

Introduced by

1 A BILL for an Act to create and enact a new section to chapter 57-39.2 of the North Dakota  
2 Century Code, relating to a sales tax exemption for telecommunications equipment.

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

4 **SECTION 1.** A new section to chapter 57-39.2 of the North Dakota Century Code is  
5 created and enacted as follows:

6 **Sales tax exemption for equipment used in telecommunications infrastructure**  
7 **development.**

- 8 1. Gross receipts from sales of tangible personal property used in expanding or  
9 constructing telecommunications service infrastructure in this state are exempt  
10 from taxes under this chapter.
- 11 2. The owner of a tangible personal property must apply to the tax commissioner for  
12 a refund of sales and use taxes paid by any contractor, subcontractor, or builder for  
13 which the sales or use tax is claimed as exempt under this section. Application for  
14 a refund must be made at the times and in the manner directed by the tax  
15 commissioner and must include sufficient information to permit the tax  
16 commissioner to verify the sales and use taxes paid and the exempt status of the  
17 sale or use.