

Introduced by

Representatives S. Olson, Koppelman, O'Brien, Satrom

Senators Cleary, Myrdal

1 A BILL for an Act to create and enact two new subsections to section 57-39.2-04 of the North
2 Dakota Century Code, relating to a sales tax exemption for child ~~and adult~~ diapers ~~and child~~
3 ~~restraint systems; to amend and reenact subdivision d of subsection 26 of section 57-39.2-04 of~~
4 ~~the North Dakota Century Code, relating to a sales tax exemption for bladder dysfunction~~
5 ~~supplies; and to provide an effective date.~~

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

7 **~~SECTION 1. AMENDMENT.~~** ~~Subdivision d of subsection 26 of section 57-39.2-04 of the~~
8 ~~North Dakota Century Code is amended and reenacted as follows:~~

9 ~~d. "Supplies for ostomy care or bladder dysfunction" includes:~~

10 ~~(1) Supplies designed or intended for ostomy care and management, including~~
11 ~~collection devices, colostomy irrigation equipment and supplies, skin~~
12 ~~barriers or skin protectors, and other supplies especially designed for use of~~
13 ~~ostomates.~~

14 ~~(2) Supplies to be used exclusively by a person with bladder dysfunction,~~
15 ~~including catheters, collection devices, incontinent pads and pants, adult~~
16 ~~diapers, and other items used for the care and management of bladder~~
17 ~~dysfunction. For the purposes of this paragraph:~~

18 ~~(a) "Adult diapers" means diapers other than children's diapers.~~

19 ~~(b) "Children's diapers" means diapers marketed to be worn by children.~~

20 ~~(c) "Diaper" means an absorbent garment worn by humans who are~~
21 ~~incapable of, or have difficulty, controlling their bladder or bowel~~
22 ~~movements.~~

23 **SECTION 1.** ~~Two~~ ^A new ~~subsections~~ subsection to section 57-39.2-04 of the North Dakota
24 Century Code ~~are~~ is created and enacted as follows: