

**HOUSE BILL NO. 1368**

Introduced by

Representatives Uglem, Iverson, Kreidt, Potter

Senators Klein, Taylor

1 A BILL for an Act to amend and reenact subsection 24 of section 57-39.2-04 of the North  
2 Dakota Century Code, relating to a sales and use tax exemption for sales made to an  
3 emergency medical services provider; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 24 of section 57-39.2-04 of the North Dakota  
6 Century Code is amended and reenacted as follows:

7 24. Gross receipts from all sales when made to an eligible facility or emergency  
8 medical services provider for the use or benefit of its patient or occupant. For the  
9 purposes of this subsection, "eligible facility" means any hospital, skilled nursing  
10 facility, intermediate care facility, or basic care facility licensed by the state  
11 department of health and "emergency medical services provider" means an  
12 emergency medical services operation licensed by the state department of health  
13 under chapter 23-27.

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