

Fifty-fifth  
Legislative Assembly  
of North Dakota

**SENATE BILL NO. 2242**

Introduced by

Senators Kelsh, Kringstad

Representatives Hausauer, Maragos

1 A BILL for an Act to amend and reenact sections 57-39.2-03.2 and 57-40.2-03.2 of the North  
2 Dakota Century Code, relating to the rate of sales and use taxes on sales, storage, use, or  
3 consumption of alcoholic beverages.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1. AMENDMENT.** Section 57-39.2-03.2 of the North Dakota Century Code  
6 is amended and reenacted as follows:

7 **57-39.2-03.2. Sales tax on alcoholic beverages and tobacco products.**

8 Notwithstanding any other provision of law, the sales taxes imposed by this chapter apply to the  
9 gross receipts of retailers from all sales at retail of alcoholic beverages as defined in section  
10 5-01-01, whether mixed or unmixed at the time of sale or thereafter, and whether sold for  
11 consumption on the premises or through off-sale outlets for consumption off the premises, and  
12 cigarettes, cigars, and other tobacco products, provided that gross receipts from the sale  
13 thereof means and includes any other taxes imposed on such merchandise or its use or on the  
14 retail or other sale thereof. ~~Notwithstanding any other provision of law, there is imposed a tax~~  
15 ~~of seven percent on the gross receipts of retailers from all sales at retail of alcoholic beverages,~~  
16 ~~which is in lieu of and not in addition to any other tax imposed by this chapter.~~

17 **SECTION 2. AMENDMENT.** Section 57-40.2-03.2 of the North Dakota Century Code  
18 is amended and reenacted as follows:

19 **57-40.2-03.2. Use tax on alcoholic beverages and tobacco products.**

20 Notwithstanding any other provision of law, the use taxes imposed by this chapter apply to the  
21 storage, use, or consumption in this state of alcoholic beverages as defined in section 5-01-01,  
22 whether mixed or unmixed at the time of sale or thereafter, and whether sold for consumption  
23 on the premises or through off-sale outlets for consumption off the premises, and cigarettes,  
24 cigars, and other tobacco products, provided that gross receipts from the sale thereof mean and

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- 1 include any other taxes imposed on such merchandise or its use or on the retail or other sale
- 2 thereof. ~~Notwithstanding any other provision of law, there is imposed a tax of seven percent on~~
- 3 ~~the storage, use, or consumption in this state of alcoholic beverages, which is in lieu of and not~~
- 4 ~~in addition to any other tax imposed by this chapter.~~