

State Government Tax Collections in North Dakota: 1990 to 2000

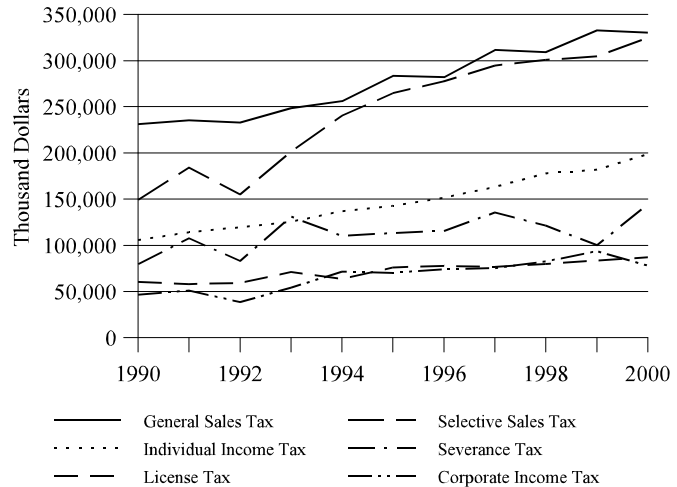
North Dakota collected \$1.172 billion in state government taxes in 2000, an increase of 5.9 percent from the \$1.106 billion collected in 1999. On average, total state tax revenue has increased 5.9 percent per year over the past 10 years. Statistics presented are for state government only. They should not be interpreted as state area data (state plus local government tax collections).

Per capita tax revenue was \$1,825.56 in 2000, ranking North Dakota 26th in the nation. North Dakota ranked 2nd in the nation for per capita motor fuels sales tax, 4th for per capita severance tax, and 41st for per capita individual income tax.

More than half of the state tax revenue in North Dakota was generated from general and selective sales taxes.

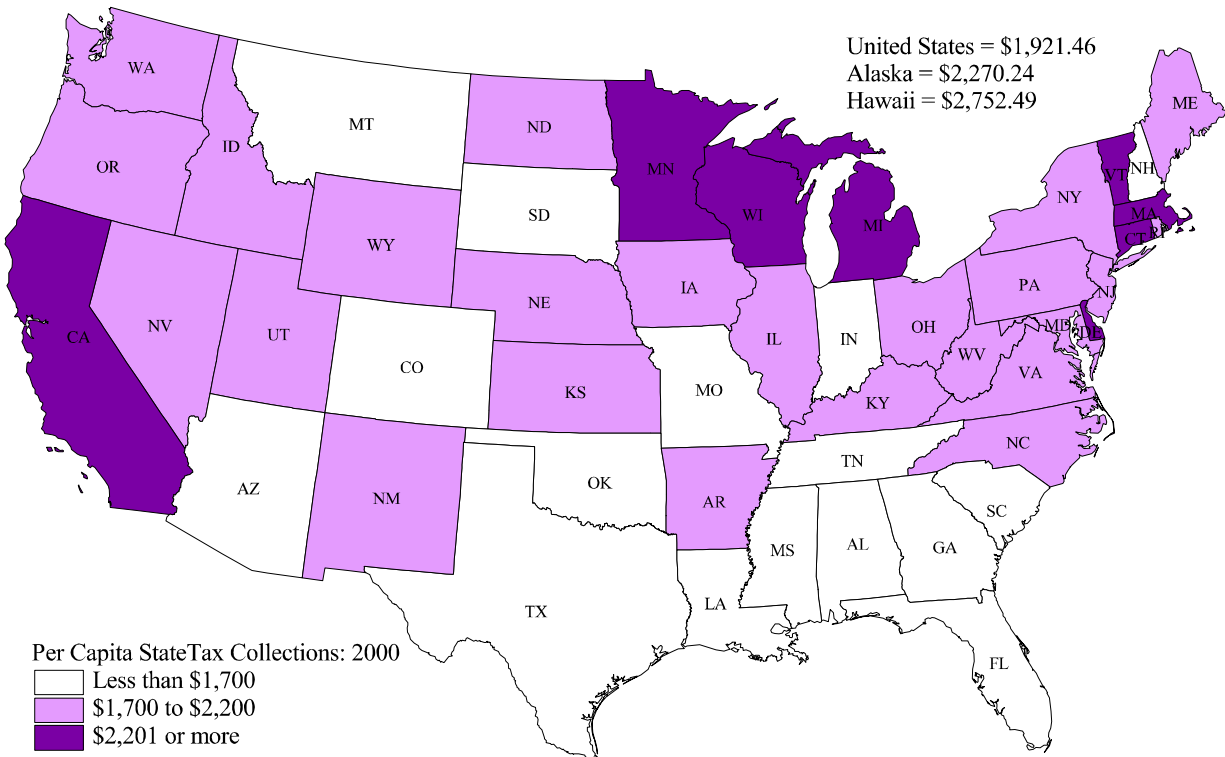
State Government Tax Collections

North Dakota: 1990 to 2000



Per Capita State Tax Collections by State: 2000

Source: U.S. Census Bureau, Governments Division, State Government Tax Collections, 2000, <http://www.census.gov/govs/www/statetax.html>



State Government Tax Collections in North Dakota by Type: 1990-2000

Tax Source	Amount (thousands of dollars)											1999 to 2000 Percent Change	2000 Percent Distribution
	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000		
Total Taxes	677,112	755,054	693,007	836,438	884,714	958,725	985,327	1,064,010	1,078,375	1,106,499	1,172,373	6.0	100.0
Property Taxes	2,129	2,133	1,908	2,134	1,953	1,991	2,079	2,212	2,295	2,398	2,486	3.7	0.2
Sales and Gross Receipts Taxes	380,497	419,793	388,090	450,199	496,733	548,075	559,751	606,113	610,006	637,383	655,048	2.8	55.9
General sales and gross receipts	230,973	235,255	232,720	248,598	256,203	283,382	282,131	311,433	309,139	332,814	330,269	-0.8	28.2
Total selective sales tax	149,524	184,538	155,370	201,601	240,530	264,693	277,620	294,680	300,867	304,569	324,779	6.6	27.7
Alcoholic beverage sales	5,469	6,082	4,905	5,246	5,197	5,174	5,177	5,162	5,283	5,857	5,431	-7.3	0.5
Amusement	4,922	6,172	5,701	7,432	11,354	11,012	11,745	11,100	11,656	11,146	13,177	18.2	1.1
Insurance premium	17,848	17,659	18,745	19,798	17,311	19,478	19,578	20,797	19,958	20,976	21,893	4.4	1.9
Motor fuels sales	67,007	75,917	75,245	78,442	83,158	90,035	95,420	104,270	105,863	104,893	110,546	5.4	9.4
Public utilities	11,489	13,521	12,824	13,109	25,961	26,616	27,634	27,031	26,733	27,099	28,288	4.4	2.4
Tobacco sales	15,184	16,519	13,770	12,660	23,966	24,095	24,403	23,873	24,296	23,026	22,826	-0.9	1.9
Other selective sales	27,605	48,668	24,180	64,914	73,583	88,283	93,663	102,447	107,078	111,572	122,618	9.9	10.5
License Taxes	60,230	58,151	59,203	71,103	63,632	75,963	77,715	76,787	79,755	83,620	87,180	4.3	7.4
Alcoholic beverage license	249	243	237	241	240	242	243	243	243	243	243	0.0	0.0
Amusement license	182	222	1,217	318	320	289	248	225	265	279	246	-11.8	0.0
Corporation license	557	416	0	0	0	0	0	0	0	0	0	NA	0.0
Hunting & fishing license	5,268	4,861	9,247	6,171	6,495	6,853	7,022	7,280	6,884	10,870	3,702	-65.9	0.3
Motor vehicle license	38,336	37,866	25,226	43,650	33,664	40,197	38,095	38,458	39,630	39,831	43,626	9.5	3.7
Motor vehicle operators license	2,832	2,806	3,382	3,016	2,924	3,108	3,177	3,160	3,431	3,310	3,618	9.3	0.3
Public utility license	0	0	0	0	0	0	0	0	0	9	4	-55.6	0.0
Occupation & business, NEC	12,791	11,737	18,919	17,707	19,989	25,274	28,930	27,421	29,302	29,078	35,741	22.9	3.0
Other license	15	0	975	0	0	0	0	0	0	0	0	NA	0.0
Other Taxes	234,256	274,977	243,806	313,002	322,396	332,696	345,782	378,898	386,319	383,098	427,659	11.6	36.5
Individual income taxes	105,687	114,273	119,497	125,687	136,944	142,997	151,592	163,316	177,873	181,973	198,621	9.1	16.9
Corporation net income taxes	46,762	50,911	38,610	54,174	71,461	69,880	74,299	75,223	82,544	93,595	78,221	-16.4	6.7
Death & gift taxes	2,231	1,778	2,394	2,106	3,595	6,394	4,421	4,807	4,710	7,416	6,077	-18.1	0.5
Severance taxes	79,576	108,015	83,305	131,035	110,396	113,425	115,470	135,552	121,192	100,114	144,740	44.6	12.3

Notes: Statistics presented are for state governments only. They should not be interpreted as state area data (state plus local government tax collections combined). NA Not applicable. NEC Not elsewhere classified. Caution should be used when comparing hunting and fishing license data over the past three years as there are some unexplained fluctuations.

Source: U.S. Census Bureau, Governments Division, *State Government Tax Collections: 1990 - 2000*, <http://www.census.gov/govs/www/statetax.html>.