



## LOCAL TAX CHANGES EFFECTIVE APRIL 1, 2020

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

### **Ramsey County**

Ramsey County will impose a local lodging and local lodging & restaurant tax effective April 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 Devils Lake as this city currently has 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 and food.
  - This tax will not apply to lodging facilities, restaurants, on-sale liquor, or prepared food sales located inside the city boundaries of Devils Lake 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 Ramsey 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 Ramsey 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. To receive notification of the quarterly updates automatically, please subscribe to our Email Subscription update list <http://bit.ly/NDTaxUpdate>. You may also contact the Tax Compliance Section at 701.328.1246 or by email at [salestax@nd.gov](mailto:salestax@nd.gov).

**Subscribe:**

**Information regarding local tax changes is available electronically. You may sign up for email notifications online at [www.nd.gov/tax](http://www.nd.gov/tax). In the lower-left of the homepage, click on “Subscribe” under Email Updates, and follow the instructions. There are nine lists to which you may subscribe. To receive the sales tax rate change notifications, make sure you are subscribed to the “ND Sales and Special Taxes” list. You may also view the local sales tax rate change notifications at [www.nd.gov/tax/salesanduse/localtaxes](http://www.nd.gov/tax/salesanduse/localtaxes).**

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