



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

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**To:** Edgeley Sales, Use and Gross Receipts Tax Permit Holders  
**From:** Office of State Tax Commissioner, Tax Compliance Section  
**Subject:** Edgeley Sales, Use and Gross Receipts Tax  
**Date:** April 30, 2013

The city of Edgeley currently has a 2% city sales, use and gross receipts tax with no Maximum Tax. **Effective July 1, 2013, the city sales, use, and gross receipts tax will remain at 2%, but the Maximum Tax (Refund Cap) will be \$50.00 per sale.** No other changes were made to the ordinance.

The Office of State Tax Commissioner has contracted with the city of Edgeley 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 3<sup>rd</sup> decimal place. If the 3<sup>rd</sup> 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 website at [www.nd.gov/tax](http://www.nd.gov/tax).

Effective July 1, 2013, the combined state and city rates within the city limits of Edgeley will be as follows:

- General sales and use tax: 7 percent (5% state + 2% city)
- New farm machinery: 5 percent (3% state + 2% city)
- New farm irrigation equipment: 5 percent (3% state + 2% city)
- New mobile homes: 5 percent (3% state + 2% city)
- Lodging:
  - Hotel, Motel and Tourist Court Accommodations, and Bed & Breakfast Accommodations licensed under North Dakota Century Code ch. 23-09.1:  
7 percent (5% state + 2% city sales)
- Restaurant (sale of food and non-alcoholic beverages): 7 percent (5% state + 2% city sales)
- Alcoholic Beverages:
  - Off-sale alcoholic beverages: 9 percent (7% state + 2% city gross receipts)
  - On-sale alcoholic beverages: 9 percent (7% state + 2% city gross receipts)

Questions concerning the Edgeley 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](mailto:salestax@nd.gov), or by mail at Office of State Tax Commissioner, Tax Compliance Section, 600 E Boulevard, Dept. 127, Bismarck, ND 58505-0599.