City of Medina

Local Lodging and Restaurant Tax

The City of Medina will impose a 1% Local Lodging and Restaurant tax effective January 1, 2026.

The North Dakota Office of State Tax Commissioner has contracted with the City of Medina to administer their city local lodging and restaurant 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 January 1, 2026, the combined state and city rates within the city limits of Medina for lodging accommodations, restaurants, and sales of alcoholic beverages will be as follows:

- Lodging:
  - Hotel, motel, and tourist court accommodations and bed & breakfast accommodations licensed under North Dakota Century Code Ch. 13-09.1:
    - 7% (5% state + 1% city + 1% city lodging and restaurant tax)
- Restaurants, concession stands, and mobile food trucks (sale of food and non-alcoholic beverages):
  - 7% (5% state + 1% city + 1% city lodging and restaurant tax)
- Alcoholic beverages:
  - Off-sale alcoholic beverages: 8% (7% state + 1% city)
  - On-sale alcoholic beverages: 9% (7% state + 1% city + 1% city lodging and restaurant tax)

Questions concerning the Medina city local lodging and restaurant 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.