

HOUSE BILL NO. 1334

Introduced by

Representative Belter

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 ~~membership dues and activity fees~~
3 ~~of nonprofit corporation clubs and organizations~~memberships, admissions, and entrance fees of
4 nonprofit 501(c)(7) social and recreation clubs; and to provide an effective date.

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

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

8 Gross receipts from ~~membership dues and activity fees collected by a nonprofit~~
9 ~~corporation club or organization~~memberships, admissions, and entrance fees to
10 activities and events organized and operated by nonprofit social and recreation clubs
11 organized under section 501(c)(7) of the Internal Revenue Code [26 U.S.C. 501(c)(7)]
12 operated solely by nonsalaried officers and staff.

13 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
14 June 30, 2011.