



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

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

From: Office of State Tax Commissioner, Tax Compliance Section

Subject: Linton Sales, Use, and Gross Receipts Tax

Date: April 28, 2017

At the present time, the city of Linton has a two percent (2%) city sales, use, and gross receipts tax in place. One percent (1%) of that two percent (2%) is scheduled to sunset. Effective July 1, 2017, the city of Linton has adopted an ordinance to replace the one percent (1%) tax that ceased. This new ordinance continues the local tax at two percent (2%). The following applies:

- No Maximum Tax (Refund Cap) is included
- No additional exemptions than what is allowed by the state
- No sunset date is included
- Permit holder compensation is included at 3%; maximum of \$50/month; \$150/quarter
- Proceeds will be used for capital improvements, economic development, and water fund debt repayment, other water related infrastructure projects, sewer fund, and park board. .

The Office of State Tax Commissioner has contracted with the city of Linton 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 Linton will be as follows:

- General sales and use tax: 7 percent (5% state + 2% city)
- New farm machinery: 5 percent (3% state + 2% city)
- New farm irrigation equipment: 5 percent (3% state + 2% city)
- New mobile homes: 5 percent (3% state + 2% city)
- Lodging:
 - Hotel, Motel and Tourist Court Accommodations, and Bed & Breakfast Accommodations licensed under North Dakota Century Code ch. 23-09.1:
9 percent (5% state + 2% city sales + 2% City Lodging tax)
- Restaurant (sale of food and non-alcoholic beverages): 7 percent (5% state + 2% city sales)
- Alcoholic Beverages:
 - Off-sale alcoholic beverages: 9 percent (7% state + 2% city gross receipts)
 - On-sale alcoholic beverages: 9 percent (7% state + 2% city gross receipts)

Questions concerning the Linton 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.