

HOUSE BILL NO. 1210

Introduced by

Representative Richter

1 A BILL for an Act to amend and reenact subsection 60 of section 57-39.2-04 and subsection 27
2 of section 57-40.2-04 of the North Dakota Century Code, relating to qualification and notification
3 requirements for sales and use tax exemptions for certain sales made to a senior citizen
4 organization; to provide an effective date; and to declare an emergency.

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

6 **SECTION 1. AMENDMENT.** Subsection 60 of section 57-39.2-04 of the North Dakota
7 Century Code is amended and reenacted as follows:

- 8 60. a. Gross receipts from sales to a senior citizen organization that provides
9 informational, health, welfare, counseling, and referral services for senior citizens
10 in this state if the senior citizen organization:
- 11 a. (1) Is recognized by the internal revenue service as having exempt status under
12 26 U.S.C.501(c)(3);
- 13 b. (2) Is recognized by the secretary of state as a charitable organization; and
- 14 e. (3) Either:
- 15 (4) (a) Provides services through the aging services division of the
16 department of health and human services; ~~or~~
- 17 (2) (b) Receives grant funds through the department of transportation under
18 the federal transit administration's which are used for enhanced
19 mobility of seniors and individuals with disabilities program ~~[49 U.S.C.~~
20 ~~5310]; or~~
- 21 (c) Provides services through a contract with the department of health
22 and human services as a program of all-inclusive care for the elderly.

1 b. ~~The aging services division of the~~ department of health and human services and
2 the department of transportation shall notify the tax commissioner if a senior
3 citizen organization no longer meets the criteria in paragraph 3 of subdivision a.

4 **SECTION 2. AMENDMENT.** Subsection 27 of section 57-40.2-04 of the North Dakota
5 Century Code is amended and reenacted as follows:

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

9 a- (1) Is recognized by the internal revenue service as having exempt status under
10 26 U.S.C. 501(c)(3);

11 b- (2) Is recognized by the secretary of state as a charitable organization; and

12 e- (3) Either:

13 (4) (a) Provides services through the aging services division of the
14 department of health and human services; ~~or~~

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

19 (c) Provides services through a contract with the department of health
20 and human services as a program of all-inclusive care for the elderly.

21 b. ~~The aging services division of the~~ department of health and human services and
22 the department of transportation shall notify the tax commissioner if a senior
23 citizen organization no longer meets the criteria in paragraph 3 of subdivision a.

24 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
25 June 30, 2023.

26 **SECTION 4. EMERGENCY.** This Act is declared to be an emergency measure.