

Sixty-first
Legislative Assembly
of North Dakota

SENATE BILL NO. 2053

Introduced by

Legislative Council

(Tribal and State Relations Committee)

1 A BILL for an Act to amend and reenact subsection 6 of section 57-39.2-04 of the North Dakota
2 Century Code, relating to a sales and use tax exemption for purchases by an Indian tribe; and
3 to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 6 of section 57-39.2-04 of the North Dakota
6 Century Code, as effective after June 30, 2009, is amended and reenacted as follows:

7 6. Gross receipts from all sales otherwise taxable under this chapter made to the
8 United States, an Indian tribe, or to any state, including the state of North Dakota,
9 or any of the subdivisions, departments, agencies, or institutions of any state. A
10 political subdivision of another state is exempt under this subsection only if a sale
11 to a North Dakota political subdivision is treated as an exempt sale in that state.
12 The governmental units exempted by this subsection must be issued a certificate
13 of exemption by the commissioner and the certificate must be presented to each
14 retailer whenever this exemption is claimed.

15 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
16 June 30, 2009.