



Local Tax Changes effective April 1, 2023

The following local tax changes will be effective April 1, 2023. For additional information on our local taxes, please visit www.tax.nd.gov/LocalTaxRate.

Max

At the present time, the City of Max has a 1% sales, use, and gross receipts tax. Effective April 1, 2023, the City of Max has adopted an ordinance to increase its city sales, use, and gross receipts tax by 1.5%. The tax rate for Max starting April 1, 2023, will be 2.5%. The following applies:

- No additional exemptions other than those provided by the state
- Maximum tax (refund cap) is eliminated
- Limited exemption for contractors applies
- Tax imposed applies to contract bids submitted on or after effective date

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.tax.nd.gov/LocalTaxes. Rate charts are also available via email at salestax@nd.gov. To receive notification of the quarterly updates automatically, please subscribe to our email subscription list at www.tax.nd.gov/EmailSignup. You may also contact the Sales Tax Compliance Section at 701-328-1246 or by email at salestax@nd.gov.

Subscribe:

Information regarding local tax changes is available through email updates. Visit www.tax.nd.gov/EmailSignup to subscribe to emails from the Office of State Tax Commissioner. There are four lists to which you may subscribe. To receive the sales tax rate change notifications, subscribe to the "Sales and Special Taxes" list. You may also view the local sales tax rate change notifications at www.tax.nd.gov/LocalTaxRate.