



**Local Tax Changes Effective**  
**April 1, 2025**  
**\*\* Revised 4/23/2025**

The following local tax changes will be effective April 1, 2025. For additional information on our local taxes, please visit **[www.tax.nd.gov/LocalTaxRate](http://www.tax.nd.gov/LocalTaxRate)**.

**Bismarck**

At the present time, the City of Bismarck has a 1.5% sales, use, and gross receipts tax. Effective April 1, 2025, the City of Bismarck has adopted an ordinance to increase its city sales, use, and gross receipts tax by 0.5%. The tax rate for Bismarck starting April 1, 2025, will be 2%. The following applies:

- A maximum tax (refund cap) of \$37.50 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.
- No additional exemptions other than those provided by the state.

**Fargo**

At the present time, the City of Fargo has a 2% sales, use, and gross receipts tax. Effective April 1, 2025, the City of Fargo has adopted an ordinance to increase its city sales, use, and gross receipts tax by 0.25%. The tax rate for Fargo starting April 1, 2025, will be 2.25%. The following applies:

- A maximum tax (refund cap) of \$56.25 per sale.
- \*\* Limited exemption for contractors does apply.
- Tax imposed applies to contract bids submitted on or after effective date.
- No additional exemptions other than those provided by the state.

**Hillsboro**

At the present time, the City of Hillsboro has a 2.5% sales, use, and gross receipts tax. Effective April 1, 2025, the City of Hillsboro has adopted an ordinance to increase its city sales, use, and gross receipts tax by 0.5%. The tax rate for Hillsboro starting April 1, 2025, will be 3%. The following applies:

- A maximum tax (refund cap) of \$100.00 per sale.
- Limited exemption for contractors does not apply.
- Tax imposed applies to contract bids submitted on or after effective date.
- No additional exemptions other than those provided by the state.

### **LaMoure**

At the present time, the City of LaMoure has a 2% sales, use, and gross receipts tax. Effective April 1, 2025, the City of LaMoure has adopted an ordinance to increase its city sales, use, and gross receipts tax by 1%. The tax rate for LaMoure starting April 1, 2025, will be 3%. The following applies:

- A maximum tax (refund cap) of \$50.00 per sale.
- Limited exemption for contractors does apply.
- Tax imposed applies to contract bids submitted on or after effective date.
- New farm machinery is exempt.

### **Morton County**

At the present time, Morton County has a 0.5% sales, use, and gross receipts tax. Effective April 1, 2025, Morton County has adopted an ordinance to increase its city sales, use, and gross receipts tax by 0.5%. The tax rate for Morton County starting April 1, 2025, will be 1%. The following applies:

- 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.
- No additional exemptions other than those provided by the state.

### **Napoleon**

The City of Napoleon will impose a 2% local lodging tax effective April 1, 2025.

### **Park River**

At the present time, the City of Park River has a 2% sales, use, and gross receipts tax. Effective April 1, 2025, the City of Park River has adopted an ordinance to increase its city sales, use, and gross receipts tax by 0.5%. The tax rate for Park River starting April 1, 2025, will be 2.5%. The following applies:

- Limited exemption for contractors does not apply.
- Tax imposed applies to contract bids submitted on or after effective date.
- New farm machinery is exempt.

### **Maximum Tax (Refund Cap)**

The maximum tax is the amount of tax that may apply to a single transaction. If the purchaser pays more than the maximum tax amount on a purchase, the purchaser may apply to the Tax Commissioner for a refund of any tax paid in excess of the maximum tax. Retailers may voluntarily collect up to the maximum tax amount as a convenience to their customers, so the purchasers do not need to apply for a refund. Retailers are not required to calculate maximum tax and may continue to collect tax without regard to the maximum tax. Retailers should be consistent in the method they choose to calculate local taxes.

More information on state and local taxes, including the Local Taxes by Location Guideline, is available on our website at **[www.tax.nd.gov/LocalTaxes](http://www.tax.nd.gov/LocalTaxes)**. Rate charts are also available via email at **[salestax@nd.gov](mailto:salestax@nd.gov)**. To receive notification of the quarterly updates automatically, please subscribe to our email subscription list at **[www.tax.nd.gov/EmailSignup](http://www.tax.nd.gov/EmailSignup)**. You may also contact the Sales Tax Compliance Section at 701-328-1246 or by email at **[salestax@nd.gov](mailto:salestax@nd.gov)**.

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