

**Fifty-ninth Legislative Assembly of North Dakota  
In Regular Session Commencing Tuesday, January 4, 2005**

SENATE BILL NO. 2176  
(Senator Wardner)

AN ACT to amend and reenact subsection 31 of section 57-39.2-04 of the North Dakota Century Code, relating to sales and use tax exemption for sales of precious metal bullion; and to provide an effective date.

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

**SECTION 1. AMENDMENT.** Subsection 31 of section 57-39.2-04 of the North Dakota Century Code is amended and reenacted as follows:

31. Gross receipts from the sale of money including all legal tender coins and currency and from the sale of precious metal bullion that has been refined to a purity of not less than nine hundred ninety-nine parts per one thousand and is in such form or condition that its value depends upon its precious metal content and not its form.

**SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years or events occurring after June 30, 2005.

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Speaker of the House

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Secretary of the Senate

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Chief Clerk of the House

This certifies that the within bill originated in the Senate of the Fifty-ninth Legislative Assembly of North Dakota and is known on the records of that body as Senate Bill No. 2176.

Senate Vote:    Yeas    45        Nays    2        Absent    0

House Vote:    Yeas    70        Nays    18       Absent    6

\_\_\_\_\_  
Secretary of the Senate

Received by the Governor at \_\_\_\_\_ M. on \_\_\_\_\_, 2005.

Approved at \_\_\_\_\_ M. on \_\_\_\_\_, 2005.

\_\_\_\_\_  
Governor

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 2005,  
at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of State