

Sixty-second  
Legislative Assembly  
of North Dakota

**HOUSE BILL NO. 1417**

Introduced by

Representatives Mock, Trottier, Anderson, Hogan

Senators Uglem, Mathern

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 tax exemption for certain health centers; to provide for  
3 a legislative management study; and to 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 is  
6 created and enacted as follows:

7 Gross receipts from sales to federally qualified health centers located in this state and  
8 certified by the centers for medicare and medicaid services as a federally qualified  
9 health center.

10 **SECTION 2. LEGISLATIVE MANAGEMENT STUDY - SALES TAX EXEMPTION FOR**  
11 **PURCHASES BY CLINICS.** The legislative management shall consider studying, during the  
12 2011-12 interim, under what circumstances, if any, purchases by clinics should be exempt from  
13 sales and use taxes. The legislative management shall report its findings and  
14 recommendations, together with any legislation necessary to implement the recommendations,  
15 to the sixty-third legislative assembly.

16 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events occurring after  
17 June 30, 2011.