NDTax
NORTH DAKOTA
Brian Kroshus, Tax Commissioner

CITY OF MANDAN
SALES, USE, & GROSS RECEIPTS TAX
Maximum Tax Removal

At the present time, the City of Mandan has a maximum tax (refund cap) of $56.25 per sale. Effective January 1, 2027, the City of Mandan has adopted an ordinance to remove the maximum tax. There are no changes to the local sales, use, and gross receipts tax rate, exemptions or vendor compensation.

The North Dakota Office of State Tax Commissioner has contracted with the City of Mandan to administer the city sales, use, and gross receipts tax. Tax is computed by multiplying the taxable purchase amount by the tax rate and carrying the product to the third decimal place. If the third decimal place is five or greater, round up; if it is four or less, round down. A local tax guideline is available at **www.tax.nd.gov/guidelines**.

Below are the combined state and city rates within the city limits of Mandan:

- General sales and use tax: 8.25% (5% state + 2.25% city + 1% county).
- New farm machinery and farm irrigation equipment: 6.25% (3% state + 2.25% city + 1% county).
- New manufactured homes: 6.25% (3% state + 2.25% city + 1% county).
- Lodging:
  - Hotel, motel, and tourist court accommodations and bed & breakfast accommodations licensed under North Dakota Century Code Ch. 13-09.1:
    - 11.25% (5% state + 2.25% city + 2% local lodging + 1% local lodging and restaurant + 1% county).
- Restaurants, concession stands, and mobile food trucks (sale of food and non-alcoholic beverages):
  - 9.25% (5% state + 2.25% city + 1% local lodging and restaurant + 1% county).
- Alcoholic beverages:
  - Off-sale alcoholic beverages: 10.25% (7% state + 2.25% city + 1% county).
  - On-sale alcoholic beverages: 11.25% (7% state + 2.25% city + 1% local lodging and restaurant + 1% county).

Questions concerning the Mandan city sales, use and gross receipts tax may be directed to the Office of State Tax Commissioner. To receive notification of the quarterly updates automatically, please subscribe to our email subscription list at **www.tax.nd.gov/EmailSignup**. You may contact the Office of State Tax Commissioner by phone at 701-328-1246, by email at **salestax@nd.gov**, or by mail at Office of State Tax Commissioner, Sales Tax Compliance Section, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599.