



CITY OF ELLENDALE SALES, USE & GROSS RECEIPTS TAX

At the present time, the city of Ellendale has a two percent (2 percent) city sales, use and gross receipts tax in place with a \$50/sale maximum tax (refund cap). The tax rate for Ellendale starting July 1, 2018 will remain at 2 percent, but the maximum tax is eliminated. No other changes were made to the ordinance. The following applies:

- Maximum tax is eliminated
- No additional exemptions beyond what the state allows
- Permit holder compensation is included at 3 percent, with maximum of \$50/month or \$150/quarter

The Office of State Tax Commissioner has contracted with the city of Ellendale 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](#).

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

- General sales and use tax: 7 percent (5 percent state + 2 percent city)
- New farm machinery: 5 percent (3 percent state + 2 percent city)
- New farm irrigation equipment: 5 percent (3 percent state + 2 percent city)
- New manufactured homes: 5 percent (3 percent state + 2 percent city)
- Lodging:
 - Hotel, Motel and Tourist Court Accommodations, and Bed & Breakfast Accommodations licensed under North Dakota Century Code ch. 23-09.1:
 - 10 percent (5 percent state + 2 percent city sales + 2 percent City Lodging tax + 1 percent City Lodging & Restaurant Tax)
- Restaurant (sale of food and non-alcoholic beverages): 8 percent (5 percent state + 2 percent city sales + 1 percent City Lodging & Restaurant Tax)
- Alcoholic Beverages:
 - Off-sale alcoholic beverages: 9 percent (7 percent state + 2 percent city gross receipts)
 - On-sale alcoholic beverages: 10 percent (7 percent state + 2 percent city gross receipts + 1 percent City Lodging Restaurant Tax)

Questions concerning the Ellendale 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.