

Sixtieth
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1228

Introduced by

Representatives Klemin, Belter, Owens

Senators Cook, Flakoll, Urlacher

1 A BILL for an Act to amend and reenact subsection 5 of section 57-01-02.1 of the North Dakota
2 Century Code, relating to retailers providing refund claim forms to purchasers eligible for
3 refunds of city or county sales, use, or gross receipts taxes.

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

5 **SECTION 1. AMENDMENT.** Subsection 5 of section 57-01-02.1 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 5. A retailer shall collect city and county sales and use taxes without regard to any
8 cap or threshold on purchases provided by city or county ordinance, resolution, or
9 charter and a taxpayer is eligible for refund from the tax commissioner of the
10 difference between the amount of city and county sales, use, or gross receipts
11 taxes paid and the amount that would have been due by application of a cap or
12 threshold provided by city or county ordinance, resolution, or charter. At the time
13 of a sale for which the purchaser would be eligible for a city or county sales, use, or
14 gross receipts tax refund by application of a cap or threshold provided by city or
15 county ordinance, resolution, or charter, the retailer shall provide the purchaser
16 with a refund claim form and instructions for filing the refund claim prepared by the
17 tax commissioner.