

**FIRST ENGROSSMENT
with Senate Amendments
ENGROSSED 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 memberships, admissions, and
3 entrance fees of nonprofit 501(c)(7) social and recreation clubs; and to provide an effective
4 date.

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

6 **SECTION 1.** A new subsection to section 57-39.2-04 of the North Dakota Century Code is
7 created and enacted as follows:

8 Gross receipts from memberships, admissions, and entrance fees to activities and
9 events organized and operated by nonprofit social and recreation clubs organized
10 under section 501(c)(7) of the Internal Revenue Code [26 U.S.C. 501(c)(7)] and
11 operated solely by nonsalaried officers and staff.

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