

Sixty-second
Legislative Assembly
of North Dakota

ENGROSSED SENATE BILL NO. 2184

Introduced by

Senators Hogue, Cook

Representatives Bellew, Weisz

1 A BILL for an Act to provide for a legislative management study relating to the feasibility and
2 desirability of extending the sales tax exemption on purchases of tangible property to all
3 charitable nonprofit organizations and comparative analysis of the efficacy of sales tax
4 exemptions or rate reductions.

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

6 **SECTION 1. LEGISLATIVE MANAGEMENT STUDY - SALES TAX EXEMPTION FOR**
7 **CHARITABLE NONPROFITS.** During the 2010-11 interim, the legislative management shall
8 consider studying the feasibility and desirability of extending the sales tax exemption on
9 purchases of tangible property to all charitable nonprofit organizations so that all such
10 organizations are treated equally and fairly under state law. The legislative management also
11 may undertake a comparative analysis of the efficacy of sales tax exemptions and rate
12 reductions including, for each exemption or reduction, a detailed analysis of the fiscal impact to
13 the state, benefits to the state economy from eliminating or retaining the exemption or rate
14 reduction, relationship of the exemption or rate reduction to tax policies of other states and to
15 federal or state laws or regulations, and who are the beneficiaries of each exemption or rate
16 reduction, specifically including the extent to which the benefits flow to out-of-state concerns.
17 The legislative management shall report its findings and recommendations, together with any
18 legislation required to implement the recommendations, to the sixty-third legislative assembly.