

Sixtieth
Legislative Assembly
of North Dakota

SENATE BILL NO. 2346

Introduced by

Senators Wardner, Dever, Mathern

Representatives N. Johnson, L. Meier, Mueller

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 sales by thrift stores owned
3 and operated by nonprofit corporations; 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 made by a thrift store owned and operated by a nonprofit
8 corporation exempt from federal taxation under section 501(c)(3) of the Internal
9 Revenue Code [26 U.S.C. 501(c)(3)].

10 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
11 June 30, 2007.