

Instructions for Claim for Overpayment of City or County Sales Tax

WHO MAY FILE. Any person who has made a taxable purchase of tangible personal property from one of the following cities or counties **in excess of the stated taxable amount.** For purchases occurring on or after October 1, 2005, a retailer has a requirement to collect applicable city and county sales and use tax without regard to any cap on purchases provided by city or county ordinance, resolution, or charter. However, a taxpayer is eligible for refund from the State Tax Commissioner for the difference between the amount of the city and county sales and use taxes paid, and the amount that would have been due by application of the cap provided by the city or county ordinance, resolution or charter. (N.D.C.C. § 57-01-02.1(5)) Effective July 1, 2007, retailers may choose to issue a refund directly to the customer in the amount due. If this occurs, no refund would be due from the Office of State Tax Commissioner.

Local Taxes and applicable taxable amounts: (Taxable amount applies to each individual purchase (invoice) unless otherwise specified.)

| City/County | Taxable Amount |
|-------------|-------------------------------|
| Anamoose | No Refund Cap |
| Aneta | \$2,500 |
| Ashley | \$2,500 |
| Beach | \$2,500 |
| Belfield | \$2,500 |
| Berthold | \$2,500 |
| Beulah | \$2,500 |
| Bismarck | \$2,500 |
| Bottineau | \$2,500 |
| Bowman | \$2,500 |
| Buffalo | \$2,500 |
| Cando | \$2,500 (prior to 4-1-07) |
| Carrington | No Refund Cap (after 4-1-07) |
| Carson | \$2,500 |
| Casselton | \$2,500 |
| Cavalier | \$1,875 |
| Cooperstown | \$2,500 (prior to 7-1-08) |
| Crosby | \$1,666 (after 7-1-08) |
| Devils Lake | \$2,500 |
| Dickinson | \$1,666 (prior to 4-1-07) |
| Drake | \$1,250 (after 4-1-07) |
| Drayton | \$2,500 |
| Dunseith | \$2,500 |
| Edgeley | \$2,500 (prior to 10-1-06) |
| Edinburg | No Refund Cap (after 10-1-06) |
| Elgin | \$2,500 |
| Ellendale | \$2,500 |
| Enderlin | \$2,500 |
| Fairmount | No Refund Cap |
| Fargo | \$2,500 |
| Finley | \$2,500 |
| Forman | \$2,500 |
| Fort Ransom | \$2,500 |
| Gackle | No Refund Cap |
| Garrison | \$2,500 |
| Glenburn | \$2,500 |
| Glen Ullin | \$2,500 |
| Grafton | \$2,500 (prior to 4-1-07) |
| Grand Forks | \$1,250 (after 4-1-07) |
| Grenora | \$2,500 |
| Gwinner | No Refund Cap |
| Halliday | \$2,500 |
| Hankinson | \$2,500 |
| Hannaford | \$5,000 |
| Harvey | \$2,500 |

| City/County | Taxable Amount |
|--------------|---|
| Harwood | \$2,500 |
| Hatton | \$2,500 |
| Hazelton | \$2,500 (prior to 1-1-07) |
| Hazen | \$3,500 (after 1-1-07) |
| Hettinger | \$2,500 |
| Hillsboro | \$2,500 |
| Hoople | \$2,500 |
| Hope | \$2,500 |
| Jamestown | \$2,500 |
| Kenmare | \$2,500 |
| Killdeer | \$2,500 |
| Kulm | \$2,500 |
| Lakota | No Refund Cap |
| LaMoure | \$1,666 |
| Langdon | \$2,500 |
| Larimore | \$2,500 |
| Leonard | No Refund Cap |
| Lidgerwood | \$2,500 |
| Linton | \$2,500 (prior to 10-1-06) |
| Lisbon | No Refund Cap (after 10-1-06) |
| Maddock | \$2,500 |
| Mandan | \$1,666 |
| Mapleton | \$2,500 |
| Mayville | \$2,500 |
| McClusky | \$2,500 |
| McVille | \$2,500 |
| Medora | \$1,000 per single unit |
| Michigan | \$1,666 |
| Milnor | \$1,666 |
| Minnewaukan | No Refund Cap |
| Minot | \$2,500 per customer per retailer per day |
| Minto | \$2,500 |
| Mohall | \$2,500 |
| Mott | \$1,666 |
| Munich | \$2,500 |
| Napoleon | \$2,500 |
| Neche | \$2,500 |
| New England | \$2,500 (prior to 1-1-08) |
| New Leipzig | \$5,000 (after 1-1-08) |
| New Rockford | \$2,500 |
| New Salem | No Refund Cap |
| Northwood | \$2,500 (prior to 10-1-06) |
| Oakes | No Refund Cap (after 10-1-06 and prior to 1-1-07) |
| | \$2,500 (after 1-1-07) |
| | \$1,666 |

| City/County | Taxable Amount |
|-----------------|------------------------------|
| Oxbow | No Refund Cap |
| Page | \$2,500 |
| Park River | \$1,250 |
| Pembina | \$2,500 (prior to 10-1-09) |
| Portland | \$3,333 (after 10-1-09) |
| Powers Lake | \$2,000 (after 1-1-10) |
| Reeder | \$2,500 |
| Regent | \$2,500 |
| Richardton | No Refund Cap (after 4-1-09) |
| | \$2,500 (prior to 1-1-08) |
| | \$5,000 (after 1-1-08) |
| Rolette | \$2,500 |
| Rolla | \$1,666 (prior to 1-1-10) |
| Rugby | \$1,250 (after 1-1-10) |
| Scranton | \$2,500 (prior to 10-1-09) |
| St. John | \$1,250 (after 10-1-09) |
| Stanley | \$2,500 |
| Steele | \$2,500 (prior to 4-1-07) |
| Steele County | \$1,250 (after 4-1-07) |
| Strasburg | \$2,500 |
| Streeter | No Refund Cap |
| Tioga | \$2,500 |
| Tower City | \$2,500 |
| Towner | \$2,500 |
| Turtle Lake | \$2,500 |
| Underwood | No Refund Cap |
| Valley City | \$2,500 |
| Velva | \$2,500 (prior to 10-1-07) |
| Wahpeton | \$1,250 (after 10-1-07) |
| | \$1,666 (prior to 1-1-10) |
| | \$2,500 (after 1-1-10) |
| Walhalla | \$2,500 |
| Walsh County | \$10,000 |
| Washburn | \$2,500 (prior to 1-1-09) |
| Watford City | \$1,250 (after 1-1-09) |
| West Fargo | \$2,500 |
| Williams County | \$2,500 |
| Williston | \$2,500 |
| Wilton | \$2,500 |
| Wimbledon | \$2,500 |
| Wishek | \$2,500 (prior to 1-1-07) |
| Woodworth | No Refund Cap (after 1-1-07) |
| | \$3,000 |

EXAMPLE:

Customer purchases furniture from ABC Furniture Store, located in Bismarck, ND. The selling price for the furniture as follows: \$3,000 for living room furniture, \$3,000 for bedroom set, and \$100 delivery charge. Total taxable purchase price - \$6,100.

| | | | |
|-----------------|---------------------|------------------------------|----------|
| Point of Sale: | Bismarck | Taxable Sales Amount: | \$ 6,100 |
| Invoice Date: | 10/1/2005 | State sales tax (5%) | \$ 305 |
| Invoice Number: | ZZ12345 | Bismarck city sales tax (1%) | 61 |
| Seller: | ABC Furniture Store | Total Tax Paid | \$ 366 |

| | | |
|---------------------------------|-------------------------------|----------|
| Calculation of City Tax refund: | Total Taxable Sales Amount | \$ 6,100 |
| | Less: Bismarck Taxable Amount | - 2,500 |
| | Taxable Amount Refund Due | \$ 3,600 |
| | Multiply by Bismarck Rate | x .01 |
| | City Sales Tax Refund | \$ 36. |

WHEN TO FILE: A claim for refund of city or county sales and use tax may be filed within three years from date of purchase occurring on or after October 1, 2005.

WHERE TO FILE: A claim for refund must be filed with the North Dakota Office of State Tax Commissioner, Sales and Special Taxes, 600 E. Boulevard Ave. Dept. 127, Bismarck, ND 58505-0599.

DOCUMENTATION REQUIRED: The claim for refund must include copies of all invoices to support the claim. The invoice should provide an invoice date, invoice number, seller name and address, items or materials purchased, purchase price of items or materials purchased, and amount of city and/or county sales and use tax paid. Failure to submit copies of all invoices will result in returning the claim with a request for additional information, which will delay the refund process. The Office of State Tax Commissioner reserves the right to request additional supporting documentation as it deems necessary.