

Sixty-second  
Legislative Assembly  
of North Dakota

**SENATE BILL NO. 2216**

Introduced by

Senators Miller, Larsen

Representatives Nathe, Bellew, Heller, Kingsbury

1 A BILL for an Act to create and enact a new section to chapter 57-39.6 of the North Dakota  
2 Century Code, relating to a deduction from alcoholic beverage gross receipts taxes for  
3 operation of a smoke-free bar; and to provide an effective date.

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

5 **SECTION 1.** A new section to chapter 57-39.6 of the North Dakota Century Code is created  
6 and enacted as follows:

7 **Deduction to reimburse retailer for voluntarily maintaining a smoke-free bar.**

8 A retailer who operates a smoke-free bar may deduct and retain revenue from two and one-  
9 tenth percentage points of the taxes imposed under section 57-39.6-02 upon sales of alcoholic  
10 beverages for consumption by guests on the premises. The deduction under this section does  
11 not apply to retailers in whose bar smoking is prohibited by law. For purposes of this section,  
12 "bar" has the meaning provided in section 23-12-09.

13 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after  
14 June 30, 2011.