

**SENATE BILL NO. 2259**

Introduced by

Senators Naaden, Christmann

1 A BILL for an Act to create and enact a new section to chapter 11-09.1 of the North Dakota  
2 Century Code, relating to the exemption of purchases by nonresidents from county home rule  
3 sales taxes.

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

5 **SECTION 1.** A new section to chapter 11-09.1 of the North Dakota Century Code is  
6 created and enacted as follows:

7 **Exemption of nonresidents from county sales tax.** A nonresident of a county that  
8 imposes a sales or use tax under this chapter is exempt from the sales or use tax imposed by  
9 the county. Any person claiming exemption under this section shall present to the retailer a  
10 motor vehicle operator's license or permit or other valid identification showing the person's  
11 residency outside the county to establish the exempt status of the sale. A charter, ordinance, or  
12 resolution of a home rule county may not supersede the provisions of this section.