



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
Cory Fong, Commissioner

To: Crosby Sales, Use and Gross Receipts Tax Permit Holders
From: Office of State Tax Commissioner, Tax Compliance Section
Subject: Crosby Sales, Use and Gross Receipts Tax
Date: October 31, 2013

The city of Crosby currently has a 3% city sales, use and gross receipts tax with Maximum Tax of \$50.00 per sale. **Effective January 1, 2014, the city sales, use, and gross receipts tax will remain at 3%, but the Maximum Tax (Refund Cap) will be \$75.00 per sale.** No other changes were made to the ordinance.

The Office of State Tax Commissioner has contracted with the city of Crosby to administer the city sales, use and gross receipts tax. Tax is computed by multiplying the taxable purchase by the tax rate and carrying the product to the 3rd decimal place. If the 3rd decimal place is 5 or greater, round up; if it is 4 or less, round down. A Local Option Tax Guideline and Rate Charts are available on our web site at www.nd.gov/tax.

Effective January 1, 2014, the combined state and city rates within the city limits of Crosby will be as follows:

- General sales and use tax: 8 percent (5% state + 3% city)
- New farm machinery: 3 percent (3% state + exempt for city)
- New farm irrigation equipment: 6 percent (3% state + 3% city)
- New mobile homes: 6 percent (3% state + 3% city)
- Lodging:
 - Hotel, Motel and Tourist Court Accommodations, and Bed & Breakfast Accommodations licensed under North Dakota Century Code ch. 23-09.1:
9 percent (5% state + 3% city sales + 1% city lodging)
- Restaurant (sale of food and non-alcoholic beverages): 8 percent (5% state + 3% city sales)
- Alcoholic Beverages:
 - Off-sale alcoholic beverages: 10 percent (7% state + 3% city gross receipts)
 - On-sale alcoholic beverages: 10 percent (7% state + 3% city gross receipts)

Questions concerning the Crosby city sales, use and gross receipts tax may be directed to the Office of State Tax Commissioner. You may contact the Office of State Tax Commissioner by phone at 701.328.1246, by e-mail at salestax@nd.gov, or by mail at Office of State Tax Commissioner, Tax Compliance Section, 600 E. Boulevard, Dept. 127, Bismarck, ND 58505-0599.