NORTH DAKOTA

Brian Kroshus, Tax Commissioner

Local Tax Changes Effective October 1, 2026

The following local tax changes will be effective October 1, 2026. For additional information on our local taxes, please visit **www.tax.nd.gov/LocalTaxRate**.

Kindred

At the present time, the City of Kindred has a maximum tax (refund cap) of $50.00 per sale. Effective October 1, 2026, the City of Kindred has adopted an ordinance to remove the maximum tax. There are no changes to the local sales, use, and gross receipts tax rate, exemptions or vendor compensation.

Minot

At the present time, the City of Minot imposes a 2% sales, use, and gross receipts tax. Effective October 1, 2026, the City of Minot has adopted an ordinance to increase its city sales, use, and gross receipts tax by 0.5%. The tax rate for Minot starting October 1, 2026, will be 2.5%. The following applies:

- Maximum tax (refund cap) of $150.00/sale.
- No vendor compensation for permit holders.
- Limited exemption for contractors does not apply.
- Tax imposed applies to contract bids submitted on or after effective date.
- New Farm Machinery is exempt.

Walhalla

At the present time, the City of Walhalla has a maximum tax (refund cap) of $50.00 per sale. Effective October 1, 2026, the City of Walhalla has adopted an ordinance to remove the maximum tax. There are no changes to the local sales, use, and gross receipts tax rate, exemptions or vendor compensation.

Maximum Tax (Refund Cap)

The maximum tax is the amount of tax that may apply to a single transaction. If the purchaser pays more than the maximum tax amount on a purchase, the purchaser may apply to the Tax Commissioner for a refund of any tax paid in excess of the maximum tax. Retailers may voluntarily collect up to the maximum tax amount as a convenience to their customers, so the purchasers do not need to apply for a refund. Retailers are not required to calculate maximum tax and may continue to collect tax without regard to the maximum tax. Retailers should be consistent in the method they choose to calculate local taxes.

More information on state and local taxes, including the Local Taxes by Location Guideline, is available on our website at **www.tax.nd.gov/LocalTaxes**. Rate charts are also available via email at **salestax@nd.gov**. To receive notification of the quarterly updates automatically, please subscribe to our email subscription list at **www.tax.nd.gov/EmailSignup**. You may also contact the Sales Tax Compliance Section at 701-328-1246 or by email at **salestax@nd.gov**.

Subscribe:

Information regarding local tax changes is available through email updates.

Visit **www.tax.nd.gov/EmailSignup** to subscribe to email from the Office of State Tax Commissioner. There are four lists to which you may subscribe. To receive the sales tax rate change notifications, subscribe to the “Sales and Special Taxes” list. You may also view the local sales tax rate change notifications at **www.tax.nd.gov/LocalTaxRate**.