



NORTH DAKOTA 2019 SALES AND USE TAX STATISTICAL REPORT

Sales Occurring in Calendar Year 2019

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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 2019. 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 as a summary of the economic activity that occurs throughout the regions of the state.

Comparisons

Taxable sales and taxable sales plus purchases reported for the current year are compared with those reported for the prior year by county in Table 2 and by city in Table 4. (For an explanation of taxable sales, taxable purchases, or tax base, see the Definition of Terms section.)

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 included at the end of Tables 1 through 4 and not attributed to any particular city or county.

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.

2019 Session. Legislation was enacted that exempts tangible personal property used to construct or expand a qualified straddle plant, fractionator, and associated infrastructure. Also exempted was the tangible personal property used to construct or expand a system that provides secure geologic storage of carbon dioxide. Provisions were enacted allowing counties to impose a county lodging and/or restaurant tax.

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TABLE 1

**Taxable Sales and Taxable Purchases
By County, Calendar Year 2019**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$18,888,416	\$2,232,608	\$21,121,024
Barnes	64,237,731	8,590,409	72,828,140
Benson	11,882,982	558,577	12,441,559
Billings	26,984,751	1,755,027	28,739,778
Bottineau	90,062,599	1,189,272	91,251,871
Bowman	35,993,027	4,401,355	40,394,382
Burke	12,853,557	13,438,797	26,292,354
Burleigh	1,495,401,401	90,649,407	1,586,050,808
Cass	2,687,645,756	280,205,727	2,967,851,483
Cavalier	30,603,751	681,980	31,285,731
Dickey	34,847,243	618,880	35,466,123
Divide	16,259,499	600,942	16,860,441
Dunn	52,408,051	7,801,882	60,209,933
Eddy	9,719,881	237,791	9,957,672
Emmons	17,537,969	447,724	17,985,693
Foster	48,998,182	2,162,931	51,161,113
Golden Valley	11,840,498	193,042	12,033,540
Grand Forks	990,622,066	54,506,051	1,045,128,117
Grant	11,334,891	107,489	11,442,380
Griggs	13,304,597	718,096	14,022,693
Hettinger	8,482,766	851,810	9,334,576
Kidder	14,325,804	251,083	14,576,887
LaMoure	28,817,224	400,793	29,218,017
Logan	12,063,802	93,987	12,157,789
McHenry	17,285,276	2,472,758	19,758,034
McIntosh	26,937,650	336,903	27,274,553
McKenzie	342,030,854	38,392,342	380,423,196
McLean	64,088,424	857,471	64,945,895
Mercer	60,121,800	1,342,439	61,464,239
Morton	241,240,834	45,738,301	286,979,135
Mountrail	270,753,472	2,291,069	273,044,541
Nelson	16,349,550	49,665	16,399,215
Oliver	2,756,770	668,645	3,425,415
Pembina	40,000,631	20,035,693	60,036,324
Pierce	46,257,805	3,779,616	50,037,421
Ramsey	160,782,844	2,227,465	163,010,309
Ransom	30,886,735	4,021,928	34,908,663
Renville	30,548,485	816,622	31,365,107
Richland	128,847,155	19,812,160	148,659,315
Rolette	29,568,271	475,295	30,043,566
Sargent	22,672,787	35,640,374	58,313,161
Sheridan	2,229,200	31,172	2,260,372
Sioux	2,048,803	7,218	2,056,021
Slope	908,751	50,343	959,094
Stark	1,038,161,962	48,913,828	1,087,075,790
Steele	8,663,154	608,736	9,271,890
Stutsman	245,871,421	14,611,694	260,483,115
Towner	10,110,432	720,777	10,831,209
Traill	41,065,306	3,723,543	44,788,849
Walsh	76,910,179	3,556,511	80,466,690
Ward	1,105,326,117	47,173,115	1,152,499,232
Wells	36,693,347	473,585	37,166,932
Williams	1,573,637,142	121,598,221	1,695,235,363
Subtotal In-State	\$11,417,871,601	\$893,123,149	\$12,310,994,750
Consolidated	1,991,846,241	665,560,261	2,657,406,502
Out-Of-State	<u>5,113,492,271</u>	<u>1,441,618,487</u>	<u>6,555,110,758</u>
Grand Total In-State and Out-Of-State	\$18,523,210,113	\$3,000,301,897	\$21,523,512,010

TABLE 2

**Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases
By County, Calendar Years 2018 and 2019**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2018	2019		2018	2019	
Adams	\$20,715,748	\$18,888,416	-8.82%	\$23,923,621	\$21,121,024	-11.71%
Barnes	61,640,961	64,237,731	4.21%	69,727,834	72,828,140	4.45%
Benson	11,798,008	11,882,982	0.72%	11,847,153	12,441,559	5.02%
Billings	25,842,834	26,984,751	4.42%	27,077,625	28,739,778	6.14%
Bottineau	77,396,328	90,062,599	16.37%	79,704,709	91,251,871	14.49%
Bowman	33,690,111	35,993,027	6.84%	39,821,004	40,394,382	1.44%
Burke	13,688,940	12,853,557	-6.10%	21,580,430	26,292,354	21.83%
Burleigh	1,463,600,340	1,495,401,401	2.17%	1,547,108,090	1,586,050,808	2.52%
Cass	2,660,658,281	2,687,645,756	1.01%	2,910,016,688	2,967,851,483	1.99%
Cavalier	34,532,579	30,603,751	-11.38%	35,448,442	31,285,731	-11.74%
Dickey	36,391,011	34,847,243	-4.24%	37,571,673	35,466,123	-5.60%
Divide	17,626,817	16,259,499	-7.76%	17,654,724	16,860,441	-4.50%
Dunn	48,802,633	52,408,051	7.39%	57,930,114	60,209,933	3.94%
Eddy	13,422,707	9,719,881	-27.59%	14,211,737	9,957,672	-29.93%
Emmons	16,830,867	17,537,969	4.20%	17,376,254	17,985,693	3.51%
Foster	52,340,527	48,998,182	-6.39%	54,682,582	51,161,113	-6.44%
Golden Valley	14,151,405	11,840,498	-16.33%	14,501,585	12,033,540	-17.02%
Grand Forks	991,534,887	990,622,066	-0.09%	1,048,416,300	1,045,128,117	-0.31%
Grant	10,435,646	11,334,891	8.62%	10,501,290	11,442,380	8.96%
Griggs	12,357,140	13,304,597	7.67%	13,753,674	14,022,693	1.96%
Hettinger	8,464,337	8,482,766	0.22%	9,385,797	9,334,576	-0.55%
Kidder	14,973,294	14,325,804	-4.32%	15,152,478	14,576,887	-3.80%
LaMoure	29,033,692	28,817,224	-0.75%	29,757,260	29,218,017	-1.81%
Logan	13,247,453	12,063,802	-8.93%	13,416,352	12,157,789	-9.38%
McHenry	17,969,263	17,285,276	-3.81%	20,492,860	19,758,034	-3.59%
McIntosh	27,780,239	26,937,650	-3.03%	28,166,131	27,274,553	-3.17%
McKenzie	301,057,233	342,030,854	13.61%	324,225,235	380,423,196	17.33%
McLean	62,833,097	64,088,424	2.00%	64,506,240	64,945,895	0.68%
Mercer	60,856,068	60,121,800	-1.21%	62,824,540	61,464,239	-2.17%
Morton	232,487,061	241,240,834	3.77%	269,032,277	286,979,135	6.67%
Mountrail	238,145,946	270,753,472	13.69%	240,929,082	273,044,541	13.33%
Nelson	15,933,038	16,349,550	2.61%	16,030,811	16,399,215	2.30%
Oliver	2,511,272	2,756,770	9.78%	3,688,412	3,425,415	-7.13%
Pembina	41,804,567	40,000,631	-4.32%	53,171,291	60,036,324	12.91%
Pierce	48,631,322	46,257,805	-4.88%	52,241,448	50,037,421	-4.22%
Ramsey	169,896,639	160,782,844	-5.36%	172,051,787	163,010,309	-5.26%
Ransom	30,462,161	30,886,735	1.39%	33,280,661	34,908,663	4.89%
Renville	26,261,590	30,548,485	16.32%	27,473,026	31,365,107	14.17%
Richland	121,239,592	128,847,155	6.27%	150,474,512	148,659,315	-1.21%
Rolette	27,964,125	29,568,271	5.74%	28,255,489	30,043,566	6.33%
Sargent	22,014,295	22,672,787	2.99%	53,186,007	58,313,161	9.64%
Sheridan	2,432,271	2,229,200	-8.35%	2,440,236	2,260,372	-7.37%
Sioux	2,267,360	2,048,803	-9.64%	2,268,555	2,056,021	-9.37%
Slope	773,046	908,751	17.55%	783,229	959,094	22.45%
Stark	979,743,091	1,038,161,962	5.96%	1,038,460,429	1,087,075,790	4.68%
Steele	7,401,398	8,663,154	17.05%	8,128,985	9,271,890	14.06%
Stutsman	235,010,827	245,871,421	4.62%	248,538,879	260,483,115	4.81%
Towner	10,419,646	10,110,432	-2.97%	11,218,202	10,831,209	-3.45%
Traill	37,960,366	41,065,306	8.18%	41,023,602	44,788,849	9.18%
Walsh	74,693,316	76,910,179	2.97%	79,564,509	80,466,690	1.13%
Ward	1,059,903,171	1,105,326,117	4.29%	1,106,395,537	1,152,499,232	4.17%
Wells	37,017,561	36,693,347	-0.88%	37,417,103	37,166,932	-0.67%
Williams	1,512,422,457	1,573,637,142	4.05%	1,649,151,332	1,695,235,363	2.79%
Subtotal In-State	\$11,091,068,564	\$11,417,871,601	2.95%	\$11,945,987,823	\$12,310,994,750	3.06%
Consolidated and Out-Of-State	6,556,295,864	7,105,338,512	8.37%	8,322,111,298	9,212,517,260	10.70%
Grand Total In- and Out-Of-State	\$17,647,364,428	\$18,523,210,113	4.96%	\$ 20,268,099,121	\$21,523,512,010	6.19%

TABLE 3

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2019**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Abercrombie	263	\$3,766,250	\$0	\$3,766,250
Adams	127	707,535	8,599	716,134
Alexander	223	15,762,780	1,057,394	16,820,174
Anamoose	227	1,265,752	13,549	1,279,301
Aneta	222	496,828	4,560	501,388
Argusville	475	880,426	199,202	1,079,628
Arthur	337	622,331	255,307	877,638
Ashley	749	6,374,583	291,734	6,666,317
Beach	1,019	10,617,977	186,106	10,804,083
Belfield	800	35,633,392	14,421,625	50,055,017
Berthold	454	4,553,940	167,451	4,721,391
Beulah	3,121	35,932,951	537,408	36,470,359
Binford	183	2,309,007	356,187	2,665,194
Bisbee	126	601,012	196,074	797,086
Bismarck	61,272	1,485,467,318	89,261,116	1,574,728,434
Bottineau	2,211	46,897,704	353,240	47,250,944
Bowbells	336	1,264,081	28,661	1,292,742
Bowdon	131	215,526	0	215,526
Bowman	1,650	31,906,205	927,041	32,833,246
Buffalo	188	5,584,490	2,003	5,586,493
Burlington	1,060	20,954,326	93,184	21,047,510
Buxton	323	3,196,258	57,650	3,253,908
Cando	1,115	8,041,683	500,450	8,542,133
Carpio	157	1,322,501	3,067	1,325,568
Carrington	2,065	48,111,013	2,158,298	50,269,311
Carson	293	802,303	4,366	806,669
Casselton	2,329	19,181,992	329,893	19,511,885
Cavalier	1,302	15,646,642	19,348,441	34,995,083
Center	571	2,744,029	640,295	3,384,324
Christine	150	623,192	29,615	652,807
Columbus	133	348,204	507	348,711
Cooperstown	984	9,849,874	347,559	10,197,433
Crosby	1,070	13,805,844	123,580	13,929,424
Crystal	138	376,330	9,916	386,246
Davenport	252	512,355	0	512,355
Des Lacs	204	143,301	1,804	145,105
Devils Lake	7,141	159,239,384	2,214,495	161,453,879
Dickinson	17,787	986,162,855	34,206,460	1,020,369,315
Drake	275	1,022,205	4,876	1,027,081
Drayton	824	10,312,574	58,285	10,370,859
Dunn Center	146	11,085,453	16,274	11,101,727
Dunseith	773	5,163,396	12,369	5,175,765
Edgeley	563	8,495,023	88,900	8,583,923
Edinburg	196	1,833,906	2,789	1,836,695
Edmore	182	165,865	0	165,865
Elgin	642	9,170,543	59,316	9,229,859
Ellendale	1,394	10,869,768	353,184	11,222,952
Emerado	414	5,014,452	751,915	5,766,367
Enderlin	886	6,157,685	3,921,565	10,079,250
Fairmount	367	2,978,199	389,710	3,367,909
Fargo	105,549	2,258,440,313	232,840,811	2,491,281,124
Fessenden	479	3,598,870	129,915	3,728,785
Finley	445	6,747,207	201,025	6,948,232
Flasher	232	1,809,020	0	1,809,020
Fordville	212	728,820	1,458,454	2,187,274

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2019**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Forest River	125	\$958,036	\$547,191	\$1,505,227
Forman	504	2,832,189	168,401	3,000,590
Frontier	214	693,207	11,480	704,687
Gackle	310	831,591	6,706	838,297
Garrison	1,453	20,895,379	159,042	21,054,421
Gilby	237	130,639	5,497	136,136
Gladstone	239	338,851	35,973	374,824
Glenburn	380	10,480,881	357,937	10,838,818
Glen Ullin	807	5,486,956	109,317	5,596,273
Golden Valley	182	620,859	372	621,231
Grafton	4,284	50,750,805	1,295,042	52,045,847
Grand Forks	52,838	963,917,203	52,563,182	1,016,480,385
Grandin	173	1,137,131	1,129	1,138,260
Granville	241	769,780	835	770,615
Grenora	244	1,270,102	47,361	1,317,463
Gwinner	753	12,096,986	35,303,506	47,400,492
Halliday	188	972,770	36,836	1,009,606
Hankinson	919	10,050,576	945,754	10,996,330
Hannaford	131	832,984	14,133	847,117
Harvey	1,783	32,157,048	248,608	32,405,656
Harwood	718	5,794,304	1,585,814	7,380,118
Hatton	777	3,889,029	795	3,889,824
Hazelton	235	3,245,270	27,644	3,272,914
Hazen	2,411	20,735,788	297,221	21,033,009
Hebron	747	2,752,929	518,604	3,271,533
Hettinger	1,226	18,323,217	459,231	18,782,448
Hillsboro	1,603	16,215,214	344,053	16,559,267
Hoople	242	2,899,629	5,081	2,904,710
Hope	258	1,326,418	406,259	1,732,677
Horace	2,430	8,344,171	1,600,015	9,944,186
Hunter	261	6,847,529	76,584	6,924,113
Jamestown	15,427	240,457,424	11,684,739	252,142,163
Kenmare	1,096	22,382,457	270,703	22,653,160
Kensal	163	180,977	102	181,079
Killdeer	751	39,755,845	7,724,978	47,480,823
Kindred	692	8,920,788	7,690,032	16,610,820
Kulm	354	1,610,836	47,517	1,658,353
Lakota	672	3,561,686	29,084	3,590,770
LaMoure	889	13,714,632	43,427	13,758,059
Langdon	1,878	26,569,172	524,656	27,093,828
Lansford	245	429,743	19,504	449,247
Larimore	1,346	3,838,548	538,137	4,376,685
Leeds	427	1,908,850	517,947	2,426,797
Leonard	223	1,613,782	4,634	1,618,416
Lidgerwood	652	2,907,290	47,925	2,955,215
Lignite	155	3,273,435	13,385,706	16,659,141
Lincoln	2,406	5,588,665	9,847	5,598,512
Linton	1,097	11,869,199	309,042	12,178,241
Lisbon	2,154	22,662,948	93,169	22,756,117
Litchville	172	246,107	125	246,232
McClusky	380	1,463,665	24,866	1,488,531
McVile	349	1,063,829	61	1,063,890
Maddock	382	7,367,480	16,384	7,383,864
Makoti	154	921,614	0	921,614
Mandan	18,331	226,373,200	43,852,189	270,225,389

TABLE 3 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2019**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Manvel	360	\$1,275,113	\$33,612	\$1,308,725
Mapleton	762	5,334,723	305,680	5,640,403
Marion	133	663,245	43,326	706,571
Marmarth	136	786,360	9,038	795,398
Max	334	2,771,866	4,236	2,776,102
Mayville	1,858	12,227,220	2,840,566	15,067,786
Medina	308	1,645,578	35,217	1,680,795
Michigan	294	7,895,014	1,634	7,896,648
Milnor	653	6,049,026	135,470	6,184,496
Minnewaukan	224	719,110	281	719,391
Minot	40,888	1,050,105,760	45,060,453	1,095,166,213
Minto	604	4,243,606	57,422	4,301,028
Mohall	783	18,187,281	152,122	18,339,403
Mooreton	197	1,056,495	82,978	1,139,473
Mott	721	4,672,676	90,673	4,763,349
Munich	210	946,037	954	946,991
Napoleon	792	10,733,542	76,681	10,810,223
Neché	371	1,396,795	231,207	1,628,002
New England	600	2,506,818	756,893	3,263,711
New Leipzig	221	944,304	43,807	988,111
New Rockford	1,391	8,568,455	224,115	8,792,570
New Salem	946	3,962,291	273,850	4,236,141
New Town	1,925	108,638,999	1,182,564	109,821,563
Northwood	945	13,250,954	145,455	13,396,409
Oakes	1,856	21,262,313	227,627	21,489,940
Osnabrook	134	257,035	263	257,298
Page	232	1,046,486	1,565,127	2,611,613
Park River	1,403	12,771,385	127,742	12,899,127
Parshall	903	46,369,243	73,834	46,443,077
Pembina	592	4,725,752	281,498	5,007,250
Petersburg	192	239,606	435	240,041
Pick City	123	1,943,107	1,240	1,944,347
Plaza	171	2,247,633	5,733	2,253,366
Portal	126	824,372	3,575	827,947
Portland	606	959,703	182,483	1,142,186
Powers Lake	280	6,850,065	19,148	6,869,213
Ray	592	4,759,162	53,679	4,812,841
Reeder	162	565,199	1,773,377	2,338,576
Regent	160	1,303,272	4,244	1,307,516
Reile's Acres	513	10,737	111,723	122,460
Reynolds	301	545,474	170,925	716,399
Rhame	169	448,492	3,272,602	3,721,094
Richardton	529	9,258,067	148,458	9,406,525
Riverdale	205	2,230,721	0	2,230,721
Rolette	594	3,724,322	85,505	3,809,827
Rolla	1,280	19,664,739	371,351	20,036,090
Rugby	2,876	45,882,879	3,749,681	49,632,560
Rutland	163	605,238	7,932	613,170
St. John	341	951,601	2,414	954,015
St. Thomas	331	570,023	51,597	621,620
Sanborn	192	519,790	0	519,790
Sawyer	357	822,072	27,461	849,533
Scranton	281	3,638,330	201,712	3,840,042
Selfridge	160	268,631	0	268,631
Sherwood	242	1,248,092	304,178	1,552,270

TABLE 3 (continued)**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 2019**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Sheyenne	204	\$1,126,944	\$13,676	\$1,140,620
South Heart	301	2,382,161	3,675	2,385,836
Stanley	1,458	110,660,690	459,642	111,120,332
Stanton	366	576,663	495,170	1,071,833
Steele	715	7,991,887	233,971	8,225,858
Strasburg	409	1,828,419	53,581	1,882,000
Streeter	170	810,119	424	810,543
Surrey	934	1,595,203	86,086	1,681,289
Tappen	197	3,080,634	6,746	3,087,380
Taylor	148	1,209,364	97,637	1,307,001
Thompson	986	1,529,541	2,700	1,532,241
Tioga	1,230	83,994,995	948,607	84,943,602
Tolna	166	2,201,133	13,891	2,215,024
Tower City	253	4,527,043	56,586	4,583,629
Towner	533	2,069,163	89,139	2,158,302
Turtle Lake	581	1,946,739	25,941	1,972,680
Underwood	778	3,550,976	441,174	3,992,150
Upham	130	730,300	2,430	732,730
Valley City	6,585	61,257,542	8,335,305	69,592,847
Velva	1,084	9,659,826	2,148,259	11,808,085
Wahpeton	7,766	99,196,793	17,943,176	117,139,969
Walcott	235	3,991,827	31,344	4,023,171
Walhalla	996	6,359,084	18,547	6,377,631
Washburn	1,246	26,006,702	65,451	26,072,153
Watford City	1,744	299,099,013	34,129,929	333,228,942
West Fargo	25,830	352,764,322	33,496,892	386,261,214
Westhope	429	3,072,068	125,411	3,197,479
Williston	14,716	1,480,813,664	120,281,480	1,601,095,144
Willow City	163	808,918	0	808,918
Wilton	711	4,146,792	96,298	4,243,090
Wimbledon	216	1,191,491	251,415	1,442,906
Wing	152	153,536	300	153,836
Wishek	1,002	19,874,130	44,266	19,918,396
Wyndmere	429	3,467,526	258,805	3,726,331
Zap	237	312,432	11,028	323,460
Subtotal 200 Cities	496,897	\$11,250,877,565	\$877,523,362	\$12,128,400,927
Remaining City Data		<u>166,994,036</u>	<u>15,599,787</u>	<u>182,593,823</u>
Total In-State		\$11,417,871,601	\$893,123,149	\$12,310,994,750
Consolidated		1,991,846,241	665,560,261	2,657,406,502
Out-Of-State		<u>5,113,492,271</u>	<u>1,441,618,487</u>	<u>6,555,110,758</u>
Grand Total In- and Out-Of-State		\$18,523,210,113	\$3,000,301,897	\$21,523,512,010

TABLE 4

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2018 and 2019**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2018	2019		2018	2019	
Abercrombie	\$3,531,992	\$3,766,250	6.63%	\$3,532,596	\$3,766,250	6.61%
Adams	635,615	707,535	11.32%	645,746	716,134	10.90%
Alexander	14,100,151	15,762,780	11.79%	20,098,565	16,820,174	-16.31%
Anamoose	1,298,708	1,265,752	-2.54%	1,313,150	1,279,301	-2.58%
Aneta	566,744	496,828	-12.34%	571,795	501,388	-12.31%
Argusville	1,110,267	880,426	-20.70%	1,373,331	1,079,628	-21.39%
Arthur	795,702	622,331	-21.79%	1,207,647	877,638	-27.33%
Ashley	6,475,185	6,374,583	-1.55%	6,781,388	6,666,317	-1.70%
Beach	12,836,950	10,617,977	-17.29%	13,183,313	10,804,083	-18.05%
Belfield	39,017,059	35,633,392	-8.67%	52,705,458	50,055,017	-5.03%
Berthold	6,559,079	4,553,940	-30.57%	6,743,496	4,721,391	-29.99%
Beulah	37,317,632	35,932,951	-3.71%	37,774,459	36,470,359	-3.45%
Binford	1,447,612	2,309,007	59.50%	2,549,633	2,665,194	4.53%
Bisbee	593,990	601,012	1.18%	1,071,669	797,086	-25.62%
Bismarck	1,454,471,339	1,485,467,318	2.13%	1,536,411,437	1,574,728,434	2.49%
Bottineau	45,378,331	46,897,704	3.35%	45,661,041	47,250,944	3.48%
Bowbells	1,958,491	1,264,081	-35.46%	2,042,325	1,292,742	-36.70%
Bowdon	210,004	215,526	2.63%	210,004	215,526	2.63%
Bowman	30,829,343	31,906,205	3.49%	31,906,675	32,833,246	2.90%
Buffalo	5,592,668	5,584,490	-0.15%	5,604,999	5,586,493	-0.33%
Burlington	16,613,335	20,954,326	26.13%	16,668,036	21,047,510	26.27%
Buxton	3,483,417	3,196,258	-8.24%	3,606,689	3,253,908	-9.78%
Cando	8,384,039	8,041,683	-4.08%	8,668,001	8,542,133	-1.45%
Carpio	1,350,589	1,322,501	-2.08%	1,355,599	1,325,568	-2.22%
Carrington	51,443,572	48,111,013	-6.48%	53,779,682	50,269,311	-6.53%
Carson	756,924	802,303	6.00%	760,200	806,669	6.11%
Casselton	17,798,166	19,181,992	7.78%	18,610,800	19,511,885	4.84%
Cavalier	16,596,601	15,646,642	-5.72%	27,118,011	34,995,083	29.05%
Center	2,496,655	2,744,029	9.91%	3,646,387	3,384,324	-7.19%
Christine	724,365	623,192	-13.97%	763,073	652,807	-14.45%
Columbus	443,021	348,204	-21.40%	443,745	348,711	-21.42%
Cooperstown	9,856,073	9,849,874	-0.06%	10,143,342	10,197,433	0.53%
Crosby	15,338,700	13,805,844	-9.99%	15,364,802	13,929,424	-9.34%
Crystal	384,238	376,330	-2.06%	387,399	386,246	-0.30%
Davenport	246,730	512,355	107.66%	246,730	512,355	107.66%
Des Lacs	54,067	143,301	165.04%	54,067	145,105	168.38%
Devils Lake	167,791,159	159,239,384	-5.10%	169,940,535	161,453,879	-4.99%
Dickinson	921,512,333	986,162,855	7.02%	966,270,770	1,020,369,315	5.60%
Drake	868,557	1,022,205	17.69%	873,928	1,027,081	17.52%
Drayton	11,120,147	10,312,574	-7.26%	11,244,098	10,370,859	-7.77%
Dunn Center	6,213,694	11,085,453	78.40%	6,213,694	11,101,727	78.67%
Dunseith	5,208,132	5,163,396	-0.86%	5,224,092	5,175,765	-0.93%
Edgeley	8,886,519	8,495,023	-4.41%	9,026,070	8,583,923	-4.90%
Edinburg	1,575,389	1,833,906	16.41%	1,582,070	1,836,695	16.09%
Edmore	256,724	165,865	-35.39%	256,724	165,865	-35.39%
Elgin	8,371,306	9,170,543	9.55%	8,408,053	9,229,859	9.77%
Ellendale	11,848,327	10,869,768	-8.26%	12,562,329	11,222,952	-10.66%
Emerado	4,548,752	5,014,452	10.24%	5,229,505	5,766,367	10.27%
Enderlin	6,914,350	6,157,685	-10.94%	9,607,792	10,079,250	4.91%
Fairmount	2,806,378	2,978,199	6.12%	3,229,954	3,367,909	4.27%
Fargo	2,244,128,461	2,258,440,313	0.64%	2,436,164,146	2,491,281,124	2.26%
Fessenden	3,544,203	3,598,870	1.54%	3,667,284	3,728,785	1.68%
Finley	5,139,440	6,747,207	31.28%	5,313,960	6,948,232	30.75%
Flasher	1,870,932	1,809,020	-3.31%	1,870,932	1,809,020	-3.31%
Fordville	609,399	728,820	19.60%	3,485,550	2,187,274	-37.25%
Forest River	1,340,572	958,036	-28.54%	1,404,366	1,505,227	7.18%
Forman	3,005,111	2,832,189	-5.75%	3,189,847	3,000,590	-5.93%
Frontier	1,403,736	693,207	-50.62%	1,405,879	704,687	-49.88%
Gackle	860,778	831,591	-3.39%	885,575	838,297	-5.34%
Garrison	23,254,038	20,895,379	-10.14%	23,320,531	21,054,421	-9.72%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2018 and 2019**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	2018	2019		2018	2019	
Gilby	\$229,008	\$130,639	-42.95%	\$232,918	\$136,136	-41.55%
Gladstone	357,888	338,851	-5.32%	395,067	374,824	-5.12%
Glenburn	5,695,770	10,480,881	84.01%	6,342,831	10,838,818	70.88%
Glen Ullin	5,833,088	5,486,956	-5.93%	5,976,286	5,596,273	-6.36%
Golden Valley	452,516	620,859	37.20%	453,276	621,231	37.05%
Grafton	47,977,112	50,750,805	5.78%	49,584,599	52,045,847	4.96%
Grand Forks	962,655,213	963,917,203	0.13%	1,018,084,191	1,016,480,385	-0.16%
Grandin	1,117,376	1,137,131	1.77%	1,123,669	1,138,260	1.30%
Granville	689,066	769,780	11.71%	714,023	770,615	7.93%
Grenora	1,172,536	1,270,102	8.32%	1,183,484	1,317,463	11.32%
Gwinner	12,251,897	12,096,986	-1.26%	43,050,132	47,400,492	10.11%
Halliday	806,170	972,770	20.67%	849,597	1,009,606	18.83%
Hankinson	5,945,127	10,050,576	69.06%	8,908,845	10,996,330	23.43%
Hannaford	752,618	832,984	10.68%	758,222	847,117	11.72%
Harvey	32,466,164	32,157,048	-0.95%	32,655,654	32,405,656	-0.77%
Harwood	6,028,951	5,794,304	-3.89%	7,741,619	7,380,118	-4.67%
Hatton	3,835,404	3,889,029	1.40%	3,838,194	3,889,824	1.35%
Hazelton	3,006,554	3,245,270	7.94%	3,102,482	3,272,914	5.49%
Hazen	20,026,992	20,735,788	3.54%	20,331,028	21,033,009	3.45%
Hebron	2,436,362	2,752,929	12.99%	3,024,073	3,271,533	8.18%
Hettinger	20,243,927	18,323,217	-9.49%	20,925,772	18,782,448	-10.24%
Hillsboro	13,588,157	16,215,214	19.33%	13,765,053	16,559,267	20.30%
Hoople	4,161,436	2,899,629	-30.32%	4,157,608	2,904,710	-30.14%
Hope	1,716,070	1,326,418	-22.71%	2,268,975	1,732,677	-23.64%
Horace	7,882,425	8,344,171	5.86%	9,272,403	9,944,186	7.24%
Hunter	6,508,870	6,847,529	5.20%	6,576,887	6,924,113	5.28%
Jamestown	229,864,312	240,457,424	4.61%	240,169,767	252,142,163	4.98%
Kenmare	26,333,966	22,382,457	-15.01%	26,493,332	22,653,160	-14.49%
Kensal	189,386	180,977	-4.44%	189,455	181,079	-4.42%
Killdeer	41,218,099	39,755,845	-3.55%	50,248,712	47,480,823	-5.51%
Kindred	7,572,135	8,920,788	17.81%	12,298,720	16,610,820	35.06%
Kulm	1,422,192	1,610,836	13.26%	1,485,585	1,658,353	11.63%
Lakota	3,455,784	3,561,686	3.06%	3,493,993	3,590,770	2.77%
LaMoure	13,665,078	13,714,632	0.36%	13,738,925	13,758,059	0.14%
Langdon	30,489,806	26,569,172	-12.86%	31,326,438	27,093,828	-13.51%
Lansford	434,707	429,743	-1.14%	441,064	449,247	1.86%
Larimore	3,832,946	3,838,548	0.15%	4,057,921	4,376,685	7.86%
Leeds	2,122,458	1,908,850	-10.06%	2,160,488	2,426,797	12.33%
Leonard	1,638,758	1,613,782	-1.52%	1,645,841	1,618,416	-1.67%
Lidgerwood	2,938,834	2,907,290	-1.07%	3,006,809	2,955,215	-1.72%
Lignite	2,794,762	3,273,435	17.13%	10,574,431	16,659,141	57.54%
Lincoln	5,118,142	5,588,665	9.19%	5,159,386	5,598,512	8.51%
Linton	11,327,055	11,869,199	4.79%	11,645,734	12,178,241	4.57%
Lisbon	21,498,809	22,662,948	5.41%	21,618,520	22,756,117	5.26%
Litchville	449,625	246,107	-45.26%	449,751	246,232	-45.25%
McClusky	1,525,157	1,463,665	-4.03%	1,531,189	1,488,531	-2.79%
McVille	1,208,422	1,063,829	-11.97%	1,215,283	1,063,890	-12.46%
Maddock	7,035,812	7,367,480	4.71%	7,043,623	7,383,864	4.83%
Makoti	915,385	921,614	0.68%	915,385	921,614	0.68%
Mandan	217,988,617	226,373,200	3.85%	252,007,141	270,225,389	7.23%
Manvel	1,313,604	1,275,113	-2.93%	1,378,692	1,308,725	-5.07%
Mapleton	5,399,807	5,334,723	-1.21%	5,766,564	5,640,403	-2.19%
Marion	574,328	663,245	15.48%	586,870	706,571	20.40%
Marmarth	604,141	786,360	30.16%	612,932	795,398	29.77%
Max	2,549,713	2,771,866	8.71%	2,553,800	2,776,102	8.70%
Mayville	13,358,893	12,227,220	-8.47%	15,588,666	15,067,786	-3.34%
Medina	1,340,202	1,645,578	22.79%	1,397,822	1,680,795	20.24%
Michigan	8,174,667	7,895,014	-3.42%	8,175,011	7,896,648	-3.41%
Milnor	5,173,964	6,049,026	16.91%	5,330,907	6,184,496	16.01%
Minnewaukan	640,103	719,110	12.34%	641,157	719,391	12.20%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2018 and 2019**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 2018	CALENDAR YEAR 2019	PERCENT CHANGE	CALENDAR YEAR 2018	CALENDAR YEAR 2019	PERCENT CHANGE
Minot	\$1,003,704,493	\$1,050,105,760	4.62%	\$1,049,018,819	\$1,095,166,213	4.40%
Minto	3,854,152	4,243,606	10.10%	3,911,091	4,301,028	9.97%
Mohall	18,790,622	18,187,281	-3.21%	19,181,261	18,339,403	-4.39%
Mooreton	1,006,304	1,056,495	4.99%	1,010,163	1,139,473	12.80%
Mott	4,711,921	4,672,676	-0.83%	4,780,360	4,763,349	-0.36%
Munich	1,056,725	946,037	-10.47%	1,057,292	946,991	-10.43%
Napoleon	11,806,103	10,733,542	-9.08%	11,903,800	10,810,223	-9.19%
Neché	1,660,467	1,396,795	-15.88%	1,864,367	1,628,002	-12.68%
New England	2,509,078	2,506,818	-0.09%	3,318,372	3,263,711	-1.65%
New Leipzig	829,872	944,304	13.79%	855,493	988,111	15.50%
New Rockford	9,589,601	8,568,455	-10.65%	10,353,627	8,792,570	-15.08%
New Salem	3,558,085	3,962,291	11.36%	4,035,922	4,236,141	4.96%
New Town	104,323,535	108,638,999	4.14%	105,689,684	109,821,563	3.91%
Northwood	15,861,190	13,250,954	-16.46%	16,082,283	13,396,409	-16.70%
Oakes	21,896,992	21,262,313	-2.90%	22,328,711	21,489,940	-3.76%
Osnabrook	247,460	257,035	3.87%	248,004	257,298	3.75%
Page	959,375	1,046,486	9.08%	1,261,822	2,611,613	106.97%
Park River	13,446,568	12,771,385	-5.02%	13,607,342	12,899,127	-5.20%
Parshall	22,029,885	46,369,243	110.48%	22,111,757	46,443,077	110.04%
Pembina	4,669,014	4,725,752	1.22%	5,003,074	5,007,250	0.08%
Petersburg	232,899	239,606	2.88%	233,678	240,041	2.72%
Pick City	1,888,523	1,943,107	2.89%	1,888,523	1,944,347	2.96%
Plaza	2,372,864	2,247,633	-5.28%	2,379,398	2,253,366	-5.30%
Portal	948,454	824,372	-13.08%	952,266	827,947	-13.06%
Portland	900,742	959,703	6.55%	1,102,423	1,142,186	3.61%
Powers Lake	7,236,684	6,850,065	-5.34%	7,253,791	6,869,213	-5.30%
Ray	4,672,539	4,759,162	1.85%	4,698,203	4,812,841	2.44%
Reeder	465,904	565,199	21.31%	2,991,932	2,338,576	-21.84%
Regent	1,243,338	1,303,272	4.82%	1,287,065	1,307,516	1.59%
Reile's Acres	20,553	10,737	-47.76%	48,056	122,460	154.83%
Reynolds	999,953	545,474	-45.45%	1,098,295	716,399	-34.77%
Rhame	461,673	448,492	-2.86%	5,456,629	3,721,094	-31.81%
Richardton	12,714,119	9,258,067	-27.18%	12,840,994	9,406,525	-26.75%
Riverdale	1,943,848	2,230,721	14.76%	1,955,058	2,230,721	14.10%
Rolette	4,118,388	3,724,322	-9.57%	4,280,364	3,809,827	-10.99%
Rolla	17,543,529	19,664,739	12.09%	17,651,364	20,036,090	13.51%
Rugby	48,210,283	45,882,879	-4.83%	51,789,759	49,632,560	-4.17%
Rutland	745,218	605,238	-18.78%	760,278	613,170	-19.35%
St. John	1,042,711	951,601	-8.74%	1,044,342	954,015	-8.65%
St. Thomas	580,942	570,023	-1.88%	647,398	621,620	-3.98%
Sanborn	507,270	519,790	2.47%	507,270	519,790	2.47%
Sawyer	671,358	822,072	22.45%	754,660	849,533	12.57%
Scranton	2,399,095	3,638,330	51.65%	2,457,700	3,840,042	56.25%
Selfridge	309,363	268,631	-13.17%	309,363	268,631	-13.17%
Sherwood	1,177,719	1,248,092	5.98%	1,347,714	1,552,270	15.18%
Sheyenne	3,805,721	1,126,944	-70.39%	3,830,725	1,140,620	-70.22%
South Heart	2,312,867	2,382,161	3.00%	2,322,402	2,385,836	2.73%
Stanley	106,780,663	110,660,690	3.63%	107,238,948	111,120,332	3.62%
Stanton	879,007	576,663	-34.40%	2,080,259	1,071,833	-48.48%
Steele	7,819,711	7,991,887	2.20%	7,951,577	8,225,858	3.45%
Strasburg	1,905,255	1,828,419	-4.03%	1,991,763	1,882,000	-5.51%
Streeter	931,272	810,119	-13.01%	935,646	810,543	-13.37%
Surrey	1,256,489	1,595,203	26.96%	1,319,533	1,681,289	27.42%
Tappen	3,786,289	3,080,634	-18.64%	3,794,961	3,087,380	-18.65%
Taylor	1,320,783	1,209,364	-8.44%	1,417,696	1,307,001	-7.81%
Thompson	1,200,570	1,529,541	27.40%	1,205,568	1,532,241	27.10%
Tioga	77,838,864	83,994,995	7.91%	78,976,788	84,943,602	7.56%
Tolna	1,778,981	2,201,133	23.73%	1,825,510	2,215,024	21.34%
Tower City	4,220,203	4,527,043	7.27%	4,305,906	4,583,629	6.45%
Towner	2,133,031	2,069,163	-2.99%	2,223,062	2,158,302	-2.91%

TABLE 4 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 2018 and 2019**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 2018	CALENDAR YEAR 2019	PERCENT CHANGE	CALENDAR YEAR 2018	CALENDAR YEAR 2019	PERCENT CHANGE
Turtle Lake	\$2,071,695	\$1,946,739	-6.03%	\$2,240,807	\$1,972,680	-11.97%
Underwood	3,326,326	3,550,976	6.75%	4,000,691	3,992,150	-0.21%
Upham	829,342	730,300	-11.94%	829,342	732,730	-11.65%
Valley City	58,599,343	61,257,542	4.54%	66,564,192	69,592,847	4.55%
Velva	10,829,273	9,659,826	-10.80%	12,960,015	11,808,085	-8.89%
Wahpeton	95,552,804	99,196,793	3.81%	120,577,658	117,139,969	-2.85%
Walcott	4,631,532	3,991,827	-13.81%	4,642,184	4,023,171	-13.33%
Walhalla	6,003,517	6,359,084	5.92%	6,023,632	6,377,631	5.88%
Washburn	22,735,591	26,006,702	14.39%	22,943,280	26,072,153	13.64%
Watford City	266,857,095	299,099,013	12.08%	280,341,449	333,228,942	18.87%
West Fargo	343,194,329	352,764,322	2.79%	390,266,266	386,261,214	-1.03%
Westhope	3,419,549	3,072,068	-10.16%	4,368,916	3,197,479	-26.81%
Williston	1,426,651,872	1,480,813,664	3.80%	1,561,534,440	1,601,095,144	2.53%
Willow City	918,104	808,918	-11.89%	918,104	808,918	-11.89%
Wilton	4,263,695	4,146,792	-2.74%	4,630,902	4,243,090	-8.37%
Wimbledon	1,104,648	1,191,491	7.86%	1,189,638	1,442,906	21.29%
Wing	171,162	153,536	-10.30%	171,462	153,836	-10.28%
Wishek	20,563,399	19,874,130	-3.35%	20,642,977	19,918,396	-3.51%
Wyndmere	3,394,882	3,467,526	2.14%	3,541,471	3,726,331	5.22%
Zap	291,398	312,432	7.22%	296,995	323,460	8.91%
Subtotal 200 Cities	\$10,949,080,830	\$11,250,877,565	2.76%	\$11,787,114,308	\$12,128,400,927	2.90%
Remaining City Data	141,987,734	166,994,036	17.61%	158,873,515	182,593,823	14.93%
Total In-State	\$11,091,068,564	\$11,417,871,601	2.95%	\$11,945,987,823	\$12,310,994,750	3.06%
Consolidated and Out-Of-State	6,556,295,864	7,105,338,512	8.37%	8,322,111,298	9,212,517,260	10.70%
Grand Total In- and Out-Of-State	\$17,647,364,428	\$18,523,210,113	4.96%	\$20,268,099,121	\$21,523,512,010	6.19%

TABLE 5**Comparison of Taxable Sales and Purchases
By Industry, Calendar Years 2018 and 2019**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	CALENDAR YEAR 2018	CALENDAR YEAR 2019	
Mining and Oil Extraction	\$2,798,163,097	\$3,099,269,900	10.76%
Utilities	334,669,549	374,364,048	11.86%
Construction	581,947,597	618,279,202	6.24%
Manufacturing	1,074,003,183	1,167,694,348	8.72%
Wholesale Trade	4,851,244,665	4,972,679,709	2.50%
Retail Trade	6,254,185,693	6,686,103,548	6.91%
Transportation and Warehousing	186,248,015	233,609,304	25.43%
Information Industries	547,298,574	572,056,125	4.52%
Fin, Ins. Real Estate, Rental & Leasing	810,057,434	821,798,413	1.45%
Professional, Scientific, Tech., & Mgmt Serv.	169,865,961	184,599,302	8.67%
Educational, Health Care, and Social Serv.	72,631,251	124,846,840	71.89%
Arts, Entertainment & Recreation	119,938,479	122,162,919	1.85%
Accommodation & Food Services	1,766,444,579	1,834,041,363	3.83%
Other Services	486,496,814	510,916,169	5.02%
Miscellaneous	214,904,230	201,090,820	-6.43%
GRAND TOTAL	\$20,268,099,121	\$21,523,512,010	6.19%

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.