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Sixty-first  
Legislative Assembly  
of North Dakota

Introduced by

Finance and Taxation Committee

(At the request of the Office of State Tax Commissioner)

1 A BILL for an Act to create and enact subsection 3 of section 57-39.2-25 of the North Dakota  
2 Century Code, relating to minimum refunds for sales tax purposes.

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

4 **SECTION 1.** Subsection 3 of section 57-39.2-25 of the North Dakota Century Code is  
5 created and enacted as follows:

6 3. Except for refund claims under subsection 5 of section 57-01-02.1, no claim for  
7 refund may be made or approved unless the amount of the claim is a least five  
8 dollars.