

**LETTER OPINION  
2004-L-35**

May 25, 2004

Mr. Garrylle B. Stewart  
Fargo City Attorney  
PO Box 1897  
Fargo, ND 58107-1897

Dear Mr. Stewart:

Thank you for requesting my opinion on whether a tax imposed by a city pursuant to N.D.C.C. ch. 40-57.3 constitutes a "sales tax." As you and one of my assistants discussed, that issue was addressed in N.D.A.G. 96-L-142. That opinion concluded that taxes collected under N.D.C.C. ch. 40-57.3 are sales taxes. N.D.A.G. 96-L-142. There have been no statutory changes since then that would affect that outcome. Accordingly, it is my opinion that taxes imposed under N.D.C.C. ch. 40-57.3 are sales taxes.

Sincerely,

Wayne Stenehjem  
Attorney General

sam/vkk

This opinion is issued pursuant to N.D.C.C. § 54-12-01. It governs the actions of public officials until such time as the question presented is decided by the courts. See State ex rel. Johnson v. Baker, 21 N.W.2d 355 (N.D. 1946).