

Introduced by

Senators O'Connell, Dever, Lyson

Representatives Delzer, Nelson, Pinkerton

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 and use tax exemption for sales of water in containers
3 of one gallon or less; 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
6 is created and enacted as follows:

7 Gross receipts from the sale of water in a container of one gallon [3.79 liters] or
8 less.

9 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
10 June 30, 2007.