

Sixty-first  
Legislative Assembly  
of North Dakota

**SENATE BILL NO. 2315**

Introduced by

Senators Potter, Andrist, Bakke

Representative Ekstrom

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 books; and to  
3 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 the sale of a book that has been assigned a valid international  
8 standard book number, regardless of whether the book is sold in paper, recorded,  
9 electronic, or any other format.

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