



LOCAL TAX CHANGES EFFECTIVE OCTOBER 1, 2022

The following local tax changes will be effective October 1, 2022. For additional information on our local taxes, please visit www.tax.nd.gov/LocalTaxRate.

Crosby

At the present time, the City of Crosby has a 3% city sales, use, and gross receipts tax. One percent is set to expire on December 31, 2022. Effective October 1, 2022, the City of Crosby has revised their ordinance to extend the sunset clause until December 31, 2024. No other changes were made to the ordinance.

Oakes

At the present time, the City of Oakes has a 2% city sales, use, and gross receipts tax. One percent is set to expire on September 30, 2023. Effective October 1, 2022, the City of Oakes has revised their ordinance to eliminate the sunset clause. 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.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.