



## LOCAL TAX CHANGES EFFECTIVE JULY 1, 2020

The following local tax changes will be effective July 1, 2020. For additional information on our local taxes, please visit [www.nd.gov/tax/salesanduse/localtaxes](http://www.nd.gov/tax/salesanduse/localtaxes).

### **Beulah**

At the present time, the City of Beulah has a 2% city sales, use, and gross receipts tax set to expire on September 30, 2020. Effective July 1, 2020, the City of Beulah has revised their ordinance to extend its city sales, use, and gross receipts tax until the original project indebtedness has been paid. No other changes were made to the ordinance.

### **Williston**

At the present time, the City of Williston has a 2% city sales, use, and gross receipts tax. 1% is set to expire on June 30, 2020. Effective July 1, 2020, the City of Williston has revised their ordinance to extend its city sales, use, and gross receipts tax until June 30, 2030. No other changes were made to the ordinance.

### **Maximum Tax (Refund Cap)**

The maximum tax is the amount of tax that may apply to a single transaction. If the purchaser pays more than the maximum tax amount on a purchase, the purchaser may apply to the Tax Commissioner for a refund of any tax paid in excess of the maximum tax. Retailers may voluntarily collect up to the maximum tax amount as a convenience to their customers, so the purchasers do not need to apply for a refund. Retailers are not required to calculate maximum tax and may continue to collect tax without regard to the maximum tax. Retailers should be consistent in the method they choose to calculate local taxes.

More information on state and local taxes, including the Local Taxes by Location Guideline, is available on our website at [www.nd.gov/tax](http://www.nd.gov/tax). Rate charts are also available on our website. To receive notification of the quarterly updates automatically, please subscribe to our Email Subscription update list <http://bit.ly/NDTaxUpdate>. You may also contact the Tax Compliance Section at 701.328.1246 or by email at [salestax@nd.gov](mailto:salestax@nd.gov).

#### **Subscribe:**

Information regarding local tax changes is available electronically. You may sign up for email notifications online at [www.nd.gov/tax](http://www.nd.gov/tax). In the lower-left of the homepage, click on "Subscribe" under Email Updates, and follow the instructions. There are nine lists to which you may subscribe. To receive the sales tax rate change notifications, make sure you are subscribed to the "ND Sales and Special Taxes" list. You may also view the local sales tax rate change notifications at [www.nd.gov/tax/salesanduse/localtaxes](http://www.nd.gov/tax/salesanduse/localtaxes).