



Brian Kroshus, Tax Commissioner

## NORTH DAKOTA FIPS CODES

### January 1, 2026

| 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           | 1.00% | 4/1/2025            |
| Steele County    | 091       | 503           | 1.00% | 4/1/2005            |
| Walsh County     | 099       | 502           | 1.00% | 1/1/2026            |
| 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           | 2.00% | 4/1/2025            |
| 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            |
| Colfax           | 15180     | 251           | 2.00% | 10/1/2025           |
| 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           |



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| Dunseith         | 21020     | 204           | 2.00% | 7/1/2025            |
| 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            |
| Enderlin         | 24260     | 166           | 2.50% | 1/1/2019            |
| Fairmount        | 25300     | 206           | 2.00% | 1/1/2012            |
| Fargo            | 25700     | 105           | 2.25% | 4/1/2025            |
| 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           | 3.00% | 4/1/2025            |
| 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            |

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| 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           | 3.00% | 4/1/2025            |
| Landa            | 44700     | 249           | 1.00% | 1/1/2024            |
| Langdon          | 44780     | 123           | 3.00% | 7/1/2025            |
| Larimore         | 45020     | 128           | 2.00% | 7/1/2019            |
| 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% | 1/01/2025           |
| 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            |

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| 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           | 2.50% | 4/1/2025            |
| 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            |
| 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            |
| Sherwood         | 72540     | 252           | 2.00% | 1/1/2026            |
| 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           | 3.00% | 1/1/2026            |
| 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           | 3.00% | 10/1/2025           |



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| 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            |