

Instructions for Claim for Overpayment of City or County Sales Tax

WHO MAY FILE. Any person who has made a taxable purchase of tangible personal property from one of the following cities or counties **in excess of the stated taxable amount.** For purchases occurring on or after October 1, 2005, a retailer has a requirement to collect applicable city and county sales and use tax without regard to any cap on purchases provided by city or county ordinance, resolution, or charter. However, a taxpayer is eligible for refund from the State Tax Commissioner for the difference between the amount of the city and county sales and use taxes paid, and the amount that would have been due by application of the cap provided by the city or county ordinance, resolution or charter. (N.D.C.C. § 57-01-02.1(5)) Effective July 1, 2007, retailers may choose to issue a refund directly to the customer in the amount due. If this occurs, no refund would be due from the Office of State Tax Commissioner.

Local Taxes and applicable taxable amounts: (Taxable amount applies to each individual purchase (invoice) unless otherwise specified.)

City/County	Taxable Amount
Anamoose	No Refund Cap
Aneta	\$2,500
Ashley	\$2,500
Beach	\$2,500
Belfield	\$2,500
Berthold	\$2,500
Beulah	\$2,500
Bismarck	\$2,500
Bottineau	\$2,500
Bowman	\$2,500
Buffalo	\$2,500
Cando	\$2,500 (prior to 4-1-07)
	No Refund Cap (after 4-1-07)
Carrington	\$2,500
Carson	\$2,500
Casselton	\$2,500
Cavalier	\$2,500
Cooperstown	\$2,500 (prior to 7-1-08)
	\$1,666 (after 7-1-08)
Crosby	\$2,500
Devils Lake	\$1,666 (prior to 4-1-07)
	\$1,250 (after 4-1-07)
Dickinson	\$2,500
Drake	No Refund Cap
Drayton	\$2,500
Dunseith	\$2,500
Edgeley	\$2,500 (prior to 10-1-06)
	No Refund Cap (after 10-1-06)
Edinburg	\$2,500
Elgin	\$2,500
Ellendale	\$2,500
Enderlin	\$2,500
Fairmount	No Refund Cap
Fargo	\$2,500
Finley	\$2,500
Forman	\$2,500
Fort Ransom	\$2,500
Gackle	No Refund Cap
Garrison	\$2,500
Glenburn	\$2,500
Glen Ullin	\$2,500
Grafton	\$2,500 (prior to 4-1-07)
	\$1,250 (after 4-1-07)
Grand Forks	\$2,500
Grenora	\$2,500
Gwinner	No Refund Cap
Halliday	\$2,500
Hankinson	\$2,500
Hannaford	\$5,000
Harvey	\$2,500
Harwood	\$2,500
Hatton	\$2,500

City/County	Taxable Amount
Hazelton	\$2,500 (prior to 1-1-07)
	\$3,500 (after 1-1-07)
Hazen	\$2,500
Hettinger	\$2,500
Hillsboro	\$2,500
Hoople	\$2,500
Hope	\$2,500
Jamestown	\$2,500
Kenmare	\$2,500
Killdeer	\$2,500
Kulm	\$2,500
Lakota	No Refund Cap
LaMoure	\$1,666
Langdon	\$2,500
Larimore	\$2,500
Leonard	No Refund Cap
Lidgerwood	\$2,500
Linton	\$2,500 (prior to 10-1-06)
	No Refund Cap (after 10-1-06)
Lisbon	\$2,500
Maddock	\$1,666
Mandan	\$2,500
Mapleton	\$2,500
Mayville	\$2,500
McClusky	\$2,500
McVille	\$2,500
Medora	\$1,000 per single unit
Michigan	\$1,666
Milnor	\$1,666
Minnewaukan	No Refund Cap
Minot	\$2,500 per customer per retailer per day
Minto	\$2,500
Mohall	\$2,500
Mott	\$1,666
Munich	\$2,500
Napoleon	\$2,500
Neché	\$2,500
New England	\$2,500 (prior to 1-1-08)
	\$5,000 (after 1-1-08)
New Leipzig	\$2,500
New Rockford	\$2,500
New Salem	No Refund Cap
Northwood	\$2,500 (prior to 10-1-06)
	No Refund Cap (after 10-1-06 and prior to 1-1-07)
	\$2,500 (after 1-1-07)
Oakes	\$1,666

City/County	Taxable Amount
Oxbow	No Refund Cap
Page	\$2,500
Park River	\$1,250
Pembina	\$2,500 (prior to 10-1-09)
	\$3,333 (after 10-1-09)
Portland	\$2,500
Powers Lake	\$2,500
Reeder	\$2,500
Regent	\$2,500
	No Refund Cap (after 4-1-09)
Richardton	\$2,500 (prior to 1-1-08)
	\$5,000 (after 1-1-08)
Rolette	\$2,500
Rolla	\$1,666
Rugby	\$2,500 (prior to 10-1-09)
	\$1,250 (after 10-1-09)
Scranton	\$2,500
St. John	\$2,500
Stanley	\$2,500
Steele	\$2,500 (prior to 4-1-07)
	\$1,250 (after 4-1-07)
Steele County	\$2,500
Strasburg	\$2,500
Streeter	No Refund Cap
Tioga	\$2,500
Tower City	\$2,500
Towner	\$2,500
Turtle Lake	\$2,500
Underwood	No Refund Cap
Valley City	\$2,500
Velva	\$2,500 (prior to 10-1-07)
	\$1,250 (after 10-1-07)
Wahpeton	\$1,666
Walhalla	\$2,500
Walsh County	\$10,000
Washburn	\$2,500 (prior to 1-1-09)
	\$1,250 (after 1-1-09)
Watford City	\$2,500
West Fargo	\$2,500
Williams County	\$2,500
Williston	\$2,500
Wilton	\$2,500
Wimbledon	\$2,500
Wishek	\$2,500 (prior to 1-1-07)
	No Refund Cap (after 1-1-07)
Woodworth	\$3,000

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:	10/1/2005	State sales tax (5%)	\$ 305
Invoice Number:	ZZ12345	Bismarck city sales tax (1%)	61
Seller:	ABC Furniture Store	Total Tax Paid	\$ 366

Calculation of City Tax refund:	Total Taxable Sales Amount	\$ 6,100
	Less: Bismarck Taxable Amount	- 2,500
	Taxable Amount Refund Due	\$ 3,600
	Multiply by Bismarck Rate	x .01
	City Sales Tax Refund	\$ 36.

WHEN TO FILE: A claim for refund of city or county sales and use tax may be filed within three years from date of purchase occurring on or after October 1, 2005.

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.