

HOUSE BILL NO. 1177

Introduced by

Representatives S. Olson, Koppelman, O'Brien, Satrom

Senators Cleary, Myrdal

1 A BILL for an Act to create and enact ~~two~~^a new ~~subsections~~^{subsection} to section 57-39.2-04 of
2 the North Dakota Century Code, relating to a sales tax exemption for child ~~and adult~~ diapers
3 ~~and child restraint systems; to amend and reenact subdivision d of subsection 26 of section~~
4 ~~57-39.2-04 of the North Dakota Century Code, relating to a sales tax exemption for bladder-~~
5 ~~dysfunction supplies; and to provide an effective date.~~

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

7 ~~**SECTION 1. AMENDMENT.** Subdivision d of subsection 26 of section 57-39.2-04 of the~~
8 ~~North Dakota Century Code is amended and reenacted as follows:~~

9 ~~d. "Supplies for ostomy care or bladder dysfunction" includes:~~

10 ~~(1) Supplies designed or intended for ostomy care and management, including~~
11 ~~collection devices, colostomy irrigation equipment and supplies, skin~~
12 ~~barriers or skin protectors, and other supplies especially designed for use of~~
13 ~~ostomates.~~

14 ~~(2) Supplies to be used exclusively by a person with bladder dysfunction,~~
15 ~~including catheters, collection devices, incontinent pads and pants, adult~~
16 ~~diapers, and other items used for the care and management of bladder~~
17 ~~dysfunction. For the purposes of this paragraph:~~

18 ~~(a) "Adult diapers" means diapers other than children's diapers.~~

19 ~~(b) "Children's diapers" means diapers marketed to be worn by children.~~

20 ~~(c) "Diaper" means an absorbent garment worn by humans who are~~
21 ~~incapable of, or have difficulty, controlling their bladder or bowel~~
22 ~~movements.~~

23 ~~**SECTION 2.** Two new subsections to section 57-39.2-04 of the North Dakota Century Code~~
24 ~~are created and enacted as follows:~~

1 ~~Gross receipts from sales of child or adult diapers, whether cloth or disposable. For~~
2 ~~purposes of this subsection, "diaper" means an absorbent garment worn by a human~~
3 ~~incapable of, or having difficulty, controlling bladder or bowel movements.~~

4
5 ~~Gross receipts from sales of child restraint systems, as defined in section 39-01-01.~~

6 **SECTION 1.** A new subsection to section 57-39.2-04 of the North Dakota Century Code is
7 created and enacted as follows:

8 Gross receipts from sales of children's diapers as defined in subdivision d of
9 subsection 26 of section 57-39.2-04.

10 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
11 June 30, 2023.