

State Government Tax Collections in North Dakota, 1988-1998

Tax Source	Amount (thousands of dollars)										Average % Change Per Year	1998 Percent Distribution	
	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997			1998
Total taxes	633,339	664,799	677,112	755,054	693,007	836,438	884,714	958,725	985,327	1,064,010	1,078,375	5.7	100.0
Property taxes	2,148	1,135	2,129	2,133	1,908	2,134	1,953	1,991	2,079	2,212	2,295	5.0	0.2
Total sales and gross receipts taxes	326,187	377,577	380,497	419,793	388,090	450,199	496,733	548,075	559,751	606,113	610,006	6.7	56.6
General sales and gross receipts	204,793	221,479	230,973	235,255	232,720	248,598	256,203	283,382	282,131	311,433	309,139	4.3	28.7
Total selective sales tax	121,394	156,098	149,524	184,538	155,370	201,601	240,530	264,693	277,620	294,680	300,867	10.4	27.9
Alcoholic beverage sales	5,630	5,507	5,469	6,082	4,905	5,246	5,197	5,174	5,177	5,162	5,283	-0.3	0.5
Amusement	0	1,833	4,922	6,172	5,701	7,432	11,354	11,012	11,745	11,100	11,656	30.3	1.1
Insurance premium	14,662	14,433	17,848	17,659	18,745	19,798	17,311	19,478	19,578	20,797	19,958	3.5	1.9
Motor fuels sales	63,668	72,057	67,007	75,917	75,245	78,442	83,158	90,035	95,420	104,270	105,863	5.4	9.8
Public utilities	10,994	12,139	11,489	13,521	12,824	13,109	25,961	26,616	27,634	27,031	26,733	12.1	2.5
Tobacco sales	16,644	15,267	15,184	16,519	13,770	12,660	23,966	24,095	24,403	23,873	24,296	6.6	2.3
Other selective sales	9,796	34,862	27,605	48,668	24,180	64,914	73,583	88,283	93,663	102,447	107,078	48.3	9.9
Total license taxes	59,495	56,973	60,230	58,151	59,203	71,103	63,632	75,963	77,715	76,787	79,755	3.4	7.4
Alcoholic beverage license	261	250	249	243	237	241	240	242	243	243	243	-0.7	0.0
Amusement license	1,261	150	182	222	1,217	318	320	289	248	225	265	31.5	0.0
Corporation license	610	572	557	416	0	0	0	0	0	0	0	NA	0.0
Hunting & fishing license	3,240	4,035	5,268	4,861	9,247	6,171	6,495	6,853	7,022	7,280	6,884	11.6	0.6
Motor vehicle license	33,118	37,158	38,336	37,866	25,226	43,650	33,664	40,197	38,095	38,458	39,630	4.9	3.7
Motor vehicle operators license	2,375	2,543	2,832	2,806	3,382	3,016	2,924	3,108	3,177	3,160	3,431	4.1	0.3
Public utility license	10	241	0	0	0	0	0	0	0	0	0	NA	0.0
Occupation & business license	18,616	11,675	12,791	11,737	18,919	17,707	19,989	25,274	28,930	27,421	29,302	7.4	2.7
Other license	4	349	15	0	975	0	0	0	0	0	0	NA	0.0
Total other taxes	245,509	229,114	234,256	274,977	243,806	313,002	322,396	332,696	345,782	378,898	386,319	5.2	35.8
Individual income	114,020	105,524	105,687	114,273	119,497	125,687	136,944	142,997	151,592	163,316	177,873	4.7	16.5
Corporation net income	39,094	42,433	46,762	50,911	38,610	54,174	71,461	69,880	74,299	75,223	82,544	9.1	7.7
Death & gift	1,498	1,658	2,231	1,778	2,394	2,106	3,595	6,394	4,421	4,807	4,710	17.2	0.4
Severance	90,897	79,499	79,576	108,015	83,305	131,035	110,396	113,425	115,470	135,552	121,192	5.3	11.2

NA Not applicable.

Source: U.S. Bureau of the Census, State Government Tax Collections: 1988-1998: <http://www.census.gov/govs/www/statetax.html>.



The Economic Briefs