



HOW THE OIL INDUSTRY AND REGION BENEFIT AND SUPPORT THE STATE

Oil and Gas Tax Revenues

PURPOSE

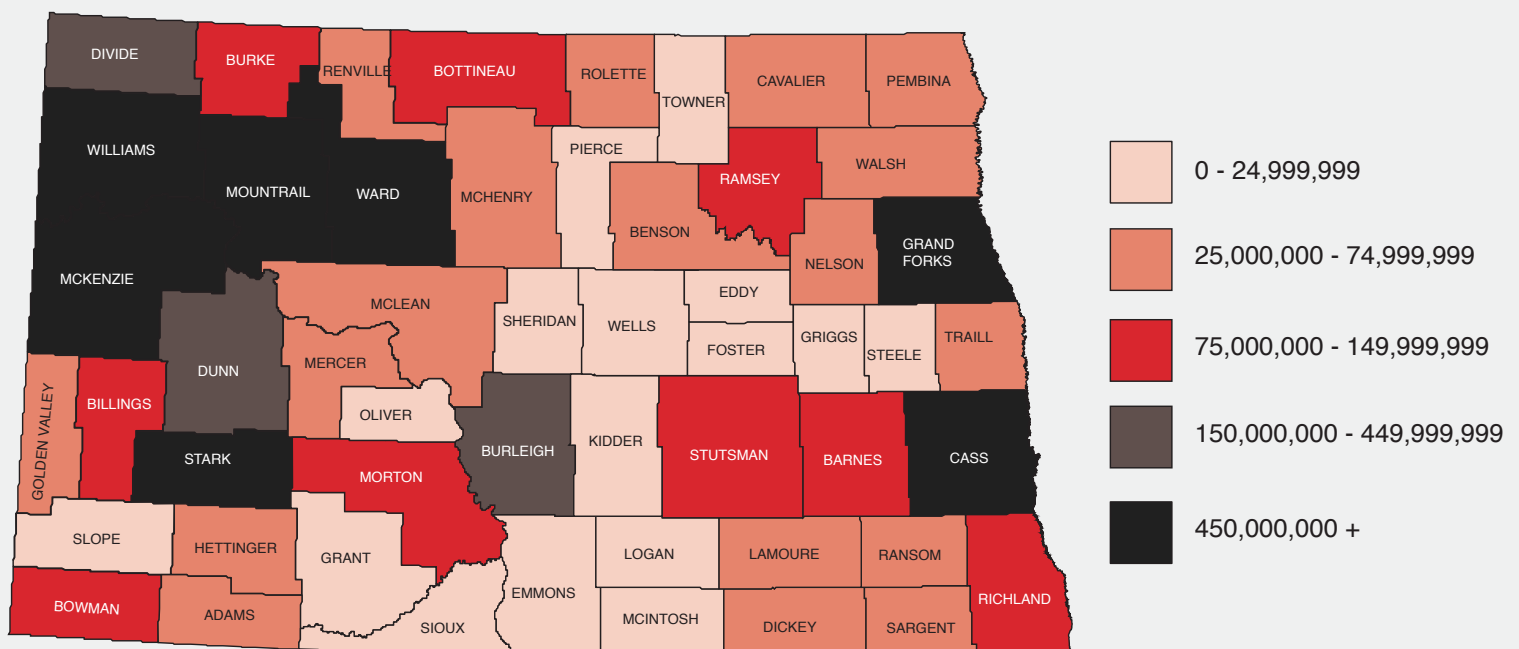
- Review the extraction and gross production tax collections by the State of North Dakota for fiscal years 2008 through 2018, the period since the development of the Bakken
- Highlight how various state funds and distributions are provided to all areas of the state
- Detail the various funds that benefit from oil tax revenues
- Show benefits of oil tax revenues throughout the state

HIGHLIGHTS

- Oil extraction and production tax revenues are nearly \$18 billion for fiscal years 2008-2018
- During the Bakken development oil extraction and production taxes are more than 44% of all taxes collected by the state
- In the past 5 fiscal years oil extraction and production taxes are approximately 50% of all taxes collected by the state
- \$1.2 billion dollars for water projects throughout the state
- Local transportation funding exceeds \$875 million
- Legacy Fund has received over \$4.5 billion
- Over \$7.3 billion invested in communities and infrastructure across the state

TOTAL OIL AND GAS TAX DISTRIBUTIONS BY COUNTY

State Fiscal Years 2008 - 2018



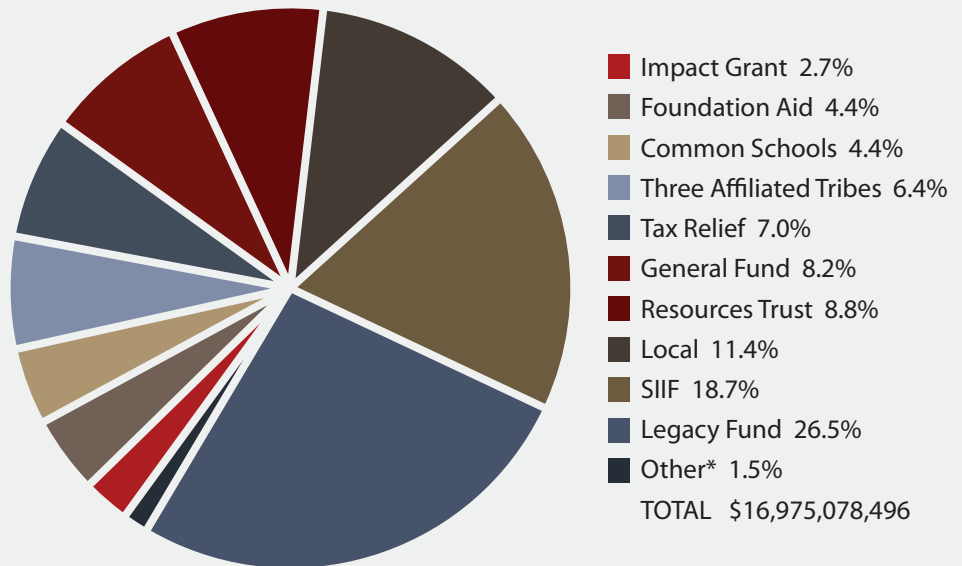
EXTRACTION TAX

The gross value of oil production at the well, less any part which is specifically exempt. *The current extraction tax rate is 5%.*

GROSS PRODUCTION TAX

Gross value of oil production at the well, less any part which is specifically exempt, is taxed in lieu of property taxes on the oil and gas producing properties. Gas production is taxed on a volume basis at a rate determined by the movement of a fuels cost index. *The current gross production tax rate is 5%.*

OIL & GAS TAX DISTRIBUTIONS 2008 - 2018 FY

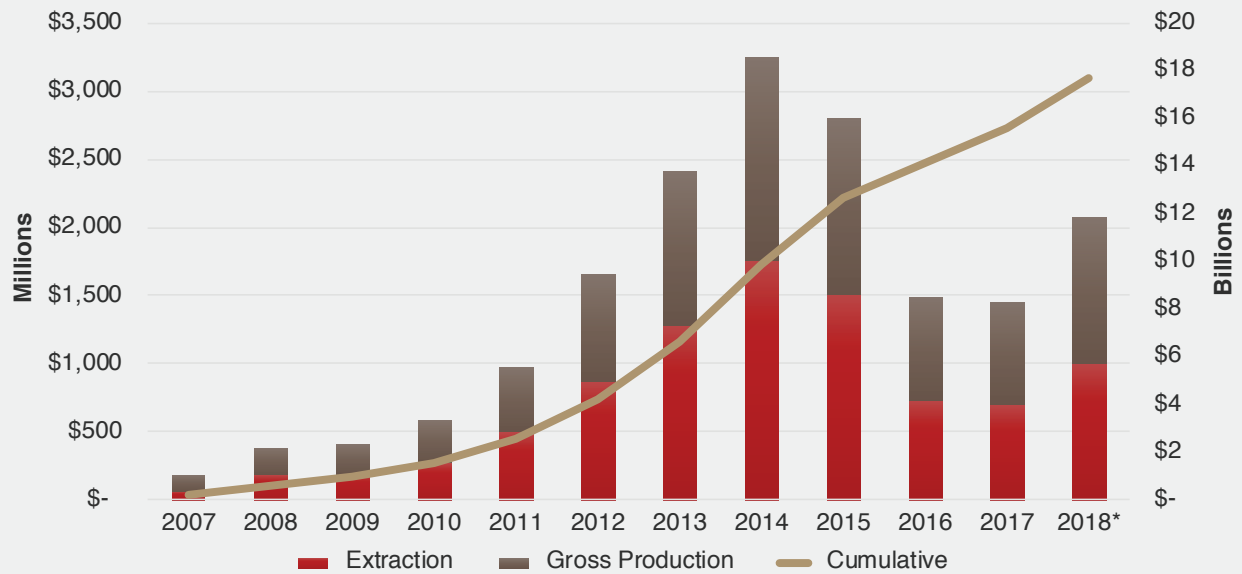


STATE OIL TAX DISTRIBUTIONS BY TYPE

Fiscal Years 2008 - 2018

County	Property Tax	Water	Education	OHF	Transportation	One-Time/OTH	Total
Adams	\$1,657,279	\$10,921,695	\$4,155,078	\$239,167	\$6,351,443	\$3,097,412	\$26,422,073
Barnes	\$8,014,572	\$53,890,715	\$20,907,155	\$1,025,520	\$11,538,468	\$33,047,311	\$128,423,740
Benson	\$2,757,586	\$20,069,627	\$15,563,074	\$28,306	\$9,290,386	\$1,293,155	\$49,002,134
Billings	\$1,002,449	\$12,704,530	\$291,820	\$266,519	\$20,865,655	\$64,502,561	\$99,633,533
Bottineau	\$5,078,136	\$4,858,489	\$12,209,949	\$232,291	\$24,163,093	\$51,887,904	\$98,429,861
Bowman	\$2,177,349	\$10,889,597	\$8,150,694	\$239,167	\$15,643,318	\$100,020,885	\$137,121,010
Burke	\$2,233,406	\$17,769,249	\$5,004,138	\$296,625	\$22,882,359	\$75,020,206	\$123,205,982
Burleigh	\$46,117,894	\$9,931,275	\$152,726,487	\$600,945	\$11,536,359	\$7,649,701	\$228,562,662
Cass	\$93,447,481	\$322,864,894	\$275,014,305	\$828,269	\$19,669,721	\$109,098,347	\$820,923,016
Cavalier	\$4,653,007	\$13,198,676	\$6,622,241	\$196,013	\$8,518,064	\$1,705,000	\$34,893,002
Dickey	\$4,093,396	\$2,661,467	\$10,725,748	\$193,305	\$8,178,272	\$320,000	\$26,172,188
Divide	\$2,521,190	\$26,048,474	\$3,449,289	\$169,952	\$26,674,177	\$117,788,340	\$176,651,421
Dunn	\$3,043,301	\$18,244,328	\$5,901,254	\$166,278	\$44,407,390	\$259,272,118	\$331,034,669
Eddy	\$1,426,347	\$270,196	\$4,797,938	\$126,027	\$3,186,824	\$180,000	\$9,987,332
Emmons	\$2,524,731	\$243,737	\$8,915,260	\$716,422	\$5,731,200	\$443,431	\$18,574,781
Foster	\$2,606,266	\$9,494	\$7,066,456	\$71,027	\$4,226,331	\$2,680,000	\$16,659,575
Golden Valley	\$926,744	\$12,727,350	\$5,033,792	\$291,519	\$7,731,746	\$28,020,527	\$54,731,678
Grand Forks	\$39,306,299	\$54,694,625	\$112,971,191	\$663,637	\$14,404,336	\$235,483,428	\$457,523,516
Grant	\$1,813,743	\$10,904,926	\$4,337,572	\$479,496	\$5,601,170	\$484,123	\$23,621,032
Griggs	\$2,141,899	\$434,696	\$6,448,246	\$314,173	\$5,153,158	\$200,000	\$14,692,173
Hettinger	\$2,318,265	\$10,931,478	\$6,564,241	\$250,867	\$6,322,563	\$1,372,689	\$27,760,103
Kidder	\$1,505,185	\$1,525,592	\$5,573,905	\$36,575	\$7,174,494	\$400,000	\$16,215,752
LaMoure	\$3,587,429	\$3,009,493	\$9,607,926	\$938,026	\$8,528,910	\$320,000	\$25,991,785
Logan	\$1,471,032	\$-	\$5,485,241	\$339,070	\$4,570,871	\$280,000	\$12,146,214
McHenry	\$3,806,261	\$12,202,095	\$14,230,084	\$447,311	\$10,570,990	\$3,585,118	\$44,841,858
McIntosh	\$1,730,926	\$-	\$6,336,641	\$111,382	\$4,732,002	\$280,000	\$13,190,951
McKenzie	\$8,146,129	\$64,170,438	\$15,522,943	\$166,278	\$109,845,988	\$564,022,680	\$761,874,456

TOTAL OIL TAX COLLECTIONS



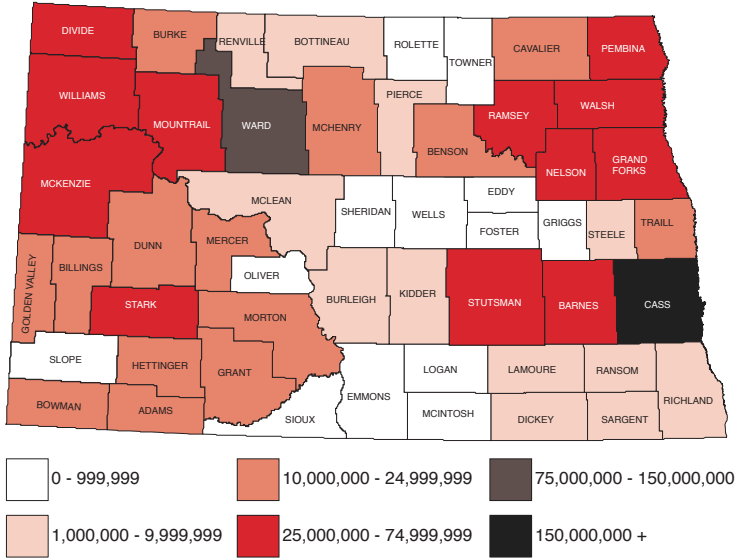
STATE OIL TAX DISTRIBUTIONS BY TYPE

Fiscal Years 2008 - 2018

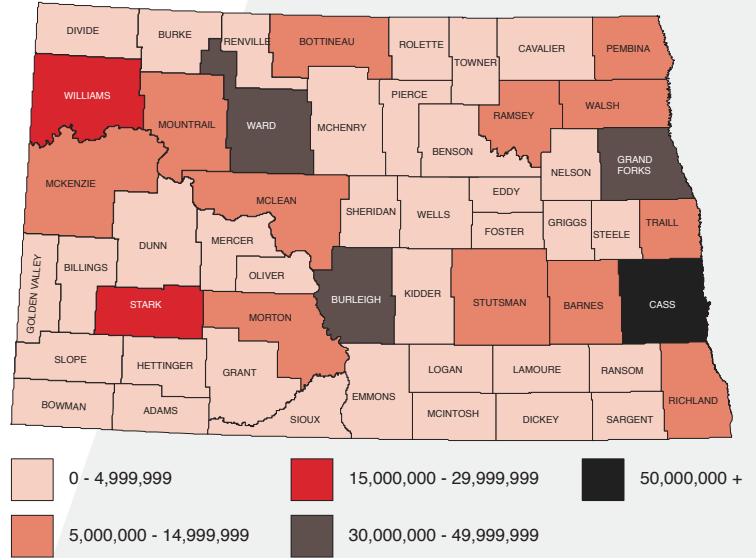
County	Property Tax	Water	Education	OHF	Transportation	One-Time/OTH	Total
McLean	\$5,388,960	\$9,981,546	\$22,674,607	\$307,952	\$12,609,122	\$18,296,008	\$69,258,195
Mercer	\$3,710,430	\$21,394,367	\$15,270,822	\$265,966	\$8,306,719	\$4,475,693	\$53,423,997
Morton	\$14,917,587	\$14,838,051	\$60,432,480	\$803,751	\$11,744,710	\$6,566,616	\$109,303,195
Mountrail	\$7,521,272	\$31,196,175	\$19,314,872	\$169,952	\$120,254,126	\$403,866,532	\$582,322,930
Nelson	\$2,523,641	\$25,116,010	\$7,589,930	\$673,913	\$6,502,856	\$280,000	\$42,686,349
Oliver	\$1,214,493	\$14,773	\$3,298,751	\$352,068	\$3,916,581	\$203,622	\$9,000,288
Pembina	\$5,790,242	\$29,301,764	\$21,087,211	\$493,513	\$7,330,411	\$406,886	\$64,410,027
Pierce	\$3,144,715	\$3,135,105	\$8,173,698	\$33,340	\$4,669,540	\$444,576	\$19,600,974
Ramsey	\$6,273,272	\$56,974,227	\$28,142,240	\$375,901	\$6,887,147	\$12,787,585	\$111,440,372
Ransom	\$3,579,749	\$2,160,086	\$13,365,987	\$1,031,839	\$5,707,555	\$14,775,360	\$40,620,576
Renville	\$2,049,807	\$3,132,295	\$8,859,756	\$147,550	\$11,253,406	\$34,112,495	\$59,555,308
Richland	\$11,184,335	\$7,994,169	\$33,182,327	\$382,111	\$8,834,718	\$40,409,849	\$101,987,509
Rolette	\$1,911,353	\$-	\$38,980,489	\$93,340	\$5,463,142	\$300,000	\$46,748,324
Sargent	\$3,593,610	\$4,495,414	\$10,810,456	\$345,610	\$7,338,319	\$300,000	\$26,883,410
Sheridan	\$1,096,943	\$746,338	\$2,307,870	\$55,742	\$4,693,473	\$281,400	\$9,181,766
Sioux	\$386,770	\$-	\$7,379,448	\$52,068	\$3,445,685	\$288,110	\$11,552,080
Slope	\$632,719	\$9,600	\$117,419	\$266,519	\$5,358,237	\$14,384,466	\$20,768,961
Stark	\$19,292,078	\$68,803,521	\$49,587,775	\$1,177,592	\$45,244,553	\$289,968,471	\$474,073,990
Steele	\$2,761,777	\$5,413,976	\$4,044,522	\$71,515	\$4,932,986	\$200,000	\$17,424,776
Stutsman	\$12,253,679	\$27,635,603	\$38,830,443	\$1,885,380	\$12,256,352	\$1,653,529	\$94,514,986
Towner	\$2,274,940	\$1,144,134	\$4,084,222	\$450,243	\$4,435,010	\$320,000	\$12,708,549
Traill	\$5,640,750	\$13,713,797	\$17,780,579	\$279,400	\$7,822,795	\$16,312,578	\$61,549,899
Walsh	\$6,947,437	\$29,761,118	\$23,882,041	\$493,513	\$12,609,379	\$400,000	\$74,093,488
Ward	\$39,296,054	\$136,972,604	\$121,898,859	\$1,092,385	\$23,447,801	\$135,071,056	\$457,778,758
Wells	\$3,715,765	\$904,518	\$8,167,986	\$145,642	\$6,264,759	\$360,000	\$19,558,670
Williams	\$23,037,155	\$71,849,755	\$53,468,838	\$235,452	\$99,835,331	\$695,357,186	\$943,783,716
	\$440,247,835	\$1,261,866,083	\$1,356,346,293	\$21,116,423	\$878,664,000	\$3,354,276,954	\$7,312,517,589

BENEFITS FOR THE ENTIRE STATE

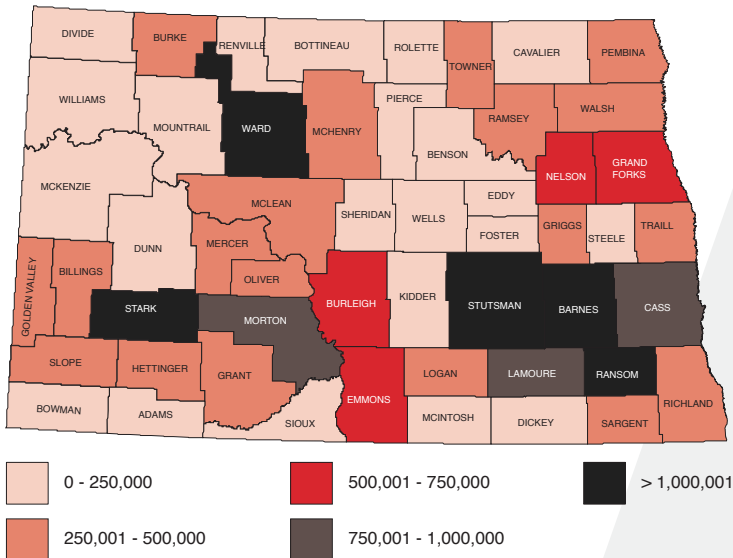
WATER PROJECT FUNDING



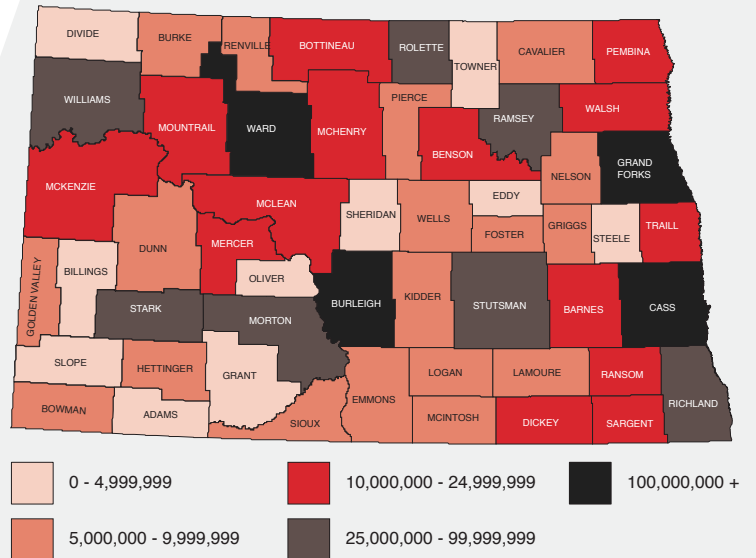
PROPERTY TAX BUYDOWN



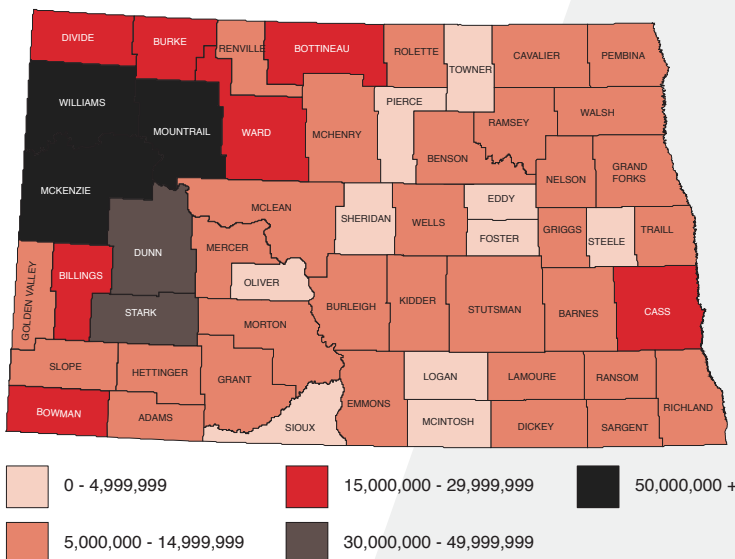
OUTDOOR HERITAGE FUND



SCHOOL FUNDING



LOCAL TRANSPORTATION FUNDING



The oil and gas taxes are deposited into various trust funds that are used to support investments around the state. These funds include the Resource Trust fund for water projects, Common Schools and Foundation Aid Funds that support K-12 education, and the Outdoor Heritage Fund that provides grants for projects that enhance, preserve and expand outdoor recreation and conservation efforts in the state.

For more information visit: TaxStudy.NDEnergy.org

