



City of New Rockford Local Lodging Tax

The City of New Rockford will impose a 1% Local Lodging tax effective October 1, 2023.

The North Dakota Office of State Tax Commissioner has contracted with the City of New Rockford to administer the city local lodging tax. Tax is computed by multiplying the taxable purchase amount by the tax rate and carrying the product to the third decimal place. If the third decimal place is five or greater, round up; if it is four or less, round down. A local tax guideline is available at www.tax.nd.gov/guidelines.

Effective October 1, 2023, the combined state and city rates within the city limits of New Rockford will be as follows:

- Lodging:
 - Hotel, motel, and tourist court accommodations and bed & breakfast accommodations licensed under North Dakota Century Code Ch. 13-09.1:
 - 8.5% (5% state + 2.5% city + 1% city local lodging)
- Restaurants, concession stands, and mobile food trucks (sale of food and non-alcoholic beverages):
 - 7.5% (5% state + 2.5% city)
- 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 New Rockford city local lodging 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 list at www.tax.nd.gov/EmailSignup. 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.