

**Ramsey County**  
**Lodging and Restaurant Tax Ordinance**  
**Effective Date – April 1, 2020**

A RESOLUTION RELATING TO THE ENACTMENT AND ADMINISTRATION OF A LODGING AND RESTAURANT TAX IN RAMSEY COUNTY, ND.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF RAMSEY COUNTY, ND that the following rules and regulations shall govern the enactment and administration of a Lodging and Restaurant Tax in all places in Ramsey County, excluding incorporated cities that have enacted such a tax pursuant to the powers set forth in chapter 40-57.3-04 of North Dakota Century Code (NDCC).

AUTHORITY: N.D.C.C. 11-09.2

**SECTION 1.           COUNTY LODGING TAX**

There is imposed a tax of two percent, upon the gross receipts of retailers on the leasing or renting of hotel, motel, or other accommodations within the county for periods of fewer than thirty consecutive calendar days or one month. The tax imposed by this ordinance will be in addition to the state sales tax on rental accommodations provided in chapter 57-39.2 NDCC. The county may not impose a county lodging tax under this section on the gross receipts of retailers located within the boundaries of a city within the county if the city has imposed a city lodging tax, or subsequently enacts and imposes a city lodging tax, under section 40-57.3-0 NDCC. The county shall deposit all proceeds in the County Visitors' Promotion Fund.

**SECTION 2.           COUNTY LODGING AND RESTAURANT TAX**

There is imposed a tax of one percent upon the gross receipts of retailers on the leasing or renting of a hotel, motel, or ~~tourist court~~ other accommodations within the county for periods of less than thirty consecutive calendar days or one month and upon the gross receipts of a restaurant from any sales of prepared food or beverages, not including alcoholic beverage, which are subject to state sales tax. For purposes of this section, "restaurant" means any place where food is prepared and intended for individual portion service for consumption on or off the premises and "prepared" includes heating prepackaged food. Accommodations, food and beverages may all, each, or in any combination be subjected to the tax under this section, if all items in any category which are taxable under state law are taxable, except as otherwise provided by chapter 11-09.2 NDCC. The tax imposed under this section is in addition to state sales taxes on

rental accommodations and restaurant sales which the county imposes under this section and the proceeds shall be deposited in the County Visitors' Promotion Fund. The county may not impose a county lodging and restaurant tax under this ordinance on the gross receipts of retailers located within the boundaries of a city within the county if the city has imposed a city lodging and restaurant tax, or subsequently enacts and imposes a city lodging and restaurant tax, under section 40-57.3-01.1 NDCC on the gross receipts from the same transaction. The county shall deposit all proceeds in the County Visitors' Promotion Fund.

### SECTION 3. COUNTY VISITORS' PROMOTION FUND

There is hereby created a fund to be known as the County Visitors' Promotion Fund, and all taxes collected pursuant to this ordinance, less costs of administration as herein provided, shall be placed in this fund and utilized to promote, encourage, and attract visitors to come to the county and use the travel and tourism facilities within the county.

### SECTION 4. ADMINISTRATION OF FUND.

The County Visitors' Promotion Fund shall be administered by the Visitors' Committee of the Devils Lake Area Chamber of Commerce-Tourism Division pursuant to agreement with Ramsey County. The Devils Lake Area Chamber of Commerce-Tourism Division shall receive, plan, execute, and review the expenditure of proceeds from the County Visitors' Promotion Fund and report its activities annually to the Board of County Commissioners. The members of the Visitors' Committee of the Devils Lake Area Chamber of Commerce-Tourism Division shall receive no compensation payable from the County Visitors' Promotion Fund, except reimbursement for necessary expenses. The Ramsey County Board of County Commissioners shall make two appointments to the Visitors' Committee, each with 4-year terms, except that one appointment must be for an initial term for 2 years, vacancies must be filled in the same manner as the initial appointment. (added 11/19/19).

### SECTION 5. BUDGET

The operating budget for the Devils Lake Area Chamber of Commerce-Tourism Division shall be established annually by the Visitors' Committee of the Devils Lake Area Chamber of Commerce-Tourism Division and thereafter, submitted to the Board of County Commissioners for its approval.


### SECTION 6. PAYMENT AND COLLECTION OF TAX

The taxes imposed under this ordinance are due and payable at the same time the taxpayer is required to file a return under chapter 57-39.2 NDCC and must be collected and administered by the North Dakota State Tax Commissioner in the manner provided in chapter 57-39.2 NDCC. The taxpayer shall add the taxes imposed under this chapter to the sales, lease, or rental price and shall collect the tax from the consumer. A retailer may not advertise or hold out or state to the public, or to any consumer, directly or indirectly, that the taxes or any part of the taxes imposed under this chapter are assumed, absorbed, or refunded by the taxpayer.

SECTION 7.            EFFECTIVE DATE

This ordinance shall take effect April 1, 2020.

Adopted by the Board of Ramsey County Commissioners in Devils Lake, North Dakota this 17th day of December, 2019.

  
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Chairperson, Ramsey County Commission

12-17-19  
\_\_\_\_\_  
Date

Dates read:

1<sup>st</sup> Reading – November 5, 2019

2<sup>nd</sup> Reading – November 19, 2019

Final Reading – December 3, 2019