

HOUSE BILL NO. 1328

Introduced by

Representatives Clark, Pietsch, Porter

Senators Brown, Wardner

1 A BILL for an Act to create and enact a new subsection to section 57-39.2-04 and a new
2 subsection to section 57-40.3-04 of the North Dakota Century Code, relating to a sales, use,
3 and motor vehicle excise tax exemption for the acquisition by a charitable organization of
4 property to be awarded as a raffle prize; and to provide an effective date.

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

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

8 Gross receipts from sales of tangible personal property purchased by a charitable
9 organization to be awarded as a prize in a raffle conducted in accordance with law
10 if the winner of the tangible personal property will be subject to sales or use taxes
11 upon receiving the property.

12 **SECTION 2.** A new subsection to section 57-40.3-04 of the North Dakota Century Code
13 is created and enacted as follows:

14 Any motor vehicle acquired by a charitable organization to be awarded as a prize
15 in a raffle conducted in accordance with law if the winner of the motor vehicle will
16 be subject to taxes under this chapter upon receiving the motor vehicle.

17 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
18 June 30, 2003.