

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 and use tax exemption for nonprescription drugs and
3 health products; and to provide an effective date.

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 Gross receipts from sales of nonprescription drugs and health products for human
8 use or consumption only, prepackaged for use by consumers, and labeled in
9 accordance with the requirements of state and federal law. For purposes of this
10 section, "nonprescription drugs and health products" means:

- 11 a. Allergy, asthma, and sinus products including allergy relief products, asthma
12 medications, and sinus medications.
- 13 b. Cough and cold preparations including cold medications, cough drops and
14 lozenges, cough syrups, nasal decongestants, sore throat remedies, and
15 topical vapor products.
- 16 c. Digestive products including antacids and anti-gas products, anti-diarrheal
17 preparations, anti-nausea preparations, and laxatives.
- 18 d. Feminine products including feminine deodorants and itching remedies,
19 feminine yeast infection remedies, and feminine personal lubricants.
- 20 e. Internal analgesics, including arthritis pain relievers, general pain relievers,
21 and menstrual relief products.
- 22 f. Nutritional products including herbal products and vitamins and minerals.
- 23 g. Topical products, including acne aids, anti-itch products; corn, callus, and wart
24 removers; diaper rash products; eye care products; first-aid products;

1 fungicidal preparations; hair regrowth treatments; hemorrhoidal preparations;
2 oral care products; and topical analgesics.

3 h. Home diagnostic test kits, sleeping aids, and smoking cessation aids.

4 **SECTION 2. EFFECTIVE DATE.** This Act if effective for taxable events beginning after
5 June 30, 2005.