

Sixty-third  
Legislative Assembly  
of North Dakota

**HOUSE BILL NO. 1240**

Introduced by

Representatives Mock, Fehr

Senators Armstrong, Dotzenrod, Sinner

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 sales tax exemption for charitable nonprofit organizations; and  
3 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 an organization that maintains a tax-exempt status under  
8 section 501(c)(3) of the Internal Revenue Code [26 U.S.C. 501(c)(3)] or section 501(c)  
9 (19) of the Internal Revenue Code [26 U.S.C. 501(c)(19)].

10 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after  
11 December 31, 2013.