

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

SENATE BILL NO. 2152
(Senator Bell)
(Representative Headland)

AN ACT to amend and reenact subsection 49 of section 57-39.2-04 and subsection 24 of section 57-40.2-04 of the North Dakota Century Code, relating to a sales and use tax exemption for carbon dioxide used for secure geologic storage; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Subsection 49 of section 57-39.2-04 of the North Dakota Century Code is amended and reenacted as follows:

49. Gross receipts from sales of carbon dioxide used for enhanced recovery of oil or natural gas or secure geologic storage.

SECTION 2. AMENDMENT. Subsection 24 of section 57-40.2-04 of the North Dakota Century Code is amended and reenacted as follows:

24. Gross receipts from sales of carbon dioxide used for enhanced recovery of oil or natural gas or secure geologic storage.

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

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-seventh Legislative Assembly of North Dakota and is known on the records of that body as Senate Bill No. 2152.

Senate Vote: Yeas 47 Nays 0 Absent 0

House Vote: Yeas 90 Nays 1 Absent 2

Secretary of the Senate

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