

NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

THIRD QUARTER 2018

Covering Sales Occurring in
July, August and September

		Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year		
	<u>Sales Quarter</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
First Quarter:	January, February, March	-33.2%	-5.1%	+9.6%
Second Quarter:	April, May, June	-25.7%	+6.8%	+9.5%
Third Quarter:	July, August, September	-19.9%	+2.3%	+18.2%
Fourth Quarter:	October, November, December	-17.6%	+7.2%	

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www.nd.gov/tax

Office of State Tax Commissioner

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Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the third quarter of 2018. These taxable sales and taxable purchases are reported by businesses to the Office of State Tax Commissioner on quarterly or monthly sales tax returns.

Comparisons

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

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

Taxable sales and taxable purchases reported for the current quarter are also compared to the same quarter in the prior year in Table 5. This table compares activity by industry using the 2012 North American Industrial Classification System (NAICS). All returns, including consolidated and out-of-state returns, are contained in the industry comparisons on Table 5.

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

Definition of Terms

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

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

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

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

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following North American Industrial Classification System Codes (NAICS Codes) per the 2012 Manual have been included in the consolidated statewide line item:

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

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

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TABLE 1

**Taxable Sales and Purchases
By County, Third Quarter 2018**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$5,951,347	\$763,145	\$6,714,492
Barnes	17,488,276	2,469,111	19,957,387
Benson	3,502,817	2,441	3,505,258
Billings	17,137,218	133,743	17,270,961
Bottineau	23,075,589	997,017	24,072,606
Bowman	9,017,427	2,220,473	11,237,900
Burke	4,198,708	2,100,412	6,299,120
Burleigh	382,075,341	22,776,481	404,851,822
Cass	734,920,100	69,560,681	804,480,781
Cavalier	10,227,766	273,388	10,501,154
Dickey	11,136,605	272,976	11,409,581
Divide	4,870,988	18,346	4,889,334
Dunn	14,654,665	5,921,145	20,575,810
Eddy	4,816,590	14,730	4,831,320
Emmons	4,625,627	105,736	4,731,363
Foster	13,744,585	567,198	14,311,783
Golden Valley	2,938,580	62,855	3,001,435
Grand Forks	267,280,957	15,557,469	282,838,426
Grant	2,344,665	15,568	2,360,233
Griggs	3,471,862	224,533	3,696,395
Hettinger	2,593,173	222,288	2,815,461
Kidder	4,495,717	62,512	4,558,229
LaMoure	7,879,048	178,801	8,057,849
Logan	3,666,348	23,571	3,689,919
McHenry	4,750,223	491,305	5,241,528
McIntosh	8,715,258	22,873	8,738,131
McKenzie	79,193,304	8,075,366	87,268,670
McLean	17,481,266	329,569	17,810,835
Mercer	17,207,871	312,464	17,520,335
Morton	63,721,208	10,768,591	74,489,799
Mountrail	72,787,563	445,763	73,233,326
Nelson	3,829,479	47,019	3,876,498
Oliver	574,211	274,223	848,434
Pembina	11,647,367	6,407,328	18,054,695
Pierce	15,961,787	1,173,783	17,135,570
Ramsey	44,905,303	558,222	45,463,525
Ransom	8,535,287	784,371	9,319,658
Renville	6,291,548	166,702	6,458,250
Richland	32,906,666	8,811,977	41,718,643
Rolette	7,813,177	65,183	7,878,360
Sargent	5,081,783	8,338,214	13,419,997
Sheridan	714,448	584	715,032
Sioux	519,782	760	520,542
Slope	185,021	2,086	187,107
Stark	271,773,149	17,928,920	289,702,069
Steele	2,473,834	197,173	2,671,007
Stutsman	63,701,139	3,442,536	67,143,675
Towner	3,223,918	45,853	3,269,771
Traill	10,310,145	822,586	11,132,731
Walsh	22,525,297	1,678,248	24,203,545
Ward	292,525,809	14,768,830	307,294,639
Wells	10,116,353	135,619	10,251,972
Williams	419,071,191	35,532,184	454,603,375
Subtotal In-State	\$3,054,657,386	\$246,172,952	\$3,300,830,338
Consolidated	\$492,039,297	\$276,161,922	\$768,201,219
Out-Of-State	\$1,221,146,269	\$320,234,664	\$1,541,380,933
Grand Total	\$4,767,842,952	\$842,569,538	\$5,610,412,490

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Third Quarters 2017 and 2018**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER	THIRD QUARTER	PERCENT CHANGE	THIRD QUARTER	THIRD QUARTER	PERCENT CHANGE
	2017	2018		2017	2018	
Adams	\$4,026,659	\$5,951,347	47.80%	\$4,594,144	\$6,714,492	46.15%
Barnes	15,216,035	17,488,276	14.93%	18,272,431	19,957,387	9.22%
Benson	3,606,007	3,502,817	-2.86%	3,609,571	3,505,258	-2.89%
Billings	16,077,088	17,137,218	6.59%	16,320,113	17,270,961	5.83%
Bottineau	18,645,328	23,075,589	23.76%	18,984,053	24,072,606	26.80%
Bowman	7,976,083	9,017,427	13.06%	9,641,537	11,237,900	16.56%
Burke	3,644,734	4,198,708	15.20%	6,577,119	6,299,120	-4.23%
Burleigh	379,031,589	382,075,341	0.80%	401,950,092	404,851,822	0.72%
Cass	697,681,841	734,920,100	5.34%	763,308,577	804,480,781	5.39%
Cavalier	10,463,268	10,227,766	-2.25%	10,854,961	10,501,154	-3.26%
Dickey	9,417,194	11,136,605	18.26%	9,588,281	11,409,581	19.00%
Divide	5,029,375	4,870,988	-3.15%	5,034,712	4,889,334	-2.89%
Dunn	10,429,088	14,654,665	40.52%	12,136,603	20,575,810	69.54%
Eddy	2,996,211	4,816,590	60.76%	3,006,013	4,831,320	60.72%
Emmons	4,087,473	4,625,627	13.17%	4,178,165	4,731,363	13.24%
Foster	13,271,041	13,744,585	3.57%	14,063,816	14,311,783	1.76%
Golden Valley	2,880,553	2,938,580	2.01%	2,902,130	3,001,435	3.42%
Grand Forks	290,034,765	267,280,957	-7.85%	308,099,819	282,838,426	-8.20%
Grant	2,024,146	2,344,665	15.83%	2,036,475	2,360,233	15.90%
Griggs	3,637,425	3,471,862	-4.55%	3,858,154	3,696,395	-4.19%
Hettinger	2,432,536	2,593,173	6.60%	2,736,666	2,815,461	2.88%
Kidder	4,342,717	4,495,717	3.52%	4,421,632	4,558,229	3.09%
LaMoure	8,163,702	7,879,048	-3.49%	8,330,395	8,057,849	-3.27%
Logan	2,223,546	3,666,348	64.89%	2,252,204	3,689,919	63.84%
McHenry	3,727,655	4,750,223	27.43%	4,675,744	5,241,528	12.10%
McIntosh	7,019,097	8,715,258	24.16%	7,056,918	8,738,131	23.82%
McKenzie	53,191,974	79,193,304	48.88%	57,671,428	87,268,670	51.32%
McLean	16,600,615	17,481,266	5.30%	16,860,368	17,810,835	5.64%
Mercer	17,534,126	17,207,871	-1.86%	19,284,944	17,520,335	-9.15%
Morton	60,537,540	63,721,208	5.26%	67,266,097	74,489,799	10.74%
Mountrail	43,453,869	72,787,563	67.51%	44,000,209	73,233,326	66.44%
Nelson	3,849,564	3,829,479	-0.52%	3,852,085	3,876,498	0.63%
Oliver	668,822	574,211	-14.15%	840,662	848,434	0.92%
Pembina	11,283,764	11,647,367	3.22%	15,155,463	18,054,695	19.13%
Pierce	12,601,510	15,961,787	26.67%	13,717,154	17,135,570	24.92%
Ramsey	42,665,826	44,905,303	5.25%	43,241,554	45,463,525	5.14%
Ransom	9,088,300	8,535,287	-6.08%	9,532,398	9,319,658	-2.23%
Renville	6,235,367	6,291,548	0.90%	6,473,485	6,458,250	-0.24%
Richland	32,341,917	32,906,666	1.75%	39,078,857	41,718,643	6.76%
Rolette	9,162,395	7,813,177	-14.73%	9,207,432	7,878,360	-14.43%
Sargent	4,797,047	5,081,783	5.94%	11,718,616	13,419,997	14.52%
Sheridan	604,626	714,448	18.16%	605,194	715,032	18.15%
Sioux	546,146	519,782	-4.83%	546,238	520,542	-4.70%
Slope	280,936	185,021	-34.14%	283,759	187,107	-34.06%
Stark	232,744,980	271,773,149	16.77%	242,905,308	289,702,069	19.27%
Steele	2,289,687	2,473,834	8.04%	2,468,578	2,671,007	8.20%
Stutsman	63,403,625	63,701,139	0.47%	66,868,563	67,143,675	0.41%
Towner	2,968,612	3,223,918	8.60%	3,325,153	3,269,771	-1.67%
Traill	10,529,896	10,310,145	-2.09%	11,586,168	11,132,731	-3.91%
Walsh	20,146,720	22,525,297	11.81%	21,421,296	24,203,545	12.99%
Ward	270,592,737	292,525,809	8.11%	280,080,171	307,294,639	9.72%
Wells	9,623,545	10,116,353	5.12%	9,764,196	10,251,972	5.00%
Williams	315,756,750	419,071,191	32.72%	355,287,833	454,603,375	27.95%
Subtotal In-State	\$2,781,586,052	\$3,054,657,386	9.82%	\$3,001,533,534	\$3,300,830,338	9.97%
Consolidated and Out-Of-State	\$1,369,445,379	\$1,713,185,566	25.10%	\$1,746,317,999	\$2,309,582,152	32.25%
Grand Total	\$4,151,031,431	\$4,767,842,952	14.86%	\$4,747,851,533	\$5,610,412,490	18.17%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Third Quarter 2018**

CITIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	\$1,553,447	\$12,978	\$1,566,425
Beach	2,560,207	60,322	2,620,529
Beulah	10,563,392	100,962	10,664,354
Bismarck	379,762,085	22,293,975	402,056,060
Bottineau	12,767,383	59,960	12,827,343
Bowman	8,304,534	379,771	8,684,305
Cando	2,685,364	41,963	2,727,327
Carrington	13,423,942	565,325	13,989,267
Casselton	4,876,755	67,722	4,944,477
Cavalier	4,538,762	6,137,573	10,676,335
Cooperstown	2,853,056	66,910	2,919,966
Crosby	4,246,532	17,947	4,264,479
Devils Lake	44,281,266	557,369	44,838,635
Dickinson	254,621,302	14,098,401	268,719,703
Ellendale	4,289,772	215,199	4,504,971
Fargo	616,688,513	54,337,259	671,025,772
Garrison	6,418,562	15,886	6,434,448
Grafton	15,137,367	397,491	15,534,858
Grand Forks	259,091,568	15,161,263	274,252,831
Harvey	8,985,629	50,201	9,035,830
Hazen	5,421,655	74,113	5,495,768
Hettinger	5,850,063	135,469	5,985,532
Hillsboro	3,454,653	43,234	3,497,887
Jamestown	62,222,917	2,794,437	65,017,354
Kenmare	7,897,529	39,750	7,937,279
Langdon	8,726,595	270,249	8,996,844
Larimore	944,546	183,239	1,127,785
Lincoln	1,309,259	4,343	1,313,602
Linton	3,125,183	49,898	3,175,081
Lisbon	6,483,105	17,234	6,500,339
Mandan	59,495,651	10,243,207	69,738,858
Mayville	3,694,231	550,041	4,244,272
Minot	273,908,680	14,434,320	288,343,000
New Rockford	3,020,139	10,609	3,030,748
New Town	33,012,212	132,777	33,144,989
Northwood	4,861,002	19,002	4,880,004
Oakes	6,182,797	53,394	6,236,191
Park River	3,646,713	40,670	3,687,383
Rolla	4,872,071	34,360	4,906,431
Rugby	15,852,952	1,173,018	17,025,970
Stanley	31,353,217	103,493	31,456,710
Tioga	21,820,440	178,488	21,998,928
Valley City	16,708,216	2,424,031	19,132,247
Wahpeton	26,092,137	7,645,418	33,737,555
Walhalla	1,865,877	7,642	1,873,519
Washburn	5,979,811	54,841	6,034,652
Watford City	70,073,613	3,598,927	73,672,540
West Fargo	96,220,214	11,684,273	107,904,487
Williston	394,852,427	35,292,045	430,144,472
Wishek	6,934,410	9,895	6,944,305
Subtotal 50 Cities	\$2,843,531,753	\$205,940,894	\$3,049,472,647
Remaining Cities	211,125,633	40,232,058	251,357,691
Total In-State	\$3,054,657,386	\$246,172,952	\$3,300,830,338
Consolidated	492,039,297	276,161,922	768,201,219
Out-Of-State	1,221,146,269	320,234,664	1,541,380,933
Grand Total In- and Out-Of-State	\$4,767,842,952	\$842,569,538	\$5,610,412,490

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Third Quarters 2017 and 2018**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER	THIRD QUARTER	PERCENT CHANGE	THIRD QUARTER	THIRD QUARTER	PERCENT CHANGE
	2017	2018		2017	2018	
Ashley	\$1,759,370	\$1,553,447	-11.70%	\$1,774,429	\$1,566,425	-11.72%
Beach	2,486,826	2,560,207	2.95%	2,507,903	2,620,529	4.49%
Beulah	11,008,979	10,563,392	-4.05%	11,179,781	10,664,354	-4.61%
Bismarck	376,962,322	379,762,085	0.74%	399,360,994	402,056,060	0.67%
Bottineau	12,553,677	12,767,383	1.70%	12,601,898	12,827,343	1.79%
Bowman	7,319,094	8,304,534	13.46%	7,789,479	8,684,305	11.49%
Cando	2,401,797	2,685,364	11.81%	2,751,353	2,727,327	-0.87%
Carrington	13,002,561	13,423,942	3.24%	13,793,908	13,989,267	1.42%
Cassellton	5,443,486	4,876,755	-10.41%	5,486,242	4,944,477	-9.87%
Cavalier	4,089,293	4,538,762	10.99%	7,699,839	10,676,335	38.66%
Cooperstown	2,989,640	2,853,056	-4.57%	3,046,452	2,919,966	-4.15%
Crosby	4,205,480	4,246,532	0.98%	4,210,236	4,264,479	1.29%
Devils Lake	41,982,411	44,281,266	5.48%	42,557,357	44,838,635	5.36%
Dickinson	221,174,740	254,621,302	15.12%	228,570,730	268,719,703	17.57%
Ellendale	2,629,501	4,289,772	63.14%	2,721,985	4,504,971	65.50%
Fargo	588,063,826	616,688,513	4.87%	641,994,769	671,025,772	4.52%
Garrison	4,909,055	6,418,562	30.75%	4,917,296	6,434,448	30.85%
Grafton	13,513,586	15,137,367	12.02%	13,828,992	15,534,858	12.34%
Grand Forks	283,001,887	259,091,568	-8.45%	300,551,520	274,252,831	-8.75%
Harvey	8,454,471	8,985,629	6.28%	8,555,835	9,035,830	5.61%
Hazen	5,452,971	5,421,655	-0.57%	5,480,233	5,495,768	0.28%
Hettinger	3,841,770	5,850,063	52.28%	4,105,714	5,985,532	45.79%
Hillsboro	3,791,791	3,454,653	-8.89%	3,828,247	3,497,887	-8.63%
Jamestown	62,053,975	62,222,917	0.27%	64,804,117	65,017,354	0.33%
Kenmare	3,978,408	7,897,529	98.51%	4,037,987	7,937,279	96.57%
Langdon	9,167,806	8,726,595	-4.81%	9,523,719	8,996,844	-5.53%
Larimore	988,129	944,546	-4.41%	1,013,710	1,127,785	11.25%
Lincoln	1,229,538	1,309,259	6.48%	1,230,760	1,313,602	6.73%
Linton	2,796,542	3,125,183	11.75%	2,846,319	3,175,081	11.55%
Lisbon	7,214,208	6,483,105	-10.13%	7,229,861	6,500,339	-10.09%
Mandan	56,302,898	59,495,651	5.67%	62,577,632	69,738,858	11.44%
Mayville	3,681,310	3,694,231	0.35%	4,580,786	4,244,272	-7.35%
Minot	254,781,938	273,908,680	7.51%	263,913,291	288,343,000	9.26%
New Rockford	2,652,670	3,020,139	13.85%	2,657,571	3,030,748	14.04%
New Town	19,152,965	33,012,212	72.36%	19,285,914	33,144,989	71.86%
Northwood	3,771,537	4,861,002	28.89%	3,801,130	4,880,004	28.38%
Oakes	6,127,197	6,182,797	0.91%	6,193,189	6,236,191	0.69%
Park River	3,615,359	3,646,713	0.87%	3,666,936	3,687,383	0.56%
Rolla	5,657,088	4,872,071	-13.88%	5,662,352	4,906,431	-13.35%
Rugby	12,497,895	15,852,952	26.84%	13,610,232	17,025,970	25.10%
Stanley	21,298,273	31,353,217	47.21%	21,354,331	31,456,710	47.31%
Tioga	18,800,822	21,820,440	16.06%	19,068,623	21,998,928	15.37%
Valley City	14,576,708	16,708,216	14.62%	17,594,281	19,132,247	8.74%
Wahpeton	25,284,095	26,092,137	3.20%	31,271,496	33,737,555	7.89%
Walhalla	2,330,075	1,865,877	-19.92%	2,334,387	1,873,519	-19.74%
Washburn	6,790,858	5,979,811	-11.94%	6,901,199	6,034,652	-12.56%
Watford City	45,578,112	70,073,613	53.74%	49,453,450	73,672,540	48.97%
West Fargo	88,749,105	96,220,214	8.42%	97,712,781	107,904,487	10.43%
Williston	294,703,693	394,852,427	33.98%	333,807,761	430,144,472	28.86%
Wishek	5,075,469	6,934,410	36.63%	5,098,231	6,944,305	36.21%
Subtotal 50 Cities	\$2,599,895,207	\$2,843,531,753	9.37%	\$2,790,547,238	\$3,049,472,647	9.28%
Remaining Cities	181,690,845	211,125,633	16.20%	210,986,296	251,357,691	19.13%
Total In-State	\$2,781,586,052	\$3,054,657,386	9.82%	\$3,001,533,534	\$3,300,830,338	9.97%
Consolidated and Out-Of-State	1,369,445,379	1,713,185,566	25.10%	1,746,317,999	2,309,582,152	32.25%
Grand Total In- and Out-Of-State	\$4,151,031,431	\$4,767,842,952	14.86%	\$4,747,851,533	\$5,610,412,490	18.17%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, Third Quarters 2017 and 2018**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	THIRD QUARTER 2017	THIRD QUARTER 2018	
Mining and Oil Extraction	\$555,021,836	\$812,938,106	46.47%
Utilities	55,693,234	168,079,014	201.79%
Construction	164,621,161	187,496,652	13.90%
Manufacturing	277,931,068	329,086,861	18.41%
Wholesale Trade	1,080,773,498	1,328,152,262	22.89%
Retail Trade	1,542,832,157	1,630,474,565	5.68%
Transportation and Warehousing	36,904,861	53,889,079	46.02%
Information Industries	133,441,201	132,963,257	-0.36%
Fin. Ins. Real Estate, Rental & Leasing	189,027,505	207,947,101	10.01%
Professional, Scientific, Tech., & Mgmt Serv.	34,050,289	41,289,218	21.26%
Educational, Health Care, and Social Serv.	16,576,437	15,556,642	-6.15%
Arts, Entertainment & Recreation	40,876,315	44,084,110	7.85%
Accommodation & Food Services	462,166,020	479,522,862	3.76%
Other Services	106,049,900	126,305,981	19.10%
Miscellaneous	51,886,051	52,626,780	1.43%
GRAND TOTAL	\$4,747,851,533	\$5,610,412,490	18.17%

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.