

Introduced by

Representatives Karls, D. Anderson, Fisher, Grueneich, Heinert, Kiefert, McLeod, Meier

Senators Cleary, Dever

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 used clothing sold by a thrift
3 store of a nonprofit corporation; and to provide an effective 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 used clothing made by a thrift store owned and operated
8 by a nonprofit corporation exempt from federal taxation under section 501(c)(3) of the
9 Internal Revenue Code [26 U.S.C. 501(c)(3)].

10 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
11 June 30, 2023.