

Introduced by

Government and Veterans Affairs Committee

(At the request of the Office of Management and Budget)

1 A BILL for an Act to create and enact a new section to chapter 44-08 of the North Dakota  
2 Century Code, relating to prepayment of out-of-state lodging expenses for state officers and  
3 employees.

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

5 **SECTION 1.** A new section to chapter 44-08 of the North Dakota Century Code is  
6 created and enacted as follows:

7 **Prepayment of out-of-state lodging expenses of state officers and employees.**

8 The office of management and budget shall seek to obtain sales tax exemptions for state  
9 employee travel lodging expense from all other states and the District of Columbia. If available  
10 from other states, the office of management and budget shall file exemption records,  
11 documents, or numbers for use by state agencies. Whenever any state agency, board, bureau,  
12 or institution makes out-of-state travel plans involving a lodging expense, the agency may  
13 contact the office of management and budget to determine if a sales tax exemption has been  
14 obtained from the destination state or states. If an exemption has been obtained, and if travel  
15 plans are sufficiently certain, the agency, board, bureau, or institution may obtain the required  
16 documentation from the office of management and budget and arrange with the out-of-state  
17 lodging provider to have the agency prepay the lodging expense and obtain the benefit of the  
18 sales tax exemption.