

HOUSE BILL NO. 1417

Introduced by

Representatives Mock, Trottier, Anderson, Hogan

Senators Uglen, Mathern

1 A BILL ~~for an Act to create and enact a new subsection to section 57-39.2-04 of the North-~~
2 ~~Dakota Century Code, relating to a sales tax exemption for certain health centers; and to~~
3 ~~provide an effective date.~~ for an Act to provide for a legislative management study.

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

5 ~~— **SECTION 1.** A new subsection to section 57-39.2-04 of the North Dakota Century Code is-~~
6 ~~created and enacted as follows:~~

7 ~~Gross receipts from sales to federally qualified health centers located in this state and~~
8 ~~certified by the centers for medicare and medicaid services as a federally qualified~~
9 ~~health center.~~

10 ~~— **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after~~
11 ~~June 30, 2011.~~

12 **SECTION 1. LEGISLATIVE MANAGEMENT STUDY - SALES TAX EXEMPTION FOR**
13 **PURCHASE BY CLINICS.** The legislative management shall consider studying, during the
14 2011-12 interim, the feasibility and desirability of exempting purchases by health-related clinics
15 from sales and use taxes. The study must address under what circumstances, if any, purchases
16 by health-related clinics should be exempt from sales and use taxes. The legislative
17 management shall report its findings and recommendations, together with any legislation
18 necessary to implement the recommendations, to the sixty-third legislative assembly.