



CITY OF MEDINA SALES, USE & GROSS RECEIPTS TAX

Medina

The City of Medina will impose a new city sales, use, and gross receipts tax of 1% effective July 1, 2021. The following applies:

- The local code is 247
- No additional exemptions other than those provided by the state
- Maximum Tax (refund cap) is \$25/sale
- Contracts bid prior to July 1, 2021, are exempt from the rate and maximum tax increase
- The 1% sales tax expires June 30, 2031

The Office of State Tax Commissioner has contracted with the City of Medina 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 and rate charts are [available on our website](#).

Effective July 1, 2021, the combined state, county, and city rates within the city limits of Medina will be as follows:

- General sales and use tax: 6% (5% state + 1% city)
- New farm machinery: 4% (3% state + 1% city)
- New farm irrigation equipment: 4% (3% state + 1% city)
- New manufactured homes: 4% (3% state + 1% city)
- Lodging:
 - Hotel, Motel and Tourist Court Accommodations, and Bed & Breakfast Accommodations licensed under North Dakota Century Code Ch. 13-09.1:
 - 6% (5% state + 1% city)
- Restaurants, concession stands and mobile food trucks (sale of food and non-alcoholic beverages):
 - 6% (5% state + 1% city)
- Alcoholic Beverages:
 - Off-sale alcoholic beverages: 8% (7% state + 1% city)
 - On-sale alcoholic beverages: 8% (7% state + 1% city)

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