



CITY OF BINFORD SALES, USE & GROSS RECEIPTS TAX

The City of Binford will impose a city sales, use, and gross receipts tax of 2% effective January 1, 2021. The following applies:

- The local code is 246
- No additional exemptions than those provided by the state
- Maximum Tax (refund cap) is \$200/sale
- Permit holder compensation of 1.5% of the tax due, maximum of \$110/month or \$330/quarter
- Contracts bid prior to January 1, 2021, are exempt from local tax

The Office of State Tax Commissioner has contracted with the City of Binford 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 3rd decimal place. If the 3rd decimal place is 5 or greater, round up; if it is 4 or less, round down. A local tax guideline and rate charts are [available on our website](#).

Effective January 1, 2021, the combined state, county, and city rates within the city limits of Binford will be as follows:

- General sales and use tax: 7% (5% state + 2% city)
- New farm machinery: 5% (3% state + 2% city)
- New farm irrigation equipment: 5% (3% state + 2% city)
- New manufactured homes: 5% (3% state + 2% city)
- Lodging:
 - Hotel, Motel and Tourist Court Accommodations, and Bed & Breakfast Accommodations licensed under North Dakota Century Code Ch. 23-09.1:
 - 7% (5% state + 2% city)
- Restaurant (sale of food and non-alcoholic beverages): 7% (5% state + 2% city)
- Alcoholic Beverages:
 - Off-sale alcoholic beverages: 9% (7 percent state + 2% city)
 - On-sale alcoholic beverages: 9% (7 percent state + 2% city)

Questions concerning the Binford 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 email at 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.