



STATE OF NORTH DAKOTA  
**OFFICE OF STATE TAX COMMISSIONER**  
Cory Fong, Commissioner

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**To:** Glen Ullin Motels, Restaurants and Bars

**From:** Office of State Tax Commissioner, Tax Compliance Section

**Subject:** City Lodging and City Lodging and Restaurant Tax

**Date:** October 31, 2012

***Effective January 1, 2013, Glen Ullin will impose a 2 percent City Lodging tax and a 1 percent City Lodging and Restaurant tax.*** The Office of State Tax Commissioner will administer the taxes. The City Lodging tax and the City Lodging and Restaurant tax are in addition to the state and city sales taxes already in place.

Under the new ordinance, the 2 percent 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

Under the new ordinance, the 1 percent City Lodging and Restaurant 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
- Gross receipts of restaurants or bars from sales of prepared food and non-alcoholic beverages
- On-sale alcoholic beverages

Effective January 1, 2013, the combined state and local tax rates within the city limits of Glen Ullin will be:

- General sales and use tax: 6 percent (5% state + 1% city)
- Restaurant (sale of food and non-alcoholic beverages): 7 percent (5% state + 1% city + 1% city lodging and restaurant)
- Alcoholic Beverages:
  - Off-sale alcoholic beverages: 8 percent (7% state + 1% city)
  - On-sale alcoholic beverages: 9 percent (7% state + 1% city + 1% city lodging and restaurant)
- Hotel, Motel and Tourist Court Accommodations, and Bed & Breakfast Accommodations licensed under North Dakota Century Code ch. 23-09.1: 9 percent (5% state + 1% city sales + 2% city lodging + 1% city lodging and restaurant)

The city lodging tax is reported and remitted on a separate form called *City Lodging and Restaurant Tax and/or City Lodging Tax* (Form F10). Enclosed is a taxpayer copy of the lodging and restaurant tax form that you will receive to report this tax. Our office will mail the F10 return to you approximately one month before the filing due date and will follow the same schedule as your sales tax return, i.e., monthly, quarterly, etc.

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 Option Tax Guideline and Rate Charts are available on our website at [www.nd.gov/tax](http://www.nd.gov/tax), or can be obtained by contacting our office.

If you have any questions concerning the Glen Ullin City Lodging tax or City Lodging and Restaurant tax, please contact the Office of State Tax Commissioner, Tax Compliance Section, Dept. 127, 600 E Boulevard, Bismarck, ND 58505-0599. The phone number for our office is 701.328.1246.



STATE OF NORTH DAKOTA  
**OFFICE OF STATE TAX COMMISSIONER**  
RYAN RAUSCHENBERGER, COMMISSIONER

**To:** Belfield Sales, Use, and Gross Receipts Tax Permit Holders

**From:** Office of State Tax Commissioner, Tax Compliance Section

**Subject:** Belfield Sales, Use, and Gross Receipts Tax

**Date:** January 31, 2018

At the present time, the city of **Belfield** has a two percent (2%) city sales, use, and gross receipts tax in place with a \$50/sale Maximum Tax (Refund Cap). The tax rate for Belfield starting April 1, 2018 will remain at 2%, but the Maximum Tax (Refund Cap) is eliminated. No other changes were made to the ordinance. The following applies:

- Maximum Tax (Refund Cap) is eliminated
- No additional exemptions beyond what the state allows
- No permit holder compensation is included
- Proceeds will be used for general fund, park board, fire department, street fund, Heart River fund, ambulance, senior citizens, and capital improvements

The Office of State Tax Commissioner has contracted with the city of Belfield to administer the city sales, use, and gross receipts tax. 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 Option Tax Guideline and Rate Charts are available on our website at [www.nd.gov/tax](http://www.nd.gov/tax).

Effective April 1, 2018, the combined state and city rates within the city limits of Belfield will be as follows:

- General sales and use tax: 7 percent (5% state + 2% city)
- New farm machinery: 5 percent (3% state + 2% city)
- New farm irrigation equipment: 5 percent (3% state + 2% city)
- New mobile homes: 5 percent (3% state + 2% city)
- Lodging:
  - Hotel, Motel and Tourist Court Accommodations, and Bed & Breakfast Accommodations licensed under North Dakota Century Code ch. 23-09.1:  
9 percent (5% state + 2% city sales + 2% City Lodging tax)
- Restaurant (sale of food and non-alcoholic beverages): 7 percent (5% state + 2% city sales)
- Alcoholic Beverages:
  - Off-sale alcoholic beverages: 9 percent (7% state + 2% city gross receipts)
  - On-sale alcoholic beverages: 9 percent (7% state + 2% city gross receipts)

Questions concerning the Belfield city sales, use, and gross receipts tax may be directed to the Office of State Tax Commissioner. You may contact the Office of State Tax Commissioner by phone at 701.328.1246, by email at [salestax@nd.gov](mailto:salestax@nd.gov), or by mail at Office of State Tax Commissioner, Tax Compliance Section, 600 E Boulevard, Dept. 127, Bismarck, ND 58505-0599.

**City of Evergreen**  
Posted March 11, 2019

Effective April 1, 2019

The City of Evergreen has increased their sales and use taxes as shown below:

<b>Sales &amp; Use Taxes:</b>	<b><u>OLD RATES</u></b>	<b><u>NEW RATES</u></b>
General Rate .....	2.00%	3.00%
Admissions to places of amusement and entertainment .....	2.00%	3.00%
Retail Selling Price of food for human consumption sold through vending machines .....	1.50%	1.50%
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	.75%	.75%
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	.75%	.75%
Net difference paid for all automotive vehicles, truck trailers, semi- trailers and house trailers .....	.25%	.25%
Withdrawal fee for automotive vehicle dealers only .....	\$2.50	\$2.50

If sales of tangible personal property are made or delivered, or if purchases of tangible personal property are stored, used or consumed, outside the corporate limits of the city but within the police jurisdiction of the city, the rates of tax are one-half of those stated above.

Your City of Evergreen sales and use taxes may be remitted online through the 'Local Tax' account in the Alabama Department of Revenue's online filing system, My Alabama Taxes (MAT), the 'ONE SPOT' to file: <https://myalabamataxes.alabama.gov>. If you have any questions about your City of Evergreen taxes, please contact:

Avenu/RDS  
P. O. Box 830725  
Birmingham, AL 35283-0725  
1-800-556-7274

If you have any questions regarding this notice, please contact this office:

ALABAMA DEPARTMENT OF REVENUE  
Sales & Use Tax Division  
P.O. Box 327710  
Montgomery, Alabama 36132-7710  
(334) 242-1490

## Recent and proposed changes to the Model City Tax Code and City Rates

### 2014 Amendments to the Model City Tax Code

### 2013 Amendments to the Model City Tax Code

### 2012 Amendments to the Model City Tax Code

March 2019

### CITY OF MESA

#### ***Effective March 1, 2019***

On November 6, 2018, a majority of voters in the City of Mesa approved Question 2 to increase the Transaction Privilege Tax (TPT) to 2.0%. The rate increases detailed in Ordinance 5478 will provide funds solely for Mesa Police, Mesa Fire and Medical Services, Personnel, Equipment, Training and Related Costs.

This change has an effective date of March 1, 2019.

Rates that will change per Ordinance 5478 are referenced below.

Business Class	Region Code	Business Code
Advertising	ME	018
Amusement	ME	012
Contracting-Prime	ME	015
Contracting - Speculative Builder	ME	016
Contracting - Owner Builder	ME	037
Job Printing	ME	010
Manufactured Buildings	ME	027
Timbering and Other Extraction	ME	020
Publication	ME	009
Hotels	ME	044
Hotels/Motel (Additional Tax)	ME	144
Residential Rental, Leasing & Licensing for Use	ME	045
Commercial Rental, Leasing & Licensing for Use	ME	213
Rental, Leasing, & Licensing for Use of Tangible Personal Property	ME	214
Restaurant and Bars	ME	011
Retail Sales	ME	017
MRRA Amount	ME	315
Communications	ME	005
Transporting	ME	006
Utilities	ME	004