

## **CHAPTER EIGHTEEN**

### **SALES, USE AND GROSS RECEIPTS TAX**

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##### 18.0101 Definitions

All terms defined in chapters 40-05.1, 57-39.2, 57-39.4, 57-39.5, 57-39.6, and 57-40.2 of the North Dakota Century Code (N.D.C.C.), including any future amendments, are adopted by reference. All references to the N.D.C.C include amendments adopted by the North Dakota Legislative Assembly.

##### 18.0102 Collection and Administration

Where not in conflict with the provisions of this Ordinance, the provisions of N.D.C.C. chapters 40-05.1, 57-39.2, 57-39.4, 57-39.5, 57-39.6, and 57-40.2, and all administrative rules adopted by the Tax Commissioner, pertaining to the collection and administration of the retail sales, use and gross receipts tax, including provisions for liability, refund, penalty, interest or credit, govern the administration by the North Dakota Office of State Tax Commissioner (hereinafter “Tax Commissioner”) of the taxes imposed by this Ordinance.

##### 18.0103 Sales Tax Imposed

Subject to the provisions of N.D.C.C. §40-05.1-06, and except as otherwise provided by this Ordinance, or the sales and use tax laws of the State of North Dakota, a tax of 2½% is imposed upon the gross receipts of retailers from all sales at retail, including the leasing or renting of tangible personal property, within the corporate limits of the city of Pembina, North Dakota.

##### 18.0104 Used Tax Imposed

Subject to the provisions of N.D.C.C. §40-05.1-06, and except as otherwise provided in this Ordinance, or the sales and use tax laws of the State of North Dakota, an excise tax is imposed upon the storage, use, or consumption within the corporate limits of the city of Pembina, North Dakota of tangible personal property purchased at retail of storage, use, or consumption in this city, at the rate of 2½% of the purchase price of the property. An excise tax is imposed on the storage, use, or consumption within the corporate limits of the city of Pembina, North Dakota of tangible personal property not originally purchased for storage, use, or consumption in this city at the rate of 2½% of the fair market value of the property at the time it was brought into this city.

##### 18.0105 Gross Receipts of Alcoholic Beverages

Subject to the provisions of N.D.C.C. §40-05.1-06, and except as otherwise provided in this Ordinance, a gross receipts tax of 2½% is imposed upon all gross receipts from the sale of alcoholic beverages within the city. A person who receives alcoholic beverages for storage, use, or consumption in this state is subject to tax on storage, use, or consumption of those alcoholic beverages at the rate of two percent.

##### 18.0106 Exemptions

In addition to the exemptions provided by state law, this Ordinance provides exemptions from imposition and computation of the city sales or use tax for sales of natural gas and gross receipts from sales of new farm machinery.

##### 18.0107 Maximum Tax Imposed

Any patron or user paying a tax imposed by this Ordinance in excess of \$50.00 upon any single transaction of one or more items may obtain a refund of the excess tax payment by filing a request for refund upon the forms provided by the Tax Commissioner.

18.0108 Contract with Tax Commissioner

The Pembina City Auditor is hereby authorized to contract with the Tax Commissioner for administration and collection of taxes imposed by this Ordinance. The City Auditor has all powers granted to the Tax Commissioner and in the absence of a valid contract with the Tax Commissioner or failure of the Tax Commissioner to perform the delegated duties, shall perform these duties in place of the Tax Commissioner.