

Introduced by

Representatives Hagert, Beltz, Fisher, Grueneich, Headland, D. Johnson, Weisz

Senators Erbele, Kessel, Lemm, Meyer, Weber

1 A BILL for an Act to create and enact a new subsection to section 57-39.2-04 of the North
2 Dakota Century Code, relating to a sales tax exemption for sales of grain bins; to provide an
3 effective date; and to provide an expiration date.

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

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

7 Gross receipts from sales of grain bins, including material or replacement parts used
8 to construct or repair a grain bin. The term "grain bins" as used in this subsection
9 means property that is vented and covered with corrugated metal or similar material,
10 and is used primarily to hold loose grain for drying or storage.

11 **SECTION 2. EFFECTIVE DATE - EXPIRATION DATE.** This Act is effective for taxable
12 events occurring after June 30, 2023, and before July 1, 2025, and is thereafter ineffective.