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(063) 

Contract For Collection of City Sales, Use and Gross Receipts Taxes

This contract is entered into by the Tax Commissioner of the State of North Dakota and the governing body of the City of Minot, North Dakota through the Minot City Auditor, under the provisions of North Dakota Century Code § 57-01-02.1.

This contract provides for services to be furnished, as follows:

1. The Office of State Tax Commissioner (Tax Commissioner) hereby assumes the responsibility of administering Ordinance 4703, 4380 of the Minot Municipal Code of Ordinances (Ordinance). The administration by the Tax Commissioner must be carried out in accordance with the relevant provisions of North Dakota Century Code Chapter 57-39.2, including reporting and paying requirements, correction of errors, payment of refunds, and application of penalty and interest.
2. The Tax Commissioner will notify the appropriate permit holders of their collection and remission responsibilities imposed by the Ordinance.
3. The Tax Commissioner shall design tax reporting forms which will be made available to the appropriate permit holders prior to the filing due dates.
4. The Tax Commissioner shall make available the proper rate chart(s) to the appropriate permit holders for use in computation of the state and city taxes.
5. The Tax Commissioner shall collect the tax imposed by the Ordinance on a monthly, quarterly or other periodic basis deemed necessary by the Tax Commissioner.
6. The Tax Commissioner assumes the responsibility for collection of any civil penalties due or criminal prosecution required under the Ordinance to the extent not in conflict with state law.
7. The Tax Commissioner shall certify on a monthly basis to the North Dakota State Treasurer the amount of tax payable to the City of Minot.
8. Per N.D.C.C §57-01-02.1(5), the retailer has the option to apply the total local tax at the time of purchase or apply only the discounted maximum tax. The Tax Commissioner shall refund to purchasers the difference between the amount of sales, use, or gross receipts tax paid and the amount that would have been due by application of the maximum tax or threshold provided by the city's ordinance or home rule charter.
9. At the Tax Commissioner's discretion, the Tax Commissioner shall audit the appropriate permit holders.

The City of Minot has the following responsibilities under this contract:

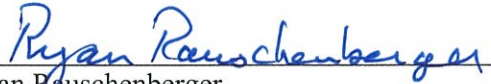
1. The city's Ordinance shall conform in all respects with regard to the taxable or exempt status of sales under chapters 57-39.2, 57-39.4, 57-39.5, 57-39.6, and 57-40.2.
2. The city's Ordinance shall provide for only one local tax rate; therefore, all sales, use, and gross receipts taxes will be imposed at the same rate.
3. Tax rate changes shall be effective on the first day of a calendar quarter and after ninety days notice which must be provided to the Tax Commissioner after final approval of the tax ordinance.
4. The City of Minot shall provide the Tax Commissioner information about all boundary changes, which shall include all business addresses and zip codes within the changed area. For purposes of local sales, use and gross receipts taxes, boundary changes shall be effective on the first day of a calendar quarter and after ninety days notice which must be provided to the Tax Commissioner after final approval of the boundary change.
5. The City of Minot shall provide notice to the Tax Commissioner on the continuation or termination of the local tax at least ninety days prior to the date the tax imposed by the ordinance is continued or terminated.

In consideration for the above-enumerated services for the period July 1, 2019 through June 30, 2021, the Tax Commissioner shall retain \$4,027.00 per month of the tax collected under the Ordinance.

This agreement, which supersedes any prior written or oral agreements between the parties, is effective upon the signature by the Minot City Auditor, acting on behalf of the City of Minot, and the Tax Commissioner for the State of North Dakota, and shall be effective July 1, 2019 through June 30, 2021.

This agreement shall be subject to renegotiation for the purpose of renewal July 01, 2021.

Dated the 1st day of June 2019, at Bismarck, North Dakota.


 Ryan Rauschenberger
 Tax Commissioner

Dated the _____ day of _____ 2019 at _____, North Dakota.

 David Lakefield
 Minot City Auditor
 Email: _____