



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:** January 31, 2018

At the present time, the city of **Linton** has a two percent (2%) city sales, use, and gross receipts tax in place with no Maximum Tax (Refund Cap). The tax rate for Linton starting April 1, 2018 will remain at 2%, but the Maximum Tax (Refund Cap) will change to \$250/sale. No other changes were made to the ordinance. The following applies:

- Maximum Tax (Refund Cap) is \$250/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 continue to be used for capital improvements, economic development, water system improvement projects and water and sewer related infrastructure, 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 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 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](mailto:salestax@nd.gov), or by mail at Office of State Tax Commissioner, Tax Compliance Section, 600 E Boulevard, Dept. 127, Bismarck, ND 58505-0599.