

Fifty-fifth
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1379

Introduced by

Representatives Grosz, Delzer

Senators Freborg, Kringstad

1 A BILL for an Act to amend and reenact subsection 1 of section 57-39.2-02.1 of the North
2 Dakota Century Code, relating to sales taxes for playing machines for amusement or
3 entertainment; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 1 of section 57-39.2-02.1 of the North Dakota
6 Century Code is amended and reenacted as follows:

- 7 1. Except as otherwise expressly provided in subsection 2 for sales of mobile homes
8 used for residential or business purposes and for sales of farm machinery, farm
9 machinery repair parts, and irrigation equipment used exclusively for agricultural
10 purposes and except as otherwise expressly provided in this chapter, there is
11 imposed a tax of five percent upon the gross receipts of retailers from all sales at
12 retail including the leasing or renting of tangible personal property as provided in
13 this section, within the state of North Dakota of the following to consumers or
14 users:
- 15 a. Tangible personal property, consisting of goods, wares, or merchandise,
16 except mobile homes used for residential or business purposes and farm
17 machinery, farm machinery repair parts, and irrigation equipment used
18 exclusively for agricultural purposes.
- 19 b. The furnishing or service of communication services or steam other than
20 steam used for processing agricultural products.
- 21 c. Tickets or admissions to places of amusement or entertainment or athletic
22 events, including amounts charged for participation in an amusement,
23 entertainment, or athletic activity, and including the furnishing of bingo cards
24 ~~and the playing of any machine for amusement or entertainment in response~~

- 1 ~~to the use of a coin. The tax imposed by this section applies only to eighty~~
2 ~~percent of the gross receipts collected from coin-operated amusement~~
3 ~~devices.~~
4 d. Magazines and other periodicals.
5 e. The leasing or renting of a hotel or motel room or tourist court
6 accommodations.
7 f. The leasing or renting of tangible personal property the transfer of title to
8 which has not been subjected to a retail sales tax under this chapter or a use
9 tax under chapter 57-40.2.

10 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
11 June 30, 1997.