

Instructions for Claim for Refund Local Sales and Use Tax Paid Beyond Maximum Tax

WHO MAY FILE. Any person who has made a taxable purchase of tangible personal property from one of the following cities or counties and paid the retailer local tax beyond the maximum tax. The Maximum Tax is the maximum amount of local tax that could apply to a single transaction. The maximum tax amount (refund cap) allows purchasers to obtain a refund of the local tax paid to the retailer in excess of the maximum tax amount. Retailers may elect to collect the total local tax amount or collect up to the maximum tax amount, but must be consistent in the method they choose. When retailers collect the total local tax on the selling price and the local tax exceeds the maximum tax, purchasers may apply to the Tax Commissioner for a refund of the excess amount. Retailers may choose to issue a refund directly to the purchaser in the amount due. If this occurs, no refund would be due from the Office of State Tax Commissioner.

Local Maximum Tax Amounts: Local Maximum Tax applies to each individual purchase (invoice) unless otherwise specified.

* Only cities and counties who impose a maximum tax are listed below.

City/County	Maximum Tax*	City/County	Maximum Tax*	City/County	Maximum Tax*
Aneta	\$25/sale	Hatton	\$25/sale	Pembina	\$25/sale prior to 10/1/09 \$50/sale after 10/1/09
Ashley	\$25/sale	Hazelton	\$35/sale	Portland	\$50/sale
Beach	\$25/sale	Hazen	\$25/sale	Powers Lake	\$25/sale
Belfield	\$50/sale	Hettinger	\$25/sale prior to 1/1/11 \$37.50/sale after 1/1/11	Reeder	\$25/sale
Berthold	\$25/sale	Hillsboro	\$50/sale	Regent	\$25/sale prior to 4/1/09 No Max Tax after 4/1/09
Beulah	\$25/sale	Hoople	\$25/sale	Richardton	\$100/sale
Bismarck	\$25/sale	Hope	\$50/sale	Rolette	\$25/sale
Bottineau	\$50/sale	Jamestown	\$50/sale	Rolla	\$25/sale
Bowman	\$25/sale	Kenmare	\$50/sale	Rugby	\$25/sale
Buffalo	\$25/sale	Kindred	\$50/sale	Scranton	\$25/sale
Carrington	\$25/sale	Kulm	\$25/sale	St. John	\$25/sale
Carson	\$25/sale	LaMoure	\$25/sale prior to 4/1/10 \$50/sale after 4/1/10	Stanley	\$25/sale
Casselton	\$25/sale	Langdon	\$50/sale	Steele	\$25/sale prior to 1/1/13 No Max Tax after 1/1/13
Cavalier	\$37.50/sale	Larimore	\$25/sale	Strasburg	\$25/sale prior to 1/1/11 No Max Tax after 1/1/11
Cooperstown	\$25/sale prior to 7/1/08 \$50/sale after 7/1/08	Lidgerwood	\$25/sale	Tioga	\$25/sale
Crosby	\$25/sale prior to 4/1/13 \$50/sale after 4/1/13 \$75/sale after 1/1/14	Lisbon	\$37.50/sale prior to 4/1/10 \$50/sale after 4/1/10	Tower City	\$25/sale
Devils Lake	\$25/sale	Maddock	\$25/sale	Towner	\$25/sale
Dickinson	\$37.50/sale	Mandan	\$25/sale	Turtle Lake	\$25/sale prior to 4/1/09 \$50/sale after 4/1/09
Drayton	\$25/sale	Mapleton	\$25/sale	Valley City	\$50/sale prior to 10/1/10 \$62.50/sale after 10/1/10
Dunseith	\$25/sale	Max	\$25/sale	Velva	\$25/sale prior to 1/1/10 \$50/sale after 1/1/10 \$25/sale after 1/1/14
Edinburg	\$25/sale	Mayville	\$50/sale	Wahpeton	\$25/sale prior to 1/1/10 \$50/sale after 1/1/10
Edgeley	No Max Tax prior to 7/1/13 \$50/sale after 7/1/13	McClusky	\$25/sale	Walhalla	\$25/sale prior to 1/1/09 \$50/sale after 1/1/09
Elgin	\$25/sale	McVille	\$25/sale prior to 7/1/10 \$50/sale after 7/1/10	Watford City	\$25/sale
Ellendale	\$25/sale prior to 1/1/17 \$50/sale after 1-1-17	Medora	\$25/single unit purchase	Westhope	\$25/sale
Fargo	\$37.50 1/1/09 \$50/sale after 1/1/10 \$37.50/sale after 7/1/12 \$50/sale after 1/1/13	Michigan	\$25/sale	Williston	\$50/sale prior to 4/1/11 \$25/sale 4/1/11 \$50/sale after 10/1/12
Finley	\$25/sale prior to 1/1/13 \$50/sale after 1/1/13	Milnor	\$25/sale	Wilton	\$25/sale prior to 1/1/13 \$50/sale after 1/1/13
Forman	\$25/sale	Minot	\$50/customer/vendor/day prior to 7/1/14 None 7-1-14 \$100 1/1/15	Wimbledon	\$25/sale
Fort Ransom	\$25/sale	Minto	\$25/sale	Woodworth	\$30/sale
Garrison	\$50/sale	Mohall	\$25/sale	Walsh County	\$25/sale
Glenburn	\$25/sale	Mott	\$25/sale	Steele County	\$25/sale
Glen Ullin	\$25/sale	Munich	\$25/sale	Burleigh County	\$25/sale
Grand Forks	\$43.75/sale	Napoleon	\$50/sale	Morton County	\$25/sale
Grenora	\$25/sale	Neché	\$25/sale prior to 1/1/09 \$50/sale after 1/1/09	Cass County	\$12.50/sale 4/1/11
Halliday	\$25/sale	New England	\$100/sale	Ward County	\$12.50/sale 4/1/13
Hankinson	\$25/sale prior to 1/1/10 \$50/sale after 1/1/10	New Leipzig	\$25/sale	Hettinger County	\$25/sale
Hannaford	\$50/sale	New Rockford	\$50/sale		
Harvey	\$25/sale prior to 1/1/15 \$50/sale after 1/1/15	Northwood	\$37.50/sale		
		Oakes	\$25/sale		
		Page	\$50/sale		
		Park River	\$25/sale prior to 10/1/12 No Max Tax after 10/1/12		



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:	10/1/2014	State sales tax (5%)	305
Invoice Number:	ZZ12345	Bismarck city sales tax (1 percent)	61
Seller:	ABC Furniture Store	Burleigh county sales tax (.5 percent)	<u>30.50</u>
		Total Tax Paid	\$ 396.50

Calculation of Local Tax Refund:

Total City Tax Paid (\$6,100 x 1 percent)	\$ 61.00
Less: Bismarck City Maximum Tax	<u>- 25.00</u>
Local City Tax Refund	\$ 36.00

Total County Tax Paid (\$6,100 x .5 percent)	\$ 30.50
Less: Burleigh County Maximum Tax	<u>- 25.00</u>
Local County Tax Refund	5.50
Total Local Tax Refund (\$36.00 + \$5.50)	\$ 41.50

WHEN TO FILE: A claim for refund must be postmarked no later than three years from the date of the invoice.

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.

PRIVACY ACT NOTIFICATION

In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. §§ 57-01-15, 57-39.2-14, and 57-40.2-07, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number or FEIN may delay or prevent the processing of this form.