

**Sixty-first Legislative Assembly of North Dakota  
In Regular Session Commencing Tuesday, January 6, 2009**

SENATE BILL NO. 2090  
(Finance and Taxation Committee)  
(At the request of the Tax Commissioner)

AN ACT to amend and reenact subsection 12 of section 57-39.2-04 of the North Dakota Century Code, relating to sales and use tax imposed on purchases made in North Dakota by persons from an adjoining state; and to declare an emergency.

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

**SECTION 1. AMENDMENT.** Subsection 12 of section 57-39.2-04 of the North Dakota Century Code is amended and reenacted as follows:

12. Gross receipts from a sale otherwise taxable under this chapter made to a person ~~who is a resident of~~ from an adjoining state which does not impose or levy a retail sales tax under the following conditions:
  - a. The ~~nonresident~~ person is in the state of North Dakota for the express purpose of making a purchase ~~and not as a tourist~~.
  - b. The ~~nonresident~~ person furnishes to the North Dakota retailer a certificate signed by the ~~nonresident~~ person in a form as the commissioner may prescribe reciting sufficient facts establishing the exempt status of the sale. Unless the certificate is furnished it must be presumed, until the contrary is shown, that the ~~nonresident~~ person was not in the state of North Dakota for the express purpose of making a purchase.
  - c. The sale is fifty dollars or more.

**SECTION 2. EMERGENCY.** This Act is declared to be an emergency measure.

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Chief Clerk of the House

This certifies that the within bill originated in the Senate of the Sixty-first Legislative Assembly of North Dakota and is known on the records of that body as Senate Bill No. 2090 and that two-thirds of the members-elect of the Senate voted in favor of said law.

Vote:      Yeas        46            Nays        1            Absent      0

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Secretary of the Senate

This certifies that two-thirds of the members-elect of the House of Representatives voted in favor of said law.

Vote:      Yeas        92            Nays        0            Absent      2

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
Chief Clerk of the House

Received by the Governor at \_\_\_\_\_ M. on \_\_\_\_\_, 2009.

Approved at \_\_\_\_\_ M. on \_\_\_\_\_, 2009.

\_\_\_\_\_  
Governor

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 2009,

at \_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of State