

February 13, 2001

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1345

Page 1, line 1, after the first "to" insert "amend and reenact subsection 12 of section 57-39.2-04 of the North Dakota Century Code, relating to sales tax exemptions for residents of adjoining states; to"

Page 1, line 2, remove "; to provide an appropriation"

Page 1, after line 4, insert:

**"SECTION 1. AMENDMENT.** Subsection 12 of section 57-39.2-04 of the North Dakota Century Code is amended and reenacted as follows:

12. Gross receipts from a sale otherwise taxable under this chapter made to a person who is a resident of an adjoining state which does not impose or levy a retail sales tax under the following conditions:
  - a. The nonresident is in the state of North Dakota for the express purpose of making a purchase and not as a tourist.
  - b. The nonresident furnishes to the North Dakota retailer a certificate signed by the nonresident in a form as the commissioner may prescribe reciting sufficient facts establishing the exempt status of the sale. Unless the certificate is furnished it must be presumed, until the contrary is shown, that the nonresident was not in the state of North Dakota for the express purpose of making a purchase.
  - c. The sale is one hundred fifty dollars or more."

Page 1, remove lines 7 through 12

Page 1, line 13, replace "Section 1 of this" with "This"

Renumber accordingly