

SENATE BILL NO. 2166

Introduced by

Senators Wardner, Freborg, O'Connell

Representatives Onstad, Pollert, Wrangham

1 A BILL for an Act to create and enact a new subsection to section 57-39.2-04 of the North
2 Dakota Century Code, relating to a sales and use tax exemption for youth camps; and to
3 provide an effective date.

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

5 **SECTION 1.** A new subsection to section 57-39.2-04 of the North Dakota Century Code
6 is created and enacted as follows:

7 Gross receipts from camp fees and purchases made by a camp, for the use and
8 benefit of those in attendance at the camp, owned and operated by an organization
9 exempt from federal income tax under section 501(c)(3) of the Internal Revenue
10 Code [26 U.S.C. 501(c)(3)] if the camp provides educational and social activities
11 for people who are primarily under age nineteen.

12 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
13 June 30, 2003.