

**SENATE BILL NO. 2379**

Introduced by

Senators Nething, Christmann, Cook

Representatives Monson, Wald

1 A BILL for an Act to create and enact a new section to chapter 57-39.2 of the North Dakota  
2 Century Code, relating to separation of bundled telecommunications services to identify  
3 services exempt from sales and use taxes; and to provide an effective date.

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

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

7 **Bundled telecommunications services including exempt services.** In the case of a  
8 bundled transaction of services that includes telecommunications services, if the price is  
9 attributable to services that are taxable and services that are nontaxable, the portion of the  
10 price attributable to the nontaxable services is subject to tax under this chapter and chapter  
11 57-40.2 unless the provider can reasonably identify the nontaxable portion of the services from  
12 its books and records kept in the regular course of business.

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