

**Sixty-seventh Legislative Assembly of North Dakota
In Regular Session Commencing Tuesday, January 5, 2021**

HOUSE BILL NO. 1351
(Representatives Richter, Dockter, Hatlestad, Magrum)
(Senator Kannianen)

AN ACT to create and enact a new subsection to section 57-39.2-04 and a new subsection to section 57-40.2-04 of the North Dakota Century Code, relating to a sales and use tax exemption for sales made to a senior citizen organization; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. A new subsection to section 57-39.2-04 of the North Dakota Century Code is created and enacted as follows:

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

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

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

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

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

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

Speaker of the House

President of the Senate

Chief Clerk of the House

Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Sixty-seventh Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1351.

House Vote: Yeas 92 Nays 2 Absent 0

Senate Vote: Yeas 45 Nays 2 Absent 0

Chief Clerk of the House

Received by the Governor at _____ M. on _____, 2021.

Approved at _____ M. on _____, 2021.

Governor

Filed in this office this _____ day of _____, 2021,

at _____ o'clock _____ M.

Secretary of State