



North Dakota Legislative Council

Prepared by the Legislative Council staff

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OIL AND GAS GROSS PRODUCTION TAX DISTRIBUTIONS TO POLITICAL SUBDIVISIONS QUARTERLY UPDATE DETAIL

This memorandum provides information on oil and gas gross production tax collections distributed to political subdivisions for the biennium to date through January 2026. The distributions to political subdivisions reflect oil production and prices from 2 months prior. The formula for the distributions to political subdivisions became effective with July 2025 oil production and September 2025 distributions. However, this memorandum reports the distributions to political subdivisions for the period August 2025 to July 2027 to align with the reporting for the allocations to state funds.

DISTRIBUTIONS TO HUB CITIES AND HUB CITY SCHOOL DISTRICTS

The schedules below provide information on the distribution of oil and gas gross production tax collections to hub cities and hub city school districts for the biennium to date through January 2026. Hub cities and hub city school districts receive oil and gas tax revenue allocations from two sets of funding pools, one set for the hub cities and the other for the hub city school districts. Each set of funding pools includes a pool based on a fixed amount and another pool based on a variable amount. The allocations from the funding pools are based on impact scores.

The impact scores reflect the percentage that each hub city and hub city school district receives from funding pools. The impact scores are calculated based on a variety of factors including mining employment, mining establishments (businesses), oil production, and population. The State Treasurer calculates the impact scores on an annual basis based on the most recently available data. The impact scores for the hub cities for fiscal year 2026 (beginning September 2025), as determined by the State Treasurer, are as follows: Williston, 55.9 percent; Dickinson, 31.0 percent; and Minot, 13.1 percent.

In addition, hub cities receive an allocation from a hub city debt relief funding pool which provides a fixed amount to each hub city based on specified percentages which are as follows: Williston, 70.13 percent; Dickinson, 19.94 percent; and Minot, 9.93 percent.

Hub Cities in Oil-Producing Counties							
	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	Biennium-to-Date Total
Williston	\$2,201,661	\$3,784,001	\$2,951,640	\$2,795,669	\$2,827,802	\$2,783,189	\$17,343,962
Dickinson	1,247,344	1,932,637	1,471,042	1,384,546	1,402,366	1,377,625	8,815,560
Minot	510,817	829,853	634,792	598,240	605,770	595,315	3,774,787
Total	\$3,959,822	\$6,546,491	\$5,057,474	\$4,778,455	\$4,835,938	\$4,756,129	\$29,934,309

Hub City School Districts							
	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	Biennium-to-Date Total
Williston Basin	\$401,740	\$616,535	\$431,565	\$396,905	\$404,046	\$394,132	\$2,644,923
Dickinson	227,604	341,906	239,330	220,108	224,068	218,570	1,471,586
Minot	93,209	144,483	101,136	93,014	94,687	92,364	618,893
Total	\$722,553	\$1,102,924	\$772,031	\$710,027	\$722,801	\$705,066	\$4,735,402

DISTRIBUTIONS TO COUNTIES AND CITIES

The schedules below provide information on the distribution of oil and gas gross production tax collections to counties and cities for the biennium to date through January 2026. Hub cities are excluded from the amounts shown for cities. A more detailed schedule of the distributions to the cities is attached as [Appendix A](#).

Distributions to Counties							
	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	Biennium-to-Date Total
Billings	\$140,121	\$515,668	\$472,875	\$451,661	\$432,729	\$394,463	\$2,407,517
Bottineau	121,135	\$117,040	\$123,645	\$107,768	\$102,235	\$96,293	668,116
Bowman	92,222	\$317,399	\$321,073	\$305,979	\$281,172	\$307,795	1,625,640
Burke	149,196	\$488,505	\$605,410	\$476,979	\$1,021,591	\$455,749	3,197,430
Divide	512,617	\$1,692,032	\$1,406,892	\$502,114	\$477,129	\$440,648	5,031,432
Dunn	2,766,357	\$5,156,991	\$2,640,790	\$2,499,785	\$2,417,236	\$2,484,419	17,965,578
Golden Valley	46,367	\$48,921	\$44,469	\$39,143	\$44,528	\$39,311	262,739
McHenry	2,666	\$3,283	\$2,913	\$1,686	\$2,931	\$2,268	15,747
McKenzie	4,647,154	\$7,129,794	\$4,489,702	\$4,190,809	\$4,255,771	\$4,277,419	28,990,649
McLean	24,296	\$29,296	\$26,948	\$21,745	\$28,199	\$21,599	152,083
Mercer	0	\$0	\$0	\$0	\$0	\$0	0
Mountrail	2,428,233	\$4,605,267	\$2,374,073	\$2,267,203	\$2,375,810	\$2,296,398	16,346,984
Renville	38,918	\$42,042	\$39,742	\$32,396	\$35,793	\$31,787	220,678
Slope	15,364	\$16,080	\$15,805	\$13,078	\$13,389	\$13,927	87,643
Stark	152,461	\$110,791	\$113,548	\$105,682	\$100,459	\$95,786	678,727
Ward	809	\$879	\$1,117	\$2,076	\$515	\$785	6,181
Williams	3,288,231	\$5,682,065	\$3,350,122	\$3,106,285	\$2,922,594	\$2,995,077	21,344,374
Total	\$14,426,147	\$25,956,053	\$16,029,124	\$14,124,389	\$14,512,081	\$13,953,724	\$99,001,518

Distributions to Cities							
	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	Biennium-to-Date Total
Billings	\$46,707	\$171,890	\$157,625	\$150,553	\$144,243	\$131,487	\$802,505
Bottineau	53,837	52,020	54,956	47,897	45,440	42,796	296,946
Bowman	30,741	105,800	107,024	101,993	93,724	102,599	541,881
Burke	49,731	162,835	201,804	158,994	340,531	151,916	1,065,811
Divide	170,873	564,009	468,963	167,371	159,043	146,882	1,677,141
Dunn	922,119	1,718,997	880,263	833,261	805,745	828,140	5,988,525
Golden Valley	20,607	21,743	19,764	17,396	19,790	17,472	116,772
McHenry	1,185	1,458	1,295	750	1,304	1,008	7,000
McKenzie	1,549,052	2,376,596	1,496,567	1,396,937	1,418,590	1,425,807	9,663,549
McLean	10,798	13,020	11,975	9,664	12,532	9,599	67,588
Mercer	0	0	0	0	0	0	0
Mountrail	809,411	1,535,090	791,357	755,734	791,937	765,467	5,448,996
Renville	17,296	18,685	17,664	14,399	15,908	14,128	98,080
Slope	6,829	7,147	7,025	5,813	5,950	6,189	38,953
Stark	50,820	49,241	50,466	46,971	44,648	42,572	284,718
Ward	359	392	496	921	229	349	2,746
Williams	1,096,079	1,894,021	1,116,707	1,035,428	974,196	998,359	7,114,790
Total	\$4,836,444	\$8,692,944	\$5,383,951	\$4,744,082	\$4,873,810	\$4,684,770	\$33,216,001

DISTRIBUTIONS TO SCHOOL DISTRICTS AND TOWNSHIPS

The schedules below provide information on the distribution of oil and gas gross production tax collections to school districts and townships in total by county for the biennium to date through January 2026. Hub city school districts are excluded from the amounts shown for school districts. A more detailed schedule of the distributions to school districts is attached as [Appendix B](#). Townships receive an allocation based on road miles. Only townships in counties that received more than \$5 million of oil and gas gross production tax allocations are eligible to receive distributions.

Distributions to School Districts							
	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	Biennium-to-Date Total
Billings	\$136,677	\$167,972	\$164,406	\$162,638	\$161,061	\$157,872	\$950,626
Bottineau	94,217	91,030	96,169	83,819	79,518	74,895	519,648
Bowman	132,686	151,450	151,756	150,498	148,430	150,649	885,469
Burke	137,435	165,708	175,449	164,747	210,134	162,980	1,016,453
Divide	167,718	266,002	242,242	166,843	164,761	161,720	1,169,286
Dunn	230,530	429,749	220,065	208,314	201,436	207,034	1,497,128
Golden Valley	36,063	38,049	34,587	30,444	34,633	30,575	204,351
McHenry	2,074	2,555	2,266	1,311	2,279	1,763	12,248
McKenzie	387,262	594,150	374,143	349,234	354,647	356,452	2,415,888
McLean	18,895	22,787	20,959	16,914	21,933	16,799	118,287
Mercer	0	0	0	0	0	0	0
Mountrail	202,353	383,771	197,838	188,934	197,985	191,367	1,362,248
Renville	30,270	32,700	30,910	25,198	27,838	24,723	171,639
Slope	11,950	12,507	12,293	10,173	10,414	10,832	68,169
Stark	137,705	86,172	88,315	82,197	78,135	74,502	547,026
Ward	629	683	869	1,615	401	610	4,807
Williams	274,019	473,507	279,178	258,857	243,547	249,590	1,778,698
Total	\$2,000,483	\$2,918,792	\$2,091,445	\$1,901,736	\$1,937,152	\$1,872,363	\$12,721,971

Distributions to Townships							
	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	Biennium-to-Date Total
Billings	\$9,341	\$34,378	\$31,525	\$30,111	\$28,849	\$26,298	\$160,502
Bottineau	0	0	0	0	0	0	0
Bowman	6,150	21,160	21,404	20,395	18,744	20,523	108,376
Burke	9,946	32,566	40,361	31,799	68,108	30,381	213,161
Divide	34,175	112,800	93,792	33,478	31,811	29,376	335,432
Dunn	184,424	343,799	176,053	166,652	161,149	165,628	1,197,705
Golden Valley	0	0	0	0	0	0	0
McHenry	0	0	0	0	0	0	0
McKenzie	309,810	475,320	299,313	279,389	283,718	285,161	1,932,711
McLean	0	0	0	0	0	0	0
Mercer	0	0	0	0	0	0	0
Mountrail	161,881	307,019	158,272	151,146	158,382	153,093	1,089,793
Renville	0	0	0	0	0	0	0
Slope	0	0	0	0	0	0	0
Stark	10,164	0	0	0	0	0	10,164
Ward	0	0	0	0	0	0	0
Williams	219,214	378,805	223,342	207,085	194,841	199,669	1,422,956
Total	\$945,105	\$1,705,847	\$1,044,062	\$920,055	\$945,602	\$910,129	\$6,470,800

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