

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1150

Page 1, line 3, after "exemption" insert "and creation of a farm machinery gross receipts tax exemption"

Page 1, after line 16, insert:

"1."

Page 1, line 21, overstrike "1." and insert immediately thereafter "a."

Page 1, line 23, overstrike "2." and insert immediately thereafter "b."

Page 1, line 24, overstrike "3." and insert immediately thereafter "c."

Page 2, line 1, overstrike "4." and insert immediately thereafter "d."

Page 2, after line 1, insert:

"2. Gross receipts from a sale otherwise taxable under this chapter made to a person from an adjoining state that does not impose or levy a retail sales tax, under the following conditions:

a. The person is in the state of North Dakota for the express purpose of making a purchase.

b. The person furnishes to the North Dakota retailer a certificate signed by the person in a form as the commissioner may prescribe reciting sufficient facts establishing the exempt status of the sale. Unless the certificate is furnished it must be presumed, until the contrary is shown, that the person was not in the state of North Dakota for the express purpose of making a purchase.

c. The sale is fifty dollars or more."

Renumber accordingly