

INITIATED MEASURES, APPROVED

CHAPTER 354

EXEMPTION OF FOOD AND FOOD PRODUCTS, DRUGS AND MEDICINES FROM SALES TAX

An initiated measure to amend and reenact section 57-3903, of the 1949 Supplement to the North Dakota Revised Code of 1943, as amended, relating to taxation; and providing that sales of food and food products, and drugs and medicines used for human consumption be exempted from the sales tax imposed by chapter 57-39 of the 1949 Supplement to the North Dakota Revised Code of 1943, as amended.

Be It Enacted by the People of the State of North Dakota:

SECTION 1. AMENDMENT.) Section 57-3903 of the 1949 Supplement to the North Dakota Revised Code of 1943, as amended, is hereby amended and reenacted to read as follows:

57-3903. EXEMPTIONS.) There are hereby specifically exempted from the provisions of this act (chapter) and from computation of the amount of tax imposed by it, the following:

1. The gross receipts from sales of tangible personal property which this state is prohibited from taxing under the constitution or laws of the United States or under the constitution of this state;
2. The gross receipts from the sales, furnishing or service of transportation service;
3. The gross receipts from sales of tangible personal property processed from agricultural products, when such property is sold in exchange for like agricultural products produced by the purchaser and is for the purchaser and his family;
4. The gross receipts from sales of tickets, or admissions to state, county, district and local fairs, and the gross receipts from educational, religious or charitable activities, where the entire amount of such receipts is expended for educational, religious or charitable purposes;
5. The gross receipts from the sale by any school board of this state of books and school supplies to regularly enrolled students at costs;
6. Gross receipts from sales of tangible personal property or from furnishing or service of steam, gas, electricity, water,

and communication service to the United States, state of North Dakota, or any of its subdivisions, departments or institutions, any county, city, village, township, school district, park district, or municipal corporations; and

7. The gross receipts from sales of foods and food products, and drugs and medicines used for human consumption.

Approved November 4, 1952.

119641 to 119065

Note—The attorney general has held that the above initiated act is void and without effect upon chapter 328, S.L. 1951, the present sales tax law.