

Fifty-ninth  
Legislative Assembly  
of North Dakota

ENGROSSED SENATE BILL NO. 2176

Introduced by

Senator Wardner

1 A BILL for an Act to amend and reenact subsection 31 of section 57-39.2-04 of the North  
2 Dakota Century Code, relating to sales and use tax exemption for sales of precious metal  
3 bullion; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 31 of section 57-39.2-04 of the North Dakota  
6 Century Code is amended and reenacted as follows:

7 31. Gross receipts from the sale of money including all legal tender coins and currency  
8 and from the sale of precious metal bullion that has been refined to a purity of not  
9 less than nine hundred ninety-nine parts per one thousand and is in such form or  
10 condition that its value depends upon its precious metal content and not its form.

11 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years or events  
12 occurring after June 30, 2005.