



## City of Napoleon Local Lodging Tax

The City of Napoleon will impose a 2% Local Lodging tax effective April 1, 2025.

The North Dakota Office of State Tax Commissioner has contracted with the City of Napoleon to administer their city local lodging tax. Tax is computed by multiplying the taxable purchase amount by the tax rate and carrying the product to the third decimal place. If the third decimal place is five or greater, round up; if it is four or less, round down. A local tax guideline is available at [www.tax.nd.gov/guidelines](http://www.tax.nd.gov/guidelines).

Effective April 1, 2025, the combined state and city rates within the city limits of Napoleon for lodging accommodations will be as follows:

- 9% (5% state + 2% city + 2% city local lodging).

Lodging accommodations include hotel, motel, and tourist court accommodations and bed & breakfast accommodations licensed under North Dakota Century Code Ch. 13-09.1.

Questions concerning the Napoleon city local lodging tax may be directed to the Office of State Tax Commissioner. To receive notification of the quarterly updates automatically, please subscribe to our email subscription list at [www.tax.nd.gov/EmailSignup](http://www.tax.nd.gov/EmailSignup). 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, Sales Tax Compliance Section, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599.