

Sixty-third
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1464

Introduced by

Representatives Dosch, Kasper, Streyle, Vigesaa

Senators Carlisle, Dever, Sinner

1 A BILL for an Act to amend and reenact subsection 1 of section 57-39.2-12.1 and subsection 1
2 of section 57-40.2-07.1 of the North Dakota Century Code, relating to the deduction to allow
3 retailer reimbursement for administrative expenses of collecting sales and use taxes; and to
4 provide an effective date.

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

6 **SECTION 1. AMENDMENT.** Subsection 1 of section 57-39.2-12.1 of the North Dakota
7 Century Code is amended and reenacted as follows:

8 1. A retailer registered to report and remit sales, use, or gross receipts tax imposed
9 under chapter 57-39.2, 57-39.5, 57-39.6, or 57-40.2 may deduct and retain one and
10 one-half percent of the tax due. The aggregate of deductions allowed by this section
11 and section 57-40.2-07.1 may not exceed ninety-three two hundred dollars and
12 seventy-five cents per return. Retailers that receive compensation under this
13 subsection may not receive additional compensation under subsection 2 or 3 for the
14 same period.

15 **SECTION 2. AMENDMENT.** Subsection 1 of section 57-40.2-07.1 of the North Dakota
16 Century Code is amended and reenacted as follows:

17 1. A retailer registered to report and remit sales, use, or gross receipts tax imposed
18 under chapter 57-39.2, 57-39.5, 57-39.6, or 57-40.2 may deduct and retain one and
19 one-half percent of the tax due. The aggregate of deductions allowed by this section
20 and section 57-39.2-12.1 may not exceed ninety-three two hundred dollars and
21 seventy-five cents per return. Retailers that receive compensation under this
22 subsection may not receive additional compensation under subsection 2 or 3 for the
23 same period.

- 1 **SECTION 3. EFFECTIVE DATE.** This Act is effective for returns for taxable periods
- 2 beginning after June 30, 2013.