

NORTH DAKOTA TAXABLE SALES AND PURCHASES QUARTERLY REPORT FOR THE QUARTER ENDING DECEMBER 31, 2017

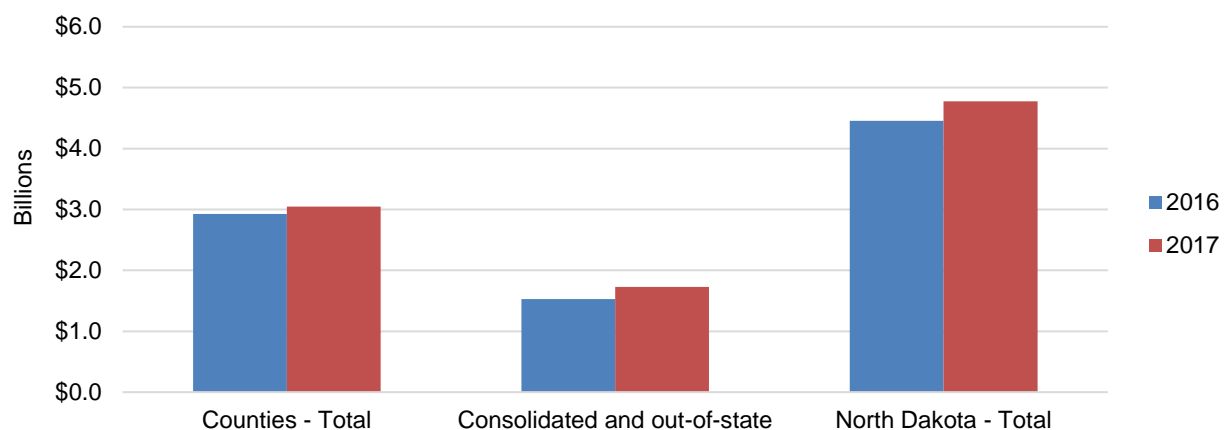
This memorandum provides quarterly information regarding North Dakota taxable sales and purchases for the third quarter of the 2016 and 2017 calendar years. The amounts shown reflect taxable sales and purchases originally reported by the Tax Department for the respective reporting calendar year. Previous year amounts may differ from the current report due to classification changes, amendments, audit adjustments, or credits, which affect the previous year amounts.

The graph and schedule below provide information on the taxable sales and purchases for the fourth quarter of calendar years 2016 and 2017 for North Dakota in total, from consolidated and out-of-state reporting, and amounts reported for the 15 counties with the largest taxable sales and purchases. The consolidated category includes taxable sales and purchases from a limited number of permitholders that are not accurately attributable to a city or county. The consolidated data includes certain permitholders 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 employees. In addition, some industries are, by nature, not attributable to a specific city or county because their sales cover large geographical areas.

| 15 Counties with the Largest Taxable Sales and Purchases | | | | |
|--|---------------------------------|---------------------------------|----------------|----------------------|
| County | 2016 4 th Quarter | 2017 4 th Quarter | Difference | Percentage Change |
| Cass | \$776,863,237 | \$758,681,497 | (\$18,181,740) | (2.34%) |
| Williams | \$301,559,728 | \$412,095,641 | \$110,535,913 | 36.65% |
| Burleigh | \$425,650,488 | \$405,523,537 | (\$20,126,951) | (4.73%) |
| Grand Forks | \$329,713,671 | \$320,498,860 | (\$9,214,811) | (2.79%) |
| Ward | \$280,797,726 | \$279,043,323 | (\$1,754,403) | (0.62%) |
| Stark | \$200,524,516 | \$240,489,076 | \$39,964,560 | 19.93% |
| Morton | \$73,279,879 | \$67,725,822 | (\$5,554,057) | (7.58%) |
| Stutsman | \$67,654,398 | \$64,566,636 | (\$3,087,762) | (4.56%) |
| McKenzie | \$45,121,787 | \$62,906,260 | \$17,784,473 | 39.41% |
| Mountrail | \$37,557,460 | \$46,972,551 | \$9,415,091 | 25.07% |
| Ramsey | \$42,097,738 | \$41,685,892 | (\$411,846) | (0.98%) |
| Richland | \$37,738,410 | \$37,998,085 | \$259,675 | 0.69% |
| Bottineau | \$18,792,472 | \$21,540,969 | \$2,748,497 | 14.63% |
| Walsh | \$18,050,454 | \$20,484,370 | \$2,433,916 | 13.48% |
| Mercer | \$17,127,284 | \$17,500,647 | \$373,363 | 2.18% |

| | 2016 4 th Quarter | 2017 4 th Quarter | Difference | Percentage Change |
|-------------------------------|---------------------------------|---------------------------------|---------------|----------------------|
| Counties - Total | \$2,926,928,254 | \$3,046,278,419 | \$119,350,165 | 4.08% |
| Consolidated and out-of-state | 1,525,933,404 | 1,726,924,418 | 200,991,014 | 13.17% |
| North Dakota - Total | \$4,452,861,658 | \$4,773,202,837 | \$320,341,179 | 7.19% |

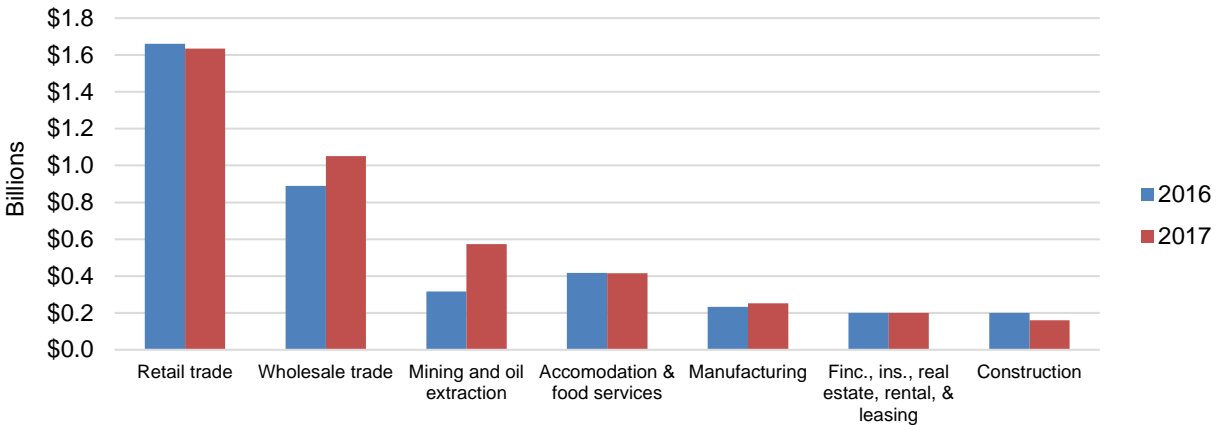
Taxable Sales and Purchases Fourth Quarter 2017



The graph and schedule below provide information on the taxable sales and purchases by industry for the fourth quarter of calendar years 2016 and 2017 for North Dakota.

| Taxable Sales and Purchases by Industry | | | | |
|--|---------------------------------|---------------------------------|----------------------|----------------------|
| County | 2016 4 th Quarter | 2017 4 th Quarter | Difference | Percentage Change |
| Retail trade | \$1,660,606,085 | \$1,634,854,404 | (\$25,751,681) | (1.55%) |
| Wholesale trade | 890,001,401 | 1,050,671,146 | 160,669,745 | 18.05% |
| Mining and oil extraction | 315,642,559 | 574,020,281 | 258,377,722 | 81.86% |
| Accommodation and food services | 417,543,733 | 415,621,599 | (1,922,134) | (0.46%) |
| Manufacturing | 233,190,966 | 251,989,075 | 18,798,109 | 8.06% |
| Financial, insurance, real estate, rental, and leasing | 199,505,258 | 200,619,864 | 1,114,606 | 0.56% |
| Construction | 200,320,729 | 159,190,195 | (41,130,534) | (20.53%) |
| Information industries | 209,679,530 | 137,968,377 | (71,711,153) | (34.20%) |
| Other services | 106,089,150 | 117,331,606 | 11,242,456 | 10.60% |
| Miscellaneous | 46,817,919 | 55,125,690 | 8,307,771 | 17.74% |
| Professional, scientific, technical, and management services | 45,188,507 | 51,359,293 | 6,170,786 | 13.66% |
| Utilities | 45,300,306 | 45,634,458 | 334,152 | 0.74% |
| Transportation and warehousing | 37,577,167 | 36,700,196 | (876,971) | (2.33%) |
| Arts, entertainment, and recreation | 23,690,937 | 21,305,034 | (2,385,903) | (10.07%) |
| Educational, health care, and social services | 21,707,411 | 20,811,619 | (895,792) | (4.13%) |
| Total | \$4,452,861,658 | \$4,773,202,837 | \$320,341,179 | 7.19% |

Taxable Sales and Purchases by Industry Fourth Quarter 2017



Taxable Sales and Purchases by Industry Fourth Quarter 2017

