



Guideline

Sales Tax Williams County Sales and Use Tax

Cory Fong
Tax Commissioner

*Local Tax Suspended on
October 1, 2012*

Sales, Use and Gross Receipts Tax

Williams County has a 1/2 percent sales, use and gross receipts tax that became effective October 1, 2006. The Williams County tax is in addition to state and city sales, use and gross receipts taxes. The Williams County Commissioners voted to suspend the county tax effective October 1, 2012.

The following is a brief synopsis of the Williams County sales, use and gross receipts tax:

- Reported under local tax code 504 on the state sales tax return (Form ST)
- Maximum Tax (Refund Cap) of \$12.50 per transaction
- New Farm Machinery and New Farm Irrigation Equipment are exempt
- Coin-operated vending sales of 99 cents or less are exempt
- Coin-operated amusement are exempt
- Alcohol beverages are exempt
- Includes Contractor Limited Exemption when a Contractor's Certificate is used
- Does not provide for Permit Holder Compensation

Refund Cap

Effective October 1, 2005, a change in North Dakota Century Code required retailers to begin collecting the full amount of local tax without regard to the Maximum Tax (Refund Cap) identified in the local jurisdiction's ordinance. When a refund cap applies, the purchaser may apply to the Office of State Tax Commissioner for a refund of the amount of local tax paid in excess of the Maximum Tax (Refund Cap) identified in the ordinance. Effective July 1, 2007, retailers may choose to issue a refund directly to the customer in the amount due. If this occurs, no refund would be due from the Office of State Tax Commissioner.

Cities within Williams County

The following cities are located within Williams County, and where noted, have city tax:

Alamo*	Grenora* -1%	Spring Brook*
Appam	Hamlet	Temple
Avoca	Hanks	Tioga* -1%
Bonetrail	Lake Jessie	Trenton
Buford	Marley	West Bonetrail
Corinth	McGregor	Wheelock
Epping*	Marmon	Wildrose*
Gladys	Ray*	Williston* -1%
		Zahl

* incorporated

Cities within Williams County with City Taxes

The following chart identifies the cities within Williams County that have city taxes and identifies the rates at which tax should be charged (rates effective April 1, 2011).

Combined State, City, and County Tax Rates for Williams County When Customer Takes Possession In:

	Grenora	Tioga	Williston	Williams County locations w/no city tax
General Sales & Use Tax	6.50%	6.50%	6.50%	5.50%
New Farm Machinery	4.00%	3.00% ⁴	3.00% ⁵	3% ¹
New Farm Irrigation Equipment	4.00%	4.00%	3.00% ⁵	3% ¹
New Mobile Homes	4.50%	4.50%	4.50%	3.50%
Gross Receipts from Coin-Operated Amusement	6.00%	6.00%	5%	5% ¹
Gross Receipts from Coin-Operated Vending Sales of 99 cents or less	6.00%	6.00%	6%	5% ¹
Lodging-Hotel, Motel, & Tourist Court Accommodations	6.50%	7.50% ²	8.5% ³	5.50%
Lodging-Bed & Breakfast Accommodations licensed under N.D.C.C. § 23-09.1	6.50%	6.50%	6.50%	5.50%
Alcoholic Beverages	8.00%	8.00%	8.00%	7% ¹

¹ Exempt from Williams County tax

² Includes 1% City Lodging tax

³ Includes 2% City Lodging tax

⁴ Exempt from Williams County tax

⁵ Exempt from Williams County tax

For additional information relating to the application of local taxes, please refer to the *Local Option Taxes by Location* guideline.

Questions concerning the Williams County sales, use and gross receipts taxes 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, Sales and Special Taxes, 600 E. Boulevard Ave., Dept 127, Bismarck ND 58505-0599.