

Fifty-seventh
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1345

Introduced by

Representatives Brandenburg, Froseth, Nicholas, Renner

Senators Kroeplin, Wanzek

1 A BILL for an Act to amend and reenact subsection 12 of section 57-39.2-04 of the North
2 Dakota Century Code, relating to sales tax exemptions for residents of adjoining states; to
3 repeal section 57-39.2-28 of the North Dakota Century Code, relating to sales tax refunds for
4 Canadian residents; and to provide an effective date.

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

6 **SECTION 1. AMENDMENT.** Subsection 12 of section 57-39.2-04 of the North Dakota
7 Century Code is amended and reenacted as follows:

8 12. Gross receipts from a sale otherwise taxable under this chapter made to a person
9 who is a resident of an adjoining state which does not impose or levy a retail sales
10 tax under the following conditions:

11 a. The nonresident is in the state of North Dakota for the express purpose of
12 making a purchase and not as a tourist.

13 b. The nonresident furnishes to the North Dakota retailer a certificate signed by
14 the nonresident in a form as the commissioner may prescribe reciting
15 sufficient facts establishing the exempt status of the sale. Unless the
16 certificate is furnished it must be presumed, until the contrary is shown, that
17 the nonresident was not in the state of North Dakota for the express purpose
18 of making a purchase.

19 c. The sale is one hundred fifty dollars or more.

20 **SECTION 2. REPEAL.** Section 57-39.2-28 of the North Dakota Century Code is
21 repealed.

22 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
23 June 30, 2001.