



CITY OF LARIMORE SALES, USE & GROSS RECEIPTS TAX

At the present time, the City of Larimore has a 1% city sales, use, and gross receipts tax. Effective July 1, 2019, the City of Larimore has adopted an additional ordinance to increase its city sales, use, and gross receipts tax by 1%. The tax rate for Larimore starting July 1, 2019, will be 2%. The following applies:

- The new 1% tax expires December 31, 2048
- Maximum tax (refund cap) increases to \$50/sale.
- Contracts bid prior to July 1, 2019, are exempt from the rate increase

The Office of State Tax Commissioner has contracted with the City of Larimore 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 tax guideline and rate charts are [available on our website](#).

Effective July 1, 2019, the combined state and city rates within the city limits of Larimore will be as follows:

- General sales and use tax: 7% (5% state + 2% city)
- New farm machinery: 5% (3% state + 2% city)
- New farm irrigation equipment: 5% (3% state + 2% city)
- New manufactured homes: 5% (3% state + 2% city)
- Lodging:
 - Hotel, Motel and other Lodging Accommodations: 7% (5% state + 2% city)
- Restaurant (sale of food and non-alcoholic beverages): 7% (5% state + 2% city)
- Alcoholic Beverages:
 - Off-sale alcoholic beverages: 9% (7% state + 2% city)
 - On-sale alcoholic beverages: 9% (7% state + 2% city)

Questions concerning the Larimore 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, Sales Tax Compliance Section, 600 E Boulevard, Dept. 127, Bismarck, ND 58505-0599.