

Sixty-first
Legislative Assembly
of North Dakota

Introduced by

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

1 A BILL for an Act to amend and reenact subsection 1 of section 57-39.2-12 of the North Dakota
2 Century Code, relating to payment of sales taxes in odd numbered years; and to declare an
3 emergency.

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

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

7 1. The tax levied under this chapter is due and payable in quarterly installments on or
8 before the last day of the month next succeeding each calendar quarterly period,
9 except that if total sales subject to sales and use taxes for the preceding calendar
10 year for any business which has been issued a sales tax permit equal or exceed
11 three hundred thirty-three thousand dollars, the tax levied under this chapter is
12 payable monthly on or before the last day of the next succeeding month, ~~except~~
13 ~~tax collected during May in each odd-numbered year is payable on or before the~~
14 ~~twenty-second day of June of that year.~~ The retailer shall pay the total tax due in
15 the manner prescribed by the commissioner. Penalties and interest for failure to
16 file a return, for filing an incorrect return, or for failure to pay the tax due are those
17 prescribed in section 57-39.2-18. If the total of sales subject to the tax decreases
18 below three hundred thirty-three thousand dollars for any succeeding year, the
19 retailer may return to quarterly filing and payments. When there is a sale of any
20 business by any retailer or when any business is discontinued by a retailer, the tax
21 becomes due immediately prior to the sale or discontinuance of the business and if
22 not paid within fifteen days thereafter it becomes delinquent and subject to the
23 penalties provided in section 57-39.2-18. In the event of a business reorganization
24 in which the ownership of the business organization remains in the same person or

1 persons as prior to the reorganization, the total sales subject to sales and use
2 taxes for the preceding calendar year for the business that was reorganized must
3 be used to determine whether the tax is payable monthly under this subsection.

4 **SECTION 2. EMERGENCY.** This Act is declared to be an emergency measure.