



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

To: Enderlin Sales, Use, and Gross Receipts Tax Permit Holders

From: Office of State Tax Commissioner, Tax Compliance Section

Subject: Enderlin Sales, Use, and Gross Receipts Tax

Date: October 31, 2016

At the present time, the city of Enderlin has a two percent (2%) city sales, use and gross receipts tax in place. ***The city of Enderlin city sales, use and gross receipts tax will remain at two percent (2%), but effective January 1, 2017, the Maximum Tax (Refund Cap) will be eliminated.*** No additional changes were made to the ordinance. The following applies:

- Maximum Tax (Refund Cap) is eliminated
- No additional exemptions beyond what is allowed by the state
- No sunset date provided
- No permit holder compensation is included
- Proceeds will be used for economic development, job creation, projects enhancing the general welfare of the community

The Office of State Tax Commissioner has contracted with the city of Enderlin 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 January 1, 2017, the combined state and city rates within the city limits of Enderlin will be as follows:

- General sales and use tax: 7 percent (5% state + 2% city)
- New farm machinery: 5 percent (3% state + 2% city)
- New farm irrigation equipment: 5 percent (3% state + 2% city)
- New mobile homes: 5 percent (3% state + 2% 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% state + 2% city sales)
- Restaurant (sale of food and non-alcoholic beverages): 7 percent (5% state + 2% city sales)
- Alcoholic Beverages:
 - Off-sale alcoholic beverages: 9 percent (7% state + 2% city gross receipts)
 - On-sale alcoholic beverages: 9 percent (7% state + 2% city gross receipts)

Questions concerning the Enderlin 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.