



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

**To:** Edgeley Sales, Use, and Gross Receipts Tax Permit Holders

**From:** Office of State Tax Commissioner, Tax Compliance Section

**Subject:** Edgeley Sales, Use, and Gross Receipts Tax

**Date:** January 31, 2018, **Revised March 15, 2018**

At the present time, the city of Edgeley has a two percent (2%) city sales, use, and gross receipts tax in place. ***Effective April 1, 2018, the Edgeley city sales, use, and gross receipts tax will be three percent (3%).*** The following applies:

- Maximum Tax (Refund Cap) remains at \$50/sale
- No additional exemptions beyond what the state allows
- Permit holder compensation is included at 3% with maximum of \$50/month and \$150/quarter
- Proceeds will be used for street infrastructure

The Office of State Tax Commissioner has contracted with the city of Edgeley 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 3<sup>rd</sup> decimal place. If the 3<sup>rd</sup> 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](http://www.nd.gov/tax).

Effective April 1, 2018, the combined state and city rates within the city limits of Edgeley will be as follows:

- General sales and use tax: 8 percent (5% state + 3% city)
- New farm machinery: 6 percent (3% state + 3% city)
- New farm irrigation equipment: 6 percent (3% state + 3% city)
- New mobile homes: 6 percent (3% state + 3% city)
- Lodging:
  - Hotel, Motel and Tourist Court Accommodations, and Bed & Breakfast Accommodations licensed under North Dakota Century Code ch. 23-09.1:  
8 percent (5% state + 3% city sales)
- Restaurant (sale of food and non-alcoholic beverages): 9 percent (5% state + 3% city sales + 1% City Lodging and Restaurant)
- Alcoholic Beverages:
  - Off-sale alcoholic beverages: 10 percent (7% state + 3% city gross receipts)
  - On-sale alcoholic beverages: **11 percent (7% state + 3% city gross receipts + 1% City Lodging and Restaurant)**

Questions concerning the Edgeley 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](mailto:salestax@nd.gov), or by mail at Office of State Tax Commissioner, Tax Compliance Section, 600 E Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599.