



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

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**To:** Jamestown Sales, Use, and Gross Receipts Tax Permit Holders  
**From:** Office of State Tax Commissioner, Tax Compliance Section  
**Subject:** Jamestown Sales, Use, and Gross Receipts Tax  
**Date:** January 30, 2015

At the present time, the city of Jamestown has a two percent (2%) city sales, use, and gross receipts tax in place. **Effective April 1, 2015, the Jamestown city sales, use, and gross receipts tax will be one percent (1%).** The following applies:

- Maximum Tax (Refund Cap) will be \$25 per sale
- Provides for additional exemptions for new farm machinery
- No 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>)
- Sunset date scheduled for December 31, 2033
- No permit holder compensation is included
- Proceeds will continue to be used for economic development and city public works projects

The Office of State Tax Commissioner has contracted with the city of Jamestown 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, 2015, the combined state and city rates within the city limits of Jamestown will be as follows:

- General sales and use tax: 6 percent (5% state + 1% city)
- New farm machinery: 3 percent (3% state + exempt city)
- New farm irrigation equipment: 4 percent (3% state + 1% 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:  
9 percent (5% state + 1% city sales + 2% City Lodging tax + 1% City Lodging & Restaurant tax)
- Restaurant (sale of food and non-alcoholic beverages): 7 percent (5% state + 1% city sales + 1% City Lodging and Restaurant tax)
- 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 Jamestown 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 Ave., Dept. 127, Bismarck, ND 58505-0599.