47-21-01. Definitions.

47-21-02. Music or dramatico-musical compositions - Disposing of performing rights - Prerequisites.

47-21-03. Copies of performing rights - To be secured from state treasurer.


47-21-05. Blanket license - File copy and affidavit with state treasurer.

47-21-06. Service of process on state treasurer - Authorization by owner of performing rights.

47-21-07. Persons entitled to maintain action - Evidence admissible.

47-21-08. Tax levied on selling and licensing performing rights of music or dramatico-musical compositions - Payable to state tax commissioner.
A tax must be levied and collected for the act or privilege of selling, licensing, or otherwise disposing of performing rights in music or dramatico-musical compositions in this state, in an amount equal to five percent of the gross receipts of all such sales, licenses, or other disposition of performing rights in this state, payable to the state tax commissioner for the benefit of the general fund of the state, on or before the fifteenth day of March of each year, with respect to the gross receipts of the preceding calendar year. The state tax commissioner shall adopt and publish rules and regulations not in conflict with this section, as well as the forms necessary to carry out the provisions of this section.

47-21-08.1. Administration.
The provisions of chapter 57-39.2, pertaining to the administration of the retail sales tax, including provisions for penalty and interest, not in conflict with the provisions of this chapter, shall govern the administration of the tax levied by this chapter.


47-21-10. Obligation of contract or license - Impairment.

Any person who violates the provisions of this chapter is guilty of a class A misdemeanor.