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SECTION 2. A new subsection to section 57-39.2-04 of the North Dakota Century Code is created and enacted as follows:

Gross receipts from the sale of retailusable marijuana and retail marijuana adult-use cannabis products as defined in section 1 of this Act.

SECTION 3. CONTINGENT EFFECTIVE DATE. This Act is contingent on the passage of a bill by the sixty-seventh legislative assembly which authorizes the retail sale of marijuana and marijuana products, and if the contingency occurs, this Act effective for taxable events occurring after June 30, 2021.

contingent on the passage of House Bill no. 1420, and it the contingency occurs, this Act is effective for taxable events occurring after June 30, 2021.