



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

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To: North Dakota Sales, Use and Gross Receipts Tax Permit Holders

Subject: Local Tax Changes Effective July 1, 2013

Date: April 30, 2013

The following summarizes the local option tax changes effective July 1, 2013. Information will be mailed to permit holders located within the city and county where the change will occur.

**Edgeley**

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

(For additional information:

<http://www.nd.gov/tax/salesanduse/streamlinetax/ratechange.html>)

**Maximum Tax (Refund Cap)**

The maximum tax is the amount of tax that could apply to a single transaction. If the purchaser pays more than the maximum tax amount on a purchase, the purchaser may apply to the Tax Commissioner for a refund of any tax paid in excess of the maximum tax. Retailers may voluntarily collect up to the maximum tax amount as a convenience to their customers so the purchasers do not need to apply for a refund. Retailers are not required to calculate maximum tax and may continue to collect tax without regard to the maximum tax. Retailers should be consistent in the method they choose to calculate local taxes.

More information on state and local taxes, including the Local Option Taxes by Location Guideline, is available on our web site at [www.nd.gov/tax](http://www.nd.gov/tax). Rate charts are also available on our web site. You may also contact the Tax Compliance Section at 701.328.1246 or by e-mail at [salestax@nd.gov](mailto:salestax@nd.gov).