

Sixty-fourth
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1327

Introduced by

Representatives Hogan, D. Anderson, Rich S. Becker, Larson, Steiner

Senators Bowman, Grabinger, 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 sales by a thrift store of a nonprofit
3 corporation; 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 made by a thrift store owned and operated by a nonprofit
8 corporation exempt from federal taxation under section 501(c)(3) of the Internal
9 Revenue Code [26 U.S.C. 501(c)(3)].

10 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
11 June 30, 2015.