



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
Ryan Rauschenberger, Commissioner

To: Burleigh County Sales, Use, and Gross Receipts Tax Permit Holders
From: Office of State Tax Commissioner, Tax Compliance Section
Subject: Burleigh County Sales, Use, and Gross Receipts Tax
Date: July 31, 2014

Effective October 1, 2014, Burleigh County has adopted an ordinance to impose a one-half percent (.5%) county sales, use, and gross receipts tax. The Burleigh County tax is in addition to the state and local sales, use, and gross receipts taxes currently in place. In addition to the new tax, the following applies:

- Includes a Maximum Tax (Refund Cap) of \$25.00 per transaction
- Will be reported under local tax code 506 on the state sales tax return (Form ST)
- No additional exemptions than what is provided by the state
- Limited exemption for contractors (see the Local Option Tax Guideline for information on this limited exemption: <http://www.nd.gov/tax/salesanduse/pubs/guide/gl-21847.pdf>)
- No termination date provided
- Exempts contracts awarded prior to effective date
- Permit holder compensation is included at 3%, maximum \$83.33/month and \$250/quarter
- Proceeds are intended for detention center with Morton County

The Office of State Tax Commissioner has contracted with Burleigh County to administer the county 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 website at www.nd.gov/tax.

Effective October 1, 2014, the combined state and local rates within the county limits of Burleigh County, ***including*** deliveries made into the county by retailers located outside the county limits of Burleigh County, will be as follows:

- General sales and use tax: 5% state + appropriate city tax rate + .5% county tax
- New mobile homes: 3% state + appropriate city tax rate + .5% county tax
- Lodging:
 - Hotel, Motel and Tourist Court Accommodations, and Bed & Breakfast Accommodations licensed under North Dakota Century Code ch. 23-09.1: 5% state + appropriate city tax rate + .5% county tax
- Restaurant (sale of food and non-alcoholic beverages): 5% state + appropriate city tax rate + .5% county tax
- Alcoholic Beverages:
 - Off-sale alcoholic beverages: (7% state + appropriate city tax + ½% county tax)
 - On-sale alcoholic beverages: (7% state + appropriate city tax + ½% county tax)

Questions concerning the Burleigh County sale, 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.