



CITY OF NEW LEIPZIG SALES, USE, & GROSS RECEIPTS TAX

REVISED 9/13/2021

The additional 1% sales, use, and gross receipts tax for the City of New Leipzig will not go into effect on October 1, 2021, as previously communicated.

At the present time, the City of New Leipzig has a 1% city sales, use, and gross receipts tax. Effective October 1, 2021, **no increase will take effect**. The tax rate for New Leipzig starting October 1, 2021, will **remain at 1%**. The following applies:

- No additional exemptions other than those provided by the state
- Maximum Tax (refund cap) **remains at \$25/sale**

The Office of State Tax Commissioner has contracted with the City of New Leipzig to administer the **1%** 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 third decimal place. If the third 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](#).

As of October 1, 2021, the combined state and city rates within the city limits of New Leipzig 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 New Leipzig city sales, use and gross receipts tax may be directed to the Office of State Tax Commissioner. To receive notification of the quarterly updates automatically, please subscribe to our Email Subscription update list <http://bit.ly/NDTaxUpdate>. 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.