Sixty-first Legislative Assembly of North Dakota

SENATE BILL NO.

Introduced by

Senator J. Lee

- 1 A BILL for an Act to create and enact a new section to chapter 57-38 of the North Dakota
- 2 Century Code, relating to registration of certain sexually oriented businesses; and to provide a
- 3 penalty.

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

- 5 **SECTION 1.** A new section to chapter 57-38 is created:
 - Sexually oriented business Registration Penalty.
 - 1. A person that operates a sexually oriented business or who performs live nude entertainment for a sexually oriented business shall register annually with the tax commissioner. The tax commissioner shall provide registration forms and guidelines for registration under this section. Each person required to register under this section shall keep detailed records listing all taxable income earned by that entity related to providing live nude entertainment. An individual providing live nude entertainment shall have the detailed record in that individual's possession at any time the individual is providing live nude entertainment.
 - 2. For the purposes of this section, "sexually oriented business" means an individual or a commercial enterprise that advertises, offers, or provides live nude entertainment for a fee. "Nude" means entirely unclothed or clothed in a manner that leaves uncovered or visible through less than fully opaque clothing any portion of the breasts below the top of the areola of the breasts, if the individual is female, or any portion of the genitals or buttocks.
 - 3. Any person that provides live nude entertainment and fails to register as provided under subsection 1 or fails to keep or possess the records required by the tax commissioner is guilty of a class B misdemeanor.