



Burleigh County Sales, Use & Gross Receipts Tax

At the present time, Burleigh County has a 0.5% sales, use, and gross receipts tax. Effective October 1, 2024, Burleigh County has adopted an ordinance to increase the county sales, use, and gross receipts tax by 0.5%. The tax rate for Burleigh County starting October 1, 2024, will be 1%. The following applies:

- No additional exemptions other than those provided by the state.
- A maximum tax (refund cap) of \$25.00 per sale.
- Vendor compensation of 3% of the local tax due, with a maximum of \$83.33 per month or \$250.00 per quarter.
- Limited exemption for contractors does apply.
- Tax imposed applies to contract bids submitted on or after effective date.

The North Dakota Office of State Tax Commissioner has contracted with Burleigh County to administer the county sales, use, and gross receipts 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 <https://www.tax.nd.gov/guidelines>.

Effective October 1, 2024, the combined state and county rates within the limits of Burleigh County will be as follows:

- General sales and use tax: 6% (5% state + 1% county)*
- New farm machinery and farm irrigation equipment: 4% (3% state + 1% county)*
- New manufactured homes: 4% (3% state + 1% county)*
- 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% county)*
- Restaurants, concession stands, and mobile food trucks (sale of food and non-alcoholic beverages):
 - 6% (5% state + 1% county)*
- Alcoholic beverages:
 - Off-sale alcoholic beverages: 8% (7% state + 1% county)*
 - On-sale alcoholic beverages: 8% (7% state + 1% county)*

*Additional city local sales, use, and gross receipts tax may apply. Cities within Burleigh County that impose an additional local tax include Bismarck, Lincoln, and the southern portion of Wilton. A full list of all applicable local taxes can be found on the Local Taxes by Location Guideline at <https://www.tax.nd.gov/guidelines>.

Questions concerning the Burleigh County 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 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.