

Fifty-eighth
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1328

Introduced by

Representatives Clark, Pietsch, Porter

Senators Brown, Wardner

1 A BILL for an Act to create and enact a new subsection to section 57-39.2-04 and a new
2 subsection to section 57-40.3-04 of the North Dakota Century Code, relating to a sales, use,
3 and motor vehicle excise tax exemption for the acquisition by a charitable organization of
4 property to be awarded as a raffle prize; and to provide an effective date.

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

6 **SECTION 1.** A new subsection to section 57-39.2-04 of the North Dakota Century
7 Code is created and enacted as follows:

8 Gross receipts from sales of tangible personal property purchased by a charitable
9 organization to be awarded as a prize in a raffle conducted in accordance with law
10 if the winner of the tangible personal property will be subject to sales or use taxes
11 upon receiving the property.

12 **SECTION 2.** A new subsection to section 57-40.3-04 of the North Dakota Century
13 Code is created and enacted as follows:

14 Any motor vehicle acquired by a charitable organization to be awarded as a prize
15 in a raffle conducted in accordance with law if upon registration the motor vehicle
16 will be subject to taxes under this chapter or the motor vehicle is registered in
17 another state.

18 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
19 June 30, 2003.