Sixty-first
Legislative Assembly
of North Dakota

SENATE BILL NO. 2090

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

A BILL for an Act to amend and reenact subsection 12 of section 57-39.2-04 of the North Dakota Century Code, relating to sales and use tax imposed on purchases made in North Dakota by persons from an adjoining state.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Subsection 12 of section 57-39.2-04 of the North Dakota Century Code is amended and reenacted as follows:

12. Gross receipts from a sale otherwise taxable under this chapter made to a person ~~who is a resident of~~ <u>from</u> an adjoining state which does not impose or levy a retail sales tax under the following conditions:
    a. The ~~nonresident~~ <u>person</u> is in the state of North Dakota for the express purpose of making a purchase ~~and not as a tourist~~.
    b. The ~~nonresident~~ <u>person</u> furnishes to the North Dakota retailer a certificate signed by the ~~nonresident~~ <u>person</u> in a form as the commissioner may prescribe reciting sufficient facts establishing the exempt status of the sale. Unless the certificate is furnished it must be presumed, until the contrary is shown, that the ~~nonresident~~ <u>person</u> was not in the state of North Dakota for the express purpose of making a purchase.
    c. The sale is fifty dollars or more.