

Fifty-sixth
Legislative Assembly
of North Dakota

SENATE BILL NO. 2259

Introduced by

Senators Naaden, Christmann

1 A BILL for an Act to create and enact a new section to chapter 11-09.1 of the North Dakota
2 Century Code, relating to the exemption of purchases by nonresidents from county home rule
3 sales taxes.

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

5 **SECTION 1.** A new section to chapter 11-09.1 of the North Dakota Century Code is
6 created and enacted as follows:

7 **Exemption of nonresidents from county sales tax.** A nonresident of a county that
8 imposes a sales or use tax under this chapter is exempt from the sales or use tax imposed by
9 the county. Any person claiming exemption under this section shall present to the retailer a
10 motor vehicle operator's license or permit or other valid identification showing the person's
11 residency outside the county to establish the exempt status of the sale. A charter, ordinance, or
12 resolution of a home rule county may not supersede the provisions of this section.