## Sixty-third Legislative Assembly of North Dakota In Regular Session Commencing Tuesday, January 8, 2013

HOUSE BILL NO. 1464 (Representatives Dosch, Kasper, Streyle, Vigesaa) (Senators Carlisle, Dever, Sinner)

AN ACT to amend and reenact subsection 1 of section 57-39.2-12.1 and subsection 1 of section 57-40.2-07.1 of the North Dakota Century Code, relating to the deduction to allow retailer reimbursement for administrative expenses of collecting sales and use taxes; and to provide an effective date.

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

**SECTION 1. AMENDMENT.** Subsection 1 of section 57-39.2-12.1 of the North Dakota Century Code is amended and reenacted as follows:

1. A retailer registered to report and remit sales, use, or gross receipts tax imposed under chapter 57-39.2, 57-39.5, 57-39.6, or 57-40.2 may deduct and retain one and one-half percent of the tax due. The aggregate of deductions allowed by this section and section 57-40.2-07.1 may not exceed ninety-threeone hundred ten dollars and seventy-five cents per return. Retailers that receive compensation under this subsection may not receive additional compensation under subsection 2 or 3 for the same period.

**SECTION 2. AMENDMENT.** Subsection 1 of section 57-40.2-07.1 of the North Dakota Century Code is amended and reenacted as follows:

1. A retailer registered to report and remit sales, use, or gross receipts tax imposed under chapter 57-39.2, 57-39.5, 57-39.6, or 57-40.2 may deduct and retain one and one-half percent of the tax due. The aggregate of deductions allowed by this section and section 57-39.2-12.1 may not exceed ninety-threeone hundred ten dollars and seventy-five cents per return. Retailers that receive compensation under this subsection may not receive additional compensation under subsection 2 or 3 for the same period.

**SECTION 3. EFFECTIVE DATE.** This Act is effective for returns for taxable periods beginning after June 30, 2013.

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	Speaker of the House			President of the Senate	
	Chief C	Clerk of the House		Secretary of the Senate	
				esentatives of the Sixtody as House Bill No.	
House Vote:	Yeas 89	Nays 1	Absent 4		
Senate Vote:	Yeas 45	Nays 0	Absent 2		
				Chief Clerk of the H	louse
Received by the Governor atM. on					, 2013.
Approved atM. on					, 2013.
				Governor	
Filed in this office thisday of					, 2013,
at o'	clock	_M.			
				Secretary of State	