



CITY OF JAMESTOWN SALES, USE & GROSS RECEIPTS TAX

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

The Office of State Tax Commissioner has contracted with the City of Jamestown 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 tax guideline is [available on our website](#).

Effective January 1, 2020, the combined state and city rates within the city limits of Jamestown will be as follows:

- General sales and use tax: 7.5% (5% state + 2.5% city)
- New farm machinery: 3% (3% state)
- New farm irrigation equipment: 5.5% (3% state + 2.5% city)
- New manufactured homes: 5.5% (3% state + 2.5% city)
- Hotel, Motel and other Lodging Accommodations: 10.5% (5% state + 2.5% city + 2% lodging + 1% lodging & restaurant)
- Restaurants, concession stands and mobile food trucks (sale of food and non-alcoholic beverages): 8.5% (5% state + 2.5% city + 1% lodging & restaurant)
- Alcoholic Beverages:
 - Off-sale alcoholic beverages: 9.5% (7% state + 2.5% city)
 - On-sale alcoholic beverages: 9.5% (7% state + 2.5% city)

Questions concerning the Jamestown 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, Sales Tax Compliance Section, 600 E Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599.