



CITY OF BURLINGTON SALES, USE & GROSS RECEIPTS TAX

The City of Burlington will impose a city sales, use, and gross receipts tax of 1.5 percent effective January 1, 2019. The following applies:

- The local code is 244
- No additional exemptions other than those provided by the state
- No permit holder compensation
- Contracts bid prior to January 1, 2019, are exempt from the local tax increase

The Office of State Tax Commissioner has contracted with the City of Burlington 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 option tax guideline and rate charts are [available on our website](#).

Effective January 1, 2019, the combined state, county, and city rates within the city limits of Burlington will be as follows:

- General sales and use tax: 7 percent (5 percent state + 0.5 percent county + 1.5 percent city)
- New farm machinery: 5 percent (3 percent state + 0.5 percent county + 1.5 percent city)
- New farm irrigation equipment: 5 percent (3 percent state + 0.5 percent county + 1.5 percent city)
- New manufactured homes: 5 percent (3 percent state + 0.5 percent county + 1.5 percent city)
- Lodging:
 - Hotel, Motel and Tourist Court Accommodations, and Bed & Breakfast Accommodations licensed under North Dakota Century Code ch. 23-09.1:
 - 7 percent (5 percent state + 0.5 percent county + 1.5 percent city)
- Restaurant (sale of food and non-alcoholic beverages): 7 percent (5 percent state + 0.5 percent county + 1.5 percent city)
- Alcoholic Beverages:
 - Off-sale alcoholic beverages: 9 percent (7 percent state + 0.5 percent county + 1.5 percent city)
 - On-sale alcoholic beverages: 9 percent (7 percent state + 0.5 percent county + 1.5 percent city)

Questions concerning the Burlington 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, Dept. 127, Bismarck, ND 58505-0599.