

Sixty-second
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1334

Introduced by

Representative Belter

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 membership dues and activity fees
3 of nonprofit corporation clubs and organizations; 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 membership dues and activity fees collected by a nonprofit
8 corporation club or organization.

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