

Fifty-sixth  
Legislative Assembly  
of North Dakota

**SENATE BILL NO. 2323**

Introduced by

Senator Kroeplin

1 A BILL for an Act to amend and reenact subsection 2 of section 53-06.1-12 of the North Dakota  
2 Century Code, relating to a pull tab excise tax exemption for small charitable gaming  
3 organizations; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 2 of section 53-06.1-12 of the 1997  
6 Supplement to the North Dakota Century Code is amended and reenacted as follows:

7 2. In addition to any other tax provided by law and in place of sales or use taxes,  
8 there is imposed an excise tax of four and one-half percent on ~~the~~ gross proceeds  
9 exceeding twenty-five thousand dollars per calendar quarter from the sale at retail  
10 of pull tabs to ~~a final user~~ users. This includes pull tabs provided to a player in  
11 exchange for redeemed winning pull tabs. The tax must be paid to the attorney  
12 general when tax returns are filed.

13 **SECTION 2. EFFECTIVE DATE.** This Act is effective for calendar quarters beginning  
14 after June 30, 1999.