

Sixty-first  
Legislative Assembly  
of North Dakota

**HOUSE BILL NO.**

Introduced by

Representative S. Meyer

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 of tangible personal  
3 property used on oil or gas wells or enhanced recovery operations; and to provide an effective  
4 date.

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

6 **SECTION 1.** A new subsection to section 57-39.2-04 of the North Dakota Century Code  
7 is created and enacted as follows:

8 Gross receipts from sales of tangible personal property used in drilling, completing,  
9 or equipping an oil or gas well or a well used to inject fluid or gas into a producing  
10 reservoir to enhance recovery of hydrocarbons through secondary or tertiary  
11 recovery projects.

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