

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to amend and reenact subsection 1 of section 57-39.2-10 and section  
2 57-40.2-09 of the North Dakota Century Code, relating to record retention for sales and use tax  
3 purposes.

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

5 **SECTION 1. AMENDMENT.** Subsection 1 of section 57-39.2-10 of the North Dakota  
6 Century Code is amended and reenacted as follows:

7 1. Every retailer required to make a report and pay any tax under this chapter shall  
8 preserve ~~such~~its records of the gross proceeds of sale ~~as the commissioner may~~  
9 ~~require and every retailer shall preserve, all invoices, and other records of goods,~~  
10 wares, or merchandise purchased, for a period of ~~three~~six years and three months ~~all~~  
11 ~~invoices and other records of goods, wares, or merchandise purchased for resale. All~~  
12 ~~such books, invoices, and other records~~ required to be retained under this subsection  
13 ~~must be open to examination at any time by the tax commissioner or any of the tax~~  
14 ~~commissioner's duly authorized agents.~~

15 **SECTION 2. AMENDMENT.** Section 57-40.2-09 of the North Dakota Century Code is  
16 amended and reenacted as follows:

17 **57-40.2-09. Records required.**

18 Each retailer required or authorized to collect the tax imposed by this chapter, and each  
19 person using in this state tangible personal property purchased for resale or for use shall keep  
20 ~~such records, all~~ receipts, invoices, and other pertinent papers ~~as the commissioner shall require~~  
21 ~~and each such retailer or person shall preserve~~ records of the tangible personal property  
22 purchased for resale or use for a period of ~~three~~six years and three months ~~all invoices and~~  
23 ~~other records of such tangible personal property purchased for resale or for use. The tax~~  
24 ~~commissioner, or any duly authorized agent, may examine the books, papers, records, and~~

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1 equipment of any person who sells tangible personal property or who is liable for ~~such~~the tax,  
2 and may investigate the character of the business of ~~any such~~that person to verify the accuracy  
3 of any return made, or if no return was made, to ascertain and determine the amount due. ~~Any-~~  
4 ~~such~~All books, ~~papers~~invoices, and other records required to be retained under this section  
5 must be made available within this state for ~~such~~ examination upon reasonable notice if the tax  
6 commissioner ~~shall make~~issues an order to that effect.