The following summarizes local option tax changes effective October 1, 2016.

**Milnor**
The city of Milnor will increase its city sales, use, and gross receipts tax by one percent (1%). The tax rate for Milnor starting October 1, 2016 will be two and one half percent (2-1/2%).

- Maximum tax (Refund Cap) will remain at $25/sale
  (For additional information: www.nd.gov/tax/salesanduse/streamlinetax)

**Maximum Tax (Refund Cap)**
The maximum tax is the amount of tax that may apply to a single transaction. If the purchaser pays more than the maximum tax amount on a purchase, the purchaser may apply to the Tax Commissioner for a refund of any tax paid in excess of the maximum tax. Retailers may voluntarily collect up to the maximum tax amount as a convenience to their customers so the purchasers do not need to apply for a refund. Retailers are not required to calculate maximum tax and may continue to collect tax without regard to the maximum tax. Retailers should be consistent in the method they choose to calculate local taxes.

More information on state and local taxes, including the Local Option Taxes by Location Guideline, is available on our website at www.nd.gov/tax. Rate charts are also available on our website. You may also contact the Tax Compliance Section at 701.328.1246 or by e-mail at sales@nd.gov.