

NOTICE TO BUSINESS OWNERS: Burleigh County Tax Increase – Effective October 1, 2024

The Tax Change:	Current Rate:	Increase:	NEW RATE: (effective October 1 st):
<i>Burleigh County (county tax increase)</i>	<i>0.5%</i>	<i>0.5%</i>	<i>1%</i>

NOTE: In Burleigh County, the cities of Bismarck, Lincoln, and the southern portion of Wilton are affected by this tax change as they charge a County Tax.

Type of Tax by Category	State Tax	Burleigh County Tax (new rate eff. 10/01/2024)	LOCAL TAX - Bismarck -	LOCAL TAX - Lincoln -	LOCAL TAX - Wilton - (southern portion)	BISMARCK ONLY Lodging/Rest. /Alcoholic Bev. Addl. Tax
General Sales and Use Tax:	5%	1%	1.5%	1%	2%	
New Farm Machinery/Farm Irrigation Eqmt.:	3%	1%	1.5%	1%	2%	
New Manufactured Homes:	3%	1%	1.5%	1%	2%	
Lodging: <i>Hotel, motel, and tourist court accommodations and bed and breakfast accommodations licensed under N.D. Century Code. Ch. 13-09.1.</i>	5%	1%	1.5%	1%	2%	1%
Restaurants, concession stands, and mobile food trucks (sale of food and non-alcoholic beverages):	5%	1%	1.5%	1%	2%	1%
Alcoholic Beverages:	7% <small>This rate is for <u>both</u> off-sale and on-sale.</small>	1%	1.5%	1%	2%	1%

For more information, visit: www.eaton-cpa.com or www.tax.nd.gov/business/sales-and-use-tax