

Sixty-first
Legislative Assembly
of North Dakota

HOUSE BILL NO.

Introduced by

Representative Kaldor

1 A BILL for an Act to amend and reenact subsection 2 of section 53-06.1-12 of the North Dakota
2 Century Code, relating to the excise tax on pull tabs.

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

4 **SECTION 1. AMENDMENT.** Subsection 2 of section 53-06.1-12 of the North Dakota
5 Century Code is amended and reenacted as follows:

6 2. Except as provided in subsection 3, in addition to any other tax provided by law
7 and in place of sales or use taxes, there is imposed an excise tax of ~~four and~~
8 ~~one-half~~ three percent on the gross proceeds from the sale at retail of pull tabs and
9 three percent on the gross proceeds from the sale at retail of bingo cards to final
10 users. This includes pull tabs or bingo cards provided to a player in exchange for
11 redeemed winning pull tabs or bingo cards. The tax must be paid to the attorney
12 general when tax returns are filed.