

HOUSE BILL NO. 1110

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to amend and reenact subsection 28 of section 57-39.2-04 and subsection 14
2 of section 57-40.2-04 of the North Dakota Century Code, relating to statements when tax has
3 been paid on a transaction; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 28 of section 57-39.2-04 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 28. Gross receipts from the leasing or renting of any tangible personal property upon
8 which a North Dakota sales tax or use tax has been paid or is payable and the retailer
9 has separately indicated on an invoice, contract, lease agreement, or other supporting
10 sale document that the retailer paid sales or use tax on the retailer's purchase of the
11 tangible personal property.

12 **SECTION 2. AMENDMENT.** Subsection 14 of section 57-40.2-04 of the North Dakota
13 Century Code is amended and reenacted as follows:

14 14. The leasing or renting of any tangible personal property upon which a North Dakota
15 sales tax or use tax has been paid ~~pursuant to~~under the election of the purchaser
16 ~~pursuant to~~under subsection 21 of section 57-39.2-01 or subsection 5 of section
17 57-40.2-01 and the retailer has separately indicated on an invoice, contract, lease
18 agreement, or other supporting sale document that the retailer paid sales or use tax on
19 the retailer's purchase of the tangible personal property.

20 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
21 June 30, 2015.