



Morton County Sales, Use & Gross Receipts Tax

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 the county 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:

- No additional exemptions other than those provided by the state.
- Maximum tax (refund cap) \$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 Morton 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 www.tax.nd.gov/guidelines.

Effective April 1, 2025, the combined state and county rates within the limits of Morton 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)*

***Please note, the above rates do not account for cities within Morton County that also impose a local tax. Please see the following pages for information regarding Glen Ullin, Mandan, and New Salem.**

Effective April 1, 2025, the combined state, city, and county rates within the city limits of **Glen Ullin** will be as follows:

- General sales and use tax: 7% (5% state + 1% city + 1% county)
- New farm machinery and farm irrigation equipment: 5% (3% state + 1% city + 1% county)
- New manufactured homes: 5% (3% state + 1% city + 1% county)
- Lodging:
 - Hotel, motel, and tourist court accommodations and bed & breakfast accommodations licensed under North Dakota Century Code Ch. 13-09.1:
 - 10% (5% state + 1% city + 2% local lodging + 1% local lodging and restaurant + 1% county)
- Restaurants, concession stands, and mobile food trucks (sale of food and non-alcoholic beverages):
 - 8% (5% state + 1% city + 1% local lodging and restaurant + 1% county)
- Alcoholic beverages:
 - Off-sale alcoholic beverages: 9% (7% state + 1% city + 1% county)
 - On-sale alcoholic beverages: 10% (7% state + 1% city + 1% local lodging and restaurant + 1% county)

Effective April 1, 2025, the combined state, city, and county rates within the city limits of **Mandan** will be as follows:

- General sales and use tax: 8.25% (5% state + 2.25% city + 1% county)
- New farm machinery and farm irrigation equipment: 6.25% (3% state + 2.25% city + 1% county)
- New manufactured homes: 6.25% (3% state + 2.25% city + 1% county)
- Lodging:
 - Hotel, motel, and tourist court accommodations and bed & breakfast accommodations licensed under North Dakota Century Code Ch. 13-09.1:
 - 11.25% (5% state + 2.25% city + 2% local lodging + 1% local lodging and restaurant + 1% county)
- Restaurants, concession stands, and mobile food trucks (sale of food and non-alcoholic beverages):
 - 9.25% (5% state + 2.25% city + 1% local lodging and restaurant + 1% county)
- Alcoholic beverages:
 - Off-sale alcoholic beverages: 10.25% (7% state + 2.25% city + 1% county)
 - On-sale alcoholic beverages: 11.25% (7% state + 2.25% city + 1% local lodging and restaurant + 1% county)

Effective April 1, 2025, the combined state, city, and county rates within the city limits of **New Salem** will be as follows:

- General sales and use tax: 8% (5% state + 2% city + 1% county)
- New farm machinery and farm irrigation equipment: 6% (3% state + 2% city + 1% county)
- New manufactured homes: 6% (3% state + 2% city + 1% county)
- Lodging:
 - Hotel, motel, and tourist court accommodations and bed & breakfast accommodations licensed under North Dakota Century Code Ch. 13-09.1:
 - 8% (5% state + 2% city + 1% county)
- Restaurants, concession stands, and mobile food trucks (sale of food and non-alcoholic beverages):
 - 8% (5% state + 2% city + 1% county)
- Alcoholic beverages:
 - Off-sale alcoholic beverages: 10% (7% state + 2% city + 1% county)
 - On-sale alcoholic beverages: 10% (7% state + 2% city + 1% county)

Questions concerning the Morton 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.