

Introduced by

Representatives Pyle, Frelich, Grueneich, Novak

Senators Kessel, Klein, Myrdal

1 A BILL for an Act to create and enact a new subsection to section 57-39.2-04 of the North
2 Dakota Century Code, relating to a sales tax exemption for fire departments; and to provide an
3 effective date.

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

5 **SECTION 1.** A new subsection to section 57-39.2-04 of the North Dakota Century Code is
6 created and enacted as follows:

7 Gross receipts from sales when made to a fire department for the purpose of providing
8 fire protection services. For purposes of this subsection, "fire department" means a fire
9 department or fire district that has filed a certificate of existence under section
10 18-04-02 which has been approved.

11 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
12 June 30, 2025.