



## CITY OF PEMBINA LOCAL LODGING

Pembina will impose a 2% local lodging tax effective January 1, 2021.

The Office of State Tax Commissioner will administer the local lodging tax for the City of Pembina. 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 tax guideline is [available on our website](#).

Effective January 1, 2021, the combined state and city rates within the boundaries of the City of Pembina will be as follows:

- Hotel, Motel and other Lodging Accommodations: 9.5% (5% state + 2.5% city + 2% lodging)
- Restaurants, concession stands and mobile food trucks (sale of food and non-alcoholic beverages): 7.5% (5% state + 2.5% city)
- Alcoholic Beverages:
  - Off-sale alcoholic beverages: 9.5% (7% state + 2.5% city)
  - On-sale alcoholic beverages: 9.5% (7% state + 2.5% city)

Questions concerning the City of Pembina local lodging tax may be directed to the Office of State Tax Commissioner. To receive notification of the quarterly updates automatically, please subscribe to our Email Subscription update list <http://bit.ly/NDTaxUpdate>. You may contact the Office of State Tax Commissioner by phone at 701.328.1246, by email at [salestax@nd.gov](mailto:salestax@nd.gov), or by mail at Office of State Tax Commissioner, Sales Tax Compliance Section, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599.