

July 31, 2014

Truck & Equipment Sales & Service
4905 Highway 2 East
Minot ND 58701-5516

RE: City of Minot Annexation
Permit Number 023787 00

Dear Taxpayer:

The Office of State Tax Commissioner has received notice this quarter from the city of Minot regarding an annexed area of the city that changed the boundaries of the City of Minot for sales, use and gross receipts tax collection purposes. Effective October 1, 2014, this annexed portion of the city will become within the taxing jurisdiction of the City of Minot for sales, use and gross receipts tax purposes. Your business has been annexed into the city limits of Minot.

If you are currently collecting Minot's city sales tax from customers taking possession at your location, please continue to do so. If you are not currently collecting the Minot tax, effective October 1, 2014, you will be required to charge Minot sales tax on taxable transactions in which the customer takes possession at your location. Minot city tax will also apply on merchandise delivered into Minot to your location. In addition, effective October 1, 2014, you should begin to accrue Minot use tax on purchases for your business in which sales tax has not been previously paid.

Additional information regarding the annexation is available on our website at <http://www.nd.gov/tax/salesanduse>

If you have any questions relating to the above information or feel you have received this notice in error, please feel free to contact me.

Susan Rood
Compliance Officer
Sales & Special Taxes
(701) 328-3389
srood@nd.gov