Fifty-ninth Legislative Assembly of North Dakota In Regular Session Commencing Tuesday, January 4, 2005

HOUSE BILL NO. 1368 (Representatives Uglem, Iverson, Kreidt, Potter) (Senators Klein, Taylor)

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

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

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

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

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

Spe	Speaker of the House				President of the Senate			
Chi	Chief Clerk of the House					Secretary of the Senate		
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House Vote:	Yeas	91	Nays	0	Absent	3		
Senate Vote:	Yeas	42	Nays	5	Absent	0		
Received by the Governor at M. on Approved at M. on								
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Filed in this offic			day of	f			, 2005,	
					Secre	etary of State		