



Local Tax Changes Effective July 1, 2025

The following local tax changes will be effective July 1, 2025. For additional information on our local taxes, please visit www.tax.nd.gov/LocalTaxRate.

Dunseith

At the present time, the City of Dunseith has a 1% sales, use, and gross receipts tax. Effective July 1, 2025, the City of Dunseith has adopted an ordinance to increase its city sales, use, and gross receipts tax by 1%. The tax rate for Dunseith starting July 1, 2025, will be 2%.

The following applies:

- Maximum tax (refund cap) of \$25.00/sale.
- No vendor compensation for permit holders.
- Limited exemption for contractors does apply.
- Tax imposed applies to contract bids submitted on or after effective date.
- New farm machinery is exempt.

Langdon

At the present time, the City of Langdon has a 2% sales, use, and gross receipts tax. Effective July 1, 2025, the City of Langdon has adopted an ordinance to increase its city sales, use, and gross receipts tax by 1%. The tax rate for Langdon starting July 1, 2025, will be 3%. The following applies:

- Removing the maximum tax (refund cap) of \$50.00/sale.
- Vendor compensation of 3% of the local tax due, with a maximum of \$83.33 per month or \$250.00 per quarter.
- Limited exemption for contractors does not apply.
- Tax imposed applies to contract bids submitted on or after effective date.
- New farm machinery is exempt.

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**.

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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**.