,199,279	259,046,357	-3.77%
Towner	9,878,947	9,929,833	0.52%	10,944,033	11,596,936	5.97%
Traill	36,957,228	37,728,736	2.09%	39,521,803	40,932,221	3.57%
Walsh	66,184,419	69,619,612	5.19%	70,732,361	74,319,240	5.07%
Ward	1,034,441,109	1,027,983,225	-0.62%	1,092,243,626	1,068,820,461	-2.14%
Wells	33,044,178	35,734,713	8.14%	33,374,053	36,355,638	8.93%
Williams	1,047,992,737	1,305,571,974	24.58%	1,164,521,570	1,449,029,110	24.43%
Subtotal In-State	\$10,376,674,038	\$10,669,015,261	2.82%	\$11,256,100,170	\$11,501,777,720	2.18%
Consolidated and Out-Of-State	4,953,439,178	5,151,100,728	3.99%	6,091,143,201	6,398,921,539	5.05%
Grand Total In- and Out-Of-State	\$15,330,113,216	\$15,820,115,989	3.20%	\$17,347,243,371	\$17,900,699,259	3.19%

TABLE 3

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2017**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Abercrombie	263	\$3,092,480	\$0	\$3,092,480
Adams	127	843,660	12,344	856,004
Alexander	223	10,065,875	1,750,317	11,816,192
Anamoose	227	1,318,761	10,130	1,328,891
Aneta	222	559,318	6,733	566,051
Argusville	475	757,262	86,028	843,290
Arthur	337	724,414	362,537	1,086,951
Ashley	749	5,675,721	241,183	5,916,904
Beach	1,019	10,010,384	84,151	10,094,535
Belfield	800	27,779,159	10,221,370	38,000,529
Berthold	454	5,955,578	311,600	6,267,178
Beulah	3,121	39,567,966	602,984	40,170,950
Binford	183	1,452,768	403,452	1,856,220
Bisbee	126	585,620	202,729	788,349
Bismarck	61,272	1,489,967,279	82,596,174	1,572,563,453
Bottineau	2,211	45,729,049	228,113	45,957,162
Bowbells	336	2,025,667	46,271	2,071,938
Bowdon	131	207,316	0	207,316
Bowman	1,650	29,176,362	1,326,628	30,502,990
Buffalo	188	4,343,962	18,894	4,362,856
Burlington	1,060	24,265,580	138,479	24,404,059
Buxton	323	3,070,070	111,228	3,181,298
Cando	1,115	7,915,319	1,442,186	9,357,505
Carpio	157	1,294,547	15,642	1,310,189
Carrington	2,065	49,692,901	3,530,428	53,223,329
Carson	293	747,575	3,515	751,090
Casselton	2,329	21,525,287	268,153	21,793,440
Cavalier	1,302	16,129,579	6,567,463	22,697,042
Center	571	2,532,004	868,989	3,400,993
Christine	150	706,223	39,858	746,081
Columbus	133	430,315	9,310	439,625
Cooperstown	984	10,763,307	336,750	11,100,057
Crosby	1,070	15,726,352	31,733	15,758,085
Crystal	138	445,215	3,228	448,443
Davenport	252	229,476	0	229,476
Des Lacs	204	93,421	2,529	95,950
Devils Lake	7,141	161,739,638	2,076,379	163,816,017
Dickinson	17,787	818,491,985	28,698,186	847,190,171
Drake	275	1,360,420	23,747	1,384,167
Drayton	824	10,139,476	149,024	10,288,500
Dunn Center	146	2,735,638	0	2,735,638
Dunseith	773	5,558,189	12,035	5,570,224
Edgeley	563	8,253,390	144,708	8,398,098
Edinburg	196	1,266,648	7,071	1,273,719
Edmore	182	261,240	255	261,495
Elgin	642	7,453,332	2,883	7,456,215
Ellendale	1,394	11,097,739	529,143	11,626,882
Emerado	414	4,455,929	481,187	4,937,116
Enderlin	886	5,664,386	1,994,359	7,658,745
Fairmount	367	2,561,967	522,233	3,084,200
Fargo	105,549	2,236,066,101	203,480,554	2,439,546,655
Fessenden	479	3,971,196	83,359	4,054,555
Finley	445	5,226,153	184,382	5,410,535
Flasher	232	2,065,701	2,042	2,067,743
Fordville	212	671,464	2,617,010	3,288,474

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2017**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Forest River	125	\$1,020,803	\$270,431	\$1,291,234
Forman	504	2,792,737	327,851	3,120,588
Frontier	214	2,042,008	70	2,042,078
Gackle	310	959,809	13,754	973,563
Garrison	1,453	22,925,101	45,787	22,970,888
Gilby	237	253,250	5,854	259,104
Gladstone	239	349,905	32,684	382,589
Glenburn	380	3,599,986	325,529	3,925,515
Glen Ullin	807	5,091,513	191,554	5,283,067
Golden Valley	182	146,098	85,439	231,537
Grafton	4,284	44,652,037	1,388,299	46,040,336
Grand Forks	52,838	1,097,456,672	65,281,369	1,162,738,041
Grandin	173	1,036,136	7,868	1,044,004
Granville	241	724,947	584	725,531
Grenora	244	1,211,956	1,487	1,213,443
Gwinner	753	9,374,434	25,192,435	34,566,869
Halliday	188	918,164	65,645	983,809
Hankinson	919	6,091,906	1,775,540	7,867,446
Hannaford	131	864,919	513	865,432
Harvey	1,783	30,782,777	490,122	31,272,899
Harwood	718	5,720,574	1,964,636	7,685,210
Hatton	777	3,973,033	11,017	3,984,050
Hazelton	235	2,395,513	273,929	2,669,442
Hazen	2,411	21,457,638	200,856	21,658,494
Hebron	747	2,755,262	682,207	3,437,469
Hettinger	1,226	15,875,873	1,059,606	16,935,479
Hillsboro	1,603	14,221,409	320,751	14,542,160
Hoople	242	3,052,294	18,990	3,071,284
Hope	258	2,215,544	461,076	2,676,620
Horace	2,430	6,215,936	1,064,429	7,280,365
Hunter	261	5,572,636	14,787	5,587,423
Jamestown	15,427	240,825,416	9,624,907	250,450,323
Kenmare	1,096	20,882,038	193,225	21,075,263
Kensal	163	167,793	21	167,814
Killdeer	751	37,526,673	3,873,475	41,400,148
Kindred	692	7,074,653	4,641,102	11,715,755
Kulm	354	1,878,120	31,619	1,909,739
Lakota	672	3,594,278	44,554	3,638,832
LaMoure	889	16,991,403	66,293	17,057,696
Langdon	1,878	27,444,298	1,400,315	28,844,613
Lansford	245	342,889	3,257	346,146
Larimore	1,346	3,989,965	446,801	4,436,766
Leeds	427	2,175,549	53,402	2,228,951
Leonard	223	1,718,972	6,395	1,725,367
Lidgerwood	652	3,394,169	41,595	3,435,764
Lignite	155	2,897,052	9,383,281	12,280,333
Lincoln	2,406	5,363,693	12,405	5,376,098
Linton	1,097	10,609,490	299,587	10,909,077
Lisbon	2,154	23,924,683	573,347	24,498,030
Litchville	172	757,679	0	757,679
McClusky	380	1,502,772	4,723	1,507,495
McVille	349	1,269,515	32	1,269,547
Maddock	382	8,144,505	28,544	8,173,049
Makoti	154	998,552	397	998,949
Mandan	18,331	225,333,499	30,230,577	255,564,076

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2017**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Manvel	360	\$1,265,803	\$209,434	\$1,475,237
Mapleton	762	3,364,479	235,855	3,600,334
Marion	133	385,026	5,909	390,935
Marmarth	136	733,068	9,550	742,618
Max	334	2,148,557	2,212	2,150,769
Mayville	1,858	12,704,829	2,133,742	14,838,571
Medina	308	1,563,102	73,033	1,636,135
Michigan	294	6,948,951	0	6,948,951
Milnor	653	6,018,638	524,435	6,543,073
Minnewaukan	224	681,769	9,028	690,797
Minot	40,888	968,381,476	39,463,526	1,007,845,002
Minto	604	3,534,919	46,012	3,580,931
Mohall	783	18,091,870	429,136	18,521,006
Mooreton	197	1,054,048	1,812	1,055,860
Mott	721	4,872,488	40,601	4,913,089
Munich	210	1,278,676	1,241	1,279,917
Napoleon	792	8,298,528	198,383	8,496,911
Neche	371	1,287,523	144,181	1,431,704
New England	600	2,409,041	701,186	3,110,227
New Leipzig	221	706,636	40,791	747,427
New Rockford	1,391	9,090,099	161,698	9,251,797
New Salem	946	5,026,590	357,237	5,383,827
New Town	1,925	75,809,271	1,394,034	77,203,305
Northwood	945	15,833,604	117,320	15,950,924
Oakes	1,856	22,366,413	414,688	22,781,101
Osnabrook	134	296,123	5,752	301,875
Page	232	1,020,698	3,409,418	4,430,116
Park River	1,403	13,104,018	207,164	13,311,182
Parshall	903	4,934,415	109,521	5,043,936
Pembina	592	4,472,526	349,310	4,821,836
Petersburg	192	220,864	555	221,419
Pick City	123	1,392,064	0	1,392,064
Plaza	171	4,197,851	9,678	4,207,529
Portal	126	852,832	6,760	859,592
Portland	606	1,080,213	124,133	1,204,346
Powers Lake	280	6,924,796	36,665	6,961,461
Ray	592	4,586,756	264,682	4,851,438
Reeder	162	758,845	1,052,378	1,811,223
Regent	160	1,391,332	48,162	1,439,494
Reile's Acres	513	9,400	139,655	149,055
Reynolds	301	704,457	169,732	874,189
Rhame	169	476,487	3,435,017	3,911,504
Richardton	529	9,024,301	305,373	9,329,674
Riverdale	205	1,912,428	84,277	1,996,705
Rolette	594	5,926,322	122,006	6,048,328
Rolla	1,280	18,547,916	68,076	18,615,992
Rugby	2,876	40,583,879	3,498,173	44,082,052
Rutland	163	588,652	23,362	612,014
St. John	341	1,167,237	1,452	1,168,689
St. Thomas	331	551,753	36,007	587,760
Sanborn	192	318,557	0	318,557
Sawyer	357	2,332,116	19,590	2,351,706
Scranton	281	2,026,023	292,129	2,318,152
Selfridge	160	367,353	0	367,353
Sherwood	242	1,158,491	103,466	1,261,957

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2017**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Sheyenne	204	\$1,491,080	\$22,337	\$1,513,417
South Heart	301	2,864,667	12,649	2,877,316
Stanley	1,458	87,086,437	309,125	87,395,562
Stanton	366	1,174,057	7,544,028	8,718,085
Steele	715	7,960,388	252,864	8,213,252
Strasburg	409	1,834,586	56,156	1,890,742
Streeter	170	1,061,847	4,004	1,065,851
Surrey	934	1,129,853	37,338	1,167,191
Tappen	197	3,361,916	11,918	3,373,834
Taylor	148	1,138,109	35,193	1,173,302
Thompson	986	1,218,292	1,935	1,220,227
Tioga	1,230	61,041,998	916,923	61,958,921
Tolna	166	1,919,818	1,230	1,921,048
Tower City	253	4,233,016	64,252	4,297,268
Towner	533	8,790,046	263,989	9,054,035
Turtle Lake	581	2,175,006	21,446	2,196,452
Underwood	778	3,597,455	527,823	4,125,278
Upham	130	813,318	0	813,318
Valley City	6,585	57,405,601	9,626,045	67,031,646
Velva	1,084	9,144,564	2,518,490	11,663,054
Wahpeton	7,766	93,252,769	25,871,957	119,124,726
Walcott	235	4,512,325	11,736	4,524,061
Walhalla	996	6,491,697	19,354	6,511,051
Washburn	1,246	24,064,296	271,169	24,335,465
Watford City	1,744	166,185,775	15,678,583	181,864,358
West Fargo	25,830	317,229,280	34,404,348	351,633,628
Westhope	429	2,672,452	46,511	2,718,963
Williston	14,716	1,236,407,266	142,049,498	1,378,456,764
Willow City	163	909,925	0	909,925
Wilton	711	3,986,410	59,545	4,045,955
Wimbledon	216	1,178,426	125,537	1,303,963
Wing	152	233,721	928	234,649
Wishek	1,002	19,834,848	214,916	20,049,764
Wyndmere	429	3,871,472	289,249	4,160,721
Zap	237	314,099	23,763	337,862
Subtotal 200 Cities	496,897	\$10,534,375,814	\$817,357,015	\$11,351,732,829
Remaining City Data		<u>134,639,447</u>	<u>15,405,444</u>	<u>150,044,891</u>
Total In-State		\$10,669,015,261	\$832,762,459	\$11,501,777,720
Consolidated		1,607,553,836	440,066,082	2,047,619,918
Out-Of-State		<u>3,543,546,892</u>	<u>807,754,729</u>	<u>4,351,301,621</u>
Grand Total In- and Out-Of-State		\$15,820,115,989	\$2,080,583,270	\$17,900,699,259

TABLE 4

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2016 and 2017**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2016	2017		2016	2017	
Abercrombie	\$4,261,069	\$3,092,480	-27.42%	\$4,261,077	\$3,092,480	-27.42%
Adams	858,288	843,660	-1.70%	881,344	856,004	-2.88%
Alexander	8,485,498	10,065,875	18.62%	8,750,703	11,816,192	35.03%
Anamoose	1,457,589	1,318,761	-9.52%	1,468,708	1,328,891	-9.52%
Aneta	650,422	559,318	-14.01%	653,609	566,051	-13.40%
Argusville	909,435	757,262	-16.73%	939,760	843,290	-10.27%
Arthur	927,873	724,414	-21.93%	1,179,571	1,086,951	-7.85%
Ashley	5,413,652	5,675,721	4.84%	5,734,583	5,916,904	3.18%
Beach	14,067,204	10,010,384	-28.84%	14,410,041	10,094,535	-29.95%
Belfield	24,534,799	27,779,159	13.22%	31,176,658	38,000,529	21.89%
Berthold	5,167,849	5,955,578	15.24%	5,883,137	6,267,178	6.53%
Beulah	37,973,478	39,567,966	4.20%	38,526,374	40,170,950	4.27%
Binford	1,427,549	1,452,768	1.77%	1,808,678	1,856,220	2.63%
Bisbee	651,556	585,620	-10.12%	690,071	788,349	14.24%
Bismarck	1,550,549,870	1,489,967,279	-3.91%	1,636,302,711	1,572,563,453	-3.90%
Bottineau	46,914,621	45,729,049	-2.53%	47,389,710	45,957,162	-3.02%
Bowbells	1,952,071	2,025,667	3.77%	2,055,691	2,071,938	0.79%
Bowdon	241,811	207,316	-14.27%	241,811	207,316	-14.27%
Bowman	33,247,937	29,176,362	-12.25%	35,435,268	30,502,990	-13.92%
Buffalo	3,867,980	4,343,962	12.31%	3,872,451	4,362,856	12.66%
Burlington	5,763,408	24,265,580	321.03%	5,894,105	24,404,059	314.04%
Buxton	1,812,793	3,070,070	69.36%	2,045,091	3,181,298	55.56%
Cando	7,783,594	7,915,319	1.69%	8,789,963	9,357,505	6.46%
Carpio	1,174,066	1,294,547	10.26%	1,186,018	1,310,189	10.47%
Carrington	43,276,643	49,692,901	14.83%	46,444,152	53,223,329	14.60%
Carson	755,214	747,575	-1.01%	770,423	751,090	-2.51%
Casselton	16,578,750	21,525,287	29.84%	17,094,506	21,793,440	27.49%
Cavalier	17,616,187	16,129,579	-8.44%	34,815,478	22,697,042	-34.81%
Center	2,930,130	2,532,004	-13.59%	3,971,136	3,400,993	-14.36%
Christine	713,070	706,223	-0.96%	767,562	746,081	-2.80%
Columbus	651,493	430,315	-33.95%	652,405	439,625	-32.61%
Cooperstown	11,184,002	10,763,307	-3.76%	11,431,663	11,100,057	-2.90%
Crosby	19,308,009	15,726,352	-18.55%	19,357,260	15,758,085	-18.59%
Crystal	456,878	445,215	-2.55%	463,957	448,443	-3.34%
Davenport	224,956	229,476	2.01%	224,956	229,476	2.01%
Des Lacs	100,350	93,421	-6.90%	100,350	95,950	-4.38%
Devils Lake	160,762,507	161,739,638	0.61%	162,632,054	163,816,017	0.73%
Dickinson	704,005,553	818,491,985	16.26%	738,814,698	847,190,171	14.67%
Drake	1,388,475	1,360,420	-2.02%	1,411,257	1,384,167	-1.92%
Drayton	9,748,700	10,139,476	4.01%	9,904,040	10,288,500	3.88%
Dunn Center	1,321,821	2,735,638	106.96%	1,325,939	2,735,638	106.32%
Dunseith	5,847,501	5,558,189	-4.95%	5,864,653	5,570,224	-5.02%
Edgeley	7,982,422	8,253,390	3.39%	8,133,531	8,398,098	3.25%
Edinburg	1,185,228	1,266,648	6.87%	1,189,237	1,273,719	7.10%
Edmore	216,941	261,240	20.42%	220,630	261,495	18.52%
Elgin	7,184,268	7,453,332	3.75%	7,196,067	7,456,215	3.62%
Ellendale	10,141,464	11,097,739	9.43%	10,595,851	11,626,882	9.73%
Emerado	3,962,500	4,455,929	12.45%	4,069,448	4,937,116	21.32%
Enderlin	5,665,543	5,664,386	-0.02%	7,391,458	7,658,745	3.62%
Fairmount	2,548,867	2,561,967	0.51%	2,865,100	3,084,200	7.65%
Fargo	2,345,407,454	2,236,066,101	-4.66%	2,580,157,125	2,439,546,655	-5.45%
Fessenden	3,970,964	3,971,196	0.01%	4,045,223	4,054,555	0.23%
Finley	5,550,338	5,226,153	-5.84%	5,678,575	5,410,535	-4.72%
Flasher	2,052,190	2,065,701	0.66%	2,052,433	2,067,743	0.75%
Fordville	720,546	671,464	-6.81%	2,505,447	3,288,474	31.25%
Forest River	913,986	1,020,803	11.69%	1,037,699	1,291,234	24.43%
Forman	2,829,344	2,792,737	-1.29%	3,200,576	3,120,588	-2.50%
Frontier	2,040,232	2,042,008	0.09%	2,040,736	2,042,078	0.07%
Gackle	952,049	959,809	0.82%	967,425	973,563	0.63%
Garrison	20,327,499	22,925,101	12.78%	20,409,003	22,970,888	12.55%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2016 and 2017**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2016	2017		2016	2017	
Gilby	\$272,765	\$253,250	-7.15%	\$278,801	\$259,104	-7.06%
Gladstone	348,350	349,905	0.45%	392,139	382,589	-2.44%
Glenburn	1,472,463	3,599,986	144.49%	1,628,549	3,925,515	141.04%
Glen Ullin	6,403,541	5,091,513	-20.49%	6,567,168	5,283,067	-19.55%
Golden Valley	247,290	146,098	-40.92%	341,817	231,537	-32.26%
Grafton	41,835,616	44,652,037	6.73%	43,796,713	46,040,336	5.12%
Grand Forks	1,107,527,496	1,097,456,672	-0.91%	1,183,571,519	1,162,738,041	-1.76%
Grandin	981,874	1,036,136	5.53%	989,402	1,044,004	5.52%
Granville	879,378	724,947	-17.56%	880,252	725,531	-17.58%
Grenora	1,629,884	1,211,956	-25.64%	1,636,387	1,213,443	-25.85%
Gwinner	9,443,834	9,374,434	-0.73%	49,995,948	34,566,869	-30.86%
Halliday	1,470,907	918,164	-37.58%	1,530,818	983,809	-35.73%
Hankinson	5,389,475	6,091,906	13.03%	6,203,005	7,867,446	26.83%
Hannaford	897,523	864,919	-3.63%	898,365	865,432	-3.67%
Harvey	27,981,060	30,782,777	10.01%	28,173,067	31,272,899	11.00%
Harwood	4,349,975	5,720,574	31.51%	5,430,581	7,685,210	41.52%
Hatton	3,758,635	3,973,033	5.70%	3,772,024	3,984,050	5.62%
Hazelton	2,865,375	2,395,513	-16.40%	2,968,595	2,669,442	-10.08%
Hazen	21,112,934	21,457,638	1.63%	21,406,294	21,658,494	1.18%
Hebron	2,916,806	2,755,262	-5.54%	3,552,072	3,437,469	-3.23%
Hettinger	18,817,381	15,875,873	-15.63%	19,784,677	16,935,479	-14.40%
Hillsboro	15,116,255	14,221,409	-5.92%	15,739,276	14,542,160	-7.61%
Hoople	2,940,006	3,052,294	3.82%	3,160,649	3,071,284	-2.83%
Hope	2,340,352	2,215,544	-5.33%	2,865,928	2,676,620	-6.61%
Horace	5,100,145	6,215,936	21.88%	6,125,275	7,280,365	18.86%
Hunter	5,258,398	5,572,636	5.98%	5,307,257	5,587,423	5.28%
Jamestown	249,528,143	240,825,416	-3.49%	259,399,732	250,450,323	-3.45%
Kenmare	21,040,603	20,882,038	-0.75%	21,234,389	21,075,263	-0.75%
Kensal	224,561	167,793	-25.28%	224,605	167,814	-25.28%
Killdeer	25,760,390	37,526,673	45.68%	27,798,770	41,400,148	48.93%
Kindred	5,327,359	7,074,653	32.80%	7,942,517	11,715,755	47.51%
Kulm	1,992,594	1,878,120	-5.74%	2,038,299	1,909,739	-6.31%
Lakota	3,891,735	3,594,278	-7.64%	3,941,872	3,638,832	-7.69%
LaMoure	12,998,083	16,991,403	30.72%	13,039,275	17,057,696	30.82%
Langdon	24,146,780	27,444,298	13.66%	25,512,625	28,844,613	13.06%
Lansford	543,557	342,889	-36.92%	564,657	346,146	-38.70%
Larimore	4,265,304	3,989,965	-6.46%	4,394,970	4,436,766	0.95%
Leeds	1,979,381	2,175,549	9.91%	2,013,101	2,228,951	10.72%
Leonard	1,535,594	1,718,972	11.94%	1,544,853	1,725,367	11.68%
Lidgerwood	3,882,907	3,394,169	-12.59%	3,938,235	3,435,764	-12.76%
Lignite	3,000,725	2,897,052	-3.45%	11,176,321	12,280,333	9.88%
Lincoln	4,930,306	5,363,693	8.79%	4,970,696	5,376,098	8.16%
Linton	11,943,415	10,609,490	-11.17%	12,280,931	10,909,077	-11.17%
Lisbon	23,731,696	23,924,683	0.81%	23,812,089	24,498,030	2.88%
Litchville	767,978	757,679	-1.34%	768,852	757,679	-1.45%
McClusky	1,436,743	1,502,772	4.60%	1,453,937	1,507,495	3.68%
McVille	1,251,936	1,269,515	1.40%	1,251,959	1,269,547	1.40%
Maddock	6,646,168	8,144,505	22.54%	6,716,649	8,173,049	21.68%
Makoti	1,184,055	998,552	-15.67%	1,185,781	998,949	-15.76%
Mandan	231,430,500	225,333,499	-2.63%	261,711,541	255,564,076	-2.35%
Manvel	1,446,297	1,265,803	-12.48%	1,667,389	1,475,237	-11.52%
Mapleton	2,567,596	3,364,479	31.04%	2,886,652	3,600,334	24.72%
Marion	336,600	385,026	14.39%	357,813	390,935	9.26%
Marmarth	777,133	733,068	-5.67%	786,910	742,618	-5.63%
Max	1,985,186	2,148,557	8.23%	1,986,418	2,150,769	8.27%
Mayville	12,362,872	12,704,829	2.77%	13,612,343	14,838,571	9.01%
Medina	1,618,315	1,563,102	-3.41%	1,807,917	1,636,135	-9.50%
Michigan	5,336,933	6,948,951	30.20%	5,336,933	6,948,951	30.20%
Milnor	5,063,640	6,018,638	18.86%	5,191,078	6,543,073	26.04%
Minnewaukan	638,699	681,769	6.74%	664,647	690,797	3.93%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2016 and 2017**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2016	2017		2016	2017	
Minot	\$990,946,105	\$968,381,476	-2.28%	\$1,047,018,865	\$1,007,845,002	-3.74%
Minto	2,984,331	3,534,919	18.45%	3,035,841	3,580,931	17.96%
Mohall	16,542,359	18,091,870	9.37%	17,072,486	18,521,006	8.48%
Mooreton	1,136,802	1,054,048	-7.28%	1,143,447	1,055,860	-7.66%
Mott	4,788,266	4,872,488	1.76%	4,930,917	4,913,089	-0.36%
Munich	884,740	1,278,676	44.53%	885,187	1,279,917	44.59%
Napoleon	7,088,339	8,298,528	17.07%	7,164,998	8,496,911	18.59%
Neche	1,402,005	1,287,523	-8.17%	1,589,350	1,431,704	-9.92%
New England	2,883,207	2,409,041	-16.45%	4,594,288	3,110,227	-32.30%
New Leipzig	841,349	706,636	-16.01%	884,253	747,427	-15.47%
New Rockford	9,083,626	9,090,099	0.07%	9,225,234	9,251,797	0.29%
New Salem	4,314,151	5,026,590	16.51%	4,751,158	5,383,827	13.32%
New Town	58,653,778	75,809,271	29.25%	59,569,698	77,203,305	29.60%
Northwood	16,594,167	15,833,604	-4.58%	16,916,572	15,950,924	-5.71%
Oakes	20,954,752	22,366,413	6.74%	21,672,921	22,781,101	5.11%
Osnabrook	394,320	296,123	-24.90%	395,415	301,875	-23.66%
Page	969,427	1,020,698	5.29%	2,697,066	4,430,116	64.26%
Park River	13,594,293	13,104,018	-3.61%	13,823,387	13,311,182	-3.71%
Parshall	2,534,587	4,934,415	94.68%	2,657,663	5,043,936	89.79%
Pembina	4,786,038	4,472,526	-6.55%	4,928,768	4,821,836	-2.17%
Petersburg	277,326	220,864	-20.36%	277,736	221,419	-20.28%
Pick City	1,482,054	1,392,064	-6.07%	1,482,054	1,392,064	-6.07%
Plaza	3,215,976	4,197,851	30.53%	3,226,922	4,207,529	30.39%
Portal	790,322	852,832	7.91%	822,451	859,592	4.52%
Portland	1,181,697	1,080,213	-8.59%	1,329,430	1,204,346	-9.41%
Powers Lake	6,587,197	6,924,796	5.13%	6,653,830	6,961,461	4.62%
Ray	4,959,621	4,586,756	-7.52%	4,974,265	4,851,438	-2.47%
Reeder	632,016	758,845	20.07%	1,065,978	1,811,223	69.91%
Regent	1,523,574	1,391,332	-8.68%	1,535,334	1,439,494	-6.24%
Reile's Acres	14,571	9,400	-35.49%	122,932	149,055	21.25%
Reynolds	544,500	704,457	29.38%	741,451	874,189	17.90%
Rhame	500,637	476,487	-4.82%	3,664,594	3,911,504	6.74%
Richardton	10,808,232	9,024,301	-16.51%	11,089,467	9,329,674	-15.87%
Riverdale	1,622,730	1,912,428	17.85%	1,650,240	1,996,705	20.99%
Rolette	5,401,522	5,926,322	9.72%	5,466,407	6,048,328	10.65%
Rolla	18,228,480	18,547,916	1.75%	18,305,019	18,615,992	1.70%
Rugby	35,737,609	40,583,879	13.56%	38,112,872	44,082,052	15.66%
Rutland	804,361	588,652	-26.82%	815,225	612,014	-24.93%
St. John	1,127,103	1,167,237	3.56%	1,128,856	1,168,689	3.53%
St. Thomas	567,800	551,753	-2.83%	591,054	587,760	-0.56%
Sanborn	379,413	318,557	-16.04%	379,413	318,557	-16.04%
Sawyer	2,171,727	2,332,116	7.39%	2,265,528	2,351,706	3.80%
Scranton	2,331,676	2,026,023	-13.11%	2,486,968	2,318,152	-6.79%
Selfridge	515,701	367,353	-28.77%	515,701	367,353	-28.77%
Sherwood	1,187,051	1,158,491	-2.41%	1,298,815	1,261,957	-2.84%
Sheyenne	1,719,771	1,491,080	-13.30%	1,746,484	1,513,417	-13.34%
South Heart	2,276,385	2,864,667	25.84%	2,276,385	2,877,316	26.40%
Stanley	70,409,932	87,086,437	23.68%	70,475,602	87,395,562	24.01%
Stanton	1,315,536	1,174,057	-10.75%	4,124,114	8,718,085	111.39%
Steele	7,746,569	7,960,388	2.76%	7,900,854	8,213,252	3.95%
Strasburg	2,026,531	1,834,586	-9.47%	2,095,826	1,890,742	-9.79%
Streeter	1,158,763	1,061,847	-8.36%	1,161,842	1,065,851	-8.26%
Surrey	3,796,781	1,129,853	-70.24%	3,804,959	1,167,191	-69.32%
Tappen	3,675,495	3,361,916	-8.53%	3,684,790	3,373,834	-8.44%
Taylor	1,284,211	1,138,109	-11.38%	1,344,557	1,173,302	-12.74%
Thompson	1,273,201	1,218,292	-4.31%	1,276,575	1,220,227	-4.41%
Tioga	46,143,369	61,041,998	32.29%	47,113,470	61,958,921	31.51%
Tolna	2,110,952	1,919,818	-9.05%	2,111,084	1,921,048	-9.00%
Tower City	3,875,816	4,233,016	9.22%	3,943,237	4,297,268	8.98%
Towner	8,970,423	8,790,046	-2.01%	9,178,576	9,054,035	-1.36%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2016 and 2017**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2016	2017		2016	2017	
Turtle Lake	\$2,387,815	\$2,175,006	-8.91%	\$2,439,378	\$2,196,452	-9.96%
Underwood	4,165,261	3,597,455	-13.63%	4,607,992	4,125,278	-10.48%
Upham	695,178	813,318	16.99%	695,178	813,318	16.99%
Valley City	58,069,362	57,405,601	-1.14%	69,336,890	67,031,646	-3.32%
Velva	8,544,020	9,144,564	7.03%	11,291,669	11,663,054	3.29%
Wahpeton	92,015,757	93,252,769	1.34%	120,069,782	119,124,726	-0.79%
Walcott	4,878,841	4,512,325	-7.51%	4,892,565	4,524,061	-7.53%
Walhalla	6,752,951	6,491,697	-3.87%	6,786,206	6,511,051	-4.05%
Washburn	23,086,754	24,064,296	4.23%	23,313,050	24,335,465	4.39%
Watford City	138,521,752	166,185,775	19.97%	145,999,303	181,864,358	24.57%
West Fargo	315,141,526	317,229,280	0.66%	354,680,112	351,633,628	-0.86%
Westhope	2,517,848	2,672,452	6.14%	3,213,983	2,718,963	-15.40%
Williston	992,998,738	1,236,407,266	24.51%	1,107,634,857	1,378,456,764	24.45%
Willow City	952,337	909,925	-4.45%	952,337	909,925	-4.45%
Wilton	3,918,650	3,986,410	1.73%	4,158,740	4,045,955	-2.71%
Wimbledon	1,233,349	1,178,426	-4.45%	1,311,178	1,303,963	-0.55%
Wing	248,936	233,721	-6.11%	250,048	234,649	-6.16%
Wishek	17,174,734	19,834,848	15.49%	17,272,479	20,049,764	16.08%
Wyndmere	3,207,710	3,871,472	20.69%	3,576,899	4,160,721	16.32%
Zap	308,802	314,099	1.72%	328,561	337,862	2.83%
Subtotal 200 Cities	\$10,246,121,582	\$10,534,375,814	2.81%	\$11,109,600,138	\$11,351,732,829	2.18%
Remaining City Data	<u>130,552,456</u>	<u>134,639,447</u>	3.13%	<u>146,500,032</u>	<u>150,044,891</u>	2.42%
Total In-State	\$10,376,674,038	\$10,669,015,261	2.82%	\$11,256,100,170	\$11,501,777,720	2.18%
Consolidated and Out-Of-State	<u>4,953,439,178</u>	<u>5,151,100,728</u>	3.99%	<u>6,091,143,201</u>	<u>6,398,921,539</u>	5.05%
Grand Total In- and Out-Of-State	\$15,330,113,216	\$15,820,115,989	3.20%	\$17,347,243,371	\$17,900,699,259	3.19%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, Calendar Years 2016 and 2017**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	CALENDAR YEAR 2016	CALENDAR YEAR 2017	
Mining and Oil Extraction	\$1,269,997,005	\$1,933,586,774	52.25%
Utilities	199,436,223	186,003,454	-6.74%
Construction	787,081,987	572,742,527	-27.23%
Manufacturing	956,464,732	940,433,285	-1.68%
Wholesale Trade	3,561,992,292	3,971,599,479	11.50%
Retail Trade	6,138,349,348	6,039,261,375	-1.61%
Transportation and Warehousing	171,840,836	139,774,818	-18.66%
Information Industries	822,346,185	677,414,919	-17.62%
Fin. Ins. Real Estate, Rental & Leasing	797,962,665	773,331,049	-3.09%
Professional, Scientific, Tech., & Mgmt Serv.	149,016,883	155,645,232	4.45%
Educational, Health Care, and Social Serv.	75,585,528	69,747,740	-7.72%
Arts, Entertainment & Recreation	117,710,568	110,616,487	-6.03%
Accommodation & Food Services	1,711,371,036	1,706,215,062	-0.30%
Other Services	397,131,066	432,550,600	8.92%
Miscellaneous	190,957,017	191,776,458	0.43%
GRAND TOTAL	\$17,347,243,371	\$17,900,699,259	3.19%
<p>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.</p>			