



Sales Tax Newsletter

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Due Date Reminder!

If you file **S2 monthly** sales tax returns, please note that your May monthly sales tax return must be filed earlier than normal this year. North Dakota sales tax law moves the **S2 May** monthly sales tax return due date on odd numbered years from June 30 to June 22. **This means the due date of the May 2001 S2 sales tax return is June 22, 2001.** Please mark this early due date on your calendars. ●

Walsh County Imposes Sales and Use Tax

Effective April 1, 2001, Walsh County will impose a ¼ percent sales and use tax. The new county sales and use tax is in addition to the state and city sales taxes already in place. Walsh County cities of Edinburg, Grafton, Hoople and Park River currently each impose a 1 percent city sales tax. Therefore, transactions within these cities will be subject to state, city and Walsh County sales tax.

All transactions exempt from North Dakota sales tax will also be exempt from Walsh County tax. The maximum Walsh County tax that may be charged on a single transaction is \$25. All four cities that impose sales taxes within Walsh County are also limited to \$25 per transaction (invoice). The maximum local tax amounts must be calculated separately for the city sales tax and the Walsh County sales tax because the city taxes in Walsh County apply to the first \$2,500 ($\$2,500 \times .01 = \25), but the Walsh County tax applies to the first \$10,000 ($\$10,000 \times .0025 = \25).

All local sales taxes, including the Walsh County ¼ percent sales tax, are reported on the Local Option Taxes schedule of the North Dakota sales and use tax return. Walsh County will be identified as local option code 502 on the Local Option Schedule. The Walsh County ordinance does not provide for a compensation allowance.

The Office of State Tax Commissioner has mailed additional information and combined rate charts to all Walsh County retailers. This information is also available on our web page at www.ndtaxdepartment.com. ●

Please Use Original Sales Tax Forms

The most reliable method of filing your sales tax return with the least chance of error is to file on the Internet using North Dakota WebFile. However, if you prefer to file on paper, please use the original form provided by our office.

Paper returns are scanned, read and processed electronically. If you do not use our original forms, your return will not process properly under any of the following conditions: outdated version of the form is used; incorrect form type (S1 or S2) is used; permit number or reporting period is missing or incorrectly stated on the form; placement of the data fields read by the computer is incorrect.

Processing errors caused by incorrect forms may result in unnecessary notices and penalty assessments. Please help avoid unnecessary errors by filing electronically or by completing and returning our original forms. For tax periods beginning April 1, 2001, all sales and use tax returns provided by our office will be printed on salmon colored paper rather than on yellow (S1) or blue (S2) paper. ●

2001 BUSINESS TAX EDUCATION WORKSHOPS

The Office of State Tax Commissioner and the Minnesota Department of Revenue are again presenting the Border Issue Workshops that will provide information for collecting and reporting state and local sales and use taxes.

Fargo 5/1/2001 9:00a.m.-12:30p.m.
Grand Forks 5/2/2001 9:00a.m.-12:30p.m.

For more information or to register, please call toll-free at 1-800-888-6231. ●

Local Option Sales and Use Taxes

City	Date Initiated	Rate	Maximum Tax Due	City	Date Initiated	Rate	Maximum Tax Due
Ashley	4-1-98	1%	\$25/sale	Munich	1-1-99	1%	\$25/sale
Beach	10-1-97	1%	\$25/sale	Napoloen	10-1-96	1%	\$25/sale
Belfield	4-1-95	1%	\$25/sale	New Leipzig	1-1-99	1%	\$25/sale
Berthold	1-1-96	1%	\$25/sale	New Rockford	10-1-96	1%	\$25/sale
Bismarck	4-1-86	1%	\$25/sale	Oakes	10-1-96	1%	\$25/sale
Bottineau	10-1-99	2%	\$50/sale	Park River	1-1-95	1%	\$25/sale
Bowman	10-1-94	1%	\$25/sale	Pembina	1-1-93	1%	\$25/sale
Carrington	1-1-94	1%	\$25/sale	Portland	1-1-97	1%	\$25/sale
Casselton	4-1-98	1%	\$25/sale	Powers Lake	4-1-97	1%	\$25/sale
Cavalier	10-1-98	1½%	\$37.50/sale	Rolla	1-1-94	1%	\$25/sale
Cooperstown	7-1-96	1%	\$25/sale	Rugby	1-1-93	1%	\$25/sale
Crosby	1-1-93	1%	\$25/sale	St. John	1-1-01	1%	\$25/sale
Devils Lake	1-1-97	1½%	\$25/sale	Stanley	10-1-95	1%	\$25/sale
Dickinson	7-1-90	1%	\$25/sale	Steele	10-1-96	1%	\$25/sale
Drayton	10-1-97	1%	\$25/sale	Strasburg	4-1-93	1%	\$25/sale
Edgeley	1-1-97	1%	\$25/sale	Tioga	1-1-95	1%	\$25/sale
Edinburg	4-1-99	1%	\$25/sale	Towner	10-1-98	1%	\$25/sale
Elgin	4-1-00	1%	\$25/sale	Turtle Lake	10-1-00	1%	\$25/sale
Ellendale	1-1-95	1%	\$25/sale	Valley City	1-1-92	1%	\$25/sale
Enderlin	10-1-98	1%	\$25/sale	Velva	1-1-99	1%	\$25/sale
Fargo	7-1-92	1%	\$25/sale	Wahpeton	10-1-99	1½%	\$25/sale
Finley	10-1-98	1%	\$25/sale	Walhalla	10-1-97	1%	\$25/sale
Fort Ransom	1-1-00	1%	\$25/sale	Washburn	10-1-00	1%	\$25/sale
Garrison	1-1-96	1%	\$25/sale	Watford City	10-1-98	1%	\$25/sale
Grafton	1-1-91	1%	\$25/sale	West Fargo	10-1-94	1%	\$25/sale
Grand Forks	7-1-00	1¾%	\$43.75/sale	Williston	7-1-91	1%	\$25/sale
Halliday	7-1-96	1%	\$25/sale	Wilton	10-1-00	1%	\$25/sale
Hankinson	10-1-97	1%	\$25/sale	Wishek	4-1-97	1%	\$25/sale
Harvey	10-1-91	1%	\$25/sale				
Hatton	4-1-98	1%	\$25/sale	County:			
Hazelton	10-1-00	1%	\$25/sale	Walsh	4-1-01	¼%	\$25/sale
Hazen	4-1-95	1%	\$25/sale				
Hillsboro	10-1-98	1%	\$25/sale	Sales Tax Only:			
Hoople	1-1-99	1%	\$25/sale	Cando	7-1-98	1%	\$25/sale
Hope	1-1-01	1%	\$25/sale	Hettinger	7-1-96	1%	\$25/sale
Jamestown	7-1-91	1%	\$25/sale	Regent	1-1-97	1%	\$25/sale
Kenmare	1-1-93	1%	\$25/sale	Richardton	10-1-97	1%	\$25/sale
Killdeer	4-1-95	1%	\$25/sale				
Kulm	4-1-98	1%	\$25/sale	County:			
LaMoure	1-1-97	1%	\$25/sale	Cass	10-1-99	½%	\$12.50/sale
Langdon	1-1-94	1%	\$25/sale				
Larimore	1-1-95	1%	\$25/sale				
Lidgerwood	10-1-00	1%	\$25/sale				
Linton	10-1-93	1%	\$25/sale				
Lisbon	7-1-95	1%	\$25/sale				
Mandan	4-1-91	1%	\$25/sale				
Mayville	1-1-97	1%	\$25/sale				
McClusky	1-1-96	1%	\$25/sale				
Medora	1/1/00	2%	\$25/single unit				
Milnor	10-1-98	1%	\$25/sale				
Minot	1-1-98	2%	\$50/customer/day				
Mohall	10-1-92	1%	\$25/sale				
Mott	4-1-97	1%	\$25/sale				

Need Assistance?

Please direct sales tax questions or concerns to:

Office of State Tax Commissioner
Sales Tax Compliance
Phone: (701)328-3470
Toll free within ND: 1-800-638-2901, option 4
Hearing/speech impaired TTY 1-800-366-6888
(Relay ND - Ask for 1-800-638-2901, option 4)
Fax: (701)328-3700
E-mail: salestax@state.nd.us
Web site: www.ndtaxdepartment.com