

NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

FOURTH QUARTER 2018

Covering Sales Occurring in
October, November and December

| | | 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% | +12.6% |

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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 the fourth 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, Fourth Quarter 2018**

| COUNTIES | TAXABLE SALES | TAXABLE PURCHASES | TAXABLE SALES AND PURCHASES |
|-------------------|------------------------|----------------------|--------------------------------|
| Adams | \$5,837,047 | \$970,922 | \$6,807,969 |
| Barnes | 14,185,535 | 2,328,565 | 16,514,100 |
| Benson | 2,810,289 | 7,671 | 2,817,960 |
| Billings | 1,681,895 | 326,714 | 2,008,609 |
| Bottineau | 21,836,822 | 553,720 | 22,390,542 |
| Bowman | 9,780,582 | 1,967,336 | 11,747,918 |
| Burke | 4,176,712 | 2,862,849 | 7,039,561 |
| Burleigh | 380,659,655 | 22,829,542 | 403,489,197 |
| Cass | 698,765,988 | 72,355,093 | 771,121,081 |
| Cavalier | 7,806,496 | 179,221 | 7,985,717 |
| Dickey | 8,696,262 | 351,929 | 9,048,191 |
| Divide | 4,512,552 | 6,224 | 4,518,776 |
| Dunn | 15,377,548 | 1,367,943 | 16,745,491 |
| Eddy | 3,964,468 | 129,405 | 4,093,873 |
| Emmons | 4,817,815 | 264,744 | 5,082,559 |
| Foster | 13,311,809 | 404,226 | 13,716,035 |
| Golden Valley | 4,653,573 | 153,006 | 4,806,579 |
| Grand Forks | 258,052,946 | 19,280,591 | 277,333,537 |
| Grant | 3,105,034 | 42,408 | 3,147,442 |
| Griggs | 3,300,902 | 189,776 | 3,490,678 |
| Hettinger | 2,175,264 | 264,233 | 2,439,497 |
| Kidder | 3,578,535 | 59,925 | 3,638,460 |
| LaMoure | 7,622,840 | 285,628 | 7,908,468 |
| Logan | 3,741,202 | 42,010 | 3,783,212 |
| McHenry | 4,149,592 | 645,141 | 4,794,733 |
| McIntosh | 7,669,354 | 265,304 | 7,934,658 |
| McKenzie | 81,794,415 | 2,973,832 | 84,768,247 |
| McLean | 15,744,589 | 416,255 | 16,160,844 |
| Mercer | 15,457,897 | 335,106 | 15,793,003 |
| Morton | 61,153,483 | 12,076,739 | 73,230,222 |
| Mountrail | 71,286,311 | 841,775 | 72,128,086 |
| Nelson | 4,162,429 | 46,776 | 4,209,205 |
| Oliver | 755,025 | 440,324 | 1,195,349 |
| Pembina | 9,730,410 | 2,529,069 | 12,259,479 |
| Pierce | 10,731,694 | 798,340 | 11,530,034 |
| Ramsey | 39,683,365 | 673,779 | 40,357,144 |
| Ransom | 7,255,813 | 1,157,566 | 8,413,379 |
| Renville | 5,473,725 | 334,126 | 5,807,851 |
| Richland | 30,224,437 | 5,067,155 | 35,291,592 |
| Rolette | 6,638,683 | 150,224 | 6,788,907 |
| Sargent | 5,275,958 | 8,840,931 | 14,116,889 |
| Sheridan | 693,207 | 2,966 | 696,173 |
| Sioux | 565,247 | 254 | 565,501 |
| Slope | 216,213 | 2,590 | 218,803 |
| Stark | 253,215,298 | 13,315,972 | 266,531,270 |
| Steele | 2,057,498 | 165,724 | 2,223,222 |
| Stutsman | 57,932,255 | 4,786,300 | 62,718,555 |
| Towner | 2,358,828 | 394,029 | 2,752,857 |
| Traill | 8,008,135 | 827,466 | 8,835,601 |
| Walsh | 18,533,670 | 967,330 | 19,501,000 |
| Ward | 279,771,859 | 14,792,390 | 294,564,249 |
| Wells | 8,542,564 | 117,114 | 8,659,678 |
| Williams | 396,040,505 | 35,046,870 | 431,087,375 |
| Subtotal In-State | \$2,889,574,230 | \$235,235,128 | \$3,124,809,358 |
| Consolidated | \$525,970,107 | \$176,228,209 | \$702,198,316 |
| Out-Of-State | <u>\$1,314,671,885</u> | <u>\$258,319,730</u> | <u>\$1,572,991,615</u> |
| Grand Total | \$4,730,216,222 | \$669,783,067 | \$5,399,999,289 |

TABLE 2

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

| COUNTIES | TAXABLE SALES | | | TAXABLE SALES AND PURCHASES | | |
|----------------------------------|-----------------|-----------------|-------------------|-----------------------------|-----------------|-------------------|
| | FOURTH QUARTER | FOURTH QUARTER | PERCENT CHANGE | FOURTH QUARTER | FOURTH QUARTER | PERCENT CHANGE |
| | 2017 | 2018 | | 2017 | 2018 | |
| Adams | \$4,583,842 | \$5,837,047 | 27.34% | \$5,110,691 | \$6,807,969 | 33.21% |
| Barnes | 15,242,727 | 14,185,535 | -6.94% | 17,547,618 | 16,514,100 | -5.89% |
| Benson | 3,271,150 | 2,810,289 | -14.09% | 3,276,923 | 2,817,960 | -14.01% |
| Billings | 1,648,392 | 1,681,895 | 2.03% | 1,887,745 | 2,008,609 | 6.40% |
| Bottineau | 21,254,083 | 21,836,822 | 2.74% | 21,654,541 | 22,390,542 | 3.40% |
| Bowman | 8,465,808 | 9,780,582 | 15.53% | 9,903,537 | 11,747,918 | 18.62% |
| Burke | 3,973,922 | 4,176,712 | 5.10% | 6,336,220 | 7,039,561 | 11.10% |
| Burleigh | 383,057,683 | 380,659,655 | -0.63% | 405,586,736 | 403,489,197 | -0.52% |
| Cass | 681,008,859 | 698,765,988 | 2.61% | 753,261,470 | 771,121,081 | 2.37% |
| Cavalier | 7,669,194 | 7,806,496 | 1.79% | 8,125,468 | 7,985,717 | -1.72% |
| Dickey | 10,091,177 | 8,696,262 | -13.82% | 10,550,638 | 9,048,191 | -14.24% |
| Divide | 4,702,588 | 4,512,552 | -4.04% | 4,714,176 | 4,518,776 | -4.14% |
| Dunn | 9,763,140 | 15,377,548 | 57.51% | 10,844,186 | 16,745,491 | 54.42% |
| Eddy | 2,953,741 | 3,964,468 | 34.22% | 3,034,627 | 4,093,873 | 34.91% |
| Emmons | 4,541,396 | 4,817,815 | 6.09% | 4,708,608 | 5,082,559 | 7.94% |
| Foster | 13,124,766 | 13,311,809 | 1.43% | 14,126,821 | 13,716,035 | -2.91% |
| Golden Valley | 3,516,231 | 4,653,573 | 32.35% | 3,560,674 | 4,806,579 | 34.99% |
| Grand Forks | 300,849,986 | 258,052,946 | -14.23% | 319,923,816 | 277,333,537 | -13.31% |
| Grant | 3,306,372 | 3,105,034 | -6.09% | 3,335,080 | 3,147,442 | -5.63% |
| Griggs | 3,638,722 | 3,300,902 | -9.28% | 3,898,138 | 3,490,678 | -10.45% |
| Hettinger | 2,394,513 | 2,175,264 | -9.16% | 2,736,728 | 2,439,497 | -10.86% |
| Kidder | 3,504,481 | 3,578,535 | 2.11% | 3,546,589 | 3,638,460 | 2.59% |
| LaMoure | 9,218,820 | 7,622,840 | -17.31% | 9,404,526 | 7,908,468 | -15.91% |
| Logan | 2,986,352 | 3,741,202 | 25.28% | 3,029,396 | 3,783,212 | 24.88% |
| McHenry | 4,012,767 | 4,149,592 | 3.41% | 5,104,209 | 4,794,733 | -6.06% |
| McIntosh | 6,987,911 | 7,669,354 | 9.75% | 7,218,800 | 7,934,658 | 9.92% |
| McKenzie | 56,054,271 | 81,794,415 | 45.92% | 62,988,464 | 84,768,247 | 34.58% |
| McLean | 15,921,466 | 15,744,589 | -1.11% | 16,122,287 | 16,160,844 | 0.24% |
| Mercer | 15,754,684 | 15,457,897 | -1.88% | 17,086,386 | 15,793,003 | -7.57% |
| Morton | 59,709,015 | 61,153,483 | 2.42% | 67,998,651 | 73,230,222 | 7.69% |
| Mountrail | 46,410,218 | 71,286,311 | 53.60% | 47,006,750 | 72,128,086 | 53.44% |
| Nelson | 3,712,273 | 4,162,429 | 12.13% | 3,757,960 | 4,209,205 | 12.01% |
| Oliver | 749,764 | 755,025 | 0.70% | 882,652 | 1,195,349 | 35.43% |
| Pembina | 10,347,908 | 9,730,410 | -5.97% | 11,833,457 | 12,259,479 | 3.60% |
| Pierce | 11,533,574 | 10,731,694 | -6.95% | 12,256,224 | 11,530,034 | -5.93% |
| Ramsey | 41,108,582 | 39,683,365 | -3.47% | 41,803,288 | 40,357,144 | -3.46% |
| Ransom | 7,318,524 | 7,255,813 | -0.86% | 8,398,867 | 8,413,379 | 0.17% |
| Renville | 6,002,568 | 5,473,725 | -8.81% | 6,290,946 | 5,807,851 | -7.68% |
| Richland | 31,304,492 | 30,224,437 | -3.45% | 37,813,092 | 35,291,592 | -6.67% |
| Rolette | 7,454,038 | 6,638,683 | -10.94% | 7,551,843 | 6,788,907 | -10.10% |
| Sargent | 5,441,604 | 5,275,958 | -3.04% | 13,025,720 | 14,116,889 | 8.38% |
| Sheridan | 839,332 | 693,207 | -17.41% | 840,562 | 696,173 | -17.18% |
| Sioux | 576,927 | 565,247 | -2.02% | 577,481 | 565,501 | -2.07% |
| Slope | 225,046 | 216,213 | -3.92% | 227,946 | 218,803 | -4.01% |
| Stark | 227,239,600 | 253,215,298 | 11.43% | 240,770,902 | 266,531,270 | 10.70% |
| Steele | 1,920,239 | 2,057,498 | 7.15% | 2,104,473 | 2,223,222 | 5.64% |
| Stutsman | 59,080,865 | 57,932,255 | -1.94% | 63,288,238 | 62,718,555 | -0.90% |
| Towner | 2,568,369 | 2,358,828 | -8.16% | 2,845,386 | 2,752,857 | -3.25% |
| Traill | 10,278,410 | 8,008,135 | -22.09% | 11,128,854 | 8,835,601 | -20.61% |
| Walsh | 18,588,133 | 18,533,670 | -0.29% | 20,416,579 | 19,501,000 | -4.48% |
| Ward | 267,826,475 | 279,771,859 | 4.46% | 279,381,741 | 294,564,249 | 5.43% |
| Wells | 8,822,664 | 8,542,564 | -3.17% | 8,991,320 | 8,659,678 | -3.69% |
| Williams | 327,912,915 | 396,040,505 | 20.78% | 372,650,028 | 431,087,375 | 15.68% |
| Subtotal In-State | \$2,760,470,579 | \$2,889,574,230 | 4.68% | \$3,000,468,058 | \$3,124,809,358 | 4.14% |
| Consolidated and Out-Of-State | \$1,424,278,082 | \$1,840,641,992 | 29.23% | \$1,794,688,749 | \$2,275,189,931 | 26.77% |
| Grand Total | \$4,184,748,661 | \$4,730,216,222 | 13.03% | \$4,795,156,807 | \$5,399,999,289 | 12.61% |

TABLE 3

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

| CITIES | TAXABLE SALES | TAXABLE PURCHASES | TAXABLE SALES AND PURCHASES |
|----------------------------------|-----------------|-------------------|--------------------------------|
| Ashley | \$1,540,278 | \$248,971 | \$1,789,249 |
| Beach | 4,235,959 | 152,222 | 4,388,181 |
| Beulah | 9,519,294 | 124,287 | 9,643,581 |
| Bismarck | 378,634,702 | 22,356,222 | 400,990,924 |
| Bottineau | 11,475,507 | 114,944 | 11,590,451 |
| Bowman | 8,692,869 | 383,086 | 9,075,955 |
| Cando | 1,874,491 | 72,565 | 1,947,056 |
| Carrington | 13,074,213 | 402,477 | 13,476,690 |
| Casselton | 4,576,009 | 672,009 | 5,248,018 |
| Cavalier | 3,988,766 | 2,262,576 | 6,251,342 |
| Cooperstown | 2,430,289 | 71,304 | 2,501,593 |
| Crosby | 3,876,559 | 5,743 | 3,882,302 |
| Devils Lake | 39,157,867 | 673,314 | 39,831,181 |
| Dickinson | 237,842,597 | 9,754,097 | 247,596,694 |
| Ellendale | 2,458,879 | 90,989 | 2,549,868 |
| Fargo | 595,977,240 | 56,176,051 | 652,153,291 |
| Garrison | 6,300,113 | 25,124 | 6,325,237 |
| Grafton | 11,535,769 | 624,853 | 12,160,622 |
| Grand Forks | 250,488,051 | 18,994,457 | 269,482,508 |
| Harvey | 7,192,621 | 65,703 | 7,258,324 |
| Hazen | 5,130,660 | 167,930 | 5,298,590 |
| Hettinger | 5,716,801 | 92,277 | 5,809,078 |
| Hillsboro | 2,810,830 | 24,607 | 2,835,437 |
| Jamestown | 56,552,742 | 4,054,692 | 60,607,434 |
| Kenmare | 5,726,293 | 57,461 | 5,783,754 |
| Langdon | 6,765,673 | 144,957 | 6,910,630 |
| Larimore | 943,875 | 9,873 | 953,748 |
| Lincoln | 995,604 | 7,712 | 1,003,316 |
| Linton | 3,281,156 | 192,379 | 3,473,535 |
| Lisbon | 5,190,947 | 26,310 | 5,217,257 |
| Mandan | 57,388,886 | 11,195,439 | 68,584,325 |
| Mayville | 2,796,984 | 672,607 | 3,469,591 |
| Minot | 266,844,554 | 14,391,880 | 281,236,434 |
| New Rockford | 2,498,807 | 124,458 | 2,623,265 |
| New Town | 33,376,148 | 411,087 | 33,787,235 |
| Northwood | 3,799,748 | 136,672 | 3,936,420 |
| Oakes | 5,516,672 | 248,720 | 5,765,392 |
| Park River | 3,417,543 | 47,490 | 3,465,033 |
| Rolla | 3,892,120 | 55,716 | 3,947,836 |
| Rugby | 10,592,944 | 787,591 | 11,380,535 |
| Stanley | 28,017,783 | 112,447 | 28,130,230 |
| Tioga | 20,869,191 | 308,104 | 21,177,295 |
| Valley City | 13,352,578 | 2,307,415 | 15,659,993 |
| Wahpeton | 23,492,658 | 4,465,600 | 27,958,258 |
| Walhalla | 1,292,277 | 6,243 | 1,298,520 |
| Washburn | 4,973,540 | 40,310 | 5,013,850 |
| Watford City | 71,419,089 | 1,922,776 | 73,341,865 |
| West Fargo | 86,026,442 | 11,859,699 | 97,886,141 |
| Williston | 373,319,623 | 34,649,307 | 407,968,930 |
| Wishek | 5,915,553 | 16,222 | 5,931,775 |
| Subtotal 50 Cities | \$2,706,789,794 | \$201,808,975 | \$2,908,598,769 |
| Remaining Cities | 182,784,436 | 33,426,153 | 216,210,589 |
| Total In-State | \$2,889,574,230 | \$235,235,128 | \$3,124,809,358 |
| Consolidated | 525,970,107 | 176,228,209 | 702,198,316 |
| Out-Of-State | 1,314,671,885 | 258,319,730 | 1,572,991,615 |
| Grand Total In- and Out-Of-State | \$4,730,216,222 | \$669,783,067 | \$5,399,999,289 |

TABLE 4

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

| CITIES | TAXABLE SALES | | | TAXABLE SALES AND PURCHASES | | |
|-------------------------------------|-----------------|-----------------|-------------------|-----------------------------|-----------------|-------------------|
| | FOURTH QUARTER | FOURTH QUARTER | PERCENT CHANGE | FOURTH QUARTER | FOURTH QUARTER | PERCENT CHANGE |
| | 2017 | 2018 | | 2017 | 2018 | |
| Ashley | \$1,323,435 | \$1,540,278 | 16.38% | \$1,511,288 | \$1,789,249 | 18.39% |
| Beach | 3,042,602 | 4,235,959 | 39.22% | 3,085,467 | 4,388,181 | 42.22% |
| Beulah | 9,676,368 | 9,519,294 | -1.62% | 9,871,894 | 9,643,581 | -2.31% |
| Bismarck | 380,965,408 | 378,634,702 | -0.61% | 403,108,437 | 400,990,924 | -0.53% |
| Bottineau | 11,603,474 | 11,475,507 | -1.10% | 11,686,058 | 11,590,451 | -0.82% |
| Bowman | 7,826,870 | 8,692,869 | 11.06% | 8,301,309 | 9,075,955 | 9.33% |
| Cando | 2,041,239 | 1,874,491 | -8.17% | 2,159,084 | 1,947,056 | -9.82% |
| Carrington | 12,818,477 | 13,074,213 | 2.00% | 13,803,834 | 13,476,690 | -2.37% |
| Cassellton | 6,196,477 | 4,576,009 | -26.15% | 6,333,192 | 5,248,018 | -17.13% |
| Cavalier | 3,990,009 | 3,988,766 | -0.03% | 5,245,929 | 6,251,342 | 19.17% |
| Cooperstown | 2,847,055 | 2,430,289 | -14.64% | 2,944,811 | 2,501,593 | -15.05% |
| Crosby | 3,951,019 | 3,876,559 | -1.88% | 3,961,063 | 3,882,302 | -1.99% |
| Devils Lake | 40,511,464 | 39,157,867 | -3.34% | 41,181,515 | 39,831,181 | -3.28% |
| Dickinson | 215,399,512 | 237,842,597 | 10.42% | 225,441,526 | 247,596,694 | 9.83% |
| Ellendale | 3,877,746 | 2,458,879 | -36.59% | 4,177,283 | 2,549,868 | -38.96% |
| Fargo | 582,703,987 | 595,977,240 | 2.28% | 638,249,104 | 652,153,291 | 2.18% |
| Garrison | 6,730,681 | 6,300,113 | -6.40% | 6,742,145 | 6,325,237 | -6.18% |
| Grafton | 11,725,444 | 11,535,769 | -1.62% | 12,205,317 | 12,160,622 | -0.37% |
| Grand Forks | 293,338,711 | 250,488,051 | -14.61% | 312,058,411 | 269,482,508 | -13.64% |
| Harvey | 7,380,129 | 7,192,621 | -2.54% | 7,511,486 | 7,258,324 | -3.37% |
| Hazen | 5,281,276 | 5,130,660 | -2.85% | 5,383,078 | 5,298,590 | -1.57% |
| Hettinger | 4,356,002 | 5,716,801 | 31.24% | 4,603,491 | 5,809,078 | 26.19% |
| Hillsboro | 4,007,154 | 2,810,830 | -29.85% | 4,067,450 | 2,835,437 | -30.29% |
| Jamestown | 57,196,911 | 56,552,742 | -1.13% | 60,615,105 | 60,607,434 | -0.01% |
| Kenmare | 6,140,894 | 5,726,293 | -6.75% | 6,166,274 | 5,783,754 | -6.20% |
| Langdon | 6,657,413 | 6,765,673 | 1.63% | 7,075,971 | 6,910,630 | -2.34% |
| Larimore | 1,015,741 | 943,875 | -7.08% | 1,078,907 | 953,748 | -11.60% |
| Lincoln | 1,013,559 | 995,604 | -1.77% | 1,021,789 | 1,003,316 | -1.81% |
| Linton | 3,105,428 | 3,281,156 | 5.66% | 3,243,456 | 3,473,535 | 7.09% |
| Lisbon | 5,463,617 | 5,190,947 | -4.99% | 5,995,439 | 5,217,257 | -12.98% |
| Mandan | 55,384,232 | 57,388,886 | 3.62% | 63,218,137 | 68,584,325 | 8.49% |
| Mayville | 3,207,802 | 2,796,984 | -12.81% | 3,712,929 | 3,469,591 | -6.55% |
| Minot | 255,735,288 | 266,844,554 | 4.34% | 266,881,344 | 281,236,434 | 5.38% |
| New Rockford | 2,401,667 | 2,498,807 | 4.04% | 2,481,252 | 2,623,265 | 5.72% |
| New Town | 21,150,430 | 33,376,148 | 57.80% | 21,370,756 | 33,787,235 | 58.10% |
| Northwood | 3,979,976 | 3,799,748 | -4.53% | 4,014,161 | 3,936,420 | -1.94% |
| Oakes | 5,411,884 | 5,516,672 | 1.94% | 5,561,919 | 5,765,392 | 3.66% |
| Park River | 3,141,149 | 3,417,543 | 8.80% | 3,177,415 | 3,465,033 | 9.05% |
| Rolla | 4,476,869 | 3,892,120 | -13.06% | 4,526,093 | 3,947,836 | -12.78% |
| Rugby | 11,404,610 | 10,592,944 | -7.12% | 12,117,311 | 11,380,535 | -6.08% |
| Stanley | 22,095,606 | 28,017,783 | 26.80% | 22,158,570 | 28,130,230 | 26.95% |
| Tioga | 17,268,827 | 20,869,191 | 20.85% | 17,582,123 | 21,177,295 | 20.45% |
| Valley City | 14,431,654 | 13,352,578 | -7.48% | 16,697,025 | 15,659,993 | -6.21% |
| Wahpeton | 24,162,647 | 23,492,658 | -2.77% | 29,752,707 | 27,958,258 | -6.03% |
| Walhalla | 1,674,498 | 1,292,277 | -22.83% | 1,679,588 | 1,298,520 | -22.69% |
| Washburn | 5,277,977 | 4,973,540 | -5.77% | 5,295,104 | 5,013,850 | -5.31% |
| Watford City | 46,929,322 | 71,419,089 | 52.18% | 51,543,039 | 73,341,865 | 42.29% |
| West Fargo | 79,648,701 | 86,026,442 | 8.01% | 91,105,394 | 97,886,141 | 7.44% |
| Williston | 308,751,150 | 373,319,623 | 20.91% | 353,109,279 | 407,968,930 | 15.54% |
| Wishek | 5,456,711 | 5,915,553 | 8.41% | 5,499,217 | 5,931,775 | 7.87% |
| Subtotal 50 Cities | \$2,594,179,102 | \$2,706,789,794 | 4.34% | \$2,800,313,476 | \$2,908,598,769 | 3.87% |
| Remaining Cities | 166,291,477 | 182,784,436 | 9.92% | 200,154,582 | 216,210,589 | 8.02% |
| Total In-State | \$2,760,470,579 | \$2,889,574,230 | 4.68% | \$3,000,468,058 | \$3,124,809,358 | 4.14% |
| Consolidated and Out-Of-State | 1,424,278,082 | 1,840,641,992 | 29.23% | 1,794,688,749 | 2,275,189,931 | 26.77% |
| Grand Total In- and Out-Of-State | \$4,184,748,661 | \$4,730,216,222 | 13.03% | \$4,795,156,807 | \$5,399,999,289 | 12.61% |

TABLE 5

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

| INDUSTRY | TAXABLE SALES AND PURCHASES | | PERCENT CHANGE |
|--|-----------------------------|------------------------|----------------|
| | FOURTH QUARTER 2017 | FOURTH QUARTER 2018 | |
| Mining and Oil Extraction | \$578,236,247 | \$729,195,621 | 26.11% |
| Utilities | 45,634,458 | 76,142,734 | 66.85% |
| Construction | 160,538,814 | 167,929,181 | 4.60% |
| Manufacturing | 252,166,895 | 290,458,204 | 15.18% |
| Wholesale Trade | 1,061,397,951 | 1,271,884,886 | 19.83% |
| Retail Trade | 1,637,978,660 | 1,740,947,717 | 6.29% |
| Transportation and Warehousing | 36,823,159 | 43,871,854 | 19.14% |
| Information Industries | 138,055,005 | 146,536,295 | 6.14% |
| Fin. Ins. Real Estate, Rental & Leasing | 200,384,873 | 223,184,288 | 11.38% |
| Professional, Scientific, Tech., & Mgmt Serv. | 51,565,580 | 53,672,504 | 4.09% |
| Educational, Health Care, and Social Serv. | 20,959,229 | 25,614,176 | 22.21% |
| Arts, Entertainment & Recreation | 21,702,731 | 20,122,400 | -7.28% |
| Accommodation & Food Services | 416,590,477 | 437,843,279 | 5.10% |
| Other Services | 118,078,326 | 126,149,077 | 6.84% |
| Miscellaneous | 55,044,402 | 46,447,073 | -15.62% |
| GRAND TOTAL | \$4,795,156,807 | \$5,399,999,289 | 12.61% |
| 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. | | | |