

NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

FIRST QUARTER 2020

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>2018</u>	<u>2019</u>	<u>2020</u>
First Quarter:	January, February, March	+9.6%	+9.7%	+2.9%
Second Quarter:	April, May, June	+9.5%	+8.4%	
Third Quarter:	July, August, September	+18.2%	+4.0	
Fourth Quarter:	October, November, December	+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 first quarter of 2020. 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 2020**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$3,790,216	\$544,941	\$4,335,157
Barnes	12,633,139	1,016,749	13,649,888
Benson	3,129,928	15,377	3,145,305
Billings	424,576	50,220	474,796
Bottineau	17,982,996	282,134	18,265,130
Bowman	6,756,427	817,150	7,573,577
Burke	2,855,944	481,604	3,337,548
Burleigh	303,013,406	22,287,989	325,301,395
Cass	534,479,269	61,158,306	595,637,575
Cavalier	6,555,373	126,008	6,681,381
Dickey	6,760,942	190,575	6,951,517
Divide	2,567,448	342,424	2,909,872
Dunn	12,099,188	2,139,534	14,238,722
Eddy	1,739,631	15,677	1,755,308
Emmons	3,109,796	58,022	3,167,818
Foster	9,944,089	354,597	10,298,686
Golden Valley	1,863,975	31,842	1,895,817
Grand Forks	201,609,955	8,958,122	210,568,077
Grant	2,154,754	15,611	2,170,365
Griggs	2,636,853	135,210	2,772,063
Hettinger	1,983,371	143,193	2,126,564
Kidder	2,502,451	24,539	2,526,990
LaMoure	5,510,264	91,950	5,602,214
Logan	2,411,762	14,955	2,426,717
McHenry	3,657,437	508,693	4,166,130
McIntosh	5,802,039	13,413	5,815,452
McKenzie	70,569,342	3,800,629	74,369,971
McLean	10,567,255	315,194	10,882,449
Mercer	10,078,892	179,692	10,258,584
Morton	53,064,558	9,942,768	63,007,326
Mountrail	57,571,767	442,746	58,014,513
Nelson	3,112,461	80,417	3,192,878
Oliver	544,585	154,839	699,424
Pembina	8,141,487	243,898	8,385,385
Pierce	10,620,419	427,745	11,048,164
Ramsey	34,251,304	403,127	34,654,431
Ransom	5,158,479	1,256,331	6,414,810
Renville	6,748,967	126,730	6,875,697
Richland	28,204,379	4,274,845	32,479,224
Rolette	6,022,193	34,778	6,056,971
Sargent	5,293,661	8,209,159	13,502,820
Sheridan	417,253	605	417,858
Sioux	530,155	106	530,261
Slope	161,952	1,601	163,553
Stark	193,834,117	12,297,693	206,131,810
Steele	1,314,256	74,410	1,388,666
Stutsman	50,584,676	2,615,133	53,199,809
Towner	1,735,193	140,468	1,875,661
Traill	7,427,897	214,162	7,642,059
Walsh	14,898,959	593,453	15,492,412
Ward	224,610,354	9,802,276	234,412,630
Wells	6,767,644	49,693	6,817,337
Williams	337,596,324	13,054,827	350,651,151
Subtotal In-State	\$2,307,803,758	\$168,556,160	\$2,476,359,918
Consolidated	\$491,366,866	\$92,205,399	\$583,572,265
Out-Of-State	\$1,187,433,446	\$342,346,987	\$1,529,780,433
Grand Total	\$3,986,604,070	\$603,108,546	\$4,589,712,616

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, First Quarters 2019 and 2020**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE
	2019	2020		2019	2020	
Adams	\$4,178,415	\$3,790,216	-9.29%	\$4,528,000	\$4,335,157	-4.26%
Barnes	12,123,217	12,633,139	4.21%	13,729,401	13,649,888	-0.58%
Benson	1,903,614	3,129,928	64.42%	1,907,308	3,145,305	64.91%
Billings	431,685	424,576	-1.65%	517,265	474,796	-8.21%
Bottineau	18,474,216	17,982,996	-2.66%	18,698,160	18,265,130	-2.32%
Bowman	7,459,361	6,756,427	-9.42%	8,353,762	7,573,577	-9.34%
Burke	2,416,147	2,855,944	18.20%	7,030,645	3,337,548	-52.53%
Burleigh	301,871,160	303,013,406	0.38%	317,253,611	325,301,395	2.54%
Cass	541,748,259	534,479,269	-1.34%	586,332,471	595,637,575	1.59%
Cavalier	6,617,357	6,555,373	-0.94%	6,706,038	6,681,381	-0.37%
Dickey	6,080,093	6,760,942	11.20%	6,176,838	6,951,517	12.54%
Divide	2,867,735	2,567,448	-10.47%	2,879,578	2,909,872	1.05%
Dunn	9,452,289	12,099,188	28.00%	10,665,933	14,238,722	33.50%
Eddy	1,528,884	1,739,631	13.78%	1,546,433	1,755,308	13.51%
Emmons	3,101,542	3,109,796	0.27%	3,149,142	3,167,818	0.59%
Foster	8,777,698	9,944,089	13.29%	9,294,731	10,298,686	10.80%
Golden Valley	2,242,617	1,863,975	-16.88%	2,272,068	1,895,817	-16.56%
Grand Forks	204,279,180	201,609,955	-1.31%	214,605,855	210,568,077	-1.88%
Grant	1,877,381	2,154,754	14.77%	1,893,698	2,170,365	14.61%
Griggs	2,498,056	2,636,853	5.56%	2,570,882	2,772,063	7.83%
Hettinger	1,520,350	1,983,371	30.45%	1,624,621	2,126,564	30.90%
Kidder	2,320,623	2,502,451	7.84%	2,362,062	2,526,990	6.98%
LaMoure	5,431,370	5,510,264	1.45%	5,511,795	5,602,214	1.64%
Logan	3,112,454	2,411,762	-22.51%	3,121,038	2,426,717	-22.25%
McHenry	2,834,835	3,657,437	29.02%	3,120,347	4,166,130	33.51%
McIntosh	5,064,782	5,802,039	14.56%	5,080,113	5,815,452	14.47%
McKenzie	72,427,457	70,569,342	-2.57%	76,112,925	74,369,971	-2.29%
McLean	12,633,524	10,567,255	-16.36%	12,894,740	10,882,449	-15.61%
Mercer	11,345,464	10,078,892	-11.16%	11,972,467	10,258,584	-14.32%
Morton	48,257,838	53,064,558	9.96%	58,027,615	63,007,326	8.58%
Mountrail	58,248,157	57,571,767	-1.16%	58,744,347	58,014,513	-1.24%
Nelson	3,173,238	3,112,461	-1.92%	3,174,699	3,192,878	0.57%
Oliver	559,305	544,585	-2.63%	695,324	699,424	0.59%
Pembina	7,142,648	8,141,487	13.98%	7,413,485	8,385,385	13.11%
Pierce	9,555,195	10,620,419	11.15%	10,173,686	11,048,164	8.60%
Ramsey	33,955,777	34,251,304	0.87%	34,323,195	34,654,431	0.97%
Ransom	5,954,194	5,158,479	-13.36%	6,656,226	6,414,810	-3.63%
Renville	5,394,637	6,748,967	25.11%	5,493,586	6,875,697	25.16%
Richland	26,485,414	28,204,379	6.49%	30,691,026	32,479,224	5.83%
Rolette	5,808,647	6,022,193	3.68%	5,832,487	6,056,971	3.85%
Sargent	4,287,494	5,293,661	23.47%	12,880,224	13,502,820	4.83%
Sheridan	411,167	417,253	1.48%	414,683	417,858	0.77%
Sioux	469,599	530,155	12.90%	469,689	530,261	12.90%
Slope	171,520	161,952	-5.58%	173,294	163,553	-5.62%
Stark	214,924,658	193,834,117	-9.81%	227,104,933	206,131,810	-9.23%
Steele	1,206,966	1,314,256	8.89%	1,363,083	1,388,666	1.88%
Stutsman	49,639,041	50,584,676	1.91%	51,922,841	53,199,809	2.46%
Towner	1,718,618	1,735,193	0.96%	1,789,043	1,875,661	4.84%
Traill	7,981,432	7,427,897	-6.94%	8,388,047	7,642,059	-8.89%
Walsh	15,047,111	14,898,959	-0.98%	15,449,649	15,492,412	0.28%
Ward	223,916,990	224,610,354	0.31%	233,472,173	234,412,630	0.40%
Wells	7,792,075	6,767,644	-13.15%	7,829,315	6,817,337	-12.93%
Williams	364,009,014	337,596,324	-7.26%	389,800,585	350,651,151	-10.04%
Subtotal In-State	\$2,352,730,500	\$2,307,803,758	-1.91%	\$2,514,195,162	\$2,476,359,918	-1.50%
Consolidated and Out-Of-State	\$1,545,110,797	\$1,678,800,312	8.65%	\$1,945,863,844	\$2,113,352,698	8.61%
Grand Total	\$3,897,841,297	\$3,986,604,070	2.28%	\$4,460,059,006	\$4,589,712,616	2.91%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, First Quarter 2020**

CITIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	\$1,202,941	\$3,264	\$1,206,205
Beach	1,652,066	31,642	1,683,708
Beulah	5,426,805	123,808	5,550,613
Bismarck	301,276,138	22,241,935	323,518,073
Bottineau	9,408,833	29,266	9,438,099
Bowman	6,302,719	117,131	6,419,850
Cando	1,392,132	67,877	1,460,009
Carrington	9,724,298	354,086	10,078,384
Casselton	4,366,765	214,522	4,581,287
Cavalier	3,260,789	127,989	3,388,778
Cooperstown	1,989,024	115,791	2,104,815
Crosby	2,340,219	11,796	2,352,015
Devils Lake	33,905,914	402,703	34,308,617
Dickinson	183,865,331	7,750,713	191,616,044
Ellendale	1,885,629	96,309	1,981,938
Fargo	451,789,430	49,453,059	501,242,489
Garrison	3,509,674	16,778	3,526,452
Grafton	10,451,204	271,564	10,722,768
Grand Forks	197,477,636	8,738,033	206,215,669
Harvey	5,957,925	49,076	6,007,001
Hazen	3,935,615	48,384	3,983,999
Hettinger	3,620,407	93,083	3,713,490
Hillsboro	2,540,126	68,005	2,608,131
Jamestown	49,702,230	1,823,621	51,525,851
Kenmare	3,881,357	765,371	4,646,728
Langdon	6,056,719	99,515	6,156,234
Larimore	723,269	118,722	841,991
Lincoln	908,734	2,250	910,984
Linton	2,025,970	26,769	2,052,739
Lisbon	3,908,683	12,067	3,920,750
Mandan	50,415,668	9,739,652	60,155,320
Mayville	2,503,326	53,257	2,556,583
Minot	214,260,961	8,812,382	223,073,343
New Rockford	1,408,197	12,309	1,420,506
New Town	32,615,461	241,022	32,856,483
Northwood	1,664,963	8,557	1,673,520
Oakes	4,085,177	91,390	4,176,567
Park River	2,196,886	27,083	2,223,969
Rolla	4,004,635	11,428	4,016,063
Rugby	10,555,219	418,618	10,973,837
Stanley	22,373,907	68,397	22,442,304
Tioga	15,941,094	356,211	16,297,305
Valley City	12,011,071	1,013,134	13,024,205
Wahpeton	23,020,240	3,920,104	26,940,344
Walhalla	1,164,630	1,652	1,166,282
Washburn	4,652,832	12,430	4,665,262
Watford City	59,566,394	2,200,345	61,766,739
West Fargo	68,067,068	10,686,081	78,753,149
Williston	319,853,778	12,515,415	332,369,193
Wishek	4,474,842	10,149	4,484,991
Subtotal 50 Cities	\$2,169,324,931	\$143,474,745	\$2,312,799,676
Remaining Cities	<u>138,478,827</u>	<u>25,081,415</u>	<u>163,560,242</u>
Total In-State	\$2,307,803,758	\$168,556,160	\$2,476,359,918
Consolidated	491,366,866	92,205,399	583,572,265
Out-Of-State	<u>1,187,433,446</u>	<u>342,346,987</u>	<u>1,529,780,433</u>
Grand Total In- and Out-Of-State	\$3,986,604,070	\$603,108,546	\$4,589,712,616

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, First Quarters 2019 and 2020**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE	FIRST QUARTER	FIRST QUARTER	PERCENT CHANGE
	2019	2020		2019	2020	
Ashley	\$1,122,499	\$1,202,941	7.17%	\$1,130,863	\$1,206,205	6.66%
Beach	2,042,344	1,652,066	-19.11%	2,070,976	1,683,708	-18.70%
Beulah	6,723,749	5,426,805	-19.29%	6,822,594	5,550,613	-18.64%
Bismarck	300,311,304	301,276,138	0.32%	315,631,761	323,518,073	2.50%
Bottineau	8,764,330	9,408,833	7.35%	8,830,602	9,438,099	6.88%
Bowman	6,681,757	6,302,719	-5.67%	6,775,546	6,419,850	-5.25%
Cando	1,315,535	1,392,132	5.82%	1,379,557	1,460,009	5.83%
Carrington	8,554,207	9,724,298	13.68%	9,070,622	10,078,384	11.11%
Casselton	3,533,755	4,366,765	23.57%	3,570,295	4,581,287	28.32%
Cavalier	2,911,059	3,260,789	12.01%	3,067,084	3,388,778	10.49%
Cooperstown	2,061,827	1,989,024	-3.53%	2,128,284	2,104,815	-1.10%
Crosby	2,409,900	2,340,219	-2.89%	2,421,232	2,352,015	-2.86%
Devils Lake	33,660,503	33,905,914	0.73%	34,026,714	34,308,617	0.83%
Dickinson	201,951,389	183,865,331	-8.96%	210,320,992	191,616,044	-8.89%
Ellendale	1,694,649	1,885,629	11.27%	1,746,609	1,981,938	13.47%
Fargo	461,514,791	451,789,430	-2.11%	497,361,983	501,242,489	0.78%
Garrison	4,350,817	3,509,674	-19.33%	4,375,862	3,526,452	-19.41%
Grafton	10,222,839	10,451,204	2.23%	10,475,816	10,722,768	2.36%
Grand Forks	199,531,008	197,477,636	-1.03%	209,624,571	206,215,669	-1.63%
Harvey	6,900,195	5,957,925	-13.66%	6,927,032	6,007,001	-13.28%
Hazen	3,982,453	3,935,615	-1.18%	4,049,737	3,983,999	-1.62%
Hettinger	4,099,872	3,620,407	-11.69%	4,189,951	3,713,490	-11.37%
Hillsboro	3,369,171	2,540,126	-24.61%	3,426,244	2,608,131	-23.88%
Jamestown	48,765,602	49,702,230	1.92%	50,335,089	51,525,851	2.37%
Kenmare	4,541,066	3,881,357	-14.53%	4,594,043	4,646,728	1.15%
Langdon	6,109,353	6,056,719	-0.86%	6,195,605	6,156,234	-0.64%
Larimore	757,737	723,269	-4.55%	768,243	841,991	9.60%
Lincoln	916,820	908,734	-0.88%	919,507	910,984	-0.93%
Linton	1,957,347	2,025,970	3.51%	2,008,892	2,052,739	2.18%
Lisbon	4,224,250	3,908,683	-7.47%	4,243,168	3,920,750	-7.60%
Mandan	45,756,662	50,415,668	10.18%	54,985,619	60,155,320	9.40%
Mayville	2,616,907	2,503,326	-4.34%	2,912,809	2,556,583	-12.23%
Minot	212,283,236	214,260,961	0.93%	221,685,629	223,073,343	0.63%
New Rockford	1,354,737	1,408,197	3.95%	1,368,239	1,420,506	3.82%
New Town	21,804,910	32,615,461	49.58%	22,070,944	32,856,483	48.87%
Northwood	2,283,934	1,664,963	-27.10%	2,324,646	1,673,520	-28.01%
Oakes	3,828,680	4,085,177	6.70%	3,864,200	4,176,567	8.08%
Park River	2,874,124	2,196,886	-23.56%	2,907,490	2,223,969	-23.51%
Rolla	3,692,671	4,004,635	8.45%	3,697,705	4,016,063	8.61%
Rugby	9,474,292	10,555,219	11.41%	10,083,536	10,973,837	8.83%
Stanley	26,451,953	22,373,907	-15.42%	26,526,530	22,442,304	-15.40%
Tioga	19,288,014	15,941,094	-17.35%	19,593,996	16,297,305	-16.83%
Valley City	11,549,457	12,011,071	4.00%	13,109,535	13,024,205	-0.65%
Wahpeton	20,744,454	23,020,240	10.97%	24,612,156	26,940,344	9.46%
Walhalla	822,544	1,164,630	41.59%	825,203	1,166,282	41.33%
Washburn	5,914,267	4,652,832	-21.33%	5,938,575	4,665,262	-21.44%
Watford City	65,016,640	59,566,394	-8.38%	67,973,585	61,766,739	-9.13%
West Fargo	67,847,428	68,067,068	0.32%	75,457,207	78,753,149	4.37%
Williston	343,181,666	319,853,778	-6.80%	368,596,629	332,369,193	-9.83%
Wishek	3,847,478	4,474,842	16.31%	3,854,445	4,484,991	16.36%
Subtotal 50 Cities	\$2,215,616,182	\$2,169,324,931	-2.09%	\$2,350,878,152	\$2,312,799,676	-1.62%
Remaining Cities	<u>137,114,318</u>	<u>138,478,827</u>	1.00%	<u>163,317,010</u>	<u>163,560,242</u>	0.15%
Total In-State	\$2,352,730,500	\$2,307,803,758	-1.91%	\$2,514,195,162	\$2,476,359,918	-1.50%
Consolidated and Out-Of-State	<u>1,545,110,797</u>	<u>1,678,800,312</u>	8.65%	<u>1,945,863,844</u>	<u>2,113,352,698</u>	8.61%
Grand Total In- and Out-Of-State	\$3,897,841,297	\$3,986,604,070	2.28%	\$4,460,059,006	\$4,589,712,616	2.91%

TABLE 5**Comparison of Taxable Sales and Purchases
By Industry, First Quarters 2019 and 2020**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FIRST QUARTER 2019	FIRST QUARTER 2020	
Mining and Oil Extraction	\$694,869,385	\$723,450,703	4.11%
Utilities	46,003,540	38,003,222	-17.39%
Construction	98,977,944	106,729,701	7.83%
Manufacturing	215,879,706	219,768,031	1.80%
Wholesale Trade	1,060,214,902	1,062,225,985	0.19%
Retail Trade	1,340,810,881	1,458,905,925	8.81%
Transportation and Warehousing	37,546,544	33,812,216	-9.95%
Information Industries	133,450,700	136,779,417	2.49%
Fin, Ins. Real Estate, Rental & Leasing	192,282,228	185,430,759	-3.56%
Professional, Scientific, Tech., & Mgmt Serv.	34,736,502	37,917,260	9.16%
Educational, Health Care, and Social Serv.	18,190,191	27,946,991	53.64%
Arts, Entertainment & Recreation	18,111,360	16,745,229	-7.54%
Accommodation & Food Services	410,199,248	384,064,882	-6.37%
Other Services	123,500,630	116,541,478	-5.63%
Miscellaneous	35,285,245	41,390,817	17.30%
GRAND TOTAL	\$4,460,059,006	\$4,589,712,616	2.91%

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.