

**SENATE BILL NO. 2421**

Introduced by

Senators Cook, Christmann, Tomac

Representatives Berg, R. Kelsch, Mahoney

1 A BILL for an Act to amend and reenact subdivision e of subsection 5 of section 57-39.2-04.3 of  
2 the North Dakota Century Code, relating to a sales tax exemption for certain machinery and  
3 equipment for refining of crude oil; to provide an effective date; and to provide an expiration  
4 date.

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

6 **SECTION 1. AMENDMENT.** Subdivision e of subsection 5 of section 57-39.2-04.3 of  
7 the 1997 Supplement to the North Dakota Century Code is amended and reenacted as follows:  
8 e. "Manufacturing", in addition to the meaning ordinarily ascribed to it, means the  
9 processing of agricultural products, including registered and certified seed,  
10 and the refining of crude oil but does not include mining, other refining,  
11 extracting oil and gas, or the generation of electricity.

12 **SECTION 2. EFFECTIVE DATE - EXPIRATION DATE.** This Act is effective for taxable  
13 events occurring after January 31, 1999, and before August 1, 2002, and is thereafter  
14 ineffective.