



NORTH DAKOTA 2018 SALES AND USE TAX STATISTICAL REPORT

Sales Occurring in Calendar Year 2018

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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 2018. 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 2018**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$20,702,439	\$3,207,873	\$23,910,312
Barnes	61,379,772	8,086,873	69,466,645
Benson	11,735,335	48,395	11,783,730
Billings	25,839,723	1,234,791	27,074,514
Bottineau	77,331,258	2,308,881	79,640,139
Bowman	33,690,111	6,130,893	39,821,004
Burke	14,473,335	7,891,505	22,364,840
Burleigh	1,461,427,152	83,959,436	1,545,386,588
Cass	2,670,295,534	248,929,267	2,919,224,801
Cavalier	34,534,682	915,863	35,450,545
Dickey	36,392,112	1,180,662	37,572,774
Divide	17,389,275	27,907	17,417,182
Dunn	48,743,380	9,103,430	57,846,810
Eddy	13,422,707	789,030	14,211,737
Emmons	16,771,204	545,246	17,316,450
Foster	52,142,505	2,340,434	54,482,939
Golden Valley	14,053,144	350,180	14,403,324
Grand Forks	991,284,337	56,432,516	1,047,716,853
Grant	10,371,076	65,644	10,436,720
Griggs	12,357,140	1,396,534	13,753,674
Hettinger	8,438,031	921,260	9,359,291
Kidder	14,968,584	179,184	15,147,768
LaMoure	28,959,840	722,293	29,682,133
Logan	13,247,453	168,899	13,416,352
McHenry	17,681,792	2,523,597	20,205,389
McIntosh	27,694,168	385,892	28,080,060
McKenzie	286,582,377	23,107,321	309,689,698
McLean	62,776,750	1,666,978	64,443,728
Mercer	60,845,453	1,968,472	62,813,925
Morton	235,872,801	36,529,203	272,402,004
Mountrail	252,113,312	2,811,564	254,924,876
Nelson	15,900,388	97,773	15,998,161
Oliver	2,506,243	1,177,140	3,683,383
Pembina	41,476,341	11,322,837	52,799,178
Pierce	49,033,753	3,610,126	52,643,879
Ramsey	170,152,885	2,135,168	172,288,053
Ransom	30,448,251	2,818,500	33,266,751
Renville	26,194,952	1,207,858	27,402,810
Richland	119,780,772	29,158,316	148,939,088
Rolette	27,941,755	291,364	28,233,119
Sargent	21,399,985	31,171,712	52,571,697
Sheridan	2,430,839	7,965	2,438,804
Sioux	2,231,104	1,195	2,232,299
Slope	772,348	10,183	782,531
Stark	978,785,887	58,498,917	1,037,284,804
Steele	7,395,688	727,587	8,123,275
Stutsman	234,358,453	13,600,177	247,958,630
Towner	10,373,525	798,556	11,172,081
Traill	37,914,996	2,932,182	40,847,178
Walsh	74,517,062	4,905,377	79,422,439
Ward	1,060,682,726	46,523,441	1,107,206,167
Wells	36,995,590	399,542	37,395,132
Williams	1,510,559,818	136,656,839	1,647,216,657
Subtotal In-State	\$11,095,370,143	\$853,982,778	\$11,949,352,921
Consolidated	1,890,698,707	723,468,232	2,614,166,939
Out-Of-State	4,641,296,647	1,032,787,486	5,674,084,133
Grand Total In-State and Out-Of-State	\$17,627,365,497	\$2,610,238,496	\$20,237,603,993

TABLE 2

**Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases
By County, Calendar Years 2017 and 2018**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2017	2018		2017	2018	
Adams	\$16,690,662	\$20,702,439	24.04%	\$18,802,646	\$23,910,312	27.16%
Barnes	60,189,001	61,379,772	1.98%	69,968,011	69,466,645	-0.72%
Benson	13,266,283	11,735,335	-11.54%	13,362,507	11,783,730	-11.81%
Billings	24,942,236	25,839,723	3.60%	25,875,413	27,074,514	4.63%
Bottineau	71,603,427	77,331,258	8.00%	72,961,574	79,640,139	9.15%
Bowman	31,648,513	33,690,111	6.45%	36,684,317	39,821,004	8.55%
Burke	13,507,302	14,473,335	7.15%	22,995,329	22,364,840	-2.74%
Burleigh	1,496,016,679	1,461,427,152	-2.31%	1,580,479,051	1,545,386,588	-2.22%
Cass	2,604,342,423	2,670,295,534	2.53%	2,853,742,676	2,919,224,801	2.29%
Cavalier	31,440,759	34,534,682	9.84%	32,981,031	35,450,545	7.49%
Dickey	36,192,854	36,392,112	0.55%	37,217,290	37,572,774	0.96%
Divide	18,111,914	17,389,275	-3.99%	18,149,822	17,417,182	-4.04%
Dunn	41,665,059	48,743,380	16.99%	45,649,484	57,846,810	26.72%
Eddy	10,640,799	13,422,707	26.14%	10,824,834	14,211,737	31.29%
Emmons	15,491,858	16,771,204	8.26%	16,123,057	17,316,450	7.40%
Foster	51,129,835	52,142,505	1.98%	54,688,694	54,482,939	-0.38%
Golden Valley	11,431,352	14,053,144	22.94%	11,518,081	14,403,324	25.05%
Grand Forks	1,123,199,810	991,284,337	-11.74%	1,190,010,624	1,047,716,853	-11.96%
Grant	9,478,844	10,371,076	9.41%	9,538,074	10,436,720	9.42%
Griggs	13,426,091	12,357,140	-7.96%	14,166,946	13,753,674	-2.92%
Hettinger	8,739,740	8,438,031	-3.45%	9,529,689	9,359,291	-1.79%
Kidder	14,407,715	14,968,584	3.89%	14,724,183	15,147,768	2.88%
LaMoure	30,417,239	28,959,840	-4.79%	31,006,615	29,682,133	-4.27%
Logan	9,844,913	13,247,453	34.56%	10,155,646	13,416,352	32.11%
McHenry	16,225,694	17,681,792	8.97%	19,289,582	20,205,389	4.75%
McIntosh	26,209,040	27,694,168	5.67%	26,667,277	28,080,060	5.30%
McKenzie	195,873,255	286,582,377	46.31%	216,126,662	309,689,698	43.29%
McLean	63,500,346	62,776,750	-1.14%	64,558,234	64,443,728	-0.18%
Mercer	64,545,883	60,845,453	-5.73%	72,379,744	62,813,925	-13.22%
Morton	242,108,066	235,872,801	-2.58%	274,513,289	272,402,004	-0.77%
Mountrail	175,092,025	252,113,312	43.99%	177,709,977	254,924,876	43.45%
Nelson	14,842,075	15,900,388	7.13%	14,895,293	15,998,161	7.40%
Oliver	2,597,799	2,506,243	-3.52%	3,523,919	3,683,383	4.53%
Pembina	40,494,049	41,476,341	2.43%	47,782,061	52,799,178	10.50%
Pierce	47,791,875	49,033,753	2.60%	51,466,573	52,643,879	2.29%
Ramsey	164,748,889	170,152,885	3.28%	166,854,400	172,288,053	3.26%
Ransom	31,654,824	30,448,251	-3.81%	34,241,104	33,266,751	-2.85%
Renville	23,668,146	26,194,952	10.68%	24,528,902	27,402,810	11.72%
Richland	119,545,385	119,780,772	0.20%	148,072,182	148,939,088	0.59%
Rolette	30,404,631	27,941,755	-8.10%	30,623,592	28,233,119	-7.81%
Sargent	19,879,289	21,399,985	7.65%	45,970,291	52,571,697	14.36%
Sheridan	2,520,587	2,430,839	-3.56%	2,525,620	2,438,804	-3.44%
Sioux	4,352,896	2,231,104	-48.74%	4,355,270	2,232,299	-48.74%
Slope	916,527	772,348	-15.73%	928,484	782,531	-15.72%
Stark	861,825,382	978,785,887	13.57%	901,218,830	1,037,284,804	15.10%
Steele	7,650,837	7,395,688	-3.33%	8,296,295	8,123,275	-2.09%
Stutsman	244,610,764	234,358,453	-4.19%	257,084,742	247,958,630	-3.55%
Towner	10,027,881	10,373,525	3.45%	11,694,984	11,172,081	-4.47%
Traill	37,712,963	37,914,996	0.54%	40,914,671	40,847,178	-0.16%
Walsh	69,689,657	74,517,062	6.93%	74,280,970	79,422,439	6.92%
Ward	1,029,597,571	1,060,682,726	3.02%	1,070,524,795	1,107,206,167	3.43%
Wells	35,719,714	36,995,590	3.57%	36,340,639	37,395,132	2.90%
Williams	1,173,813,842	1,510,559,818	28.69%	1,308,071,602	1,647,216,657	25.93%
Subtotal In-State	\$10,515,445,200	\$11,095,370,143	5.51%	\$11,336,595,578	\$11,949,352,921	5.41%
Consolidated and Out-Of-State	5,343,898,139	6,531,995,354	22.23%	6,645,892,687	8,288,251,072	24.71%
Grand Total In- and Out-Of-State	\$15,859,343,339	\$17,627,365,497	11.15%	\$17,982,488,265	\$20,237,603,993	12.54%

TABLE 3**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2018**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Abercrombie	263	\$3,530,730	\$604	\$3,531,334
Adams	127	635,615	10,131	645,746
Alexander	223	14,092,825	5,998,414	20,091,239
Anamoose	227	1,298,708	14,442	1,313,150
Aneta	222	566,744	5,051	571,795
Argusville	475	1,110,267	263,064	1,373,331
Arthur	337	795,702	411,945	1,207,647
Ashley	749	6,388,154	306,203	6,694,357
Beach	1,019	12,738,689	346,363	13,085,052
Belfield	800	38,692,804	13,308,728	52,001,532
Berthold	454	6,559,079	184,417	6,743,496
Beulah	3,121	37,311,327	456,827	37,768,154
Binford	183	1,447,612	1,102,021	2,549,633
Bisbee	126	593,990	477,679	1,071,669
Bismarck	61,272	1,452,317,497	82,391,784	1,534,709,281
Bottineau	2,211	45,377,581	282,710	45,660,291
Bowbells	336	1,958,491	83,834	2,042,325
Bowdon	131	210,004	0	210,004
Bowman	1,650	30,829,343	1,077,332	31,906,675
Buffalo	188	5,541,725	12,331	5,554,056
Burlington	1,060	16,489,460	54,701	16,544,161
Buxton	323	3,483,417	123,272	3,606,689
Cando	1,115	8,345,065	283,962	8,629,027
Carpio	157	1,350,589	5,010	1,355,599
Carrington	2,065	51,245,550	2,334,828	53,580,378
Carson	293	756,924	3,276	760,200
Casselton	2,329	19,490,811	812,634	20,303,445
Cavalier	1,302	16,475,850	10,521,298	26,997,148
Center	571	2,493,926	1,149,732	3,643,658
Christine	150	724,365	38,708	763,073
Columbus	133	443,021	724	443,745
Cooperstown	984	9,856,073	287,269	10,143,342
Crosby	1,070	15,101,358	26,102	15,127,460
Crystal	138	384,238	3,161	387,399
Davenport	252	246,730	0	246,730
Des Lacs	204	54,048	0	54,048
Devils Lake	7,141	168,049,365	2,129,396	170,178,761
Dickinson	17,787	920,892,294	44,919,687	965,811,981
Drake	275	868,557	5,371	873,928
Drayton	824	11,115,641	123,601	11,239,242
Dunn Center	146	6,213,694	0	6,213,694
Dunseith	773	5,189,590	15,960	5,205,550
Edgeley	563	8,876,644	139,551	9,016,195
Edinburg	196	1,575,389	6,681	1,582,070
Edmore	182	256,724	0	256,724
Elgin	642	8,306,736	36,747	8,343,483
Ellendale	1,394	11,849,428	714,002	12,563,430
Emerado	414	4,550,887	680,753	5,231,640
Enderlin	886	6,914,350	2,693,442	9,607,792
Fairmount	367	2,806,378	309,325	3,115,703
Fargo	105,549	2,257,889,642	191,757,832	2,449,647,474
Fessenden	479	3,545,265	123,081	3,668,346
Finley	445	5,139,440	174,520	5,313,960
Flasher	232	1,866,982	0	1,866,982
Fordville	212	609,399	2,876,151	3,485,550

TABLE 3 (continued)**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2018**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Forest River	125	\$1,314,754	\$63,794	\$1,378,548
Forman	504	2,651,227	184,736	2,835,963
Frontier	214	1,401,226	551	1,401,777
Gackle	310	860,778	24,797	885,575
Garrison	1,453	23,176,004	60,328	23,236,332
Gilby	237	229,008	3,910	232,918
Gladstone	239	357,888	37,179	395,067
Glenburn	380	5,695,770	643,483	6,339,253
Glen Ullin	807	5,833,748	143,198	5,976,946
Golden Valley	182	452,516	760	453,276
Grafton	4,284	47,882,024	1,607,487	49,489,511
Grand Forks	52,838	962,542,393	54,980,113	1,017,522,506
Grandin	173	1,117,376	6,293	1,123,669
Granville	241	689,066	24,957	714,023
Grenora	244	1,168,871	10,948	1,179,819
Gwinner	753	12,251,897	30,798,235	43,050,132
Halliday	188	806,170	43,427	849,597
Hankinson	919	5,899,072	3,002,018	8,901,090
Hannaford	131	752,618	5,604	758,222
Harvey	1,783	32,451,987	189,490	32,641,477
Harwood	718	6,022,959	1,712,278	7,735,237
Hatton	777	3,835,404	2,790	3,838,194
Hazelton	235	3,006,464	95,928	3,102,392
Hazen	2,411	20,022,682	304,036	20,326,718
Hebron	747	2,417,504	587,711	3,005,215
Hettinger	1,226	20,230,618	681,845	20,912,463
Hillsboro	1,603	13,561,658	176,896	13,738,554
Hoople	242	4,103,623	30,356	4,133,979
Hope	258	1,716,070	552,905	2,268,975
Horace	2,430	7,904,760	1,389,978	9,294,738
Hunter	261	6,508,870	68,017	6,576,887
Jamestown	15,427	229,328,716	10,377,580	239,706,296
Kenmare	1,096	26,329,120	159,366	26,488,486
Kensal	163	156,952	69	157,021
Killdeer	751	41,158,846	9,006,562	50,165,408
Kindred	692	7,572,135	4,726,585	12,298,720
Kulm	354	1,422,157	63,393	1,485,550
Lakota	672	3,455,784	38,209	3,493,993
LaMoure	889	15,226,204	74,251	15,300,455
Langdon	1,878	30,480,940	836,632	31,317,572
Lansford	245	434,707	6,357	441,064
Larimore	1,346	3,826,025	224,975	4,051,000
Leeds	427	2,122,458	38,030	2,160,488
Leonard	223	1,630,654	7,083	1,637,737
Lidgerwood	652	2,886,534	67,975	2,954,509
Lignite	155	3,618,473	7,779,684	11,398,157
Lincoln	2,406	5,098,798	41,244	5,140,042
Linton	1,097	11,327,055	318,679	11,645,734
Lisbon	2,154	21,498,788	119,711	21,618,499
Litchville	172	449,625	126	449,751
McClusky	380	1,523,725	6,032	1,529,757
McVille	349	1,208,422	6,861	1,215,283
Maddock	382	7,035,812	7,811	7,043,623
Makoti	154	865,575	0	865,575
Mandan	18,331	221,413,393	33,993,981	255,407,374

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2018**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Manvel	360	\$1,282,055	\$65,088	\$1,347,143
Mapleton	762	4,160,963	366,757	4,527,720
Marion	133	573,328	12,542	585,870
Marmarth	136	604,141	8,791	612,932
Max	334	2,574,922	4,087	2,579,009
Mayville	1,858	13,357,398	2,098,719	15,456,117
Medina	308	1,340,202	57,620	1,397,822
Michigan	294	8,174,667	344	8,175,011
Milnor	653	5,171,584	156,943	5,328,527
Minnewaukan	224	639,723	1,054	640,777
Minot	40,888	1,004,664,153	45,345,401	1,050,009,554
Minto	604	3,854,152	56,939	3,911,091
Mohall	783	18,790,622	390,639	19,181,261
Mooreton	197	1,006,304	3,859	1,010,163
Mott	721	4,710,121	68,239	4,778,360
Munich	210	1,056,614	567	1,057,181
Napoleon	792	11,806,103	97,697	11,903,800
Neche	371	1,660,467	203,900	1,864,367
New England	600	2,505,334	809,294	3,314,628
New Leipzig	221	829,872	25,621	855,493
New Rockford	1,391	9,589,601	764,026	10,353,627
New Salem	946	3,541,197	486,367	4,027,564
New Town	1,925	118,405,757	1,394,877	119,800,634
Northwood	945	15,853,071	221,093	16,074,164
Oakes	1,856	21,896,992	431,719	22,328,711
Osnabrook	134	258,540	544	259,084
Page	232	963,427	302,447	1,265,874
Park River	1,403	13,449,033	160,774	13,609,807
Parshall	903	22,029,885	81,872	22,111,757
Pembina	592	4,655,907	290,635	4,946,542
Petersburg	192	232,899	779	233,678
Pick City	123	1,888,523	0	1,888,523
Plaza	171	2,370,621	6,534	2,377,155
Portal	126	909,188	3,812	913,000
Portland	606	900,742	201,681	1,102,423
Powers Lake	280	7,236,684	17,107	7,253,791
Ray	592	4,647,360	25,514	4,672,874
Reeder	162	465,904	2,526,028	2,991,932
Regent	160	1,222,576	43,727	1,266,303
Reile's Acres	513	20,553	27,503	48,056
Reynolds	301	999,953	98,342	1,098,295
Rhame	169	461,673	4,994,956	5,456,629
Richardton	529	12,714,119	126,875	12,840,994
Riverdale	205	1,943,848	11,210	1,955,058
Rolette	594	4,117,753	161,976	4,279,729
Rolla	1,280	17,540,761	107,835	17,648,596
Rugby	2,876	48,612,714	3,579,476	52,192,190
Rutland	163	487,172	15,060	502,232
St. John	341	1,042,286	1,631	1,043,917
St. Thomas	331	580,942	66,456	647,398
Sanborn	192	383,789	0	383,789
Sawyer	357	671,358	83,302	754,660
Scranton	281	2,399,095	58,605	2,457,700
Selfridge	160	273,107	0	273,107
Sherwood	242	1,111,081	169,995	1,281,076

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2018**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Sheyenne	204	\$3,805,721	\$25,004	\$3,830,725
South Heart	301	2,312,867	9,535	2,322,402
Stanley	1,458	106,668,050	457,985	107,126,035
Stanton	366	879,007	1,201,252	2,080,259
Steele	715	7,820,490	131,866	7,952,356
Strasburg	409	1,845,682	86,367	1,932,049
Streeter	170	931,272	4,374	935,646
Surrey	934	1,256,489	63,044	1,319,533
Tappen	197	3,786,289	8,672	3,794,961
Taylor	148	1,307,873	96,913	1,404,786
Thompson	986	1,186,010	4,998	1,191,008
Tioga	1,230	76,915,224	1,206,779	78,122,003
Tolna	166	1,752,331	46,529	1,798,860
Tower City	253	4,205,433	85,703	4,291,136
Towner	533	2,112,875	90,031	2,202,906
Turtle Lake	581	2,071,695	169,112	2,240,807
Underwood	778	3,326,326	674,365	4,000,691
Upham	130	829,342	0	829,342
Valley City	6,585	58,456,636	7,964,849	66,421,485
Velva	1,084	10,585,125	2,130,742	12,715,867
Wahpeton	7,766	94,193,601	25,024,201	119,217,802
Walcott	235	4,631,532	10,652	4,642,184
Walhalla	996	5,833,280	20,115	5,853,395
Washburn	1,246	22,732,288	207,689	22,939,977
Watford City	1,744	252,417,183	13,423,673	265,840,856
West Fargo	25,830	338,705,892	46,923,330	385,629,222
Westhope	429	3,419,549	949,367	4,368,916
Williston	14,716	1,425,741,717	134,741,827	1,560,483,544
Willow City	163	871,989	500	872,489
Wilton	711	4,263,476	367,207	4,630,683
Wimbledon	216	1,104,648	84,990	1,189,638
Wing	152	171,162	300	171,462
Wishek	1,002	20,564,359	79,578	20,643,937
Wyndmere	429	3,394,882	146,589	3,541,471
Zap	237	291,398	5,597	296,995
Subtotal 200 Cities	496,897	\$10,955,423,149	\$837,100,495	\$11,792,523,644
Remaining City Data		<u>139,946,994</u>	<u>16,882,283</u>	<u>156,829,277</u>
Total In-State		\$11,095,370,143	\$853,982,778	\$11,949,352,921
Consolidated		1,890,698,707	723,468,232	2,614,166,939
Out-Of-State		<u>4,641,296,647</u>	<u>1,032,787,486</u>	<u>5,674,084,133</u>
Grand Total In- and Out-Of-State		\$17,627,365,497	\$2,610,238,496	\$20,237,603,993

TABLE 4

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2017 and 2018**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2017	2018		2017	2018	
Abercrombie	\$3,092,480	\$3,530,730	14.17%	\$3,092,480	\$3,531,334	14.19%
Adams	843,660	635,615	-24.66%	856,004	645,746	-24.56%
Alexander	10,082,961	14,092,825	39.77%	11,833,278	20,091,239	69.79%
Anamoose	1,318,761	1,298,708	-1.52%	1,328,891	1,313,150	-1.18%
Aneta	559,318	566,744	1.33%	566,051	571,795	1.01%
Argusville	757,262	1,110,267	46.62%	843,290	1,373,331	62.85%
Arthur	724,414	795,702	9.84%	1,086,951	1,207,647	11.10%
Ashley	5,682,429	6,388,154	12.42%	5,923,612	6,694,357	13.01%
Beach	10,010,788	12,738,689	27.25%	10,094,939	13,085,052	29.62%
Belfield	28,013,070	38,692,804	38.12%	38,315,109	52,001,532	35.72%
Berthold	5,962,807	6,559,079	10.00%	6,274,407	6,743,496	7.48%
Beulah	39,567,966	37,311,327	-5.70%	40,192,103	37,768,154	-6.03%
Binford	1,452,768	1,447,612	-0.35%	1,856,220	2,549,633	37.36%
Bisbee	688,121	593,990	-13.68%	890,850	1,071,669	20.30%
Bismarck	1,487,092,391	1,452,317,497	-2.34%	1,569,885,858	1,534,709,281	-2.24%
Bottineau	45,741,422	45,377,581	-0.80%	45,969,535	45,660,291	-0.67%
Bowbells	2,027,377	1,958,491	-3.40%	2,073,648	2,042,325	-1.51%
Bowdon	209,571	210,004	0.21%	209,571	210,004	0.21%
Bowman	29,146,003	30,829,343	5.78%	30,454,661	31,906,675	4.77%
Buffalo	4,464,965	5,541,725	24.12%	4,483,859	5,554,056	23.87%
Burlington	23,899,032	16,489,460	-31.00%	24,035,622	16,544,161	-31.17%
Buxton	3,070,644	3,483,417	13.44%	3,181,872	3,606,689	13.35%
Cando	7,910,866	8,345,065	5.49%	9,353,052	8,629,027	-7.74%
Carpio	1,294,547	1,350,589	4.33%	1,310,189	1,355,599	3.47%
Carrington	49,692,901	51,245,550	3.12%	53,223,329	53,580,378	0.67%
Carson	807,411	756,924	-6.25%	810,926	760,200	-6.26%
Cassellton	21,523,370	19,490,811	-9.44%	21,791,523	20,303,445	-6.83%
Cavalier	16,149,428	16,475,850	2.02%	22,716,891	26,997,148	18.84%
Center	2,591,039	2,493,926	-3.75%	3,460,028	3,643,658	5.31%
Christine	706,223	724,365	2.57%	746,081	763,073	2.28%
Columbus	576,522	443,021	-23.16%	585,832	443,745	-24.25%
Cooperstown	10,761,264	9,856,073	-8.41%	11,098,014	10,143,342	-8.60%
Crosby	15,754,778	15,101,358	-4.15%	15,786,511	15,127,460	-4.17%
Crystal	445,215	384,238	-13.70%	448,443	387,399	-13.61%
Davenport	229,476	246,730	7.52%	229,476	246,730	7.52%
Des Lacs	93,421	54,048	-42.15%	95,950	54,048	-43.67%
Devils Lake	162,442,822	168,049,365	3.45%	164,519,201	170,178,761	3.44%
Dickinson	817,737,242	920,892,294	12.61%	846,442,757	965,811,981	14.10%
Drake	1,374,678	868,557	-36.82%	1,398,813	873,928	-37.52%
Drayton	10,237,972	11,115,641	8.57%	10,386,996	11,239,242	8.20%
Dunn Center	2,735,638	6,213,694	127.14%	2,735,638	6,213,694	127.14%
Dunseith	5,581,881	5,189,590	-7.03%	5,593,916	5,205,550	-6.94%
Edgeley	8,255,867	8,876,644	7.52%	8,400,575	9,016,195	7.33%
Edinburg	1,266,737	1,575,389	24.37%	1,273,808	1,582,070	24.20%
Edmore	267,416	256,724	-4.00%	267,671	256,724	-4.09%
Elgin	7,453,332	8,306,736	11.45%	7,456,215	8,343,483	11.90%
Ellendale	11,098,989	11,849,428	6.76%	11,628,132	12,563,430	8.04%
Emerado	4,455,929	4,550,887	2.13%	4,937,116	5,231,640	5.97%
Enderlin	5,684,943	6,914,350	21.63%	7,679,302	9,607,792	25.11%
Fairmount	2,561,967	2,806,378	9.54%	3,084,200	3,115,703	1.02%
Fargo	2,212,713,716	2,257,889,642	2.04%	2,414,978,915	2,449,647,474	1.44%
Fessenden	3,876,280	3,545,265	-8.54%	3,959,639	3,668,346	-7.36%
Finley	5,226,153	5,139,440	-1.66%	5,410,535	5,313,960	-1.78%
Flasher	2,067,136	1,866,982	-9.68%	2,069,179	1,866,982	-9.77%
Fordville	671,464	609,399	-9.24%	3,180,159	3,485,550	9.60%
Forest River	1,018,565	1,314,754	29.08%	1,288,996	1,378,548	6.95%
Forman	2,794,007	2,651,227	-5.11%	3,125,976	2,835,963	-9.28%
Frontier	2,042,008	1,401,226	-31.38%	2,042,078	1,401,777	-31.36%
Gackle	960,717	860,778	-10.40%	974,471	885,575	-9.12%
Garrison	22,953,856	23,176,004	0.97%	22,999,643	23,236,332	1.03%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2017 and 2018**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2017	2018		2017	2018	
Gilby	\$253,250	\$229,008	-9.57%	\$259,104	\$232,918	-10.11%
Gladstone	349,905	357,888	2.28%	382,589	395,067	3.26%
Glenburn	3,599,986	5,695,770	58.22%	3,925,515	6,339,253	61.49%
Glen Ullin	5,089,697	5,833,748	14.62%	5,281,251	5,976,946	13.17%
Golden Valley	184,455	452,516	145.33%	269,894	453,276	67.95%
Grafton	44,695,994	47,882,024	7.13%	46,084,293	49,489,511	7.39%
Grand Forks	1,094,371,196	962,542,393	-12.05%	1,159,583,297	1,017,522,506	-12.25%
Grandin	1,036,136	1,117,376	7.84%	1,044,004	1,123,669	7.63%
Granville	764,549	689,066	-9.87%	765,133	714,023	-6.68%
Grenora	1,223,956	1,168,871	-4.50%	1,225,443	1,179,819	-3.72%
Gwinner	9,374,434	12,251,897	30.69%	34,566,869	43,050,132	24.54%
Halliday	938,120	806,170	-14.07%	1,009,132	849,597	-15.81%
Hankinson	6,220,380	5,899,072	-5.17%	7,995,920	8,901,090	11.32%
Hannaford	864,919	752,618	-12.98%	865,432	758,222	-12.39%
Harvey	30,850,799	32,451,987	5.19%	31,340,921	32,641,477	4.15%
Harwood	6,014,971	6,022,959	0.13%	7,979,607	7,735,237	-3.06%
Hatton	3,973,033	3,835,404	-3.46%	3,984,050	3,838,194	-3.66%
Hazelton	2,395,513	3,006,464	25.50%	2,669,442	3,102,392	16.22%
Hazen	21,477,819	20,022,682	-6.78%	21,678,675	20,326,718	-6.24%
Hebron	2,755,262	2,417,504	-12.26%	3,437,469	3,005,215	-12.57%
Hettinger	15,926,402	20,230,618	27.03%	16,986,008	20,912,463	23.12%
Hillsboro	14,198,540	13,561,658	-4.49%	14,517,514	13,738,554	-5.37%
Hoople	3,076,076	4,103,623	33.40%	3,095,066	4,133,979	33.57%
Hope	1,988,576	1,716,070	-13.70%	2,449,652	2,268,975	-7.38%
Horace	6,410,381	7,904,760	23.31%	7,545,908	9,294,738	23.18%
Hunter	5,666,151	6,508,870	14.87%	5,680,938	6,576,887	15.77%
Jamestown	239,183,631	229,328,716	-4.12%	248,487,197	239,706,296	-3.53%
Kenmare	20,876,110	26,329,120	26.12%	21,069,335	26,488,486	25.72%
Kensal	167,793	156,952	-6.46%	167,814	157,021	-6.43%
Killdeer	37,536,601	41,158,846	9.65%	41,410,076	50,165,408	21.14%
Kindred	7,104,209	7,572,135	6.59%	11,745,311	12,298,720	4.71%
Kulm	1,878,120	1,422,157	-24.28%	1,909,739	1,485,550	-22.21%
Lakota	3,576,884	3,455,784	-3.39%	3,621,438	3,493,993	-3.52%
LaMoure	16,991,403	15,226,204	-10.39%	17,059,071	15,300,455	-10.31%
Langdon	27,444,298	30,480,940	11.06%	28,844,613	31,317,572	8.57%
Lansford	461,209	434,707	-5.75%	464,466	441,064	-5.04%
Larimore	4,023,642	3,826,025	-4.91%	4,470,443	4,051,000	-9.38%
Leeds	2,176,549	2,122,458	-2.49%	2,229,951	2,160,488	-3.12%
Leonard	1,718,972	1,630,654	-5.14%	1,725,367	1,637,737	-5.08%
Lidgerwood	3,397,288	2,886,534	-15.03%	3,438,883	2,954,509	-14.09%
Lignite	2,897,052	3,618,473	24.90%	12,280,333	11,398,157	-7.18%
Lincoln	5,363,693	5,098,798	-4.94%	5,376,098	5,140,042	-4.39%
Linton	10,617,309	11,327,055	6.68%	10,916,896	11,645,734	6.68%
Lisbon	23,935,496	21,498,788	-10.18%	24,508,843	21,618,499	-11.79%
Litchville	757,679	449,625	-40.66%	757,679	449,751	-40.64%
McClusky	1,502,772	1,523,725	1.39%	1,507,495	1,529,757	1.48%
McVille	1,267,250	1,208,422	-4.64%	1,267,282	1,215,283	-4.10%
Maddock	8,146,081	7,035,812	-13.63%	8,174,625	7,043,623	-13.84%
Makoti	998,552	865,575	-13.32%	998,949	865,575	-13.35%
Mandan	226,135,494	221,413,393	-2.09%	256,364,014	255,407,374	-0.37%
Manvel	1,479,012	1,282,055	-13.32%	1,688,446	1,347,143	-20.21%
Mapleton	3,413,423	4,160,963	21.90%	3,659,645	4,527,720	23.72%
Marion	389,799	573,328	47.08%	395,723	585,870	48.05%
Marmarth	733,068	604,141	-17.59%	742,618	612,932	-17.46%
Max	2,155,273	2,574,922	19.47%	2,158,824	2,579,009	19.46%
Mayville	12,755,291	13,357,398	4.72%	14,890,776	15,456,117	3.80%
Medina	1,563,102	1,340,202	-14.26%	1,636,135	1,397,822	-14.57%
Michigan	6,978,771	8,174,667	17.14%	6,978,771	8,175,011	17.14%
Milnor	6,027,762	5,171,584	-14.20%	6,552,197	5,328,527	-18.68%
Minnewaukan	688,602	639,723	-7.10%	697,630	640,777	-8.15%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2017 and 2018**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2017	2018		2017	2018	
Minot	\$971,782,002	\$1,004,664,153	3.38%	\$1,011,336,405	\$1,050,009,554	3.82%
Minto	3,533,214	3,854,152	9.08%	3,579,226	3,911,091	9.27%
Mohall	18,130,464	18,790,622	3.64%	18,559,600	19,181,261	3.35%
Mooreton	1,054,048	1,006,304	-4.53%	1,055,860	1,010,163	-4.33%
Mott	4,902,636	4,710,121	-3.93%	4,943,237	4,778,360	-3.34%
Munich	1,278,676	1,056,614	-17.37%	1,279,917	1,057,181	-17.40%
Napoleon	8,298,528	11,806,103	42.27%	8,496,911	11,903,800	40.10%
Neche	1,287,523	1,660,467	28.97%	1,431,704	1,864,367	30.22%
New England	2,408,381	2,505,334	4.03%	3,109,567	3,314,628	6.59%
New Leipzig	706,636	829,872	17.44%	747,427	855,493	14.46%
New Rockford	9,121,049	9,589,601	5.14%	9,282,747	10,353,627	11.54%
New Salem	5,073,448	3,541,197	-30.20%	5,430,685	4,027,564	-25.84%
New Town	75,787,406	118,405,757	56.23%	76,698,806	119,800,634	56.20%
Northwood	15,856,874	15,853,071	-0.02%	15,974,194	16,074,164	0.63%
Oakes	22,256,147	21,896,992	-1.61%	22,670,835	22,328,711	-1.51%
Osnabrook	296,123	258,540	-12.69%	300,062	259,084	-13.66%
Page	1,020,698	963,427	-5.61%	4,430,116	1,265,874	-71.43%
Park River	13,110,178	13,449,033	2.58%	13,317,342	13,609,807	2.20%
Parshall	5,108,935	22,029,885	331.20%	5,218,456	22,111,757	323.72%
Pembina	4,472,567	4,655,907	4.10%	4,821,877	4,946,542	2.59%
Petersburg	220,864	232,899	5.45%	221,419	233,678	5.54%
Pick City	1,826,811	1,888,523	3.38%	1,826,811	1,888,523	3.38%
Plaza	4,197,851	2,370,621	-43.53%	4,207,529	2,377,155	-43.50%
Portal	852,832	909,188	6.61%	859,592	913,000	6.21%
Portland	1,028,348	900,742	-12.41%	1,150,738	1,102,423	-4.20%
Powers Lake	6,933,560	7,236,684	4.37%	6,970,225	7,253,791	4.07%
Ray	4,487,398	4,647,360	3.56%	4,601,456	4,672,874	1.55%
Reeder	758,845	465,904	-38.60%	1,811,223	2,991,932	65.19%
Regent	1,428,323	1,222,576	-14.40%	1,476,485	1,266,303	-14.24%
Reile's Acres	9,400	20,553	118.65%	149,055	48,056	-67.76%
Reynolds	704,457	999,953	41.95%	874,189	1,098,295	25.64%
Rhame	476,487	461,673	-3.11%	3,911,504	5,456,629	39.50%
Richardton	9,011,481	12,714,119	41.09%	9,316,849	12,840,994	37.83%
Riverdale	2,005,702	1,943,848	-3.08%	2,089,979	1,955,058	-6.46%
Rolette	4,949,876	4,117,753	-16.81%	5,071,882	4,279,729	-15.62%
Rolla	18,668,689	17,540,761	-6.04%	18,736,765	17,648,596	-5.81%
Rugby	47,351,077	48,612,714	2.66%	50,998,667	52,192,190	2.34%
Rutland	590,012	487,172	-17.43%	613,374	502,232	-18.12%
St. John	1,168,159	1,042,286	-10.78%	1,169,611	1,043,917	-10.75%
St. Thomas	551,753	580,942	5.29%	587,760	647,398	10.15%
Sanborn	319,637	383,789	20.07%	319,637	383,789	20.07%
Sawyer	908,221	671,358	-26.08%	927,811	754,660	-18.66%
Scranton	2,026,023	2,399,095	18.41%	2,318,152	2,457,700	6.02%
Selfridge	367,353	273,107	-25.66%	367,353	273,107	-25.66%
Sherwood	1,182,874	1,111,081	-6.07%	1,286,340	1,281,076	-0.41%
Sheyenne	1,491,192	3,805,721	155.21%	1,513,529	3,830,725	153.10%
South Heart	2,865,498	2,312,867	-19.29%	2,878,147	2,322,402	-19.31%
Stanley	86,702,929	106,668,050	23.03%	87,012,054	107,126,035	23.12%
Stanton	1,174,057	879,007	-25.13%	8,073,723	2,080,259	-74.23%
Steele	7,966,889	7,820,490	-1.84%	8,219,753	7,952,356	-3.25%
Strasburg	1,835,636	1,845,682	0.55%	1,891,792	1,932,049	2.13%
Streeter	1,061,847	931,272	-12.30%	1,065,851	935,646	-12.22%
Surrey	1,130,853	1,256,489	11.11%	1,169,191	1,319,533	12.86%
Tappen	3,335,142	3,786,289	13.53%	3,347,060	3,794,961	13.38%
Taylor	1,138,109	1,307,873	14.92%	1,173,302	1,404,786	19.73%
Thompson	1,221,190	1,186,010	-2.88%	1,223,125	1,191,008	-2.63%
Tioga	61,941,727	76,915,224	24.17%	62,858,650	78,122,003	24.28%
Tolna	1,974,351	1,752,331	-11.25%	1,975,581	1,798,860	-8.95%
Tower City	4,233,016	4,205,433	-0.65%	4,297,268	4,291,136	-0.14%
Towner	2,159,206	2,112,875	-2.15%	2,275,301	2,202,906	-3.18%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2017 and 2018**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2017	2018		2017	2018	
Turtle Lake	\$2,175,006	\$2,071,695	-4.75%	\$2,196,452	\$2,240,807	2.02%
Underwood	3,597,455	3,326,326	-7.54%	4,125,278	4,000,691	-3.02%
Upham	856,887	829,342	-3.21%	857,400	829,342	-3.27%
Valley City	57,371,879	58,456,636	1.89%	66,997,924	66,421,485	-0.86%
Velva	9,042,328	10,585,125	17.06%	11,560,818	12,715,867	9.99%
Wahpeton	93,242,547	94,193,601	1.02%	119,013,782	119,217,802	0.17%
Walcott	4,518,367	4,631,532	2.50%	4,530,103	4,642,184	2.47%
Walhalla	6,501,418	5,833,280	-10.28%	6,520,772	5,853,395	-10.23%
Washburn	24,134,771	22,732,288	-5.81%	24,405,940	22,939,977	-6.01%
Watford City	167,678,292	252,417,183	50.54%	183,352,912	265,840,856	44.99%
West Fargo	320,009,310	338,705,892	5.84%	354,592,966	385,629,222	8.75%
Westhope	2,716,592	3,419,549	25.88%	2,763,103	4,368,916	58.12%
Williston	1,103,814,385	1,425,741,717	29.16%	1,236,811,684	1,560,483,544	26.17%
Willow City	937,681	871,989	-7.01%	937,681	872,489	-6.95%
Wilton	4,117,585	4,263,476	3.54%	4,177,130	4,630,683	10.86%
Wimbledon	1,178,426	1,104,648	-6.26%	1,303,963	1,189,638	-8.77%
Wing	233,721	171,162	-26.77%	234,649	171,462	-26.93%
Wishek	19,836,935	20,564,359	3.67%	20,051,851	20,643,937	2.95%
Wyndmere	3,871,748	3,394,882	-12.32%	4,160,997	3,541,471	-14.89%
Zap	314,775	291,398	-7.43%	338,538	296,995	-12.27%
Subtotal 200 Cities	\$10,380,359,992	\$10,955,423,149	5.54%	\$11,186,216,446	\$11,792,523,644	5.42%
Remaining City Data	<u>135,085,208</u>	<u>139,946,994</u>	3.60%	<u>150,379,132</u>	<u>156,829,277</u>	4.29%
Total In-State	\$10,515,445,200	\$11,095,370,143	5.51%	\$11,336,595,578	\$11,949,352,921	5.41%
Consolidated and Out-Of-State	<u>5,343,898,139</u>	<u>6,531,995,354</u>	22.23%	<u>6,645,892,687</u>	<u>8,288,251,072</u>	24.71%
Grand Total In- and Out-Of-State	\$15,859,343,339	\$17,627,365,497	11.15%	\$17,982,488,265	\$20,237,603,993	12.54%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, Calendar Years 2017 and 2018**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	CALENDAR YEAR 2017	CALENDAR YEAR 2018	
Mining and Oil Extraction	\$1,972,917,463	\$2,808,330,226	42.34%
Utilities	189,699,110	334,669,549	76.42%
Construction	574,079,346	584,042,769	1.74%
Manufacturing	941,379,595	1,072,211,874	13.90%
Wholesale Trade	3,995,066,051	4,842,719,704	21.22%
Retail Trade	6,044,496,151	6,250,845,012	3.41%
Transportation and Warehousing	139,839,096	185,512,296	32.66%
Information Industries	677,806,041	547,191,175	-19.27%
Fin. Ins. Real Estate, Rental & Leasing	774,431,242	807,732,392	4.30%
Professional, Scientific, Tech., & Mgmt Serv.	155,840,185	168,564,987	8.17%
Educational, Health Care, and Social Serv.	69,878,378	72,415,689	3.63%
Arts, Entertainment & Recreation	111,407,473	119,181,779	6.98%
Accommodation & Food Services	1,708,420,370	1,762,815,435	3.18%
Other Services	433,719,741	486,886,739	12.26%
Miscellaneous	193,508,023	194,484,367	0.50%
GRAND TOTAL	\$17,982,488,265	\$20,237,603,993	12.54%
<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>			