

# NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

## SECOND QUARTER 2017

Covering Sales Occurring in  
April, May and June

		Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year		
	<u>Sales Quarter</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
First Quarter:	January, February, March	+2.3%	-33.2%	-5.1%
Second Quarter:	April, May, June	-16.1%	-25.7%	+6.8%
Third Quarter:	July, August, September	-25.0%	-19.9%	
Fourth Quarter:	October, November, December	-31.2%	-17.6%	

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**[www.nd.gov/tax](http://www.nd.gov/tax)**

# 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 second quarter of 2017. 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:

<b>NAICS Codes</b>	<b>Business Activity</b>
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, Second Quarter 2017**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$4,706,975	\$403,431	\$5,110,406
Barnes	16,896,512	1,631,225	18,527,737
Benson	3,666,905	42,005	3,708,910
Billings	6,779,029	336,490	7,115,519
Bottineau	18,306,610	109,981	18,416,591
Bowman	8,355,624	907,861	9,263,485
Burke	3,216,879	2,932,706	6,149,585
Burleigh	409,305,367	21,727,792	431,033,159
Cass	689,048,800	62,556,901	751,605,701
Cavalier	8,046,574	348,296	8,394,870
Dickey	9,902,408	191,315	10,093,723
Divide	5,145,486	10,498	5,155,984
Dunn	11,655,895	493,535	12,149,430
Eddy	2,816,640	47,387	2,864,027
Emmons	3,796,899	218,574	4,015,473
Foster	14,935,199	993,016	15,928,215
Golden Valley	2,845,328	12,449	2,857,777
Grand Forks	291,188,162	15,932,112	307,120,274
Grant	2,418,868	7,547	2,426,415
Griggs	3,687,479	139,976	3,827,455
Hettinger	2,252,972	114,165	2,367,137
Kidder	4,060,741	94,820	4,155,561
LaMoure	7,490,730	146,502	7,637,232
Logan	2,588,019	86,403	2,674,422
McHenry	6,404,773	614,365	7,019,138
McIntosh	7,883,586	30,616	7,914,202
McKenzie	47,007,025	6,175,776	53,182,801
McLean	18,714,989	401,988	19,116,977
Mercer	17,683,761	2,991,099	20,674,860
Morton	67,876,238	8,894,357	76,770,595
Mountrail	47,736,219	839,303	48,575,522
Nelson	4,377,967	1,445	4,379,412
Oliver	639,864	423,076	1,062,940
Pembina	10,787,466	1,546,307	12,333,773
Pierce	11,682,173	1,430,119	13,112,292
Ramsey	46,586,265	514,996	47,101,261
Ransom	9,695,493	657,971	10,353,464
Renville	6,932,149	192,602	7,124,751
Richland	30,013,123	9,139,804	39,152,927
Rolette	7,642,306	49,568	7,691,874
Sargent	4,884,825	6,390,778	11,275,603
Sheridan	670,552	530	671,082
Sioux	575,659	1,356	577,015
Slope	240,612	4,403	245,015
Stark	222,136,279	8,025,783	230,162,062
Steele	2,132,147	187,625	2,319,772
Stutsman	70,248,185	2,792,044	73,040,229
Towner	2,647,276	566,044	3,213,320
Traill	9,928,154	891,658	10,819,812
Walsh	19,150,773	962,060	20,112,833
Ward	273,346,135	11,261,433	284,607,568
Wells	10,686,176	100,582	10,786,758
Williams	331,527,949	32,954,994	364,482,943
Subtotal In-State	\$2,822,952,220	\$207,527,669	\$3,030,479,889
Consolidated	\$443,919,114	\$116,102,010	\$560,021,124
Out-Of-State	<u>\$903,239,015</u>	<u>\$193,491,903</u>	<u>\$1,096,730,918</u>
Grand Total	\$4,170,110,349	\$517,121,582	\$4,687,231,931

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
By County, Second Quarters 2016 and 2017**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2016	2017		2016	2017	
Adams	\$5,211,464	\$4,706,975	-9.68%	\$5,559,058	\$5,110,406	-8.07%
Barnes	15,596,017	16,896,512	8.34%	17,399,927	18,527,737	6.48%
Benson	2,300,223	3,666,905	59.42%	2,337,440	3,708,910	58.67%
Billings	6,342,027	6,779,029	6.89%	7,281,663	7,115,519	-2.28%
Bottineau	17,666,832	18,306,610	3.62%	18,431,749	18,416,591	-0.08%
Bowman	10,278,048	8,355,624	-18.70%	11,783,668	9,263,485	-21.39%
Burke	3,260,382	3,216,879	-1.33%	5,812,002	6,149,585	5.81%
Burleigh	409,039,794	409,305,367	0.06%	430,948,773	431,033,159	0.02%
Cass	715,222,721	689,048,800	-3.66%	783,334,099	751,605,701	-4.05%
Cavalier	7,100,380	8,046,574	13.33%	7,442,657	8,394,870	12.79%
Dickey	8,577,722	9,902,408	15.44%	8,835,588	10,093,723	14.24%
Divide	5,041,973	5,145,486	2.05%	5,073,757	5,155,984	1.62%
Dunn	7,091,080	11,655,895	64.37%	7,624,273	12,149,430	59.35%
Eddy	2,962,104	2,816,640	-4.91%	2,973,756	2,864,027	-3.69%
Emmons	4,785,074	3,796,899	-20.65%	4,919,775	4,015,473	-18.38%
Foster	10,459,375	14,935,199	42.79%	11,339,673	15,928,215	40.46%
Golden Valley	4,618,455	2,845,328	-38.39%	4,625,870	2,857,777	-38.22%
Grand Forks	292,142,779	291,188,162	-0.33%	314,181,557	307,120,274	-2.25%
Grant	2,297,682	2,418,868	5.27%	2,317,013	2,426,415	4.72%
Griggs	3,438,912	3,687,479	7.23%	3,528,269	3,827,455	8.48%
Hettinger	2,202,527	2,252,972	2.29%	2,268,017	2,367,137	4.37%
Kidder	4,212,828	4,060,741	-3.61%	4,255,137	4,155,561	-2.34%
LaMoure	6,641,525	7,490,730	12.79%	6,756,603	7,637,232	13.03%
Logan	2,324,676	2,588,019	11.33%	2,371,099	2,674,422	12.79%
McHenry	6,014,266	6,404,773	6.49%	6,709,117	7,019,138	4.62%
McIntosh	6,100,444	7,883,586	29.23%	6,140,343	7,914,202	28.89%
McKenzie	39,902,576	47,007,025	17.80%	41,568,377	53,182,801	27.94%
McLean	16,338,969	18,714,989	14.54%	16,630,686	19,116,977	14.95%
Mercer	17,339,683	17,683,761	1.98%	17,677,543	20,674,860	16.96%
Morton	66,625,590	67,876,238	1.88%	73,288,619	76,770,595	4.75%
Mountrail	34,958,685	47,736,219	36.55%	36,134,641	48,575,522	34.43%
Nelson	3,556,680	4,377,967	23.09%	3,558,760	4,379,412	23.06%
Oliver	817,841	639,864	-21.76%	1,495,878	1,062,940	-28.94%
Pembina	10,404,745	10,787,466	3.68%	14,406,047	12,333,773	-14.38%
Pierce	10,361,158	11,682,173	12.75%	11,206,877	13,112,292	17.00%
Ramsey	42,865,584	46,586,265	8.68%	43,371,180	47,101,261	8.60%
Ransom	8,085,726	9,695,493	19.91%	8,483,286	10,353,464	22.05%
Renville	5,417,971	6,932,149	27.95%	5,533,718	7,124,751	28.75%
Richland	30,216,618	30,013,123	-0.67%	37,396,280	39,152,927	4.70%
Rolette	7,211,478	7,642,306	5.97%	7,240,540	7,691,874	6.23%
Sargent	4,912,975	4,884,825	-0.57%	15,529,377	11,275,603	-27.39%
Sheridan	626,783	670,552	6.98%	629,280	671,082	6.64%
Sioux	237,012	575,659	142.88%	238,513	577,015	141.92%
Slope	238,850	240,612	0.74%	242,906	245,015	0.87%
Stark	187,237,113	222,136,279	18.64%	199,709,779	230,162,062	15.25%
Steele	2,198,552	2,132,147	-3.02%	2,380,666	2,319,772	-2.56%
Stutsman	68,152,624	70,248,185	3.07%	71,626,749	73,040,229	1.97%
Towner	2,540,535	2,647,276	4.20%	2,797,691	3,213,320	14.86%
Traill	10,473,017	9,928,154	-5.20%	10,858,901	10,819,812	-0.36%
Walsh	18,347,958	19,150,773	4.38%	19,227,533	20,112,833	4.60%
Ward	268,509,216	273,346,135	1.80%	283,379,315	284,607,568	0.43%
Wells	8,409,289	10,686,176	27.08%	8,469,142	10,786,758	27.37%
Williams	245,816,202	331,527,949	34.87%	276,335,404	364,482,943	31.90%
Subtotal In-State	\$2,672,732,740	\$2,822,952,220	5.62%	\$2,893,668,571	\$3,030,479,889	4.73%
Consolidated and Out-Of-State	\$1,240,746,779	\$1,347,158,129	8.58%	\$1,493,341,631	\$1,656,752,042	10.94%
Grand Total	\$3,913,479,519	\$4,170,110,349	6.56%	\$4,387,010,202	\$4,687,231,931	6.84%

TABLE 3

**Taxable Sales and Taxable Purchases  
Largest 50 Cities, Second Quarter 2017**

CITIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	\$1,500,634	\$12,789	\$1,513,423
Beach	2,521,316	11,949	2,533,265
Beulah	10,677,872	100,448	10,778,320
Bismarck	406,286,058	21,114,515	427,400,573
Bottineau	12,438,498	55,640	12,494,138
Bowman	7,661,752	219,848	7,881,600
Cando	2,051,055	509,090	2,560,145
Carrington	14,714,037	983,393	15,697,430
Casselton	5,437,370	37,657	5,475,027
Cavalier	4,767,323	1,463,686	6,231,009
Cooperstown	2,983,877	72,485	3,056,362
Crosby	4,705,931	10,145	4,716,076
Devils Lake	45,948,272	512,841	46,461,113
Dickinson	210,774,448	5,970,407	216,744,855
Ellendale	2,780,059	75,479	2,855,538
Fargo	580,821,374	52,497,633	633,319,007
Garrison	7,758,433	9,181	7,767,614
Grafton	12,222,685	321,410	12,544,095
Grand Forks	282,349,575	15,657,214	298,006,789
Harvey	9,400,992	57,744	9,458,736
Hazen	6,090,471	44,457	6,134,928
Hettinger	4,490,126	111,580	4,601,706
Hillsboro	4,004,269	40,545	4,044,814
Jamestown	68,989,439	1,930,601	70,920,040
Kenmare	7,059,015	80,085	7,139,100
Langdon	6,925,331	298,221	7,223,552
Larimore	1,166,496	71,529	1,238,025
Lincoln	1,957,451	2,487	1,959,938
Linton	2,756,616	66,976	2,823,592
Lisbon	7,275,006	10,081	7,285,087
Mandan	63,627,355	8,171,858	71,799,213
Mayville	3,291,142	599,655	3,890,797
Minot	253,368,147	10,873,198	264,241,345
New Rockford	2,474,801	38,909	2,513,710
New Town	19,181,092	304,428	19,485,520
Northwood	5,403,236	35,590	5,438,826
Oakes	6,403,889	88,199	6,492,088
Park River	3,901,649	75,763	3,977,412
Rolla	4,763,129	10,500	4,773,629
Rugby	11,567,337	1,422,820	12,990,157
Stanley	24,816,694	151,975	24,968,669
Tioga	14,616,743	216,592	14,833,335
Valley City	16,135,654	1,571,218	17,706,872
Wahpeton	23,443,965	8,396,139	31,840,104
Walhalla	1,531,346	5,525	1,536,871
Washburn	6,487,596	99,125	6,586,721
Watford City	40,612,580	4,999,958	45,612,538
West Fargo	89,263,203	7,209,097	96,472,300
Williston	314,603,054	32,678,278	347,281,332
Wishek	6,204,823	17,827	6,222,650
Subtotal 50 Cities	\$2,650,213,216	\$179,316,770	\$2,829,529,986
Remaining Cities	172,739,004	28,210,899	200,949,903
Total In-State	\$2,822,952,220	\$207,527,669	\$3,030,479,889
Consolidated	443,919,114	116,102,010	560,021,124
Out-Of-State	903,239,015	193,491,903	1,096,730,918
Grand Total In- and Out-Of-State	\$4,170,110,349	\$517,121,582	\$4,687,231,931

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
Largest 50 Cities, Second Quarters 2016 and 2017**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2016	2017		2016	2017	
Ashley	\$1,205,295	\$1,500,634	24.50%	\$1,220,401	\$1,513,423	24.01%
Beach	4,221,570	2,521,316	-40.28%	4,226,893	2,533,265	-40.07%
Beulah	10,849,723	10,677,872	-1.58%	11,020,587	10,778,320	-2.20%
Bismarck	406,040,929	406,286,058	0.06%	427,382,066	427,400,573	0.00%
Bottineau	12,737,225	12,438,498	-2.35%	12,837,429	12,494,138	-2.67%
Bowman	9,585,001	7,661,752	-20.07%	10,197,012	7,881,600	-22.71%
Cando	1,964,593	2,051,055	4.40%	2,182,311	2,560,145	17.31%
Carrington	10,236,428	14,714,037	43.74%	11,092,120	15,697,430	41.52%
Cassellton	4,256,995	5,437,370	27.73%	4,287,332	5,475,027	27.70%
Cavalier	4,418,903	4,767,323	7.88%	8,278,004	6,231,009	-24.73%
Cooperstown	2,778,633	2,983,877	7.39%	2,827,230	3,056,362	8.10%
Crosby	4,601,895	4,705,931	2.26%	4,629,418	4,716,076	1.87%
Devils Lake	42,280,419	45,948,272	8.68%	42,784,637	46,461,113	8.59%
Dickinson	177,508,920	210,774,448	18.74%	188,375,969	216,744,855	15.06%
Ellendale	2,537,444	2,780,059	9.56%	2,642,243	2,855,538	8.07%
Fargo	611,906,678	580,821,374	-5.08%	670,779,013	633,319,007	-5.58%
Garrison	5,454,798	7,758,433	42.23%	5,462,853	7,767,614	42.19%
Grafton	11,500,670	12,222,685	6.28%	11,948,966	12,544,095	4.98%
Grand Forks	284,107,274	282,349,575	-0.62%	305,775,519	298,006,789	-2.54%
Harvey	7,340,665	9,400,992	28.07%	7,366,724	9,458,736	28.40%
Hazen	5,489,769	6,090,471	10.94%	5,542,576	6,134,928	10.69%
Hettinger	5,067,259	4,490,126	-11.39%	5,351,548	4,601,706	-14.01%
Hillsboro	4,768,015	4,004,269	-16.02%	4,814,089	4,044,814	-15.98%
Jamestown	66,675,690	68,989,439	3.47%	69,301,466	70,920,040	2.34%
Kenmare	5,869,320	7,059,015	20.27%	5,955,287	7,139,100	19.88%
Langdon	6,108,045	6,925,331	13.38%	6,400,594	7,223,552	12.86%
Larimore	1,260,552	1,166,496	-7.46%	1,317,338	1,238,025	-6.02%
Lincoln	1,550,806	1,957,451	26.22%	1,560,176	1,959,938	25.62%
Linton	3,341,585	2,756,616	-17.51%	3,415,267	2,823,592	-17.32%
Lisbon	6,241,673	7,275,006	16.56%	6,264,217	7,285,087	16.30%
Mandan	62,192,448	63,627,355	2.31%	68,513,580	71,799,213	4.80%
Mayville	3,187,158	3,291,142	3.26%	3,395,668	3,890,797	14.58%
Minot	257,255,246	253,368,147	-1.51%	271,559,266	264,241,345	-2.69%
New Rockford	2,306,719	2,474,801	7.29%	2,314,825	2,513,710	8.59%
New Town	14,838,425	19,181,092	29.27%	15,044,307	19,485,520	29.52%
Northwood	4,533,714	5,403,236	19.18%	4,639,067	5,438,826	17.24%
Oakes	5,341,420	6,403,889	19.89%	5,467,603	6,492,088	18.74%
Park River	4,018,380	3,901,649	-2.90%	4,070,241	3,977,412	-2.28%
Rolla	4,383,529	4,763,129	8.66%	4,394,015	4,773,629	8.64%
Rugby	10,259,045	11,567,337	12.75%	11,090,133	12,990,157	17.13%
Stanley	17,794,616	24,816,694	39.46%	17,974,646	24,968,669	38.91%
Tioga	10,180,486	14,616,743	43.58%	10,281,947	14,833,335	44.27%
Valley City	14,956,069	16,135,654	7.89%	16,723,350	17,706,872	5.88%
Wahpeton	23,630,352	23,443,965	-0.79%	30,553,968	31,840,104	4.21%
Walhalla	1,676,991	1,531,346	-8.68%	1,689,084	1,536,871	-9.01%
Washburn	6,416,012	6,487,596	1.12%	6,471,360	6,586,721	1.78%
Watford City	33,453,508	40,612,580	21.40%	34,757,018	45,612,538	31.23%
West Fargo	87,786,995	89,263,203	1.68%	95,887,026	96,472,300	0.61%
Williston	233,327,089	314,603,054	34.83%	263,690,132	347,281,332	31.70%
Wishek	4,674,553	6,204,823	32.74%	4,698,837	6,222,650	32.43%
Subtotal 50 Cities	\$2,524,119,527	\$2,650,213,216	5.00%	\$2,718,455,358	\$2,829,529,986	4.09%
Remaining Cities	148,613,213	172,739,004	16.23%	175,213,213	200,949,903	14.69%
Total In-State	\$2,672,732,740	\$2,822,952,220	5.62%	\$2,893,668,571	\$3,030,479,889	4.73%
Consolidated and Out-Of-State	1,240,746,779	1,347,158,129	8.58%	1,493,341,631	1,656,752,042	10.94%
Grand Total In- and Out-Of-State	\$3,913,479,519	\$4,170,110,349	6.56%	\$4,387,010,202	\$4,687,231,931	6.84%



**TABLE 5**

**Comparison of Taxable Sales and Purchases  
By Industry, Second Quarters 2016 and 2017**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	SECOND QUARTER 2016	SECOND QUARTER 2017	
Mining and Oil Extraction	\$284,822,775	\$480,678,067	68.76%
Utilities	46,211,322	47,011,103	1.73%
Construction	182,145,490	145,092,921	-20.34%
Manufacturing	244,825,107	243,068,298	-0.72%
Wholesale Trade	902,903,046	1,058,318,121	17.21%
Retail Trade	1,588,626,431	1,596,358,292	0.49%
Transportation and Warehousing	51,959,124	35,673,499	-31.34%
Information Industries	201,901,780	207,324,257	2.69%
Fin. Ins. Real Estate, Rental & Leasing	208,117,063	198,911,847	-4.42%
Professional, Scientific, Tech., & Mgmt Serv.	37,913,987	38,112,635	0.52%
Educational, Health Care, and Social Serv.	19,388,698	15,465,420	-20.23%
Arts, Entertainment & Recreation	30,985,698	29,178,625	-5.83%
Accommodation & Food Services	436,429,092	433,699,916	-0.63%
Other Services	94,030,872	107,208,587	14.01%
Miscellaneous	56,749,717	51,130,343	-9.90%
<b>GRAND TOTAL</b>	<b>\$4,387,010,202</b>	<b>\$4,687,231,931</b>	<b>6.84%</b>
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.			