Sales, Use and Gross Receipts Tax
Walsh County has a 1/4 percent sales, use and gross receipts tax that became effective April 1, 2001. The Walsh County tax is in addition to state and city sales, use and gross receipts taxes.

The following is a brief synopsis of the Walsh County sales, use and gross receipts tax:
- Reported under local tax code 502 on the state sales tax return (Form ST)
- Maximum Tax (Refund Cap) of $25.00 per transaction
- New Farm machinery and New Farm Irrigation Equipment are exempt
- Does not provide for Permit Holder Compensation

Refund Cap
Effective October 1, 2005, a change in North Dakota Century Code required retailers to begin collecting the full amount of local tax without regard to the Maximum Tax (Refund Cap) identified in the local jurisdiction’s ordinance. When a refund cap applies, the purchaser may apply to the Office of State Tax Commissioner for a refund of the amount of local tax paid in excess of the Maximum Tax (Refund Cap) identified in the ordinance. Effective July 1, 2007, retailers may choose to issue a refund directly to the customer in the amount due. If this occurs, no refund would be due from the Office of State Tax Commissioner.

Cities within Walsh County
The following cities are located within Walsh County, and where noted, have city tax:

- Adams*
- Ardoch*
- Auburn
- Cashel
- Conway*
- Edinburg*-1%
- Fairdale*
- Fordville*
- Forest River*
- Grafton*-2%
- Herrick
- Herriott
- Hoople*-1%
- Kerry
- Lankin*
- Mandt
- Minto*-1%
- Nash
- Oakwood
- Ops
- Park River*-2%
- Pisek*
- Pleasant Valley
- Poland
- Veseleyville
- Voss
- Warsaw

* incorporated
Cities within Walsh County with City Taxes

The following chart identifies the cities within Walsh County that have city taxes and identifies the rates at which tax should be charged (rates effective April 1, 2011).

### Combined State, City, and County Tax Rates for Walsh County

**When Customer Takes Possession In:**

<table>
<thead>
<tr>
<th></th>
<th>Edinburg</th>
<th>Grafton</th>
<th>Hoople</th>
<th>Minto</th>
<th>Park River</th>
<th>Walsh County locations w/no city tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Sales &amp; Use Tax</td>
<td>6.25%</td>
<td>7.25%</td>
<td>6.25%</td>
<td>6.25%</td>
<td>7.25%</td>
<td>5.25%</td>
</tr>
<tr>
<td>New Farm Machinery*</td>
<td>3.00%</td>
<td>3.00%</td>
<td>3.00%</td>
<td>3.0%</td>
<td>3.0%</td>
<td>3.0%</td>
</tr>
<tr>
<td>New Farm Irrigation Equipment</td>
<td>4.00%</td>
<td>3.00%*</td>
<td>3.00%*</td>
<td>3.0%</td>
<td>5.0%</td>
<td>3.0%***</td>
</tr>
<tr>
<td>New Mobile Homes</td>
<td>4.25%</td>
<td>5.25%</td>
<td>4.25%</td>
<td>4.25%</td>
<td>5.25%</td>
<td>3.25%</td>
</tr>
<tr>
<td>Gross Receipts from Coin-Operated Amusement</td>
<td>6.25%</td>
<td>7.25%</td>
<td>6.25%</td>
<td>6.25%</td>
<td>5.25%**</td>
<td>5.25%</td>
</tr>
<tr>
<td>Lodging-Hotel, Motel, &amp; Tourist Court Accommodations</td>
<td>6.25%</td>
<td>9.25%***</td>
<td>6.25%</td>
<td>6.25%</td>
<td>7.25%</td>
<td>5.25%</td>
</tr>
<tr>
<td>Lodging-Bed &amp; Breakfast Accommodations licensed under N.D.C.C. § 23-09.1</td>
<td>6.25%</td>
<td>7.25%</td>
<td>6.25%</td>
<td>6.25%</td>
<td>7.25%</td>
<td>5.25%</td>
</tr>
<tr>
<td>Alcoholic Beverages</td>
<td>8.25%</td>
<td>9.25%</td>
<td>8.25%</td>
<td>8.25%</td>
<td>9.25%</td>
<td>7.25%</td>
</tr>
</tbody>
</table>

* Exempt from city and county tax
** City exempts coin-operated amusement
*** Includes 2% City Lodging tax
**** Exempt from Walsh County tax

For additional information relating to the application of local taxes, please refer to the *Local Option Taxes by Location* guideline.

Questions concerning the Walsh County sales, use and gross receipts taxes 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 e-mail at saletax@nd.gov, or by mail at Office of State Tax Commissioner, Sales and Special Taxes, 600 E. Boulevard Ave., Dept 127, Bismarck ND 58505-0599.