

Fifty-ninth
Legislative Assembly
of North Dakota

ENGROSSED SENATE BILL NO. 2056

Introduced by

Senator Every

1 A BILL for an Act to create and enact a new subsection to section 57-39.2-04 of the North
2 Dakota Century Code, relating to a sales tax holiday for purchases of clothing or footwear for a
3 period of one week during August of each year.

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

5 **SECTION 1.** A new subsection to section 57-39.2-04 of the North Dakota Century
6 Code is created and enacted as follows:

7 a. Gross receipts from the sale of an article of clothing or footwear if all of the
8 following apply:

- 9 (1) The sales price of the article is less than one hundred dollars.
10 (2) The sale takes place during the seven-day period beginning with the
11 first Friday in August.

12 For purposes of this subsection, clothing means all human wearing apparel
13 suitable for general use.

14 b. This subsection does not apply to any of the following:

- 15 (1) Sport or recreational equipment for human wear and worn in
16 conjunction with an athletic or recreational activity not suitable for
17 general use.
18 (2) Protective equipment for human wear and designed as protection of the
19 wearer against injury or disease or as protections against damage or
20 injury of other persons or property but not suitable for general use.
21 (3) Clothing accessories or equipment that are incidental items worn on the
22 person or in conjunction with clothing. Clothing accessories or
23 equipment may include accessories, including jewelry, handbags,
24 luggage, umbrellas, wallets, watches, and similar items.

1 (4) Rental of clothing or footwear.