



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
RYAN RAUSCHENBERGER, COMMISSIONER

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

At the present time, the city of Page has a 1 percent city sales, use, and gross receipts tax in place. ***Effective July 1, 2016, the Page city sales, use, and gross receipts tax will be 2 percent.*** The following applies:

- Maximum Tax (Refund Cap) will be \$50/sale
- No additional exemptions other than what is provided by state
- Exempts contracts awarded prior to effective date
- Limited exemption provided for contractors (see the Local Option Tax Guideline for information on this limited exemption: www.nd.gov/tax/salesanduse/pubs)
- No sunset date provided
- No permit holder compensation is included
- Proceeds will be used for infrastructure improvements, job creation, business retention, expansion, and recruitment

The Office of State Tax Commissioner has contracted with the city of Page 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 3rd decimal place. If the 3rd 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.

Effective July 1, 2016, the combined state and city rates within the city limits of Page will be as follows:

- General sales and use tax: 7 percent (5 percent state + 2 percent city)
- New farm machinery: 5 percent (3 percent state + 2 percent city)
- New farm irrigation equipment: 5 percent (3 percent state + 2 percent city)
- New mobile homes: 5 percent (3 percent state + 2 percent city)
- Lodging:
 - Hotel, Motel and Tourist Court Accommodations, and Bed & Breakfast Accommodations licensed under North Dakota Century Code ch. 23-09.1:
7 percent (5 percent state + 2 percent city sales)
- Restaurant (sale of food and non-alcoholic beverages): 7 percent (5 percent state + 2 percent city sales)
- Alcoholic Beverages:
 - Off-sale alcoholic beverages: 9 percent (7 percent state + 2 percent city gross receipts)
 - On-sale alcoholic beverages: 9 percent (7 percent state + 2 percent city gross receipts)

Questions concerning the Page 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, or by mail at Office of State Tax Commissioner, Tax Compliance Section, 600 E Boulevard, Dept. 127, Bismarck, ND 58505-0599.