11.8238.01000

Sixty-second
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1424

Introduced by

Representatives Pollert, Weisz, Mueller

Senators Klein, Miller, Wanzek

1 A BILL for an Act to amend and reenact subsection 8 of section 57-39.2-04 and subsection 9 of

2 section 57-40.2-04 of the North Dakota Century Code, relating to the sales and use tax

3 exemption for chemicals used for agricultural purposes; and to provide an effective date.

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

5   **SECTION 1. AMENDMENT.** Subsection 8 of section 57-39.2-04 of the North Dakota

6 Century Code is amended and reenacted as follows:

7   8.   Gross receipts from sales of adjuvants ~~required by the chemical label for application of~~

8   ~~a product warranty~~, agrichemical tank cleaners and foam markers, commercial

9   fertilizers, fungicides, seed treatments, inoculants and fumigants, herbicides, and

10   insecticides to agricultural or commercial vegetable producers and commercial

11   applicators; chemicals used to preserve agricultural crops being stored; and seeds,

12   roots, bulbs, and small plants to commercial users or consumers for planting or

13   transplanting for commercial vegetable gardens or agricultural purposes.

14   **SECTION 2. AMENDMENT.** Subsection 9 of section 57-40.2-04 of the North Dakota

15 Century Code is amended and reenacted as follows:

16   9.   Adjuvants ~~required by the chemical label for application of a product warranty~~,

17   agrichemical tank cleaners and foam markers, commercial fertilizers, fungicides, seed

18   treatments, inoculants and fumigants, herbicides and insecticides used by agricultural

19   or commercial vegetable producers and commercial applicators; chemicals used to

20   preserve agricultural crops being stored; and seeds, roots, bulbs, and small plants

21   used by commercial users or consumers for planting or transplanting for commercial

22   vegetable gardens or agricultural purposes.

23   **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events beginning after

24 June 30, 2011.