

NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

FIRST QUARTER 2019

Covering Sales Occurring in
January, February and March

		Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year		
	<u>Sales Quarter</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
First Quarter:	January, February, March	-5.1%	+9.6%	+9.7%
Second Quarter:	April, May, June	+6.8%	+9.5%	
Third Quarter:	July, August, September	+2.3%	+18.2%	
Fourth Quarter:	October, November, December	+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 first quarter of 2019. 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, First Quarter 2019**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$4,157,987	\$349,585	\$4,507,572
Barnes	12,106,754	1,605,730	13,712,484
Benson	1,899,959	3,694	1,903,653
Billings	431,685	131,555	563,240
Bottineau	18,473,703	223,944	18,697,647
Bowman	7,428,622	894,401	8,323,023
Burke	2,823,717	4,614,498	7,438,215
Burleigh	301,682,416	15,410,519	317,092,935
Cass	543,661,405	44,334,268	587,995,673
Cavalier	6,617,357	88,681	6,706,038
Dickey	6,110,567	96,745	6,207,312
Divide	2,689,751	11,843	2,701,594
Dunn	9,373,234	1,213,644	10,586,878
Eddy	1,524,329	17,549	1,541,878
Emmons	3,101,542	47,600	3,149,142
Foster	8,775,233	515,361	9,290,594
Golden Valley	2,242,617	29,451	2,272,068
Grand Forks	203,729,179	10,273,399	214,002,578
Grant	1,875,653	16,317	1,891,970
Griggs	2,485,125	72,826	2,557,951
Hettinger	1,520,350	104,271	1,624,621
Kidder	2,320,623	41,439	2,362,062
LaMoure	5,401,711	79,997	5,481,708
Logan	3,108,135	8,584	3,116,719
McHenry	2,828,896	285,415	3,114,311
McIntosh	5,051,295	15,331	5,066,626
McKenzie	68,125,003	3,639,490	71,764,493
McLean	13,150,717	260,949	13,411,666
Mercer	11,345,464	627,003	11,972,467
Morton	48,177,868	9,768,342	57,946,210
Mountrail	61,922,066	496,070	62,418,136
Nelson	3,163,351	1,461	3,164,812
Oliver	559,305	136,019	695,324
Pembina	7,055,032	248,592	7,303,624
Pierce	9,646,429	618,491	10,264,920
Ramsey	33,940,045	383,731	34,323,776
Ransom	5,953,214	702,032	6,655,246
Renville	5,394,046	98,749	5,492,795
Richland	26,428,081	4,190,197	30,618,278
Rolette	5,674,345	23,840	5,698,185
Sargent	4,210,021	8,592,730	12,802,751
Sheridan	411,167	3,516	414,683
Sioux	469,599	90	469,689
Slope	169,048	1,774	170,822
Stark	229,791,487	12,242,544	242,034,031
Steele	1,206,966	156,117	1,363,083
Stutsman	49,430,914	2,304,129	51,735,043
Towner	1,708,941	70,425	1,779,366
Traill	7,973,781	385,754	8,359,535
Walsh	14,929,291	375,035	15,304,326
Ward	223,621,644	9,435,244	233,056,888
Wells	7,790,820	37,240	7,828,060
Williams	362,768,299	25,789,895	388,558,194
Subtotal In-State	\$2,366,438,789	\$161,076,106	\$2,527,514,895
Consolidated	\$449,779,204	\$113,995,117	\$563,774,321
Out-Of-State	\$1,075,656,529	\$286,121,185	\$1,361,777,714
Grand Total	\$3,891,874,522	\$561,192,408	\$4,453,066,930

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, First Quarters 2018 and 2019**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE
	2018	2019		2018	2019	
Adams	\$3,551,091	\$4,157,987	17.09%	\$4,155,269	\$4,507,572	8.48%
Barnes	12,663,740	12,106,754	-4.40%	14,141,346	13,712,484	-3.03%
Benson	2,089,007	1,899,959	-9.05%	2,099,458	1,903,653	-9.33%
Billings	431,608	431,685	0.02%	572,211	563,240	-1.57%
Bottineau	15,064,278	18,473,703	22.63%	15,711,798	18,697,647	19.00%
Bowman	6,051,937	7,428,622	22.75%	6,996,128	8,323,023	18.97%
Burke	2,584,646	2,823,717	9.25%	4,352,422	7,438,215	70.90%
Burleigh	303,830,348	301,682,416	-0.71%	318,813,429	317,092,935	-0.54%
Cass	544,036,563	543,661,405	-0.07%	595,813,087	587,995,673	-1.31%
Cavalier	5,994,152	6,617,357	10.40%	6,225,043	6,706,038	7.73%
Dickey	6,929,743	6,110,567	-11.82%	7,128,561	6,207,312	-12.92%
Divide	3,207,042	2,689,751	-16.13%	3,208,931	2,701,594	-15.81%
Dunn	8,260,968	9,373,234	13.46%	9,276,240	10,586,878	14.13%
Eddy	1,921,900	1,524,329	-20.69%	2,554,053	1,541,878	-39.63%
Emmons	3,263,245	3,101,542	-4.96%	3,341,572	3,149,142	-5.76%
Foster	10,710,655	8,775,233	-18.07%	11,333,632	9,290,594	-18.03%
Golden Valley	2,052,717	2,242,617	9.25%	2,070,306	2,272,068	9.75%
Grand Forks	208,055,140	203,729,179	-2.08%	218,222,990	214,002,578	-1.93%
Grant	1,794,947	1,875,653	4.50%	1,799,654	1,891,970	5.13%
Griggs	2,477,228	2,485,125	0.32%	3,328,468	2,557,951	-23.15%
Hettinger	1,526,703	1,520,350	-0.42%	1,783,621	1,624,621	-8.91%
Kidder	2,437,163	2,320,623	-4.78%	2,462,393	2,362,062	-4.07%
LaMoure	5,142,339	5,401,711	5.04%	5,235,243	5,481,708	4.71%
Logan	1,567,892	3,108,135	98.24%	1,586,244	3,116,719	96.48%
McHenry	2,846,813	2,828,896	-0.63%	3,497,917	3,114,311	-10.97%
McIntosh	4,003,490	5,051,295	26.17%	4,034,693	5,066,626	25.58%
McKenzie	53,522,226	68,125,003	27.28%	57,734,612	71,764,493	24.30%
McLean	11,125,039	13,150,717	18.21%	11,371,802	13,411,666	17.94%
Mercer	12,131,444	11,345,464	-6.48%	12,412,013	11,972,467	-3.54%
Morton	47,617,527	48,177,868	1.18%	53,656,389	57,946,210	7.99%
Mountrail	43,657,175	61,922,066	41.84%	44,262,025	62,418,136	41.02%
Nelson	3,480,337	3,163,351	-9.11%	3,481,756	3,164,812	-9.10%
Oliver	490,820	559,305	13.95%	654,915	695,324	6.17%
Pembina	8,011,955	7,055,032	-11.94%	8,273,785	7,303,624	-11.73%
Pierce	8,335,986	9,646,429	15.72%	9,005,211	10,264,920	13.99%
Ramsey	36,479,309	33,940,045	-6.96%	36,870,361	34,323,776	-6.91%
Ransom	6,369,644	5,953,214	-6.54%	6,634,450	6,655,246	0.31%
Renville	6,355,969	5,394,046	-15.13%	6,792,427	5,492,795	-19.13%
Richland	25,099,258	26,428,081	5.29%	31,232,714	30,618,278	-1.97%
Rolette	5,677,815	5,674,345	-0.06%	5,717,560	5,698,185	-0.34%
Sargent	6,264,534	4,210,021	-32.80%	11,033,714	12,802,751	16.03%
Sheridan	356,285	411,167	15.40%	358,427	414,683	15.70%
Sioux	508,093	469,599	-7.58%	508,183	469,689	-7.57%
Slope	130,003	169,048	30.03%	131,999	170,822	29.41%
Stark	204,760,828	229,791,487	12.22%	214,496,395	242,034,031	12.84%
Steele	1,142,473	1,206,966	5.65%	1,308,297	1,363,083	4.19%
Stutsman	49,127,632	49,430,914	0.62%	51,452,369	51,735,043	0.55%
Towner	1,926,652	1,708,941	-11.30%	2,059,143	1,779,366	-13.59%
Traill	7,135,398	7,973,781	11.75%	7,535,240	8,359,535	10.94%
Walsh	13,742,668	14,929,291	8.63%	14,998,312	15,304,326	2.04%
Ward	211,418,586	223,621,644	5.77%	219,495,407	233,056,888	6.18%
Wells	6,820,772	7,790,820	14.22%	6,883,589	7,828,060	13.72%
Williams	306,064,274	362,768,299	18.53%	338,096,557	388,558,194	14.93%
Subtotal In-State	\$2,240,248,057	\$2,366,438,789	5.63%	\$2,406,202,361	\$2,527,514,895	5.04%
Consolidated and Out-Of-State	\$1,339,782,467	\$1,525,435,733	13.86%	\$1,654,043,541	\$1,925,552,035	16.41%
Grand Total	\$3,580,030,524	\$3,891,874,522	8.71%	\$4,060,245,902	\$4,453,066,930	9.67%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, First Quarter 2019**

CITIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	\$1,109,012	\$8,364	\$1,117,376
Beach	2,042,344	28,632	2,070,976
Beulah	6,723,749	98,845	6,822,594
Bismarck	300,132,879	15,348,525	315,481,404
Bottineau	8,764,330	66,272	8,830,602
Bowman	6,651,018	93,789	6,744,807
Cando	1,315,535	64,022	1,379,557
Carrington	8,551,742	514,743	9,066,485
Casselton	3,859,273	36,540	3,895,813
Cavalier	2,911,059	156,025	3,067,084
Cooperstown	2,048,896	66,457	2,115,353
Crosby	2,231,916	11,332	2,243,248
Devils Lake	33,661,489	382,524	34,044,013
Dickinson	216,948,355	8,431,872	225,380,227
Ellendale	1,694,649	51,960	1,746,609
Fargo	464,255,814	35,825,684	500,081,498
Garrison	4,349,867	24,778	4,374,645
Grafton	10,169,802	252,977	10,422,779
Grand Forks	199,042,722	10,040,287	209,083,009
Harvey	6,899,365	26,837	6,926,202
Hazen	3,982,453	67,284	4,049,737
Hettinger	4,079,444	90,079	4,169,523
Hillsboro	3,369,171	57,073	3,426,244
Jamestown	48,600,574	1,589,816	50,190,390
Kenmare	4,541,066	52,977	4,594,043
Langdon	6,109,353	86,252	6,195,605
Larimore	757,737	10,506	768,243
Lincoln	913,603	2,687	916,290
Linton	1,957,347	51,545	2,008,892
Lisbon	4,223,270	18,918	4,242,188
Mandan	45,699,562	9,227,005	54,926,567
Mayville	2,616,907	275,041	2,891,948
Minot	212,112,692	9,284,415	221,397,107
New Rockford	1,354,737	13,502	1,368,239
New Town	25,490,238	266,034	25,756,272
Northwood	2,283,484	40,712	2,324,196
Oakes	3,859,154	35,520	3,894,674
Park River	2,872,570	33,366	2,905,936
Rolla	3,692,671	5,034	3,697,705
Rugby	9,574,832	609,244	10,184,076
Stanley	26,440,534	74,457	26,514,991
Tioga	18,869,223	308,288	19,177,511
Valley City	11,543,406	1,559,624	13,103,030
Wahpeton	20,701,317	3,842,678	24,543,995
Walhalla	800,121	2,659	802,780
Washburn	5,913,331	24,308	5,937,639
Watford City	60,721,467	2,910,967	63,632,434
West Fargo	67,179,801	7,381,343	74,561,144
Williston	342,428,683	25,410,981	367,839,664
Wishek	3,847,478	6,967	3,854,445
Subtotal 50 Cities	\$2,229,900,042	\$134,869,747	\$2,364,769,789
Remaining Cities	<u>136,538,747</u>	<u>26,206,359</u>	<u>162,745,106</u>
Total In-State	\$2,366,438,789	\$161,076,106	\$2,527,514,895
Consolidated	449,779,204	113,995,117	563,774,321
Out-Of-State	<u>1,075,656,529</u>	<u>286,121,185</u>	<u>1,361,777,714</u>
Grand Total In- and Out-Of-State	\$3,891,874,522	\$561,192,408	\$4,453,066,930

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, First Quarters 2018 and 2019**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE
	2018	2019		2018	2019	
Ashley	\$1,004,839	\$1,109,012	10.37%	\$1,013,306	\$1,117,376	10.27%
Beach	1,820,981	2,042,344	12.16%	1,838,570	2,070,976	12.64%
Beulah	7,913,658	6,723,749	-15.04%	8,025,702	6,822,594	-14.99%
Bismarck	302,148,967	300,132,879	-0.67%	316,990,159	315,481,404	-0.48%
Bottineau	8,853,726	8,764,330	-1.01%	8,898,916	8,830,602	-0.77%
Bowman	5,591,719	6,651,018	18.94%	5,782,641	6,744,807	16.64%
Cando	1,515,965	1,315,535	-13.22%	1,637,631	1,379,557	-15.76%
Carrington	10,560,087	8,551,742	-19.02%	11,182,398	9,066,485	-18.92%
Casselton	4,423,242	3,859,273	-12.75%	4,446,016	3,895,813	-12.38%
Cavalier	3,304,091	2,911,059	-11.90%	3,467,767	3,067,084	-11.55%
Cooperstown	2,068,017	2,048,896	-0.92%	2,125,983	2,115,353	-0.50%
Crosby	2,740,296	2,231,916	-18.55%	2,741,727	2,243,248	-18.18%
Devils Lake	36,174,317	33,661,489	-6.95%	36,563,341	34,044,013	-6.89%
Dickinson	194,442,623	216,948,355	11.57%	201,788,845	225,380,227	11.69%
Ellendale	1,730,784	1,694,649	-2.09%	1,895,376	1,746,609	-7.85%
Fargo	465,861,719	464,255,814	-0.34%	503,167,052	500,081,498	-0.61%
Garrison	3,119,350	4,349,867	39.45%	3,125,661	4,374,645	39.96%
Grafton	8,299,523	10,169,802	22.53%	8,585,282	10,422,779	21.40%
Grand Forks	202,928,776	199,042,722	-1.91%	213,041,332	209,083,009	-1.86%
Harvey	5,962,244	6,899,365	15.72%	6,011,037	6,926,202	15.22%
Hazen	3,695,397	3,982,453	7.77%	3,722,933	4,049,737	8.78%
Hettinger	3,420,751	4,079,444	19.26%	3,663,353	4,169,523	13.82%
Hillsboro	3,194,849	3,369,171	5.46%	3,247,930	3,426,244	5.49%
Jamestown	48,292,430	48,600,574	0.64%	49,779,165	50,190,390	0.83%
Kenmare	3,843,783	4,541,066	18.14%	3,863,321	4,594,043	18.91%
Langdon	5,497,523	6,109,353	11.13%	5,720,762	6,195,605	8.30%
Larimore	813,320	757,737	-6.83%	826,263	768,243	-7.02%
Lincoln	946,310	913,603	-3.46%	951,404	916,290	-3.69%
Linton	1,961,706	1,957,347	-0.22%	1,994,269	2,008,892	0.73%
Lisbon	4,239,954	4,223,270	-0.39%	4,277,894	4,242,188	-0.83%
Mandan	44,916,874	45,699,562	1.74%	50,501,187	54,926,567	8.76%
Mayville	2,439,948	2,616,907	7.25%	2,690,302	2,891,948	7.50%
Minot	200,793,899	212,112,692	5.64%	208,677,101	221,397,107	6.10%
New Rockford	1,702,265	1,354,737	-20.42%	2,323,733	1,368,239	-41.12%
New Town	21,037,346	25,490,238	21.17%	21,360,086	25,756,272	20.58%
Northwood	2,668,302	2,283,484	-14.42%	2,694,981	2,324,196	-13.76%
Oakes	4,650,373	3,859,154	-17.01%	4,679,730	3,894,674	-16.78%
Park River	2,621,070	2,872,570	9.60%	2,657,184	2,905,936	9.36%
Rolla	3,648,473	3,692,671	1.21%	3,652,157	3,697,705	1.25%
Rugby	8,250,927	9,574,832	16.05%	8,913,536	10,184,076	14.25%
Stanley	19,495,274	26,440,534	35.63%	19,606,526	26,514,991	35.24%
Tioga	15,528,007	18,869,223	21.52%	15,867,931	19,177,511	20.86%
Valley City	12,113,569	11,543,406	-4.71%	13,583,950	13,103,030	-3.54%
Wahpeton	19,972,701	20,701,317	3.65%	25,213,184	24,543,995	-2.65%
Walhalla	926,131	800,121	-13.61%	929,042	802,780	-13.59%
Washburn	5,173,757	5,913,331	14.29%	5,197,043	5,937,639	14.25%
Watford City	47,674,372	60,721,467	27.37%	50,943,406	63,632,434	24.91%
West Fargo	63,943,588	67,179,801	5.06%	77,731,435	74,561,144	-4.08%
Williston	289,157,052	342,428,683	18.42%	320,439,899	367,839,664	14.79%
Wishek	2,885,228	3,847,478	33.35%	2,907,964	3,854,445	32.55%
Subtotal 50 Cities	\$2,115,970,103	\$2,229,900,042	5.38%	\$2,260,946,413	\$2,364,769,789	4.59%
Remaining Cities	<u>124,277,954</u>	<u>136,538,747</u>	9.87%	<u>145,255,948</u>	<u>162,745,106</u>	12.04%
Total In-State	\$2,240,248,057	\$2,366,438,789	5.63%	\$2,406,202,361	\$2,527,514,895	5.04%
Consolidated and Out-Of-State	<u>1,339,782,467</u>	<u>1,525,435,733</u>	13.86%	<u>1,654,043,541</u>	<u>1,925,552,035</u>	16.41%
Grand Total In- and Out-Of-State	\$3,580,030,524	\$3,891,874,522	8.71%	\$4,060,245,902	\$4,453,066,930	9.67%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, First Quarters 2018 and 2019**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FIRST QUARTER 2018	FIRST QUARTER 2019	
Mining and Oil Extraction	\$571,513,870	\$695,273,511	21.65%
Utilities	41,271,558	46,003,540	11.47%
Construction	99,689,551	100,923,736	1.24%
Manufacturing	183,015,647	215,265,143	17.62%
Wholesale Trade	944,101,039	1,059,215,810	12.19%
Retail Trade	1,269,040,883	1,337,482,871	5.39%
Transportation and Warehousing	30,651,487	37,508,847	22.37%
Information Industries	130,071,861	133,320,053	2.50%
Fin. Ins. Real Estate, Rental & Leasing	176,624,964	191,426,532	8.38%
Professional, Scientific, Tech., & Mgmt Serv.	32,163,761	34,530,528	7.36%
Educational, Health Care, and Social Serv.	15,331,755	18,141,717	18.33%
Arts, Entertainment & Recreation	19,693,507	18,116,403	-8.01%
Accommodation & Food Services	394,624,405	408,558,320	3.53%
Other Services	111,123,003	123,329,888	10.99%
Miscellaneous	41,328,611	33,970,031	-17.81%
GRAND TOTAL	\$4,060,245,902	\$4,453,066,930	9.67%

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.