

SENATE BILL NO. 2299

Introduced by

Senators Dever, Flakoll, Lyson, Tollefson

Representatives Carlisle, Thoreson

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 United States and North
3 Dakota flags; and to 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 the sale at retail of the United States or North Dakota flag.

8 This exemption applies only to a flag to be attached to a staff and not to any other
9 item on which the image of a flag is reproduced.

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