

**Actual Revenue FY2018 vs. Actual Revenue FY2019  
JUNE FY2019 Comparison**

	<b>Actual JUNE FY2018</b>	<b>Actual JUNE FY2019</b>	<b>DOLLAR CHANGE</b>	<b>PERCENT CHANGE</b>
<b>ONGOING RECEIPTS</b>				
Net Sales and Use Tax (excl. cost of admin)	85,801,031	86,562,209	761,178	0.9%
Lottery	16,027,749	18,636,664	2,608,916	16.3%
Net Contractor's Excise Tax	7,780,804	7,551,112	(229,692)	-3.0%
Insurance Company Tax	(1,159,750)	(1,747,331)	(587,581)	50.7%
Unclaimed Property Receipts *	7,968,031	(64,474)	(8,032,505)	-100.8%
Licenses, Permits, and Fees	17,219,502	17,822,059	602,557	3.5%
Tobacco Taxes	5,477,953	5,002,530	(475,423)	-8.7%
Trust Funds **	12,442,947	0	(12,442,947)	100.0%
Net Transfers In (excluding one-time)	2,364,009	2,542,111	178,101	7.5%
Alcohol Beverage Tax	1,698,948	1,732,714	33,766	2.0%
Bank Franchise Tax	(5,752)	886,573	892,325	-15513.1%
Charges for Goods and Services	1,432,783	1,670,042	237,259	16.6%
Telecommunications Tax	899,126	754,990	(144,136)	0.0%
Severance Taxes	0	18,758	18,758	0.0%
Investment Income and Interest	110,889	160,822	49,933	45.0%
Alcohol Beverage 2% Wholesale Tax	161,666	182,346	20,680	12.8%
<b>SUBTOTAL (ONGOING RECEIPTS)</b>	<b>\$ 158,219,936</b>	<b>\$ 141,711,125</b>	<b>(16,508,811)</b>	<b>-10.4%</b>

**NOTES:**

\* Decrease in Unclaimed Property Receipts is due to timing compared to the previous year.

\*\* Decrease in Trust Funds is due to the timing of the transfer from the Dakota Cement Trust Fund compared to the previous year.

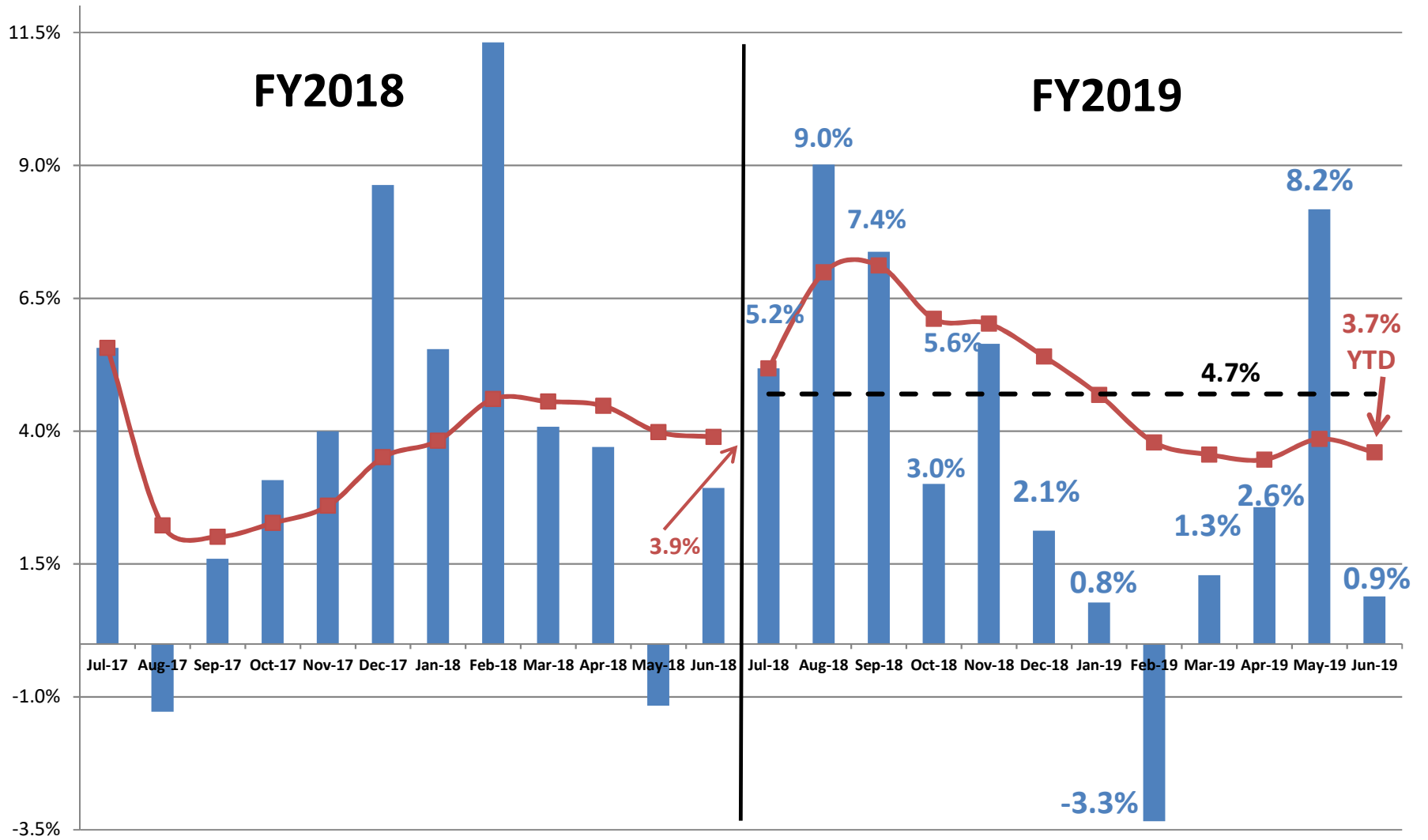
**Actual Revenue FY2018 vs. Actual Revenue FY2019  
Year-To-Date Through JUNE FY2019**

	Actual YTD FY2018	Actual YTD FY2019	DOLLAR CHANGE	YTD GROWTH OVER FY2018	FY2019 GROWTH NEEDED FOR LEG. REVISED FY2019
<b>ONGOING RECEIPTS</b>					
Net Sales and Use Tax*	\$ 988,823,603	\$ 1,025,401,209	36,577,605	3.7%	4.7%
Lottery	116,675,440	123,815,501	7,140,062	6.1%	4.8%
Net Contractor's Excise Tax	107,626,628	113,163,617	5,536,989	5.1%	6.9%
Insurance Company Tax	91,021,843	90,347,541	(674,302)	-0.7%	-1.0%
Unclaimed Property Receipts	52,766,031	48,573,600	(4,192,430)	-7.9%	-11.3%
Licenses, Permits, and Fees	67,492,051	68,758,069	1,266,019	1.9%	1.1%
Tobacco Taxes	54,157,663	49,971,217	(4,186,446)	-7.7%	-4.2%
Trust Funds	37,035,528	38,527,936	1,492,408	4.0%	4.0%
Net Transfers In (excluding one-time)	20,941,048	23,827,140	2,886,092	13.8%	1.1%
Alcohol Beverage Tax	7,668,288	7,845,250	176,962	2.3%	2.2%
Bank Franchise Tax	13,494,940	17,256,120	3,761,180	27.9%	4.0%
Charges for Goods and Services	16,094,652	16,012,654	(81,998)	-0.5%	-0.1%
Telecommunications Tax	4,931,125	5,089,768	158,643	3.2%	8.0%
Severance Taxes	6,602,808	4,234,206	(2,368,602)	-35.9%	-30.0%
Investment Income and Interest	6,053,274	6,229,304	176,031	2.9%	2.3%
Alcohol Beverage 2% Wholesale Tax	2,020,940	2,150,157	129,216	6.4%	8.1%
<b>SUBTOTAL (ONGOING RECEIPTS)</b>	<b>\$ 1,593,405,861</b>	<b>\$ 1,641,203,288</b>	<b>47,797,428</b>	<b>3.0%</b>	<b>3.3%</b>
<b>ONE-TIME RECEIPTS</b>					
Transfer from DOR agency fund	3,871,437	0	(3,871,437)	-100.0%	
Transfer from Petroleum Release Fund	1,300,000	0	(1,300,000)	-100.0%	
Transfer from Workforce Education Fund	792,729	0	(792,729)	-100.0%	
Transfer from Prescription Drug Plan Fund	750,000	0	(750,000)	-100.0%	
Transfer from Telecommunication Fund	750,000	0	(750,000)	-100.0%	
Transfer from Court Automation Fund	500,000	0	(500,000)	-100.0%	
Transfer from Video Lottery Fund	500,000	0	(500,000)	-100.0%	
Transfer from Technology Fund	500,000	0	(500,000)	-100.0%	
Transfer from Private Activities Bond Fee Fund	480,743	0	(480,743)	-100.0%	
Transfer from Budgetary Accounting Fund	261,396	0	(261,396)	-100.0%	
Transfer from Veterans' Home Operating Fund	120,000	0	(120,000)	-100.0%	
Transfer from Department of Agriculture	0	705,101	705,101	100.0%	
Prior Period Adjustments	(1,309,473)	2,755,524	4,064,996	-310.4%	
Unexpended Carryovers and Specials	204,351	5,777,493	5,573,143	2727.2%	
Transfer from Budget Reserves	5,855,710	6,603,463	747,753	12.8%	
Obligated Cash Carried Forward	7,943,412	16,898,828	8,955,416	112.7%	
<b>SUBTOTAL (ONE-TIME RECEIPTS)</b>	<b>\$ 22,520,305</b>	<b>\$ 32,740,409</b>	<b>10,220,104</b>	<b>45.4%</b>	
<b>GRAND TOTAL</b>	<b>\$ 1,615,926,166</b>	<b>\$ 1,673,943,697</b>	<b>58,017,531</b>	<b>3.6%</b>	

**NOTES:**

\* Year-to-date fiscal year ending receipts include cost of administration for the sales and use tax and year-end cash adjustments.

# Recent Growth Rates in State Sales and Use Tax



**Legislative Revised FY2019 Estimate (February 2019) vs. Actual Revenues  
JUNE FY2019 Comparison**

	<b>Leg. Revised JUNE FY2019</b>	<b>Actual JUNE FY2019</b>	<b>DOLLAR CHANGE</b>	<b>MTD % Chg. Actual/Revised Comparison</b>
<b>ONGOING RECEIPTS</b>				
Net Sales and Use Tax (excl. cost of admin)	87,357,272	86,562,209	(795,063)	-0.9%
Lottery	17,375,902	18,636,664	1,260,763	7.3%
Net Contractor's Excise Tax	8,407,608	7,551,112	(856,496)	-10.2%
Insurance Company Tax	(1,496,240)	(1,747,331)	(251,092)	16.8%
Unclaimed Property Receipts	(1,499,457)	(64,474)	1,434,983	-95.7%
Licenses, Permits, and Fees	18,053,046	17,822,059	(230,987)	-1.3%
Tobacco Taxes	5,527,194	5,002,530	(524,664)	-9.5%
Trust Funds	0	0	0	0.0%
Net Transfers In (excluding one-time)	3,036,028	2,542,111	(493,917)	-16.3%
Alcohol Beverage Tax	1,757,258	1,732,714	(24,544)	-1.4%
Bank Franchise Tax	93,338	886,573	793,235	849.9%
Charges for Goods and Services	2,174,026	1,670,042	(503,984)	-23.2%
Telecommunications Tax	903,235	754,990	(148,245)	-16.4%
Severance Taxes	0	18,758	18,758	
Investment Income and Interest	113,303	160,822	47,519	41.9%
Alcohol Beverage 2% Wholesale Tax	180,827	182,346	1,520	0.8%
<b>SUBTOTAL (ONGOING RECEIPTS)</b>	<b>\$ 141,983,339</b>	<b>\$ 141,711,125</b>	<b>(272,215)</b>	<b>-0.2%</b>

**NOTES:**

**Legislative Revised FY2019 Estimate (February 2019) vs. Actual Revenues  
Year-To-Date Through JUNE FY2019**

	<b>Leg. Revised YTD FY2019</b>	<b>Actual YTD FY2019</b>	<b>DOLLAR CHANGE</b>	<b>YTD % Chg. Actual/Revised Comparison</b>	<b>YTD ACTUAL % CHG OVER FY18</b>	<b>FY2019 GROWTH NEEDED FOR LEG REVISED FY2019</b>
<b>ONGOING RECEIPTS</b>						
Net Sales and Use Tax*	1,035,338,915	1,025,401,209	(9,937,706)	-1.0%	3.7%	4.7%
Lottery	122,283,306	123,815,501	1,532,195	1.3%	6.1%	4.8%
Net Contractor's Excise Tax	115,005,459	113,163,617	(1,841,842)	-1.6%	5.1%	6.9%
Insurance Company Tax	90,070,384	90,347,541	277,157	0.3%	-0.7%	-1.0%
Unclaimed Property Receipts	46,808,689	48,573,600	1,764,911	3.8%	-7.9%	-11.3%
Licenses, Permits, and Fees	68,253,274	68,758,069	504,795	0.7%	1.9%	1.1%
Tobacco Taxes	51,855,994	49,971,217	(1,884,777)	-3.6%	-7.7%	-4.2%
Trust Funds	38,527,936	38,527,936	(0)	0.0%	4.0%	4.0%
Net Transfers In (excluding one-time)	21,172,988	23,827,140	2,654,152	12.5%	13.8%	1.1%
Alcohol Beverage Tax	7,834,912	7,845,250	10,338	0.1%	2.3%	2.2%
Bank Franchise Tax	14,036,446	17,256,120	3,219,674	22.9%	27.9%	4.0%
Charges for Goods and Services	16,072,097	16,012,654	(59,443)	-0.4%	-0.5%	-0.1%
Telecommunications Tax	5,325,615	5,089,768	(235,847)	-4.4%	3.2%	8.0%
Severance Taxes	4,621,641	4,234,206	(387,435)	-8.4%	-35.9%	-30.0%
Investment Income and Interest	6,195,298	6,229,304	34,006	0.5%	2.9%	2.3%
Alcohol Beverage 2% Wholesale Tax	2,185,284	2,150,157	(35,127)	-1.6%	6.4%	8.1%
<b>SUBTOTAL (ONGOING RECEIPTS)</b>	<b>\$ 1,645,588,238</b>	<b>\$ 1,641,203,288</b>	<b>(4,384,950)</b>	<b>-0.3%</b>	<b>3.0%</b>	<b>3.3%</b>
<b>ONE-TIME RECEIPTS</b>						
Transfer from Department of Agriculture	\$ 705,101	\$ 705,101	0	0.0%		
Prior Period Adjustments	1,827,079	2,755,524	928,445	50.8%		
Unexpended Carryovers and Specials	0	5,777,493	5,777,493			
Transfer from Budget Reserves	6,603,463	6,603,463	0	0.0%		
Obligated Cash Carried Forward	16,898,828	16,898,828	0	0.0%		
<b>SUBTOTAL (ONE-TIME RECEIPTS)</b>	<b>\$ 26,034,471</b>	<b>\$ 32,740,409</b>	<b>6,705,938</b>	<b>25.8%</b>		
<b>GRAND TOTAL</b>	<b>\$ 1,671,622,709</b>	<b>\$ 1,673,943,697</b>	<b>2,320,988</b>	<b>0.14%</b>		

**NOTES:**

\* Year-to-date fiscal year ending receipts include cost of administration for the sales and use tax and year-end cash adjustments.