



## LOCAL TAX CHANGES EFFECTIVE JANUARY 1, 2020

The following local tax changes will be effective January 1, 2020. For additional information on our local taxes, please visit [www.nd.gov/tax/salesanduse/localtaxes](http://www.nd.gov/tax/salesanduse/localtaxes).

### Dunseith

At the present time, the City of Dunseith has a 1% city sales, use, and gross receipts tax set to expire on January 1, 2020. Effective January 1, 2020, the City of Dunseith has revised their ordinance to extend its city sales, use, and gross receipts tax until January 31, 2025. No other changes were made to the ordinance.

### Jamestown

At the present time, the City of Jamestown has a 2% city sales, use, and gross receipts tax. Effective January 1, 2020, the City of Jamestown has adopted an additional ordinance to increase its city sales, use, and gross receipts tax by 0.5%. The tax rate for Jamestown starting January 1, 2020, will be 2.5%. The following applies:

- The new 0.5% tax expires June 30, 2040
- Maximum tax (refund cap) increases to \$75/sale
- Contracts bid prior to January 1, 2020, are exempt from the rate increase

### Williams County

Williams County will impose a local lodging and local lodging & restaurant tax effective January 1, 2020. The following applies:

- The local lodging tax rate will be 2%.
  - This tax will not apply to lodging facilities located inside the city boundaries of: Ray, Tioga, or Williston as these cities currently have an established local lodging tax
  - A county may not impose a local lodging tax inside a city that imposes a local lodging tax.
- The local lodging & restaurant tax rate will be 1%.
  - This tax will apply to lodging, food, and liquor sales.
  - This tax will not apply to lodging facilities, restaurants, on-sale liquor, or prepared food sales located inside the city boundaries of Williston as this city currently has a local lodging & restaurant tax rate established.
  - A county may not impose a local lodging & restaurant tax inside a city that imposes a local lodging & restaurant tax.

**NOTE: The Williams County Local Lodging and Local Lodging & Restaurant taxes will also apply to any hotels, motels, other lodging accommodations, bars, restaurants, concession stands, or mobile food trucks in cities within Williams County that do not impose their own lodging or lodging & restaurant tax.**

**Maximum Tax (Refund Cap)**

The maximum tax is the amount of tax that may apply to a single transaction. If the purchaser pays more than the maximum tax amount on a purchase, the purchaser may apply to the Tax Commissioner for a refund of any tax paid in excess of the maximum tax. Retailers may voluntarily collect up to the maximum tax amount as a convenience to their customers, so the purchasers do not need to apply for a refund. Retailers are not required to calculate maximum tax and may continue to collect tax without regard to the maximum tax. Retailers should be consistent in the method they choose to calculate local taxes.

More information on state and local taxes, including the Local Taxes by Location Guideline, is available on our website at [www.nd.gov/tax](http://www.nd.gov/tax). Rate charts are also available on our website. You may also contact the Tax Compliance Section at 701.328.1246 or by email at [salestax@nd.gov](mailto:salestax@nd.gov).

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