



NORTH DAKOTA FIPS CODES

| City/County Name | FIPS Code | ND Local Code | Rate | Rate Effective Date |
|------------------|-----------|---------------|-------|---------------------|
| North Dakota | 38 | | 5.00% | |
| Burleigh County | 015 | 506 | 1.00% | 10/1/2024 |
| Cass County | 017 | 501 | 0.50% | 4/1/2011 |
| Hettinger County | 041 | 508 | 0.50% | 1/1/2017 |
| Morton County | 059 | 507 | 0.50% | 10/1/2014 |
| Steele County | 091 | 503 | 1.00% | 4/1/2005 |
| Walsh County | 099 | 502 | 0.25% | 4/1/2001 |
| Ward County | 101 | 505 | 0.50% | 4/1/2013 |
| Williams County | 105 | 504 | 1.00% | 4/1/2015 |
| Alexander | 01180 | 237 | 2.00% | 1/1/2016 |
| Anamoose | 02220 | 220 | 1.00% | 1/1/2009 |
| Aneta | 02380 | 203 | 1.00% | 1/1/2005 |
| Ashley | 03540 | 162 | 2.00% | 1/1/2025 |
| Beach | 05420 | 156 | 1.00% | 10/1/1997 |
| Belfield | 05820 | 133 | 2.00% | 4/1/2007 |
| Berthold | 06460 | 138 | 1.00% | 1/1/1996 |
| Beulah | 06660 | 200 | 2.00% | 1/1/2015 |
| Binford | 07020 | 246 | 2.00% | 1/1/2021 |
| Bisbee | 07180 | 229 | 2.00% | 1/1/2012 |
| Bismarck | 07200 | 102 | 1.50% | 4/1/2019 |
| Bottineau | 08460 | 122 | 2.00% | 10/1/1999 |
| Bowman | 08700 | 126 | 2.00% | 1/1/2019 |
| Buffalo | 10420 | 196 | 2.00% | 1/1/2013 |
| Burlington | 10940 | 244 | 1.50% | 1/1/2019 |
| Cando | 11860 | 161 | 2.00% | 4/1/2007 |
| Carpio | 12260 | 240 | 1.50% | 7/1/2017 |
| Carrington | 12340 | 124 | 2.00% | 4/1/2014 |
| Carson | 12460 | 191 | 1.00% | 10/1/2002 |
| Casselton | 12700 | 163 | 2.00% | 10/1/2017 |
| Cavalier | 12940 | 127 | 2.00% | 1/1/2010 |
| Center | 13180 | 238 | 2.00% | 1/1/2016 |
| Cooperstown | 15900 | 141 | 1.50% | 7/1/2008 |
| Crosby | 16940 | 116 | 3.00% | 10/1/2013 |
| Devils Lake | 19420 | 104 | 2.25% | 10/1/2018 |
| Dickinson | 19620 | 106 | 1.50% | 1/1/2002 |
| Drake | 20300 | 209 | 2.00% | 7/1/2008 |
| Drayton | 20340 | 157 | 1.50% | 10/1/2010 |
| Dunseith | 21020 | 204 | 1.00% | 1/1/2005 |
| Edgeley | 22140 | 148 | 3.00% | 4/1/2018 |
| Edinburg | 22260 | 176 | 1.00% | 4/1/1999 |
| Elgin | 23020 | 179 | 1.00% | 4/1/2000 |
| Ellendale | 23220 | 131 | 2.00% | 1/1/2017 |



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| Enderlin | 24260 | 166 | 2.50% | 1/1/2019 |
| Fairmount | 25300 | 206 | 2.00% | 1/1/2012 |
| Fargo | 25700 | 105 | 2.00% | 1/1/2013 |
| Fessenden | 26180 | 243 | 2.00% | 10/1/2018 |
| Finley | 26420 | 167 | 2.00% | 1/1/2013 |
| Forman | 27260 | 221 | 2.50% | 10/1/2023 |
| Fort Ransom | 27580 | 177 | 2.00% | 10/1/2011 |
| Fredonia | 28380 | 235 | 2.00% | 1/1/2015 |
| Frontier | 28720 | 248 | 1.50% | 7/1/2023 |
| Gackle | 28860 | 210 | 1.00% | 1/1/2006 |
| Garrison | 29460 | 139 | 2.00% | 10/1/2006 |
| Glenburn | 30580 | 219 | 2.00% | 10/1/2012 |
| Glen Ullin | 30860 | 212 | 1.00% | 1/1/2007 |
| Grafton | 31820 | 107 | 2.75% | 10/1/2024 |
| Grand Forks | 32060 | 101 | 2.25% | 4/1/2018 |
| Granville | 32660 | 225 | 2.00% | 7/1/2010 |
| Grenora | 33500 | 192 | 1.00% | 10/1/2002 |
| Gwinner | 34020 | 207 | 2.00% | 4/1/2016 |
| Halliday | 34340 | 143 | 1.00% | 7/1/1996 |
| Hankinson | 34900 | 158 | 3.00% | 10/1/2021 |
| Hannaford | 35020 | 202 | 1.00% | 10/1/2004 |
| Harvey | 35900 | 112 | 2.00% | 1/1/2015 |
| Harwood | 35940 | 222 | 2.00% | 1/1/2017 |
| Hatton | 36100 | 164 | 2.50% | 4/1/2019 |
| Hazelton | 36700 | 180 | 2.00% | 1/1/2015 |
| Hazen | 36780 | 134 | 1.50% | 1/1/2014 |
| Hettinger | 37700 | 142 | 1.50% | 1/1/2011 |
| Hillsboro | 38100 | 168 | 2.50% | 7/1/2021 |
| Hoople | 38780 | 172 | 1.00% | 1/1/1999 |
| Hope | 38860 | 185 | 2.00% | 1/1/2012 |
| Horace | 38900 | 239 | 2.00% | 4/1/2017 |
| Hunter | 39460 | 250 | 1.00% | 1/1/2024 |
| Jamestown | 40580 | 110 | 2.50% | 1/1/2020 |
| Kenmare | 42020 | 117 | 2.00% | 10/1/2007 |
| Killdeer | 42700 | 135 | 2.00% | 4/1/2015 |
| Kindred | 42780 | 230 | 2.00% | 4/1/2015 |
| Kulm | 43580 | 165 | 2.00% | 10/1/2007 |
| Lakota | 44300 | 213 | 1.00% | 1/1/2007 |
| LaMoure | 44540 | 149 | 2.00% | 4/1/2010 |
| Landa | 44700 | 249 | 1.00% | 1/1/2024 |
| Langdon | 44780 | 123 | 2.00% | 10/1/2008 |
| Larimore | 45020 | 128 | 2.00% | 7/1/2019 |



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| Leeds | 45580 | 234 | 3.00% | 1/1/2024 |
| Leonard | 45980 | 215 | 2.00% | 1/1/2011 |
| Lidgerwood | 46460 | 181 | 3.00% | 1/1/2021 |
| Lignite | 46540 | 236 | 2.00% | 1/1/2015 |
| Lincoln | 46640 | 242 | 1.00% | 4/1/2018 |
| Linton | 46980 | 121 | 2.00% | 10/1/2006 |
| Lisbon | 47100 | 136 | 2.50% | 10/1/2018 |
| Maddock | 49620 | 193 | 2.00% | 7/1/2011 |
| Mandan | 49900 | 108 | 2.25% | 1/1/2025 |
| Mapleton | 50580 | 218 | 2.00% | 7/1/2024 |
| Max | 51380 | 227 | 2.50% | 4/1/2023 |
| Mayville | 51500 | 150 | 2.00% | 7/1/2003 |
| McClusky | 49020 | 140 | 2.00% | 7/1/2021 |
| McVile | 49580 | 188 | 2.00% | 7/1/2010 |
| Medina | 51860 | 247 | 1.00% | 7/1/2021 |
| Medora | 51900 | 178 | 2.50% | 4/1/2002 |
| Michigan | 52740 | 187 | 2.00% | 7/1/2014 |
| Milnor | 52940 | 169 | 2.50% | 10/1/2016 |
| Minnewaukan | 53220 | 214 | 2.00% | 7/1/2011 |
| Minot | 53380 | 103 | 2.00% | 1/1/1998 |
| Minto | 53540 | 216 | 1.00% | 4/1/2007 |
| Mohall | 53780 | 114 | 2.00% | 4/1/2018 |
| Mott | 54620 | 153 | 2.00% | 1/1/2013 |
| Munich | 55020 | 173 | 1.00% | 1/1/1999 |
| Napoleon | 55420 | 144 | 2.00% | 10/1/2008 |
| Neche | 55620 | 201 | 2.00% | 1/1/2009 |
| New England | 56180 | 194 | 2.00% | 1/1/2008 |
| New Leipzig | 56420 | 174 | 1.00% | 1/1/1999 |
| New Rockford | 56620 | 145 | 2.50% | 7/1/2019 |
| New Salem | 56700 | 217 | 2.00% | 1/1/2019 |
| New Town | 56740 | 241 | 1.00% | 1/1/2018 |
| Northwood | 58300 | 197 | 2.50% | 1/1/2021 |
| Oakes | 58740 | 146 | 2.00% | 10/1/2010 |
| Oxbow | 60480 | 189 | 1.00% | 1/1/2002 |
| Page | 60500 | 208 | 2.00% | 7/1/2016 |
| Park River | 60900 | 130 | 2.00% | 7/1/2005 |
| Pembina | 61580 | 119 | 2.50% | 1/1/2010 |
| Portland | 63900 | 151 | 2.00% | 7/1/2003 |
| Powers Lake | 64140 | 154 | 1.00% | 4/1/1997 |
| Ray | 65580 | 232 | 2.00% | 4/1/2014 |
| Reeder | 65900 | 198 | 1.00% | 1/1/2003 |
| Regent | 66020 | 152 | 2.00% | 4/1/2009 |



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| Richardton | 66500 | 159 | 2.50% | 1/1/2022 |
| Rolette | 67780 | 199 | 2.00% | 1/1/2014 |
| Rolla | 67820 | 125 | 3.00% | 7/1/2024 |
| Rugby | 68860 | 118 | 2.00% | 10/1/2009 |
| Scranton | 71500 | 190 | 1.00% | 4/1/2002 |
| South Heart | 74185 | 233 | 2.00% | 4/1/2013 |
| St. John | 69980 | 186 | 1.00% | 1/1/2001 |
| Stanley | 75380 | 137 | 1.50% | 4/1/2013 |
| Steele | 75780 | 147 | 2.00% | 4/1/2007 |
| Strasburg | 76500 | 120 | 2.00% | 1/1/2011 |
| Streeter | 76620 | 223 | 1.00% | 1/1/2009 |
| Surrey | 77180 | 231 | 2.00% | 7/1/2012 |
| Thompson | 78660 | 245 | 2.00% | 10/1/2020 |
| Tioga | 78940 | 132 | 2.50% | 4/1/2013 |
| Tower City | 79340 | 195 | 2.00% | 1/1/2014 |
| Towner | 79420 | 170 | 2.00% | 1/1/2019 |
| Turtle Lake | 79940 | 182 | 3.00% | 1/1/2025 |
| Underwood | 80660 | 211 | 2.00% | 4/1/2015 |
| Valley City | 81180 | 113 | 2.50% | 10/1/2010 |
| Velva | 81620 | 175 | 2.00% | 1/1/2015 |
| Wahpeton | 82660 | 111 | 2.00% | 1/1/2010 |
| Walhalla | 82980 | 160 | 2.00% | 1/1/2009 |
| Washburn | 83700 | 183 | 2.00% | 1/1/2009 |
| Watford City | 83860 | 171 | 1.50% | 10/1/2014 |
| West Fargo | 84780 | 129 | 2.50% | 7/1/2023 |
| Westhope | 85020 | 226 | 2.00% | 4/1/2012 |
| Williston | 86220 | 109 | 2.00% | 4/1/2003 |
| Wilton | 86580 | 184 | 2.00% | 1/1/2013 |
| Wimbledon | 86620 | 205 | 2.00% | 1/1/2021 |
| Wishek | 87020 | 155 | 1.50% | 1/1/2013 |
| Woodworth | 87580 | 224 | 1.00% | 1/1/2009 |
| Wyndmere | 87740 | 228 | 3.00% | 1/1/2021 |