



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

To: Linton Motels & Hotels
From: Office of State Tax Commissioner, Tax Compliance Section
Subject: City Lodging Tax
Date: April 30, 2015

Effective July 1, 2015, Linton will impose a 2 percent City Lodging tax. The Office of State Tax Commissioner will administer the taxes. The City Lodging tax is in addition to the state and city sales taxes already in place.

Under the new ordinance, the 2 percent City Lodging tax will apply to:

- 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

Effective July 1, 2015, the combined state and local tax rates within the city limits of Linton will be:

- General sales and use tax: 7 percent (5% state + 2% city)
- Restaurant (sale of food and non-alcoholic beverages): 7 percent (5% state + 2% city)
- Alcoholic Beverages:
 - Off-sale alcoholic beverages: 9 percent (7% state + 2% city)
 - On-sale alcoholic beverages: 9 percent (7% state + 2% city)
- Hotel, Motel and Tourist Court Accommodations, and Bed & Breakfast Accommodations licensed under North Dakota Century Code ch. 23-09.1: 9 percent (5% state + 2% city sales + 2% city lodging)

The city lodging tax is reported and remitted on a separate form called *City Lodging and Restaurant Tax and/or City Lodging Tax* (Form F10). Enclosed is a taxpayer copy of the lodging and restaurant tax form that you will receive to report this tax. Our office will mail the F10 return to you approximately one month before the filing due date and will follow the same schedule as your sales tax return, i.e., monthly, quarterly, etc. Or, you may choose to file this return electronically through Taxpayer Access Point.

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, or can be obtained by contacting our office.

If you have any questions concerning the Linton City Lodging tax, please contact the Office of State Tax Commissioner, Tax Compliance Section, Dept. 127, 600 E Boulevard, Bismarck, ND 58505-0599. The phone number for our office is 701.328.1246.