



**To:** Medora Sales, Use, and Gross Receipts Tax Permit Holders  
**From:** Office of State Tax Commissioner, Tax Compliance Section  
**Subject:** Medora Sales, Use, and Gross Receipts Tax  
**Date:** April 29, 2016

At the present time, the city of Medora has a 2.5 percent city sales, use, and gross receipts tax in place of which .5 percent of this local tax rate has been dedicated to funding the North Dakota Cowboy Hall of Fame and the Theodore Roosevelt Medora Foundation. ***Effective July 1, 2016, the city of Medora will extend its 2.5 percent local tax and change the dedication of funds collected.*** Revenue from the local tax will be placed in a capital improvement account with intent to fund maintenance and/or construction of streets, buildings, water and sewer facilities, IT equipment, vehicles, etc. No additional changes were made.

- Proceeds will be used for a separate capital improvement account  
For additional information:  
[www.nd.gov/tax/salesanduse/streamlinetax](http://www.nd.gov/tax/salesanduse/streamlinetax)

The Office of State Tax Commissioner has contracted with the city of Medora to administer the city sales, use, and gross receipts tax. Tax is computed by multiplying the taxable purchase by the tax rate and carrying the product to the 3<sup>rd</sup> decimal place. If the 3<sup>rd</sup> decimal place is 5 or greater, round up; if it is 4 or less, round down. A Local Option Tax Guideline and Rate Charts are available on our website at [www.nd.gov/tax](http://www.nd.gov/tax).

Questions concerning the Medora city sales, use, and gross receipts tax may be directed to the Office of State Tax Commissioner. You may contact the Office of State Tax Commissioner by phone at 701.328.1246, by email at [salestax@nd.gov](mailto:salestax@nd.gov), or by mail at Office of State Tax Commissioner, Tax Compliance Section, 600 E Boulevard, Dept. 127, Bismarck, ND 58505-0599.