



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
Cory Fong, Commissioner

To: Belfield Motels and Hotels
From: Office of State Tax Commissioner, Tax Compliance Section
Subject: City Lodging Tax
Date: October 31, 2012

Effective January 1, 2013, Belfield will suspend the 2 percent City Lodging tax for a period of one year. The City Lodging tax is in addition to the state and city sales taxes already in place.

The 2 percent City Lodging tax applies to:

- Gross receipts from leasing or renting of hotel, motel or tourist court accommodations for a period of less than 30 consecutive calendar days or one month

Effective January 1, 2013, the combined state and local tax rates within the city limits of Belfield will be:

- General sales and use tax: 7 percent (5% state + 2% city)
- Restaurant (sale of food and non-alcoholic beverages): 7 percent (5% state + 2% city)
- Alcoholic Beverages:
 - Off-sale alcoholic beverages: 9 percent (7% state + 2% city)
 - On-sale alcoholic beverages: 9 percent (7% state + 2% city)
- Hotel, Motel and Tourist Court Accommodations, and Bed & Breakfast Accommodations licensed under North Dakota Century Code ch. 23-09.1: 7 percent (5% state + 2% city sales)

If you have any questions concerning the Belfield City Lodging tax, please contact the Office of State Tax Commissioner, Tax Compliance Section, Dept. 127, 600 E Boulevard, Bismarck, ND 58505-0599. The phone number for our office is 701.328.1246.