Sixty-fourth Legislative Assembly of North Dakota

HOUSE BILL NO. 1140

Introduced by

Representatives Porter, Toman

Senator Cook

- 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 exemption for receipts from bowling, pool, and
- 3 darts; and to provide an effective date.

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 Code is created and enacted as follows:
- 7 Gross receipts from sales of tickets or admissions to bowling alleys and gross receipts
- 8 <u>from bowling, billiards, pool, and dart game fees.</u>
- 9 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
- 10 June 30, 2015.