



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

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**To:** Walhalla Sales, Use and Gross Receipts Tax Permit Holders  
**From:** Office of State Tax Commissioner, Tax Compliance Section  
**Subject:** Walhalla City Sales, Use and Gross Receipts Tax Increase  
**Date:** November 25, 2008

At the present time, the city of Walhalla has a 1 percent city sales, use and gross receipts tax in place. The city of Walhalla will increase its city sales, use and gross receipts tax by one percent (1%) effective January 1, 2009. ***Effective January 1, 2009, the Walhalla city sales, use and gross receipts tax will be 2.0 percent.*** In addition, the Maximum Tax (Refund Cap) will increase to \$50.00 per transaction.

The city of Walhalla will impose a 1% City Lodging Tax effective January 1, 2009 on the following:

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

The Office of State Tax Commissioner has contracted with the city of Walhalla 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), or can be obtained by contacting our office.

Effective January 1, 2009, the combined state and city rates within the city limits of Walhalla, ***including*** deliveries made into the city by retailers located outside the city limits of Walhalla, will be as follows:

General sales and use tax: 6.0 percent (5% state + 1% city)

Natural gas: 2.0 percent (1% state + 1% city)

New farm machinery: 3.0 percent (3% state + exempt from city)

New farm irrigation equipment: 4.0 percent (3% state + 1% city)

New mobile homes: 4.0 percent (3% state + 1% city)

Coin-operated amusement: 6.0 percent (5% state + 1% city)

Lodging:

- o Hotel, Motel and Tourist Court Accommodations, and Bed & Breakfast Accommodations licensed under North Dakota Century Code ch. 23-09.1:  
6.0 percent (5% state + 1% city sales)

Restaurant (sale of food and non-alcoholic beverages): 6.0 percent (5% state + 1% city sales)

Alcoholic Beverages:

- o Off-sale alcoholic beverages: 8.0 percent (7% state + 1% city gross receipts)
- o On-sale alcoholic beverages: 8.0 percent (7% state + 1% city gross receipts)

Questions concerning the increase of the Walhalla 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.