



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

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To: North Dakota Sales, Use, and Gross Receipts Tax Permit Holders

Subject: Local Tax Changes Effective July 1, 2015

Date: April 30, 2015

The following summarizes the local option tax changes effective July 1, 2015. Information will be mailed to permit holders located within the city and county where the change will occur.

**Linton**

The city of Linton will impose a two percent (2%) City Lodging tax effective July 1, 2015. The 2% 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

**Washburn**

The city of Washburn will impose a two percent (2%) City Lodging tax effective July 1, 2015. The 2% 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

More information on state and local taxes, including the Local Option Taxes by Location Guideline, is available on our website at [www.nd.gov/tax](http://www.nd.gov/tax). Rate charts are also available on our web site. You may also contact the Tax Compliance Section at 701.328.1246 or by e-mail at [salestax@nd.gov](mailto:salestax@nd.gov).