NORTH DAKOTA
Brian Kroshus, Tax Commissioner

CITY OF MINTO
SALES, USE, & GROSS RECEIPTS TAX

At the present time, the City of Minto imposes a 1% sales, use, and gross receipts tax. Effective January 1, 2027, the City of Minto adopted an ordinance to increase its city sales, use, and gross receipts tax by 0.5%. The tax rate for Minto starting January 1, 2027, will be 1.5%. The following applies:

- Limited exemption for contractors does not apply.
- Maximum tax (refund cap) of $25.00/sale.
- New Farm Machinery is exempt.
- Tax imposed applies to contract bids submitted on or after effective date.
- Vendor compensation of 3% of the local tax due, with a maximum of $83.33 per month or $250.00 per quarter.

The North Dakota Office of State Tax Commissioner has contracted with the City of Minto to administer the city sales, use, and gross receipts tax. Tax is computed by multiplying the taxable purchase amount by the tax rate and carrying the product to the third decimal place. If the third decimal place is five or greater, round up; if it is four or less, round down. A local tax guideline is available at **www.tax.nd.gov/guidelines**.

Effective January 1, 2027, the combined state and city rates within the city limits of Minto will be as follows:

- General sales and use tax: 7.5% (5% state + 1.5% city + 1% county).
- New farm machinery and farm irrigation equipment: 4% (3% state + 1% county).
- New manufactured homes: 5.5% (3% state + 1.5% city + 1% county).
- Lodging:
  - Hotel, motel, and tourist court accommodations and bed & breakfast accommodations licensed under North Dakota Century Code Ch. 13-09.1:
    - 7.5% (5% state + 1.5% city + 1% county)
- Restaurants, concession stands, and mobile food trucks (sale of food and non-alcoholic beverages):
  - 7.5% (5% state + 1.5% city + 1% county).
- Alcoholic beverages:
  - Off-sale alcoholic beverages: 9.5% (7% state + 1.5% city + 1% county)
  - On-sale alcoholic beverages: 9.5% (7% state + 1.5% city + 1% county)

Questions concerning the Minto city sales, use and gross receipts tax may be directed to the Office of State Tax Commissioner. To receive notification of the quarterly updates automatically, please subscribe to our email subscription list at **www.tax.nd.gov/EmailSignup**. You may contact the Office of State Tax Commissioner by phone at 701-328-1246, by email at **salestax@nd.gov**, or by mail at Office of State Tax Commissioner, Sales Tax Compliance Section, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599.