



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
RYAN RAUSCHENBERGER, COMMISSIONER

To: Dickinson Sales, Use, and Gross Receipts Tax Permit Holders

From: Office of State Tax Commissioner, Tax Compliance Section

Subject: Dickinson Sales, Use, and Gross Receipts Tax

Date: April 28, 2017

At the present time, the city of Dickinson has a one and one half percent (1-1/2%) city sales, use and gross receipts tax in place. ***The city of Dickinson's city sales, use and gross receipts tax will remain at one and one half percent (1-1/2%), but effective July 1, 2017, the Maximum Tax (Refund Cap) will be \$100 per sale.*** No additional changes were made to the ordinance. The following applies:

- Maximum Tax (Refund Cap) will be \$100 per sale
- No additional exemptions beyond what is allowed by the state
- No permit holder compensation is included
- Proceeds will be allocated for bond debt, property tax reduction and infrastructure, capital improvements, job creation, senior citizen activities, and community center.

The Office of State Tax Commissioner has contracted with the city of Dickinson to administer the city sales, use, and gross receipts tax. Tax is computed by multiplying the taxable purchase by the tax rate and carrying the product to the 3rd decimal place. If the 3rd decimal place is 5 or greater, round up; if it is 4 or less, round down. A Local Option Tax Guideline and Rate Charts are available on our website at www.nd.gov/tax.

Effective July 1, 2017, the combined state and city rates within the city limits of Dickinson will be as follows:

- General sales and use tax: 6-1/2 percent (5% state + 1-1/2% city)
- New farm machinery: 4-1/2 percent (3% state + 1-1/2% city)
- New farm irrigation equipment: 4-1/2 percent (3% state + 1-1/2% city)
- New mobile homes: 4-1/2 percent (3% state + 1-1/2% city)
- Lodging:
 - Hotel, Motel and Tourist Court Accommodations, and Bed & Breakfast Accommodations licensed under North Dakota Century Code ch. 23-09.1:
6-1/2 percent (5% state + 1-1/2% city sales)
- Restaurant (sale of food and non-alcoholic beverages): 6-1/2 percent (5% state + 1-1/2% city sales)
- Alcoholic Beverages:
 - Off-sale alcoholic beverages: 8-1/2 percent (7% state + 1-1/2% city gross receipts)
 - On-sale alcoholic beverages: 8-1/2 percent (7% state + 1-1/2% city gross receipts)

Questions concerning the Dickinson city sales, use, and gross receipts tax may be directed to the Office of State Tax Commissioner. 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, Tax Compliance Section, 600 E Boulevard, Dept. 127, Bismarck, ND 58505-0599.