

**SENATE BILL NO. 2108
With House Amendments**

Fifty-sixth
Legislative Assembly
of North Dakota

SENATE BILL NO. 2108

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