Guideline

Walsh County Sales, Use and Gross Receipts Tax

Cory Fong
Tax Commissioner

October 2006

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:

- Natural Gas is exempt.
- New Farm Machinery and New Farm Irrigation Equipment are exempt.
- Maximum Tax (Refund Cap) of $25.00 per transaction.
- 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.

Cities Within Walsh County

The following cities are located within Walsh County:

- Adams
- Ardoch
- Conway
- Edinburg
- Fairdale
- Fordville
- Forest River
- Grafton
- Hoople
- Lankin
- Minto
- Nash
- Ops
- Park River
- Pisek
- Voss
- Warsaw

21894

North Dakota Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, ND 58505-0599
701.328.3470
TDD: 1.800.366.6888
salestax@nd.gov
www.nd.gov/tax

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:

	Combined State, City, and County Tax Rates For Walsh County When Customer Takes Possession In:				
	Edinburg	Grafton	Hoople	Park River	Other Walsh County Locations
General Sales & Use Tax:	6.25%	6.25%	6.25%	7.25%	5.25%
Natural Gas[1]:	3%	2%	2%	4%	2%
New Farm Machinery[1]:	3%	3%	3%	3%	3%
New Farm Irrigation Equipment[1]:	4%	3%	3%	5%	3%
New Mobile Homes:	4.25%	4.25%	4.25%	5.25%	3.25%
Gross Receipts from Coin Operated Amusement:	6.25%	6.25%	6.25%	5.25%	5.25%
Gross Receipts From Vending Sales of 99 Cents or Less:	6.25%	6.25%	6.25%	7.25%	5.25%
Lodging - Hotel, Motel, and Tourist Court Accommodations:	7.25%	9.25%[2]	7.25%	8.25%	6.25%
Lodging - Bed & Breakfast Accommodations Licensed under N.D.C.C. ch. 23-09.1:	6.25%	8.25%[2]	6.25%	7.25%	5.25%
Alcoholic Beverages:	8.25%	8.25%	8.25%	9.25%	7.25%

[1] Exempt from Walsh County Tax
[2] Includes 2% City Lodging 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 701.328.3470, by e-mail at salestax@nd.gov, or by mail at Office of State Tax Commissioner, Sales and Withholding Taxes, 600 E. Boulevard Ave. Dept. 127, Bismarck, ND 58505-0599.