



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

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

From: Office of State Tax Commissioner, Tax Compliance Section

Subject: Stanley Sales, Use, and Gross Receipts Tax

Date: October 31, 2016

At the present time, the city of Stanley has a one and one-half percent (1.5%) city sales, use, and gross receipts tax in place. ***Effective January 1, 2017, the city of Stanley will change the dedication of funds collected.*** Revenue from the local tax will be dedicated to municipal improvements, recreational improvements, economic development, Stanley Public Library, and Mountrail County Medical Center. No additional changes were made.

- Maximum Tax (Refund Cap) will remain at \$25/sale
- New farm machinery remains exempt
- Permit holder compensation remains at 3%, with maximum of \$83.33/month or \$250/quarter

The Office of State Tax Commissioner has contracted with the city of Stanley 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.

Questions concerning the Stanley 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 e-mail 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.