

**HOUSE BILL NO. 1458**

Introduced by

Representatives Hager, Adams, P. Anderson, Guggisberg, Schneider

Senators Heckaman, Hogan, Oban

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 sales of used clothing by a thrift  
3 store of a nonprofit corporation; and to provide an 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 of used clothing made by a thrift store owned and operated  
8 by a nonprofit corporation exempt from federal taxation under section 501(c)(3) of the  
9 Internal Revenue Code [26 U.S.C. 501(c)(3)].

10 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after  
11 June 30, 2019.