23.0424.04000

Sixty-eighth Legislative Assembly of North Dakota

HOUSE BILL NO. 1210 with Senate Amendments **HOUSE BILL NO. 1210**

Introduced by

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(c)

Representative Richter

A BILL for an Act to amend and reenact subsection 60 of section 57-39.2-04 and subsection 27 2 of section 57-40.2-04 of the North Dakota Century Code, relating to qualification and notification 3 requirements for sales and use tax exemptions for certain sales made to a senior citizen 4 organization; to provide an effective date; and to declare an emergency. 5 BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA: 6 SECTION 1. AMENDMENT. Subsection 60 of section 57-39.2-04 of the North Dakota 7 Century Code is amended and reenacted as follows: 8 60. Gross receipts from sales to a senior citizen organization that provides 9 informational, health, welfare, counseling, and referral services for senior citizens 10 in this state if the senior citizen organization: 11 Is recognized by the internal revenue service as having exempt status under a. <u>(1)</u> 12 26 U.S.C.501(c)(3); 13 b. (2)Is recognized by the secretary of state as a charitable organization; and 14 C. <u>(3)</u> Either: 15 (1) Provides services through the aging services division of the <u>(a)</u> 16 department of health and human services; or 17 Receives grant funds through the department of transportation under-(2)(b) 18 the federal transit administration's which are used for enhanced 19 mobility of seniors and individuals with disabilities program [49 U.S.C. 20 5310].; or

Provides services through a contract with the department of health

and human services as a program of all-inclusive care for the elderly.

1	<u>b.</u>	The department of health and human services and the department of			
2		tran	sporta	ation shall notify the tax commissioner if a senior citizen organization no	
3		<u>long</u>	ger me	eets the criteria in paragraph 3 of subdivision a.	
4	SECTION 2. AMENDMENT. Subsection 27 of section 57-40.2-04 of the North Dakota				
5	Century Cod	le is amended and reenacted as follows:			
6	27. <u>a.</u>	Gross receipts from sales to a senior citizen organization that provides			
7		informational, health, welfare, counseling, and referral services for senior citizens			
8		in this state if the senior citizen organization:			
9	a.	<u>(1)</u>	Is re	cognized by the internal revenue service as having exempt status under	
10			26 L	J.S.C. 501(c)(3);	
11	b.	<u>(2)</u>	ls re	cognized by the secretary of state as a charitable organization; and	
12	C.	<u>(3)</u>	Eithe	er:	
13		(1)	<u>(a)</u>	Provides services through the aging services division of the	
14				department of health and human services; or	
15		(2)	<u>(b)</u>	Receives grant funds through the department of transportation under-	
16				the federal transit administration's which are used for enhanced	
17				mobility of seniors and individuals with disabilities program [49 U.S.C.	
18				5310]. ; or	
19			<u>(c)</u>	Provides services through a contract with the department of health	
20				and human services as a program of all-inclusive care for the elderly.	
21	<u>b.</u>	The department of health and human services and the department of			
22		tran	sporta	ation shall notify the tax commissioner if a senior citizen organization no	
23		<u>long</u>	ger me	eets the criteria in paragraph 3 of subdivision a.	
24	SECTION 3. EFFECTIVE DATE. This Act is effective for taxable events occurring after				
25	June 30, 2023.				
26	SECTION 4. EMERGENCY. This Act is declared to be an emergency measure				