23.0703.02000

Sixty-eighth
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1456

Introduced by

Representatives O'Brien, Grueneich, Hagert

Senator Patten

A BILL for an Act to amend and reenact subdivision a of subsection 12 of section 57-39.2-01 of the North Dakota Century Code, relating to the definition of gross receipts for purposes of sales tax calculation.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Subdivision a of subsection 12 of section 57-39.2-01 of the North Dakota Century Code is amended and reenacted as follows:

a. "Gross receipts" means the measure subject to sales tax and means the total amount of consideration, including cash, credit, property, and services, for which personal property or services are sold, leased, or rented, valued in money, whether received in money or otherwise, without any deduction for the following:
   (1) The seller's cost of the property sold;
   (2) The cost of materials used, labor or service costs, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller, and any other expense of the seller;
   (3) Charges by the seller for any services necessary to complete the sale, other than delivery and installation charges;
   (4) Delivery charges; ~~and~~
   (5) Installation charges; and
   (6) Credit for any trade-in, as determined by state law.

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