

NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

FOURTH QUARTER 2019

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>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%	+8.4%
Third Quarter:	July, August, September	+2.3%	+18.2%	+4.0
Fourth Quarter:	October, November, December	+7.2%	+12.6%	+3.4%

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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 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, Fourth Quarter 2019**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$4,532,924	\$379,307	\$4,912,231
Barnes	15,849,180	2,521,446	18,370,626
Benson	3,020,548	11,743	3,032,291
Billings	1,835,166	899,112	2,734,278
Bottineau	23,721,208	413,637	24,134,845
Bowman	8,246,507	1,436,828	9,683,335
Burke	3,668,924	848,615	4,517,539
Burleigh	393,449,291	28,532,332	421,981,623
Cass	706,897,604	96,911,778	803,809,382
Cavalier	7,059,857	249,327	7,309,184
Dickey	8,855,764	197,857	9,053,621
Divide	3,585,953	422,369	4,008,322
Dunn	14,351,726	2,721,954	17,073,680
Eddy	2,854,611	183,488	3,038,099
Emmons	4,925,923	128,255	5,054,178
Foster	13,957,030	654,461	14,611,491
Golden Valley	2,492,177	58,249	2,550,426
Grand Forks	261,391,974	14,283,333	275,675,307
Grant	3,928,755	44,213	3,972,968
Griggs	3,645,447	206,912	3,852,359
Hettinger	2,181,553	249,669	2,431,222
Kidder	3,683,576	53,636	3,737,212
LaMoure	8,350,991	122,191	8,473,182
Logan	2,937,054	32,353	2,969,407
McHenry	4,070,009	573,588	4,643,597
McIntosh	7,987,383	252,150	8,239,533
McKenzie	85,940,984	4,767,586	90,708,570
McLean	14,156,688	143,790	14,300,478
Mercer	12,968,298	209,968	13,178,266
Morton	60,702,109	14,437,944	75,140,053
Mountrail	69,325,117	798,178	70,123,295
Nelson	4,070,081	28,590	4,098,671
Oliver	749,013	132,018	881,031
Pembina	9,989,180	5,636,659	15,625,839
Pierce	10,328,558	703,276	11,031,834
Ramsey	38,529,951	819,201	39,349,152
Ransom	7,612,250	1,074,426	8,686,676
Renville	8,778,330	163,352	8,941,682
Richland	32,080,455	4,814,514	36,894,969
Rolette	6,449,086	355,402	6,804,488
Sargent	6,333,760	8,669,785	15,003,545
Sheridan	588,696	525	589,221
Sioux	510,890	3,672	514,562
Slope	219,912	2,321	222,233
Stark	239,546,932	13,258,393	252,805,325
Steele	2,319,007	184,274	2,503,281
Stutsman	62,238,027	4,584,640	66,822,667
Towner	2,684,085	382,775	3,066,860
Traill	10,364,339	700,088	11,064,427
Walsh	17,564,064	775,307	18,339,371
Ward	288,507,240	11,811,115	300,318,355
Wells	8,826,341	173,605	8,999,946
Williams	387,049,243	21,519,137	408,568,380
Subtotal In-State	\$2,905,913,771	\$248,539,344	\$3,154,453,115
Consolidated	\$505,084,117	\$115,731,438	\$620,815,555
Out-Of-State	\$1,438,813,325	\$389,976,660	\$1,828,789,985
Grand Total	\$4,849,811,213	\$754,247,442	\$5,604,058,655

TABLE 2

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

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER 2018	FOURTH QUARTER 2019	PERCENT CHANGE	FOURTH QUARTER 2018	FOURTH QUARTER 2019	PERCENT CHANGE
Adams	\$5,850,356	\$4,532,924	-22.52%	\$6,821,278	\$4,912,231	-27.99%
Barnes	14,353,842	15,849,180	10.42%	16,682,407	18,370,626	10.12%
Benson	2,812,234	3,020,548	7.41%	2,819,905	3,032,291	7.53%
Billings	1,685,006	1,835,166	8.91%	2,011,720	2,734,278	35.92%
Bottineau	21,847,505	23,721,208	8.58%	22,400,725	24,134,845	7.74%
Bowman	9,780,582	8,246,507	-15.68%	11,747,918	9,683,335	-17.57%
Burke	3,808,482	3,668,924	-3.66%	6,671,331	4,517,539	-32.28%
Burleigh	381,626,063	393,449,291	3.10%	404,420,002	421,981,623	4.34%
Cass	697,027,083	706,897,604	1.42%	769,583,675	803,809,382	4.45%
Cavalier	7,804,393	7,059,857	-9.54%	7,983,614	7,309,184	-8.45%
Dickey	8,696,680	8,855,764	1.83%	9,048,609	9,053,621	0.06%
Divide	4,600,440	3,585,953	-22.05%	4,606,664	4,008,322	-12.99%
Dunn	15,427,578	14,351,726	-6.97%	16,819,572	17,073,680	1.51%
Eddy	3,964,468	2,854,611	-28.00%	4,093,873	3,038,099	-25.79%
Emmons	4,877,478	4,925,923	0.99%	5,142,363	5,054,178	-1.71%
Foster	13,498,074	13,957,030	3.40%	13,903,921	14,611,491	5.09%
Golden Valley	4,670,155	2,492,177	-46.64%	4,823,161	2,550,426	-47.12%
Grand Forks	258,427,571	261,391,974	1.15%	278,159,832	275,675,307	-0.89%
Grant	3,169,604	3,928,755	23.95%	3,212,012	3,972,968	23.69%
Griggs	3,300,902	3,645,447	10.44%	3,490,678	3,852,359	10.36%
Hettinger	2,194,449	2,181,553	-0.59%	2,458,682	2,431,222	-1.12%
Kidder	3,583,245	3,683,576	2.80%	3,643,170	3,737,212	2.58%
LaMoure	7,658,071	8,350,991	9.05%	7,944,048	8,473,182	6.66%
Logan	3,741,202	2,937,054	-21.49%	3,783,212	2,969,407	-21.51%
McHenry	4,239,382	4,070,009	-4.00%	4,884,523	4,643,597	-4.93%
McIntosh	7,717,869	7,987,383	3.49%	7,983,173	8,239,533	3.21%
McKenzie	86,054,869	85,940,984	-0.13%	89,036,283	90,708,570	1.88%
McLean	15,749,425	14,156,688	-10.11%	16,166,922	14,300,478	-11.54%
Mercer	15,469,142	12,968,298	-16.17%	15,804,248	13,178,266	-16.62%
Morton	60,133,652	60,702,109	0.95%	72,210,506	75,140,053	4.06%
Mountrail	67,334,216	69,325,117	2.96%	68,176,171	70,123,295	2.86%
Nelson	4,168,429	4,070,081	-2.36%	4,215,205	4,098,671	-2.76%
Oliver	760,054	749,013	-1.45%	1,200,378	881,031	-26.60%
Pembina	9,993,994	9,989,180	-0.05%	12,566,950	15,625,839	24.34%
Pierce	10,641,953	10,328,558	-2.94%	11,440,293	11,031,834	-3.57%
Ramsey	39,758,930	38,529,951	-3.09%	40,492,701	39,349,152	-2.82%
Ransom	7,255,834	7,612,250	4.91%	8,413,400	8,686,676	3.25%
Renville	5,509,316	8,778,330	59.34%	5,847,020	8,941,682	52.93%
Richland	31,578,327	32,080,455	1.59%	36,679,000	36,894,969	0.59%
Rolette	6,661,053	6,449,086	-3.18%	6,811,277	6,804,488	-0.10%
Sargent	5,383,018	6,333,760	17.66%	14,223,949	15,003,545	5.48%
Sheridan	694,639	588,696	-15.25%	697,605	589,221	-15.54%
Sioux	565,247	510,890	-9.62%	565,501	514,562	-9.01%
Slope	216,911	219,912	1.38%	219,501	222,233	1.24%
Stark	253,509,331	239,546,932	-5.51%	267,161,028	252,805,325	-5.37%
Steele	2,057,498	2,319,007	12.71%	2,223,222	2,503,281	12.60%
Stutsman	58,237,591	62,238,027	6.87%	63,006,958	66,822,667	6.06%
Towner	2,362,314	2,684,085	13.62%	2,756,343	3,066,860	11.27%
Traill	8,031,936	10,364,339	29.04%	8,960,758	11,064,427	23.48%
Walsh	18,631,588	17,564,064	-5.73%	19,591,342	18,339,371	-6.39%
Ward	280,062,461	288,507,240	3.02%	294,859,108	300,318,355	1.85%
Wells	8,553,416	8,826,341	3.19%	8,670,530	8,999,946	3.80%
Williams	397,460,170	387,049,243	-2.62%	432,685,544	408,568,380	-5.57%
Subtotal In-State	\$2,893,198,028	\$2,905,913,771	0.44%	\$3,129,821,811	\$3,154,453,115	0.79%
Consolidated and Out-Of-State	\$1,851,809,678	\$1,943,897,442	4.97%	\$2,290,658,807	\$2,449,605,540	6.94%
Grand Total	\$4,745,007,706	\$4,849,811,213	2.21%	\$5,420,480,618	\$5,604,058,655	3.39%

TABLE 3

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

CITIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	\$1,853,297	\$234,296	\$2,087,593
Beach	2,112,771	57,999	2,170,770
Beulah	7,334,764	130,178	7,464,942
Bismarck	391,290,219	28,058,469	419,348,688
Bottineau	12,073,697	166,198	12,239,895
Bowman	7,642,952	347,706	7,990,658
Cando	2,190,096	326,547	2,516,643
Carrington	13,723,643	652,249	14,375,892
Casselton	4,365,541	75,840	4,441,381
Cavalier	3,786,131	5,387,132	9,173,263
Cooperstown	2,528,361	93,779	2,622,140
Crosby	3,210,359	31,299	3,241,658
Devils Lake	38,085,781	814,912	38,900,693
Dickinson	228,442,782	8,927,747	237,370,529
Ellendale	2,763,468	139,073	2,902,541
Fargo	602,667,565	83,010,354	685,677,919
Garrison	4,189,432	32,974	4,222,406
Grafton	10,570,200	393,466	10,963,666
Grand Forks	255,245,677	13,949,788	269,195,465
Harvey	7,654,778	131,474	7,786,252
Hazen	4,887,816	73,769	4,961,585
Hettinger	4,273,616	126,256	4,399,872
Hillsboro	3,641,097	114,435	3,755,532
Jamestown	60,770,191	3,942,703	64,712,894
Kenmare	6,114,636	63,770	6,178,406
Langdon	6,160,444	193,188	6,353,632
Larimore	984,252	159,638	1,143,890
Lincoln	1,048,910	3,331	1,052,241
Linton	3,562,821	115,525	3,678,346
Lisbon	5,803,775	22,051	5,825,826
Mandan	56,930,438	13,993,862	70,924,300
Mayville	3,235,117	452,820	3,687,937
Minot	274,174,597	11,385,129	285,559,726
New Rockford	2,457,639	180,356	2,637,995
New Town	31,161,172	507,773	31,668,945
Northwood	2,437,630	66,766	2,504,396
Oakes	5,277,943	52,760	5,330,703
Park River	3,193,781	31,027	3,224,808
Rolla	4,198,795	343,494	4,542,289
Rugby	10,223,214	690,594	10,913,808
Stanley	28,369,849	151,970	28,521,819
Tioga	21,317,519	270,501	21,588,020
Valley City	15,023,595	2,470,081	17,493,676
Wahpeton	25,952,442	4,201,132	30,153,574
Walhalla	1,703,878	3,946	1,707,824
Washburn	5,587,702	4,106	5,591,808
Watford City	74,409,805	3,589,292	77,999,097
West Fargo	85,801,630	9,302,263	95,103,893
Williston	363,587,459	21,103,236	384,690,695
Wishek	5,956,036	16,951	5,972,987
Subtotal 50 Cities	\$2,719,979,313	\$216,594,205	\$2,936,573,518
Remaining Cities	<u>185,934,458</u>	<u>31,945,139</u>	<u>217,879,597</u>
Total In-State	\$2,905,913,771	\$248,539,344	\$3,154,453,115
Consolidated	505,084,117	115,731,438	620,815,555
Out-Of-State	<u>1,438,813,325</u>	<u>389,976,660</u>	<u>1,828,789,985</u>
Grand Total In- and Out-Of-State	\$4,849,811,213	\$754,247,442	\$5,604,058,655

TABLE 4

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

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE	FOURTH QUARTER	FOURTH QUARTER	PERCENT CHANGE
	2018	2019		2018	2019	
Ashley	\$1,589,025	\$1,853,297	16.63%	\$1,837,996	\$2,087,593	13.58%
Beach	4,252,541	2,112,771	-50.32%	4,404,763	2,170,770	-50.72%
Beulah	9,525,599	7,334,764	-23.00%	9,649,886	7,464,942	-22.64%
Bismarck	379,597,289	391,290,219	3.08%	401,917,908	419,348,688	4.34%
Bottineau	11,476,257	12,073,697	5.21%	11,591,201	12,239,895	5.60%
Bowman	8,692,869	7,642,952	-12.08%	9,075,955	7,990,658	-11.96%
Cando	1,874,491	2,190,096	16.84%	1,947,056	2,516,643	29.25%
Carrington	13,260,478	13,723,643	3.49%	13,664,237	14,375,892	5.21%
Casselton	4,129,823	4,365,541	5.71%	4,801,832	4,441,381	-7.51%
Cavalier	4,109,517	3,786,131	-7.87%	6,372,205	9,173,263	43.96%
Cooperstown	2,430,289	2,528,361	4.04%	2,501,593	2,622,140	4.82%
Crosby	3,964,247	3,210,359	-19.02%	3,969,990	3,241,658	-18.35%
Devils Lake	39,231,472	38,085,781	-2.92%	39,964,778	38,900,693	-2.66%
Dickinson	237,893,531	228,442,782	-3.97%	247,604,282	237,370,529	-4.13%
Ellendale	2,459,297	2,763,468	12.37%	2,550,286	2,902,541	13.81%
Fargo	593,102,098	602,667,565	1.61%	649,431,478	685,677,919	5.58%
Garrison	6,322,085	4,189,432	-33.73%	6,348,451	4,222,406	-33.49%
Grafton	11,603,239	10,570,200	-8.90%	12,228,092	10,963,666	-10.34%
Grand Forks	250,733,370	255,245,677	1.80%	270,179,465	269,195,465	-0.36%
Harvey	7,200,679	7,654,778	6.31%	7,266,382	7,786,252	7.15%
Hazen	5,135,600	4,887,816	-4.82%	5,303,530	4,961,585	-6.45%
Hettinger	5,730,110	4,273,616	-25.42%	5,822,387	4,399,872	-24.43%
Hillsboro	2,816,670	3,641,097	29.27%	2,841,277	3,755,532	32.18%
Jamestown	56,765,586	60,770,191	7.05%	60,803,345	64,712,894	6.43%
Kenmare	5,731,139	6,114,636	6.69%	5,788,600	6,178,406	6.73%
Langdon	6,774,539	6,160,444	-9.06%	6,919,496	6,353,632	-8.18%
Larimore	950,796	984,252	3.52%	960,669	1,143,890	19.07%
Lincoln	999,423	1,048,910	4.95%	1,007,135	1,052,241	4.48%
Linton	3,281,156	3,562,821	8.58%	3,473,535	3,678,346	5.90%
Lisbon	5,190,968	5,803,775	11.81%	5,217,278	5,825,826	11.66%
Mandan	56,363,785	56,930,438	1.01%	67,562,946	70,924,300	4.98%
Mayville	2,797,569	3,235,117	15.64%	3,571,532	3,687,937	3.26%
Minot	267,069,311	274,174,597	2.66%	281,465,448	285,559,726	1.45%
New Rockford	2,498,807	2,457,639	-1.65%	2,623,265	2,637,995	0.56%
New Town	29,343,800	31,161,172	6.19%	29,754,887	31,668,945	6.43%
Northwood	3,805,532	2,437,630	-35.95%	3,942,204	2,504,396	-36.47%
Oakes	5,516,672	5,277,943	-4.33%	5,765,392	5,330,703	-7.54%
Park River	3,420,036	3,193,781	-6.62%	3,467,526	3,224,808	-7.00%
Rolla	3,894,888	4,198,795	7.80%	3,950,604	4,542,289	14.98%
Rugby	10,503,203	10,223,214	-2.67%	11,290,794	10,913,808	-3.34%
Stanley	28,095,793	28,369,849	0.98%	28,208,420	28,521,819	1.11%
Tioga	21,298,068	21,317,519	0.09%	21,597,931	21,588,020	-0.05%
Valley City	13,493,993	15,023,595	11.34%	15,801,408	17,493,676	10.71%
Wahpeton	24,842,486	25,952,442	4.47%	29,308,086	30,153,574	2.88%
Walhalla	1,408,116	1,703,878	21.00%	1,414,359	1,707,824	20.75%
Washburn	4,974,093	5,587,702	12.34%	5,014,403	5,591,808	11.51%
Watford City	75,649,686	74,409,805	-1.64%	77,580,044	77,999,097	0.54%
West Fargo	87,283,587	85,801,630	-1.70%	99,189,166	95,103,893	-4.12%
Williston	374,302,063	363,587,459	-2.86%	409,137,965	384,690,695	-5.98%
Wishek	5,915,321	5,956,036	0.69%	5,931,543	5,972,987	0.70%
Subtotal 50 Cities	\$2,709,300,992	\$2,719,979,313	0.39%	\$2,912,023,011	\$2,936,573,518	0.84%
Remaining Cities	183,897,036	185,934,458	1.11%	217,798,800	217,879,597	0.04%
Total In-State	\$2,893,198,028	\$2,905,913,771	0.44%	\$3,129,821,811	\$3,154,453,115	0.79%
Consolidated and Out-Of-State	1,851,809,678	1,943,897,442	4.97%	2,290,658,807	2,449,605,540	6.94%
Grand Total In- and Out-Of-State	\$4,745,007,706	\$4,849,811,213	2.21%	\$5,420,480,618	\$5,604,058,655	3.39%

TABLE 5**Comparison of Taxable Sales and Purchases
By Industry, Fourth Quarters 2018 and 2019**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FOURTH QUARTER 2018	FOURTH QUARTER 2019	
Mining and Oil Extraction	\$725,793,299	\$763,018,108	5.13%
Utilities	76,142,734	51,219,769	-32.73%
Construction	168,183,800	173,809,611	3.35%
Manufacturing	291,905,762	285,429,755	-2.22%
Wholesale Trade	1,276,822,057	1,235,814,954	-3.21%
Retail Trade	1,743,713,688	1,894,432,787	8.64%
Transportation and Warehousing	44,465,604	65,971,555	48.37%
Information Industries	146,607,231	154,057,478	5.08%
Fin, Ins. Real Estate, Rental & Leasing	224,581,427	210,823,827	-6.13%
Professional, Scientific, Tech., & Mgmt Serv.	55,896,747	62,467,448	11.76%
Educational, Health Care, and Social Serv.	25,731,019	55,903,824	117.26%
Arts, Entertainment & Recreation	20,544,347	26,049,086	26.79%
Accommodation & Food Services	439,482,044	445,064,516	1.27%
Other Services	126,215,029	122,372,309	-3.04%
Miscellaneous	54,395,830	57,623,628	5.93%
GRAND TOTAL	\$5,420,480,618	\$5,604,058,655	3.39%

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.