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Sixty-third
Legislative Assembly
of North Dakota

FIRST DRAFT:
Prepared by the Legislative Council staff for the
Taxation Committee

March 2012

Introduced by

1 A BILL for an Act to repeal section 57-39.2-28 of the North Dakota Century Code, relating to
2 elimination of the sales tax refund for Canadian residents; and to provide an effective date.

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

4 **SECTION 1. REPEAL.** Section 57-39.2-28 of the North Dakota Century Code is repealed.

5 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
6 June 30, 2013.