

January 28, 2015

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1243

Page 1, line 4, after "57-39.6-02" insert ", and subdivision d of subsection 1 of section 57-40.6-14"

Page 1, line 5, replace the first "and" with a comma

Page 1, line 5, after the second "tax" insert ", and prepaid 911 fees paid by a resident of an adjoining state"

Page 3, line 17, after "57-39.2" insert "or 57-40.6"

Page 4, line 3, remove "as"

Page 4, replace line 4 with "under the following conditions:

- (1) The person was in North Dakota for the express purpose of making a purchase.
- (2) The goods will be removed from North Dakota within thirty days of purchase and will be used permanently outside North Dakota.
- (3) The purchaser applies in the manner prescribed by the tax commissioner reciting sufficient facts establishing the exempt status of the sale.
- (4) The qualifying sale is one in which the total gross receipts from each individual transaction, which may involve one or more items, equals one hundred dollars or more of taxable products.
- (5) The refund is sixty dollars or more. Qualifying sales may be accumulated for periods not in excess of one calendar year in order to reach the sixty dollar limit.
- (6) The refund application and supporting documentation are submitted to the tax commissioner on or before March thirty first following the calendar year of purchase."

Page 4, after line 27, insert:

**"SECTION 6. AMENDMENT.** Subdivision d of subsection 1 of section 57-40.6-14 of the North Dakota Century Code is amended and reenacted as follows:

- d. Gross receipts from sales at retail of prepaid wireless services are exempt from the prepaid wireless emergency 911 fee imposed by this section when the sale is made to a person entitled to a sales and use tax exemption under subsection 6 ~~or 42~~ of section 57-39.2-04 or section 4 of this Act. Purchasers may claim a refund of the tax imposed under this chapter if a retailer does not make an election under section 4 of this Act, or if the purchaser meets the refund requirements and complies with the procedures under section 2 of this Act."

Renumber accordingly