



Guideline

Steele County Sales, Use and Gross Receipts Tax

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Tax Commissioner

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Sales, Use and Gross Receipts Tax

Steele County has a 1 percent sales, use and gross receipts tax that became effective April 1, 2005. The Steele County tax is in addition to state and city sales, use and gross receipts taxes.

The following is a brief synopsis of the Steele County sales, use and gross receipts tax:

- Gross Receipts from Coin-Operated Vending Sales of 99 cents or less are exempt.
- Gross Receipts from Coin-Operated Amusement Machines are exempt.
- Maximum Tax (Refund Cap) of \$25.00 per transaction.
- Does not provide for Permit Holder Compensation.

Refund Cap

Effective October 1, 2005, a change in North Dakota Century Code required retailers to begin collecting the full amount of local tax without regard to the Maximum Tax (Refund Cap) identified in the local jurisdiction's ordinance. When a refund cap applies, the purchaser may apply to the Office of State Tax Commissioner for a refund of the amount of local tax paid in excess of the Maximum Tax (Refund Cap) identified in the ordinance.

Cities Within Steele County

The following cities are located within Steele County:

- Colgate
- Finley
- Hope
- Luverne
- Sharon

21857

Cities Within Steele County With City Taxes

The following chart identifies the cities within Steele County that have city taxes and identifies the rates at which tax should be charged:

	Combined State, City, and County Tax Rates For Steele County When Customer Takes Possession In:		
	Finley	Hope	Other Steele County Locations
General Sales & Use Tax:	7%	7%	6%
Natural Gas:	4%	4%	3%
New Farm Machinery:	5%	5%	4%
New Farm Irrigation Equipment:	5%	5%	4%
New Mobile Homes:	5%	5%	4%
Gross Receipts from Coin Operated Amusement ¹ :	5%	5%	5%
Gross Receipts From Vending Sales of 99 Cents or Less ² :	6%	6%	5%
Lodging - Hotel, Motel, and Tourist Court Accommodations:	8%	8%	7%
Lodging - Bed & Breakfast Accommodations Licensed under N.D.C.C. ch. 23-09.1:	7%	7%	6%
Alcoholic Beverages:	9%	9%	8%

¹ Coin-Operated Amusement is exempt from Finley, Hope, and Steele County Tax

² Coin-Operated Vending sales of 99 cents or less are exempt from Steele County Tax

For additional information relating to the application of local taxes, please refer to the *Local Option Taxes by Location* guideline.

Questions concerning the Steele County sales, use and gross receipts taxes may be directed to the Office of State Tax Commissioner. You may contact the Office of State Tax Commissioner by phone at 701.328.3470, by e-mail at salestax@nd.gov, or by mail at Office of State Tax Commissioner, Sales and Withholding Taxes, 600 E. Boulevard Ave. Dept. 127, Bismarck, ND 58505-0599.