



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

---

**To:** Williston Sales, Use and Gross Receipts Tax Permit Holders  
**From:** Office of State Tax Commissioner, Tax Compliance Section  
**Subject:** Williston Sales, Use and Gross Receipts Tax Decrease  
**Date:** January 28, 2011

At the present time, the city of Williston has a two percent (2%) city sales, use and gross receipts tax in place. ***Effective April 1, 2011, the Williston city sales, use and gross receipts tax will be reduced to one percent (1%).*** In addition to the rate change, the following applies:

- Maximum Tax (Refund Cap) reduced to \$25.00 per transaction
- No other 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 3<sup>rd</sup> decimal place. If the 3<sup>rd</sup> 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](http://www.nd.gov/tax).

Effective April 1, 2011, the combined state and city rates within the city limits of Williston, ***including*** deliveries made into the city by retailers located outside the city limits of Williston, will be as follows:

- General sales and use tax: 6 percent (5% state + 1% city)
- New farm machinery: 3 percent (3% state + exempt from city)
- Coin-operated amusement: 5 percent (5% state + exempt from city)
- New mobile homes: 4 percent (3% state + 1% city)
- Lodging:
  - Hotel, Motel and Tourist Court Accommodations, and Bed & Breakfast Accommodations licensed under North Dakota Century Code ch. 23-09.1: 8 percent (5% state + 1% city sales + 2% city lodging)
- Restaurant (sale of food and non-alcoholic beverages): 6 percent (5% state + 1% city sales)
- Alcoholic Beverages:
  - Off-sale alcoholic beverages: 8 percent (7% state + 1% city gross receipts)
  - On-sale alcoholic beverages: 8 percent (7% state + 1% city gross receipts)

Questions concerning the increase in 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](mailto:salestax@nd.gov), or by mail at Office of State Tax Commissioner, Tax Compliance Section, 600 E Boulevard, Dept. 127, Bismarck, ND 58505-0599.