



DATE: April 1, 2016  
TO: Canadian Residents  
RE: Canadian Refund Program – Physical Presence Requirement

North Dakota Century Code [Section 57-39.2-28](#) provides that North Dakota sales tax paid by a Canadian resident may be refunded if the

“Canadian resident was in North Dakota for the express purpose of making a purchase, and not as a tourist.”

Effective July 1, 2016, the North Dakota Office of State Tax Commissioner will issue refunds of North Dakota sales tax paid under the Canadian Refund Program only when qualifying purchases are complete while the Canadian resident is physically in North Dakota. A purchase is considered completed in North Dakota if payment is made while the Canadian resident is in North Dakota. Online and telephone purchases do not qualify if the order is placed and paid for in Canada or any other state. Any claims received on or after July 1<sup>st</sup>, 2016 will be subject to these conditions.

An original receipt from the business showing the purchase was made while the Canadian resident was in North Dakota must accompany the printable claim form from our website. All claims will be reviewed and eligibility will be determined at that time.

### Registration Section

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