

HOUSE BILL NO. 1179

Introduced by

Representatives Devlin, Herbel, Vigesaa

Senators Fischer, J. Lee, Robinson

1 A BILL for an Act to amend and reenact subsection 24 of section 57-39.2-04 of the North
2 Dakota Century Code, relating to a sales tax exemption for assisted living facilities; and to
3 provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 24 of section 57-39.2-04 of the North Dakota
6 Century Code, as effective through December 31, 2005, is amended and reenacted as follows:

7 24. Gross receipts from all sales when made to an eligible facility for the use or benefit
8 of its patient or occupant. For the purposes of this subsection, "eligible facility"
9 means any hospital, skilled nursing facility, intermediate care facility, or basic care
10 facility licensed by the state department of health, or any assisted living facility
11 licensed by the department of human services.

12 **SECTION 2. AMENDMENT.** Subsection 24 of section 57-39.2-04 of the North Dakota
13 Century Code, as effective after December 31, 2005, is amended and reenacted as follows:

14 24. Gross receipts from all sales when made to an eligible facility for the use or benefit
15 of its patient or occupant. For the purposes of this subsection, "eligible facility"
16 means any hospital, skilled nursing facility, intermediate care facility, or basic care
17 facility licensed by the state department of health, or any assisted living facility
18 licensed by the department of human services.

19 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
20 June 30, 2005.