

**Sixty-eighth Legislative Assembly of North Dakota  
In Regular Session Commencing Tuesday, January 3, 2023**

HOUSE BILL NO. 1210  
(Representative Richter)

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

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

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

60. a. 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. (1) Is recognized by the internal revenue service as having exempt status under 26 U.S.C.501(c)(3);
  - b. (2) Is recognized by the secretary of state as a charitable organization; and
  - e. (3) Either:
    - (+) (a) Provides services through the aging services division of the department of health and human services; or
    - (2) (b) Receives grant funds through the department of transportation under the federal transit administration's which are used for enhanced mobility of seniors and individuals with disabilities program [49 U.S.C. 5310]; or
    - (c) Provides services through a contract with the department of health and human services as a program of all-inclusive care for the elderly.
- b. The department of health and human services and the department of transportation shall notify the tax commissioner if a senior citizen organization no longer meets the criteria in paragraph 3 of subdivision a.

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

27. a. 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. (1) Is recognized by the internal revenue service as having exempt status under 26 U.S.C. 501(c)(3);
  - b. (2) Is recognized by the secretary of state as a charitable organization; and
  - e. (3) Either:
    - (+) (a) Provides services through the aging services division of the department of health and human services; or

- (2) (b) ~~Receives grant funds through the department of transportation under the federal transit administration's~~which are used for enhanced mobility of seniors and individuals with disabilities program [49 U.S.C. 5310]; or
- (c) Provides services through a contract with the department of health and human services as a program of all-inclusive care for the elderly.
- b. The department of health and human services and the department of transportation shall notify the tax commissioner if a senior citizen organization no longer meets the criteria in paragraph 3 of subdivision a.

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

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

\_\_\_\_\_  
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-eighth Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1210 and that two-thirds of the members-elect of the House of Representatives voted in favor of said law.

Vote:        Yeas 89                      Nays 0                      Absent 5

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

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

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

Vote:        Yeas 47                      Nays 0                      Absent 0

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

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

Received by the Governor at \_\_\_\_\_ M. on \_\_\_\_\_, 2023.

Approved at \_\_\_\_\_ M. on \_\_\_\_\_, 2023.

\_\_\_\_\_  
Governor

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 2023,  
at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

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