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Sixty-first
Legislative Assembly
of North Dakota

Introduced by

Finance and Taxation Committee

(At the request of the Office of State Tax Commissioner)

1 A BILL for an Act to amend and reenact subsection 12 of section 57-39.2-04 of the North
2 Dakota Century Code, relating to sales and use tax imposed on purchases made in North
3 Dakota by persons from an adjoining state.

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

5 **SECTION 1. AMENDMENT.** Subsection 12 of section 57-39.2-04 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 12. Gross receipts from a sale otherwise taxable under this chapter made to a person
8 ~~who is a resident of~~ from an adjoining state which does not impose or levy a retail
9 sales tax under the following conditions:

10 a. The ~~nonresident~~ person is in the state of North Dakota for the express
11 purpose of making a purchase ~~and not as a tourist~~.

12 b. The ~~nonresident~~ person furnishes to the North Dakota retailer a certificate
13 signed by the ~~nonresident~~ person in a form as the commissioner may
14 prescribe reciting sufficient facts establishing the exempt status of the sale.
15 Unless the certificate is furnished it must be presumed, until the contrary is
16 shown, that the ~~nonresident~~ person was not in the state of North Dakota for
17 the express purpose of making a purchase.

18 c. The sale is fifty dollars or more.