

Fifty-ninth  
Legislative Assembly  
of North Dakota

ENGROSSED SENATE BILL NO. 2393

Introduced by

Senators Cook, Stenehjem, Urlacher

1 A BILL for an Act to provide for a legislative council study of sales, use, and gross receipts tax  
2 exemptions and rate reductions.

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

4 **SECTION 1. LEGISLATIVE COUNCIL STUDY.** The legislative council shall study  
5 sales, use, and gross receipts tax exemptions and reductions, with emphasis on those that are  
6 available for only certain purchasers, including, for each exemption or reduction, a detailed  
7 analysis of the fiscal impact to the state, benefits to the state economy from eliminating the  
8 exemption or rate reduction, benefits to the state economy of retaining the exemption or rate  
9 reduction, relationship of the exemption or rate reduction to tax policies of other states and to  
10 federal or state laws or regulations, and who are the beneficiaries of each exemption or rate  
11 reduction, specifically including the extent to which the benefits flow to out-of-state concerns.  
12 The legislative council shall report its findings and recommendations, together with any  
13 legislation required to implement the recommendations, to the sixtieth legislative assembly.