

HOUSE BILL NO. 1351

Introduced by

Representatives Richter, Dockter, Hatlestad, Magrum

Senator Kannianen

1 A BILL for an Act to create and enact a new subsection to section 57-39.2-04 and a new
2 subsection to section 57-40.2-04 of the North Dakota Century Code, relating to a sales and use
3 tax exemption for sales made to a senior citizen organization; 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
6 created and enacted as follows:

7 Gross receipts from sales to a senior citizen organization that provides informational,
8 health, welfare, counseling, and referral services for senior citizens in this state if the
9 senior citizen organization:

10 a. Is recognized by the internal revenue service as having exempt status under
11 26 U.S.C. 501(c)(3);

12 b. Is recognized by the secretary of state as a charitable organization; and

13 c. Either:

14 (1) Provides services through the aging services division of the department of
15 human services; or

16 (2) Receives grant funds through the department of transportation under the
17 federal transit administration's enhanced mobility of seniors and individuals
18 with disabilities program [49 U.S.C. 5310].

19 **SECTION 2.** A new subsection to section 57-40.2-04 of the North Dakota Century Code is
20 created and enacted as follows:

21 Gross receipts from sales to a senior citizen organization that provides informational,
22 health, welfare, counseling, and referral services for senior citizens in this state if the
23 senior citizen organization:

- 1 a. Is recognized by the internal revenue service as having exempt status under
2 26 U.S.C. 501(c)(3);
- 3 b. Is recognized by the secretary of state as a charitable organization; and
- 4 c. Either:
- 5 (1) Provides services through the aging services division of the department of
6 human services; or
- 7 (2) Receives grant funds through the department of transportation under the
8 federal transit administration's enhanced mobility of seniors and individuals
9 with disabilities program [49 U.S.C. 5310].

10 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
11 June 30, 2021.