



LOCAL TAX CHANGES EFFECTIVE JULY 1, 2019

The following summarizes local option tax changes effective July 1, 2019. For additional information:
www.nd.gov/tax/salesanduse/localtaxes

Larimore

At the present time, the City of Larimore has a 1% city sales, use, and gross receipts tax. Effective July 1, 2019, the City of Larimore has adopted an additional ordinance to increase its city sales, use, and gross receipts tax by 1%.

The tax rate for Larimore starting July 1, 2019, will be 2%. The following applies:

- The new 1% tax expires December 31, 2048
- Maximum tax (refund cap) increases to \$50/sale.
- Contracts bid prior to July 1, 2019, are exempt from the rate increase

New Rockford

At the present time, the City of New Rockford has a 2% city sales, use, and gross receipts tax. Effective July 1, 2019, the City of New Rockford has adopted an ordinance to increase its city sales, use, and gross receipts tax by 0.5%. The tax rate for New Rockford starting July 1, 2019, will be 2.5%. No other changes were made to the ordinance. The following applies:

- Maximum tax (refund cap) remains at \$50/sale
- The tax increase will apply to all contract bids prior to July 1, 2019

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 email at salestax@nd.gov.

Email Updates:

Information regarding local tax changes is available electronically. You may sign up for email notifications online at www.nd.gov/tax. In the lower-left of the homepage, click on "Subscribe" under Email Updates, and follow the instructions. There are nine lists to which you may subscribe. To receive the sales tax rate change notifications, make sure you are subscribed to the "ND Sales and Special Taxes" list. You may also view the local sales tax rate change notifications at www.nd.gov/tax/salesanduse/localtaxes.