



WILLIAMS COUNTY LOCAL LODGING AND LOCAL LODGING & RESTAURANT

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.

The Office of State Tax Commissioner will administer the local lodging and local lodging & restaurant tax for Williams County. 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 county rates within the boundaries of Williams County will be as follows:

- Hotel, Motel and other Lodging Accommodations: 9% (5% state + 1% county + 2% lodging + 1% lodging & restaurant)
- Restaurants, concession stands and mobile food trucks (sale of food and non-alcoholic beverages): 7% (5% state + 1% county + 1% lodging & restaurant)
- Alcoholic Beverages:
 - Off-sale alcoholic beverages: 8% (7% state + 1% county)
 - On-sale alcoholic beverages: 9% (7% state + 1% county + 1% lodging & restaurant)

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.

Questions concerning the Williams county local lodging and local lodging & restaurant 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.