

Fifty-ninth
Legislative Assembly
of North Dakota

ENGROSSED SENATE BILL NO. 2054

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
6 Code is created and enacted as follows:

7 Gross receipts from sales of over-the-counter drugs for human use or
8 consumption. For purposes of this section, "over-the-counter drugs" must be
9 prepackaged with Drug Facts panel or statement of the active ingredients with a
10 list of those ingredients contained in the compound, substance, or preparation, and
11 includes:

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

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

2 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after

3 June 30, 2005.