



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: January 31, 2012

At the present time, the city of Williston has a one percent (1%) city sales, use and gross receipts tax in place. **Effective April 1, 2012, the Williston city sales, use and gross receipts tax will be two percent (2%).** No other changes were made to the ordinance. The following applies:

- No change in Maximum Tax (Refund Cap) –remains at \$25 per sale
- Exempts new farm machinery, new farm irrigation equipment, and coin operated amusement
- Does not exempt contracts awarded prior to effective date
- Includes a 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>)
- One half of the additional one percent will sunset 20 years from inception. The other one half of the additional one percent will sunset the lesser of 20 years from inception or when bonds for the community recreation center are paid
- Provides for permit holder compensation of 3% with maximum of \$83.33/month or \$250/quarter
- Proceeds will be divided as follows: ½% allocated to the park district; ½% allocated to construction of new community recreation center

The Office of State Tax Commissioner has contracted with the city of Williston to administer the city sales 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 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:
7.5 percent (5% state + 2% city sales + ½% county)
- 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 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.