

SENATE BILL NO. 2253

Introduced by

Senator Klein

Representative Weisz

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 sales and use tax refunds for purchases by contractors for tax-exempt
3 entities; to repeal section 57-40.2-03.3 of the North Dakota Century Code, relating to use tax
4 payments by contractors; and to provide an effective date.

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

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

8 **Refund to exempt entity of taxes paid by contractor.** An individual or organization
9 eligible for a sales or use tax exemption may apply for a refund from the tax commissioner of
10 the amount of tax paid under this chapter or chapter 57-40.2 by a contractor for tangible
11 personal property delivered and installed for the individual or organization by the contractor if
12 the individual or entity would have been eligible for an exemption from taxes under this chapter
13 or chapter 57-40.2 if purchasing the tangible personal property directly.

14 **SECTION 2. REPEAL.** Section 57-40.2-03.3 of the North Dakota Century Code is
15 repealed.

16 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
17 June 30, 2007.