

Introduced by

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

Senators Cleary, Myrdal

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 child diapers; and to provide an  
3 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 children's diapers as defined in subdivision d of  
8 subsection 26 of section 57-39.2-04.

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