

Sixty-seventh
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1310

Introduced by

Representatives B. Koppelman, Dockter, Ertelt, Hatlestad, Headland, Kasper, Kempenich, K.
Koppelman

Senators Clemens, Kannianen

1 A BILL for an Act to create and enact a new subsection to section 57-39.2-12 and a new
2 subsection to section 57-40.2-06 of the North Dakota Century Code, relating to an exception to
3 the payment of sales and use taxes; and to provide an effective date.

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

5 **SECTION 1.** A new subsection to section 57-39.2-12 of the North Dakota Century Code is
6 created and enacted as follows:

7 A purchaser is exempt from the payment of the tax under this chapter if the retailer
8 failed to collect the tax on the transaction and the purchase price of that transaction is
9 less than five thousand dollars.

10 **SECTION 2.** A new subsection to section 57-40.2-06 of the North Dakota Century Code is
11 created and enacted as follows:

12 A person is exempt from the payment of the tax under this chapter on a single
13 transaction of less than five thousand dollars if:

14 a. The tangible personal property was purchased at retail for storage, use, or
15 consumption in this state and the retailer failed to collect the tax or was not
16 required to collect the tax under this chapter; or

17 b. The tangible personal property was not originally purchased for storage, use, or
18 consumption in this state, but the property subsequently entered this state for
19 storage, use, or consumption in this state.

20 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
21 June 30, 2021.