

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	City/County	Taxable Amount	City/County	Taxable Amount
Anamoose	No Refund Cap	Harwood	\$2,500	Oxbow	No Refund Cap
Aneta	\$2,500	Hatton	\$2,500 (prior to 10-1-10)	Page	\$2,500
Ashley	\$2,500		\$1,250 (after 10-1-10)	Park River	\$1,250
Beach	\$2,500	Hazelton	\$2,500 (prior to 1-1-07)	Pembina	\$2,500 (prior to 10-1-09)
Belfield	\$2,500		\$3,500 (after 1-1-07)		\$3,333 (after 10-1-09)
Berthold	\$2,500	Hazen	\$2,500		\$2,000 (after 1-1-10)
Beulah	\$2,500	Hettinger	\$2,500	Portland	\$2,500
Bisbee	No Refund Cap	Hillsboro	\$2,500	Powers Lake	\$2,500
Bismarck	\$2,500	Hoople	\$2,500	Reeder	\$2,500
Bottineau	\$2,500	Hope	\$2,500	Regent	\$2,500
Bowman	\$2,500	Jamestown	\$2,500		No Refund Cap (after 4-1-09)
Buffalo	\$2,500	Kenmare	\$2,500	Richardton	\$2,500 (prior to 1-1-08)
Cando	\$2,500 (prior to 4-1-07)	Killdeer	\$2,500		\$5,000 (after 1-1-08)
	No Refund Cap (after 4-1-07)	Kindred	\$3,333	Rolette	\$2,500
Carrington	\$2,500	Kulm	\$2,500	Rolla	\$1,666 (prior to 1-1-10)
Carson	\$2,500	Lakota	No Refund Cap		\$1,250 (after 1-1-10)
Cass County	\$2,500	LaMoure	\$2,500	Rugby	\$2,500 (prior to 10-1-09)
Casselton	\$2,500	Langdon	\$2,500		\$1,250 (after 10-1-09)
Cavalier	\$1,875	Larimore	\$2,500	Scranton	\$2,500
Cooperstown	\$2,500 (prior to 7-1-08)	Leonard	No Refund Cap	St. John	\$2,500
	\$3,333 (after 7-1-08)	Lidgerwood	\$2,500	Stanley	\$2,500
Crosby	\$2,500	Linton	\$2,500 (prior to 10-1-06)	Steele	\$2,500 (prior to 4-1-07)
Devils Lake	\$1,666 (prior to 4-1-07)		No Refund Cap (after 10-1-06)		\$1,250 (after 4-1-07)
	\$1,250 (after 4-1-07)	Lisbon	\$2,500	Steele County	\$2,500
Dickinson	\$2,500	Maddock	\$1,250	Strasburg	No Refund Cap
Drake	No Refund Cap	Mandan	\$2,500	Streeter	No Refund Cap
Drayton	\$2,500 (prior to 10-1-10)	Mapleton	\$1,666	Tioga	\$2,500
	\$1,666 (after 10-1-10)	Max	\$2,500	Tower City	\$2,500
Dunseith	\$2,500	Mayville	\$2,500	Towner	\$2,500
Edgeley	\$2,500 (prior to 10-1-06)	McClusky	\$2,500	Turtle Lake	\$2,500
	No Refund Cap (after 10-1-06)	McVille	\$2,500	Underwood	No Refund Cap
Edinburg	\$2,500	Medora	\$1,000 per single unit	Valley City	\$2,500
Elgin	\$2,500	Michigan	\$1,666	Velva	\$2,500 (prior to 10-1-07)
Ellendale	\$2,500	Milnor	\$1,666		\$1,250 (after 10-1-07)
Enderlin	\$1,250	Minnewaukan	No Refund Cap	Wahpeton	\$1,666 (prior to 1-1-10)
Fairmount	No Refund Cap	Minot	\$2,500 per customer		\$2,500 (after 1-1-10)
Fargo	\$2,500		per retailer per day	Walhalla	\$2,500
Finley	\$2,500	Minto	\$2,500	Walsh County	\$10,000
Forman	\$2,500 (prior to 4-1-12)	Mohall	\$2,500	Washburn	\$2,500 (prior to 1-1-09)
	\$1,666 (after 4-1-12)	Mott	\$1,666		\$1,250 (after 1-1-09)
Fort Ransom	\$1,250	Munich	\$2,500	Watford City	\$2,500
Gackle	No Refund Cap	Napoleon	\$2,500	West Fargo	\$2,500
Garrison	\$2,500	Neche	\$2,500	Westhope	\$2,500
Glenburn	\$2,500	New England	\$2,500 (prior to 1-1-08)	Williams County	\$2,500
Glen Ullin	\$2,500		\$5,000 (after 1-1-08)	Williston	\$2,500 (prior to 4-1-12)
Grafton	\$2,500 (prior to 4-1-07)	New Leipzig	\$2,500		\$1,250 (after 4-1-12)
	\$1,250 (after 4-1-07)	New Rockford	\$2,500	Wilton	\$2,500
Grand Forks	\$2,500	New Salem	No Refund Cap	Wimbledon	\$2,500
Granville	No Refund Cap	Northwood	\$2,500 (prior to 10-1-06)	Wishek	\$2,500 (prior to 1-1-07)
Grenora	\$2,500		No Refund Cap (after 10-1-06 and prior to 1-1-07)		No Refund Cap (after 1-1-07)
Gwinner	No Refund Cap		\$2,500 (after 1-1-07)	Woodworth	\$3,000
Halliday	\$2,500	Oakes	\$2,500 (prior to 10-1-10)	Wyndmere	No Refund Cap
Hankinson	\$2,500		\$1,250 (after 10-1-10)		
Hannaford	\$5,000				
Harvey	\$2,500				

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 Oct. 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.