

HOUSE BILL NO. 1519

Introduced by

Representatives Carlson, Bellew, Kasper, Thoreson

1 A BILL for an Act to amend and reenact subsection 5 of section 57-01-02.1 of the North Dakota
2 Century Code, relating to retailers submitting refund claim forms on behalf of purchasers
3 eligible for refunds of city or county sales, use, or gross receipts taxes.

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

5 **SECTION 1. AMENDMENT.** Subsection 5 of section 57-01-02.1 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 5. A retailer shall collect city and county sales and use taxes without regard to any
8 cap or threshold on purchases provided by city or county ordinance, resolution, or
9 charter and a taxpayer is eligible for refund from the tax commissioner of the
10 difference between the amount of city and county sales, use, or gross receipts
11 taxes paid and the amount that would have been due by application of a cap or
12 threshold provided by city or county ordinance, resolution, or charter. At the time
13 of a sale for which the purchaser would be eligible for a city or county sales, use, or
14 gross receipts tax refund by application of a cap or threshold provided by city or
15 county ordinance, resolution, or charter, the retailer shall provide the purchaser
16 with a refund claim form prepared by the tax commissioner and, if the purchaser
17 completes the refund claim form, the retailer shall file the refund claim form with the
18 tax commissioner on behalf of the purchaser.