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

To: Williston Sales and Gross Receipts Tax Permit Holders

From: Office of State Tax Commissioner, Tax Compliance Section

Subject: Williston Sales and Gross Receipts Tax

Date: July 31, 2012

At the present time, the city of Williston has a two percent (2%) city sales, use and gross receipts tax in place. ***The city of Williston city sales, use and gross receipts tax will remain at two percent 2%), but effective October 1, 2012, the Maximum Tax (Refund Cap) will be increased from $25.00 per sale to $50.00 per sale.*** No additional changes were made to the ordinance.

The Office of State Tax Commissioner has contracted with the city of Williston to administer the city sales, use and gross receipts tax. Tax is computed by multiplying the taxable purchase by the tax rate and carrying the product to the 3rd decimal place. If the 3rd decimal place is 5 or greater, round up; if it is 4 or less, round down. A Local Option Tax Guideline and Rate Charts are available on our web site at www.nd.gov/tax.

Effective April 1, 2012, the combined state and city rates within the city limits of Williston will be as follows:

- General sales and use tax: 7.5 percent (5% state + 2% city + ½% county)
- New farm machinery: 3 percent (3% state + exempt city and county)
- New farm irrigation equipment: 3 percent (3% state + exempt city and county)
- Coin-operated amusement: 5 percent (5% state + exempt city and county)
- New mobile homes: 5.5 percent (3% state + 2% city + ½% county)
- Lodging:
    - Hotel, Motel and Tourist Court Accommodations, and Bed & Breakfast Accommodations licensed under North Dakota Century Code ch. 23-09.1:
      9.5 percent (5% state + 2% city sales + ½% county + 2% city lodging)
- Restaurant (sale of food and non-alcoholic beverages): 7.5 percent (5% state + 2% city sales + ½% county)
- Alcoholic Beverages:
    - Off-sale alcoholic beverages: 9 percent (7% state + 2% city gross receipts + exempt county)
    - On-sale alcoholic beverages: 9 percent (7% state + 2% city gross receipts + exempt county)

Questions concerning the Williston city sales, use and gross receipts tax may be directed to the Office of State Tax Commissioner. You may contact the Office of State Tax Commissioner by phone at 701.328.1246, by e-mail at salestax@nd.gov, or by mail at Office of State Tax Commissioner, Tax Compliance Section, 600 E. Boulevard, Dept. 127, Bismarck, ND 58505-0553.