

Sixty-first  
Legislative Assembly  
of North Dakota

**SENATE BILL NO. 2340**

Introduced by

Senators Heckaman, Oehlke, Triplett

Representatives Brandenburg, Weiler

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, 2009.