

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; and to
4 declare an emergency.

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

6 **SECTION 1. AMENDMENT.** Subsection 8 of section 57-39.2-04 of the North Dakota
7 Century Code is amended and reenacted as follows:

8 8. Gross receipts from sales of adjuvants ~~required by the chemical label for application of~~
9 ~~a product warranty, agricultural tank cleaners and foam markers,~~ commercial
10 fertilizers, fungicides, seed treatments, inoculants and fumigants, herbicides, and
11 insecticides to agricultural or commercial vegetable producers and commercial
12 applicators; chemicals used to preserve agricultural crops being stored; and seeds,
13 roots, bulbs, and small plants to commercial users or consumers for planting or
14 transplanting for commercial vegetable gardens or agricultural purposes.

15 **SECTION 2. AMENDMENT.** Subsection 9 of section 57-40.2-04 of the North Dakota
16 Century Code is amended and reenacted as follows:

17 9. Adjuvants ~~required by the chemical label for application of a product warranty,~~
18 agricultural tank cleaners and foam markers, commercial fertilizers, fungicides, seed
19 treatments, inoculants and fumigants, herbicides and insecticides used by agricultural
20 or commercial vegetable producers and commercial applicators; chemicals used to
21 preserve agricultural crops being stored; and seeds, roots, bulbs, and small plants
22 used by commercial users or consumers for planting or transplanting for commercial
23 vegetable gardens or agricultural purposes.

1 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events beginning after
2 | June 30, 2011.

3 | **SECTION 4. EMERGENCY.** This Act is declared to be an emergency measure.