

HOUSE BILL NO. 1156

Introduced by

Government and Veterans Affairs Committee

(At the request of the Office of Management and Budget)

1 A BILL for an Act to amend and reenact section 44-08-04.5 of the North Dakota Century Code,
2 relating to the direct billing of employee lodging expenses.

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

4 **SECTION 1. AMENDMENT.** Section 44-08-04.5 of the 1999 Supplement to the North
5 Dakota Century Code is amended and reenacted as follows:

6 **44-08-04.5. Prepayment and direct billing of out-of-state lodging expenses of**
7 **state officers and employees.**

8 1. The office of management and budget shall seek to obtain sales tax exemptions for
9 state employee travel lodging expense from all other states and the District of
10 Columbia. If available from other states, the office of management and budget
11 shall file exemption records, documents, or numbers for use by state agencies.
12 Whenever any state agency, board, bureau, or institution makes out-of-state travel
13 plans involving a lodging expense, the agency may contact the office of
14 management and budget to determine if a sales tax exemption has been obtained
15 from the destination state or states. If an exemption has been obtained, and if
16 travel plans are sufficiently certain, the agency, board, bureau, or institution may
17 obtain the required documentation from the office of management and budget and
18 arrange with the out-of-state lodging provider to have the agency prepay the
19 lodging expense or to have the lodging expense directly billed to the agency and
20 obtain the benefit of the sales tax exemption.

21 2. If a state agency, board, bureau, or institution makes out-of-state travel plans
22 involving a lodging expense when the lodging expense may be obtained at a
23 reduced cost because it is part of a combination of travel-related expenses
24 purchased together, the agency, board, bureau, or institution may arrange with the

- 1 lodging provider to have the lodging expense prepaid by the agency or billed
- 2 directly to the agency.