

Introduced by

1 A BILL for an Act to create and enact a new section to chapter 57-39.2 of the North Dakota  
2 Century Code, relating to a sales and use tax exemption for equipment used in  
3 telecommunications infrastructure development.

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

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

7 **Sales tax exemption for equipment used in telecommunications infrastructure**  
8 **development.**

- 9 1. Gross receipts from sales of tangible personal property used exclusively in  
10 expanding or constructing telecommunications service infrastructure in this state  
11 are exempt from taxes under this chapter.
- 12 2. To qualify for exemption at the time of purchase, the purchaser of the property  
13 must receive a certificate from the commissioner stating that the property qualifies  
14 for the exemption. If a certificate is not received before the purchase or the  
15 purchase is made by a contractor, subcontractor, or builder, the owner of the  
16 telecommunications service infrastructure must apply to the commissioner for a  
17 refund of sales and use taxes paid for which the exemption is claimed under this  
18 section. Application for a refund must be made at the times and in the manner  
19 directed by the commissioner and must include sufficient information to permit the  
20 commissioner to verify the sales and use taxes paid and the exempt status of the  
21 sale or use.