



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
RYAN RAUSCHENBERGER, COMMISSIONER

To: Belfield Sales, Use, and Gross Receipts Tax Permit Holders

From: Office of State Tax Commissioner, Tax Compliance Section

Subject: Belfield Sales, Use, and Gross Receipts Tax

Date: January 31, 2018

At the present time, the city of **Belfield** has a two percent (2%) city sales, use, and gross receipts tax in place with a \$50/sale Maximum Tax (Refund Cap). The tax rate for Belfield starting April 1, 2018 will remain at 2%, but the Maximum Tax (Refund Cap) is eliminated. No other changes were made to the ordinance. The following applies:

- Maximum Tax (Refund Cap) is eliminated
- No additional exemptions beyond what the state allows
- No permit holder compensation is included
- Proceeds will be used for general fund, park board, fire department, street fund, Heart River fund, ambulance, senior citizens, and capital improvements

The Office of State Tax Commissioner has contracted with the city of Belfield to administer the city sales, use, and gross receipts tax. Tax is computed by multiplying the taxable purchase by the tax rate and carrying the product to the 3rd decimal place. If the 3rd decimal place is 5 or greater, round up; if it is 4 or less, round down. A Local Option Tax Guideline and Rate Charts are available on our website at www.nd.gov/tax.

Effective April 1, 2018, the combined state and city rates within the city limits of Belfield will be as follows:

- General sales and use tax: 7 percent (5% state + 2% city)
- New farm machinery: 5 percent (3% state + 2% city)
- New farm irrigation equipment: 5 percent (3% state + 2% city)
- New mobile homes: 5 percent (3% state + 2% city)
- Lodging:
 - Hotel, Motel and Tourist Court Accommodations, and Bed & Breakfast Accommodations licensed under North Dakota Century Code ch. 23-09.1:
9 percent (5% state + 2% city sales + 2% City Lodging tax)
- Restaurant (sale of food and non-alcoholic beverages): 7 percent (5% state + 2% city sales)
- Alcoholic Beverages:
 - Off-sale alcoholic beverages: 9 percent (7% state + 2% city gross receipts)
 - On-sale alcoholic beverages: 9 percent (7% state + 2% city gross receipts)

Questions concerning the Belfield city sales, use, and gross receipts tax may be directed to the Office of State Tax Commissioner. 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, Tax Compliance Section, 600 E Boulevard, Dept. 127, Bismarck, ND 58505-0599.