

Sixtieth
Legislative Assembly
of North Dakota

SENATE BILL NO. 2258

Introduced by

Senators Oehlke, Krauter, Wardner

Representatives Glassheim, N. Johnson, R. Kelsch

1 A BILL for an Act to amend and reenact sections 57-39.7-01, 57-39.7-02, and 57-39.7-03 of the
2 North Dakota Century Code, relating to making permanent the lodging gross receipts tax; to
3 provide an appropriation; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Section 57-39.7-01 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **57-39.7-01. ~~(Effective through June 30, 2007)~~ Imposition - Exemptions.** There is
8 imposed a tax of one percent upon the gross receipts of retailers from all sales at retail within
9 this state from the leasing or renting of hotel, motel, or tourist court accommodations for periods
10 of fewer than thirty consecutive days. The tax imposed under this chapter does not apply to
11 leasing or renting of bed and breakfast accommodations licensed under chapter 23-09.1.

12 **SECTION 2. AMENDMENT.** Section 57-39.7-02 of the North Dakota Century Code is
13 amended and reenacted as follows:

14 **57-39.7-02. ~~(Effective through June 30, 2007)~~ Administration.** The provisions of
15 chapter 57-39.2, pertaining to the administration of the retail sales tax, including refund or
16 credit, provided therein, not in conflict with the provisions of this chapter, govern the
17 administration of the tax levied in this chapter.

18 **SECTION 3. AMENDMENT.** Section 57-39.7-03 of the North Dakota Century Code is
19 amended and reenacted as follows:

20 **57-39.7-03. ~~(Effective through June 30, 2007)~~ Allocation of revenue.** Revenue from
21 the tax imposed by this chapter must not be considered to be a portion of sales, use, and motor
22 vehicle excise tax collections under section 57-39.2-26.1. Revenue from the tax imposed by
23 this chapter must be deposited in the state general fund.

1 **SECTION 4. APPROPRIATION - DEPARTMENT OF COMMERCE - TOURISM**

2 **DIVISION.** There is appropriated out of any moneys in the general fund in the state treasury,
3 not otherwise appropriated, the sum of \$3,041,511, or so much of the sum as may be
4 necessary, to the department of commerce division of tourism for the purpose of defraying the
5 expenses of out-of-state marketing relating to tourism, for the biennium beginning July 1, 2007,
6 and ending June 30, 2009. The amount expended from the appropriation under this section
7 may not exceed the amount of revenue generated from the lodging gross receipts tax under
8 chapter 57-39.7 for the biennium beginning July 1, 2007, and ending June 30, 2009.

9 **SECTION 5. EFFECTIVE DATE.** Sections 1 through 3 of this Act are effective for
10 taxable events occurring after June 30, 2007.