

Fifty-ninth
Legislative Assembly
of North Dakota

SENATE BILL NO.

Introduced by

Senator Every

1 A BILL for an Act to create and enact a new subsection to section 57-39.2-04 of the North
2 Dakota Century Code, relating to a sales tax holiday for purchases of clothing or footwear
3 during August of each year.

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

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

- 7 a. Gross receipts from the sale of an article of clothing or footwear designed to
8 be worn on or about the human body if all of the following apply:
- 9 (1) The sales price of the article is less than one hundred dollars.
10 (2) The sale takes place during the seven-day period beginning with the
11 first Friday in August.
- 12 b. This subsection does not apply to any of the following:
- 13 (1) Special clothing or footwear that is primarily designed for athletic
14 activity or protective use and that is not normally worn except when
15 used for the athletic activity or protective use for which it is designed.
- 16 (2) Accessories, including jewelry, handbags, luggage, umbrellas, wallets,
17 watches, and similar items carried on or about the human body, without
18 regard to whether they are worn on the body in a manner characteristic
19 of clothing.
- 20 (3) Rental of clothing or footwear.