

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, 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 relief products, asthma medications, and sinus medications.
 - 12 b. Cold medications, cough drops and lozenges, cough syrups, nasal
13 decongestants, sore throat remedies, and topical vapor products.
 - 14 c. Antacids and antigas products, antidiarrheal preparations, antinausea
15 preparations, and laxatives.
 - 16 d. Feminine deodorants and itching remedies, feminine yeast infection remedies,
17 and feminine personal lubricants.
 - 18 e. Arthritis pain relievers, general pain relievers, and menstrual relief products.
 - 19 f. Herbal products, vitamins, and minerals sold as nutritional supplements.
 - 20 g. Acne aids; anti-itch products; corn, callus, and wart removers; diaper rash
21 products; eye care products; first-aid products; fungicidal preparations; hair
22 regrowth treatments; hemorrhoidal preparations; oral care products; and
23 topical analgesics.
 - 24 h. Home diagnostic test kits, sleeping aids, and smoking cessation aids.

1 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
2 June 30, 2005.