

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