



## LOCAL TAX CHANGES EFFECTIVE OCTOBER 1, 2021 REVISED 9/13/2021

The following local tax changes will be effective October 1, 2021. For additional information on our local taxes, please visit [www.nd.gov/tax/salesanduse/localtaxes](http://www.nd.gov/tax/salesanduse/localtaxes).

### **Hankinson**

At the present time, the City of Hankinson has a 2% city sales, use, and gross receipts tax. Effective October 1, 2021, the City of Hankinson has revised their ordinance to increase its city sales, use, and gross receipts tax by 1%. The tax rate for Hankinson starting October 1, 2021, will be 3%. The following applies:

- No additional exemptions other than those provided by the state
- Maximum tax (refund cap) increases to \$75/sale
- Permit holder compensation of 3% of the tax due, with no maximum
- Contracts bid prior to October 1, 2021, are exempt from the rate and maximum tax increase
- The 1% sales tax expires October 1, 2041

### **Minot**

At the present time, the City of Minot has a 2% city sales, use, and gross receipts tax. 1% is set to expire on September 30, 2021. The tax rate for Minot starting October 1, 2021, will remain 2%.

- Effective October 1, 2021, the City of Minot allows a 1% sales use, and gross receipts tax to sunset
- Effective October 1, 2021, the city of Minot will impose a 1% city sales use, and gross receipts tax

### **New Leipzig – The additional 1% rate will NOT take effect on 10/01/2021 as previously communicated.**

At the present time, the City of New Leipzig has a 1% city sales, use, and gross receipts tax. **The tax will remain at 1%.** The following applies:

- **No additional exemptions other than those provided by the state**
- **Maximum Tax (refund cap) remains at \$25/sale**

### **Rolette**

At the present time, the City of Rolette has a 2% city sales, use, and gross receipts tax. Effective October 1, 2021, the City of Rolette has revised their ordinance to change their dedication of proceeds. No other changes were made to the ordinance.

### **Washburn**

At the present time, the City of Washburn has a 2% city sales, use, and gross receipts tax. Effective October 1, 2021, the city of Washburn has revised their ordinance to change their dedication of proceeds. 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 <https://www.nd.gov/tax/email-updates>. You may also contact the Tax Compliance Section at 701-328-1246 or by email at [salestax@nd.gov](mailto:salestax@nd.gov).

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