



## CITY OF WESTHOPE SALES, USE & GROSS RECEIPTS TAX

At the present time, the City of Westhope has a 1 percent city sales, use, and gross receipts tax in place. Effective April 1, 2019, the City of Westhope has adopted an ordinance to increase its city sales, use, and gross receipts tax by 1 percent. The tax rate for Westhope starting April 1, 2019, will be 2 percent. No other changes were made to the ordinance. The following applies:

- Maximum tax (refund cap) remains at \$25/sale
- Contracts bid prior to April 1, 2019, are exempt from the rate increase

The Office of State Tax Commissioner has contracted with the City of Westhope 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 3<sup>rd</sup> decimal place. If the 3<sup>rd</sup> 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 April 1, 2019, the combined state, county, and city rates within the city limits of Westhope 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:
    - 7 percent (5 percent state + 2 percent city)
- Restaurant (sale of food and non-alcoholic beverages): 7 percent (5 percent state + 2 percent city)
- Alcoholic Beverages:
  - Off-sale alcoholic beverages: 9 percent (7 percent state + 2 percent city)
  - On-sale alcoholic beverages: 9 percent (7 percent state + 2 percent city)

Questions concerning the Westhope 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](mailto:salestax@nd.gov), or by mail at Office of State Tax Commissioner, Sales Tax Compliance Section, 600 E Boulevard, Dept. 127, Bismarck, ND 58505-0599.