Walsh County

Sales, Use & Gross Receipts Tax

At the present time, Walsh County has a 0.25% sales, use, and gross receipts tax. Effective January 1, 2026, Walsh County has adopted an ordinance to increase the county sales, use, and gross receipts tax by 0.75%. The tax rate for Walsh County starting January 1, 2026, will be 1%. The following applies:

- No additional exemptions other than those provided by the state.
- Maximum tax (refund cap) $50.00 per sale.
- No vendor compensation for permit holders.
- Limited exemption for contractors does not apply.
- Tax imposed applies to contract bids submitted on or after effective date.

The North Dakota Office of State Tax Commissioner has contracted with Walsh 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 January 1, 2026, the combined state and county rates within the limits of Walsh 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 Walsh County that also impose a local tax. Please see the following pages for information regarding Edinburg, Grafton, Hoople, Minto, and Park River.**

Effective January 1, 2026, the combined state, city, and county rates within the city limits of **Edinburg** will be as follows:

- General sales and use tax: 7% (5% state + 1% city + 1% county)
- New farm machinery and farm irrigation equipment: 4% (3% state + 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:
    - 7% (5% state + 1% city + 1% county)
- Restaurants, concession stands, and mobile food trucks (sale of food and non-alcoholic beverages):
  - 7% (5% state + 1% city + 1% county)
- Alcoholic beverages:
  - Off-sale alcoholic beverages: 9% (7% state + 1% city + 1% county)
  - On-sale alcoholic beverages: 9% (7% state + 1% city + 1% county)

Effective January 1, 2026, the combined state, city, and county rates within the city limits of **Grafton** will be as follows:

- General sales and use tax: 8.75% (5% state + 2.75% city + 1% county)
- New farm machinery and farm irrigation equipment: 4% (3% state + 1% county)
- New manufactured homes: 6.75% (3% state + 2.75% city + 1% county)
- Lodging:
  - Hotel, motel, and tourist court accommodations and bed & breakfast accommodations licensed under North Dakota Century Code Ch. 13-09.1:
    - 10.75% (5% state + 2.75% city + 2% city local lodging + 1% county)
- Restaurants, concession stands, and mobile food trucks (sale of food and non-alcoholic beverages):
  - 8.75% (5% state + 2.75% city + 1% county)
- Alcoholic beverages:
  - Off-sale alcoholic beverages: 10.75% (7% state + 2.75% city + 1% county)
  - On-sale alcoholic beverages: 10.75% (7% state + 2.75% city + 1% county)

Effective January 1, 2026, the combined state, city, and county rates within the city limits of **Hoople** will be as follows:

- General sales and use tax: 7% (5% state + 1% city + 1% county)
- New farm machinery and farm irrigation equipment: 4% (3% state + 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:
    - 7% (5% state + 1% city + 1% county)
- Restaurants, concession stands, and mobile food trucks (sale of food and non-alcoholic beverages):
  - 7% (5% state + 1% city + 1% county)

- Alcoholic beverages:
    - Off-sale alcoholic beverages: 9% (7% state + 1% city + 1% county)
    - On-sale alcoholic beverages: 9% (7% state + 1% city + 1% county)

Effective January 1, 2026, the combined state, city, and county rates within the city limits of **Minto** will be as follows:

- General sales and use tax: 7% (5% state + 1% city + 1% county)
- New farm machinery and farm irrigation equipment: 4% (3% state + 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:
        - 7% (5% state + 1% city + 1% county)
- Restaurants, concession stands, and mobile food trucks (sale of food and non-alcoholic beverages):
    - 7% (5% state + 1% city + 1% county)
- Alcoholic beverages:
    - Off-sale alcoholic beverages: 9% (7% state + 1% city + 1% county)
    - On-sale alcoholic beverages: 9% (7% state + 1% city + 1% county)

Effective January 1, 2026, the combined state, city, and county rates within the city limits of **Park River** will be as follows:

- General sales and use tax: 8.5% (5% state + 2.5% city + 1% county)
- New farm machinery and farm irrigation equipment: 4% (3% state + 1% county)
- New manufactured homes: 6.5% (3% state + 2.5% 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% (5% state + 2.5% city + 1% county)
- Restaurants, concession stands, and mobile food trucks (sale of food and non-alcoholic beverages):
    - 8.5% (5% state + 2.5% city + 1% county)
- Alcoholic beverages:
    - Off-sale alcoholic beverages: 10.5% (7% state + 2.5% city + 1% county)
    - On-sale alcoholic beverages: 10.5% (7% state + 2.5% city + 1% county)

Questions concerning the Walsh 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.