Guideline

Williams County Sales and Use Tax

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Tax Commissioner

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Sales and Use Tax

Williams County has a 1/2 percent sales and use tax that became effective October 1, 2006. The Williams County tax is in addition to state and city sales, use and gross receipts taxes.

The following is a brief synopsis of the Williams County sales and use tax:

- Alcoholic Beverages are exempt.
- New Farm Machinery and New Farm Irrigation Equipment are exempt.
- Gross Receipts from Coin-Operated Vending Sales of 99 cents or less are exempt.
- Gross Receipts from Coin-Operated Amusement Machines are exempt.
- Includes Contractor Limited Exemption when a Contractor's Certificate is used.
- Maximum Tax (Refund Cap) of $12.50 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.

Contractor Limited Exemption

Some local tax ordinances include a Contractor Limited Exemption. When this exemption applies, local tax is not due to the local jurisdiction where the purchaser takes possession of the materials unless the materials are consumed or installed within that local jurisdiction. For more details about this exemption, see the Contractor section of the *Local Option Taxes by Location* guideline.

Cities Within Williams County

The following cities are located within Williams County:

- Alamo
- Appam
- Bonetraill
- Buford
- Corinth
- Epping
- Grenora
- Hamlet
- Hanks
- McGregor
- Marmon
- Ray
- Spring Brook
- Temple
- Tioga
- Trenton
- Wheelock
- Wildrose
- Williston
- Zahl

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Cities Within Williams County With City Taxes

The following chart identifies the cities within Williams County that have city taxes and identifies the rates at which tax should be charged:

	Combined State, City, and County Tax Rates For Williams County When Customer Takes Possession In:			
	Grenora	Tioga	Williston	Other Williams County Locations
General Sales & Use Tax:	6.5%	6.5%	7.5%	5.5%
Natural Gas:	2.5%	2.5%	2.5%	2.5%
New Farm Machinery[3]:	4%	3%	3%	3%
New Farm Irrigation Equipment[3]:	4%	4%	3%	3%
New Mobile Homes:	4.5%	4.5%	5.5%	3.5%
Gross Receipts from Coin Operated Amusement[3]:	6%	6%	5%	5%
Gross Receipts From Vending Sales of 99 Cents or Less[3]:	6%	6%	7%	5%
Lodging - Hotel, Motel, and Tourist Court Accommodations:	7.5%	8.5%[1]	10.5%[2]	6.5%
Lodging - Bed & Breakfast Accommodations Licensed under N.D.C.C. ch. 23-09.1:	6.5%	7.5%[1]	9.5%[2]	5.5%
Alcoholic Beverages[3]:	8%	8%	9%	7%

[1] Includes 1% City Lodging Tax
[2] Includes 2% City Lodging Tax
[3] Exempt from Williams 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 Williams County sales and use tax may be directed to the Office of State Tax Commissioner. You may contact the Office of State Tax Commissioner by phone at 701.328.3470, 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.