



SALES TAX INFORMATION

OVERVIEW

In the State of North Dakota, cities and counties may levy sales and use taxes, as well as special taxes such as lodging, restaurant, and motor vehicle rental. The Office of State Tax Commissioner administers these taxes on behalf of the city or county.

Tax Facts

- State of North Dakota Sales Tax is 5%
- Divide County does not have a county sales tax
- Crosby currently has a 3% city sales tax, with 1% designated for the hospital, 1% for parks, and 1% for city needs. 3% is the maximum city sales tax rate in North Dakota.

3% Sales Tax revenue for Crosby 2021-2023 and percent change year to year.

Year	2021		2022		2023	
City	3%	1%	3%	1%	3%	1%
Crosby	\$560,317	\$186,772	\$536,805	\$187,935	\$623,172	\$207,724

The 0.5% sales tax value for the City of Crosby (using average 2023 values) is \$8566 per month and \$102,793 per year.

The city could use a half percent sales tax for infrastructure replacement and maintenance funds, if a reallocation were done.