

Sixty-fifth  
Legislative Assembly  
of North Dakota

## ENGROSSED SENATE BILL NO. 2127

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to create and enact subsection 8 to section 57-01-02.1 of the North Dakota  
2 Century Code, relating to city and county sales and use tax refunds.

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

4 **SECTION 1.** Subsection 8 to section 57-01-02.1 of the North Dakota Century Code is  
5 created and enacted as follows:

- 6 8. a. For purchases made after June 30, 2017, a claim for credit or refund of tax paid  
7 over the city or county cap or threshold under this section must be filed with the  
8 tax commissioner within ~~eighteen~~twenty-four months from the date of the invoice,  
9 cash register receipt, or other sales documentation indicating the date of  
10 purchase.
- 11 b. A person required to file a return under ~~chapters~~chapter 57-39.2 or 57-40.2 may  
12 claim a credit for tax paid over the city or county cap or threshold under  
13 subsection 5. The credit must be taken against any tax due on a timely filed  
14 return which is due within ~~eighteen~~twenty-four months from the date of the  
15 invoice, cash register receipt, or other sales documentation indicating the date of  
16 purchase.
- 17 c. For purchases made before July 1, 2017, a claim for credit or refund of tax paid  
18 over the city or county cap or threshold under subsection 5 must be filed with the  
19 tax commissioner no later than ~~December 31~~June 30, 20182019.
- 20 d. If the tax commissioner determines a refund is due under this section, the tax  
21 commissioner shall certify the amount of the refund and the name of the payee to  
22 the office of management and budget, who then shall draw a warrant on the  
23 general fund in the amount specified payable to the named payee.