

(Prepare in triplicate)

FISCAL NOTE

Prepared in regard to:

(List bill or resolution and number, if available, or subject)

Amendment to: HOUSE BILL 1507

(List bill or resolution and number)

Requested by: _____

Date of receipt: _____ 19 _____

In the following space note the fiscal effect in dollars of the legislative proposal. If additional space is needed, attach a supplementary sheet. (Please type)

If House Bill 1507 is enacted as amended, it is estimated that the States General Fund would increase from \$60,000 - \$80,000 during the 1979-81 Biennium.

Signed _____

Typed Name C.W. Cudworth

Date Prepared: 3/9/79

Department TAX

MONDAY, MARCH 5, 1979

1155

President _____ Your Committee on Industry, Business and Labor

_____ was referred House Bill No. 1500

_____ had the same under consideration and recommends that the same

do pass be indefinitely postponed be placed on calendar without recommendation

_____ be amended as follows:

page 2, line 16, delete the word "who" and insert in lieu thereof the word "that"

page 2, line 25, delete the words "who receives" and insert in lieu thereof the words "that receive"

And when so amended recommends the same do pass.

Chato Reiten Chairman
Senator Reiten

House Bill No. 1500 was placed on the sixth

_____ day of business on the calendar for the succeeding legislative day.

President _____ Your Committee on INDUSTRY, BUSINESS AND LABOR

_____ was referred House Bill No. 1503

_____ had the same under consideration and recommends that the same

do pass be indefinitely postponed be placed on calendar without recommendation

_____ be amended as follows:

Chato Reiten Chairman
Senator Reiten

House Bill No. 1503 was placed on the fourteenth

_____ day of business on the calendar for the succeeding legislative day.

President _____ Your Committee on FINANCE AND TAXATION

_____ was referred House Bill No. 1507

_____ had the same under consideration and recommends that the same

do pass be indefinitely postponed be placed on calendar without recommendation

_____ be amended as follows:

page 1, line 1, after the word "reenact" insert the words "subsection 5 of section 57-39.2-01 and"

page 1, line 3, delete the words "fairs and"

page 1, line 4, after the word "are" insert the word "not"

page 1, after line 7, insert the following new section:

"SECTION 1. AMENDMENT.) Subsection 5 of section 57-39.2-01 of the 1977 Supplement to the North Dakota Century Code is hereby amended and reenacted to read as follows:

- 5. "Retailer" includes every person engaged in the business of leasing or renting hotel, motel, or tourist court accommodations, and every person engaged in the business of selling tangible goods,

wares, or merchandise at retail, or furnishing of steam, gas, electricity, water and communication services, or tickets or admissions to places of amusement, entertainment and athletic events including the playing of any machine for amusement or entertainment in response to the use of a coin, or magazines, or other periodicals, and any person engaged in operating or managing a publicly-owned facility; and shall include any person as herein defined who by contract or otherwise agrees to furnish for a consideration a totally or partially finished product consisting in whole or in part of tangible personal property subject to the sales tax herein provided, and all items of tangible personal property entering into the performance of such contract as a component part of the product agreed to be furnished under said contract shall be subject to the sales tax herein provided and the sales thereon shall be collected by the contractor from the person from whom the contract has been performed in addition to the contract price agreed upon, and shall be remitted to the state in the manner provided in this chapter; and shall include the state or any municipality furnishing steam, gas, electricity, water, or communication service to members of the public in its proprietary capacity. For the purpose of this chapter retailer shall also include every clerk, auctioneer, agent or factor selling tangible personal property owned by any other retailer."

On page 1, line 8, delete the numeral "1" and insert in lieu thereof the numeral "2"

On page 1, line 12, delete the strike-through over the word "the"

On page 1, line 14, after the word "activities" insert the following: "unless the activities are held in a publicly-owned facility"; and on the same line delete the strike-through over the word "net"

On page 1, line 15, delete the underscored word "gross"

And renumber the lines, sections and pages accordingly.

And when so amended recommends the same do pass.

Al Goodman Chairman
Senator Goodman

House Bill No. 1507 was placed on the sixth

order of business on the calendar for the succeeding legislative day.

Mr. President Your Committee on INDUSTRY, BUSINESS AND LABOR

to whom was referred House Bill No. 1511

Has had the same under consideration and recommends that the same

do pass be indefinitely postponed be placed on calendar without recommendation

be amended as follows:

U. R. Reiten Chairman
Senator Reiten

House Bill No. 1511 was placed on the fourteenth

order of business on the calendar for the succeeding legislative day.

Mr. President Your Committee on JUDICIARY