

Sixty-fourth  
Legislative Assembly  
of North Dakota

## ENGROSSED SENATE BILL NO. 2223

Introduced by

Senators Sinner, Casper

Representatives P. Anderson, Oversen, Schneider, Wallman

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 clothing; and to provide an effective  
3 date.

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 created  
6 and enacted as follows:

7 **Sales tax exemption for clothing.**

- 8 1. Gross receipts from sales of clothing are exempt from taxes imposed under this  
9 chapter.
- 10 2. For purposes of this section, "clothing" means all human wearing apparel suitable for  
11 general use.
- 12 3. For purposes of this section, "clothing" includes:
- 13 a. Aprons, household and shop;
- 14 b. Athletic supporters;
- 15 c. Baby receiving blankets;
- 16 d. Bathing suits and caps;
- 17 e. Beach capes and coats;
- 18 f. Belts and suspenders;
- 19 g. Boots;
- 20 h. Coats and jackets;
- 21 i. Costumes;
- 22 j. Diapers, children and adult, including disposable diapers;
- 23 k. Ear muffs;
- 24 l. Footlets;

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- 1           m. Formal wear;
- 2           n. Garters and garter belts;
- 3           o. Girdles;
- 4           p. Gloves and mittens for general use;
- 5           q. Hats and caps;
- 6           r. Hosiery;
- 7           s. Insoles for shoes;
- 8           t. Laboratory coats;
- 9           u. Neckties;
- 10          v. Overshoes;
- 11          w. Pantyhose;
- 12          x. Rainwear;
- 13          y. Rubber pants;
- 14          z. Sandals;
- 15          aa. Scarves;
- 16          bb. Shoes and shoelaces;
- 17          cc. Slippers;
- 18          dd. Sneakers;
- 19          ee. Socks and stockings;
- 20          ff. Steel-toed shoes;
- 21          gg. Underwear;
- 22          hh. Uniforms, athletic and nonathletic; and
- 23            ii. Wedding apparel.
- 24         4. For purposes of this section, "clothing" does not include:
- 25           a. Belt buckles sold separately;
- 26           b. Clothing accessories or equipment;
- 27           c. Costume masks sold separately;
- 28           d. Fur clothing;
- 29           e. Patches and emblems sold separately;
- 30           f. Protective equipment;

- 1           g. Sewing equipment and supplies, including knitting needles, patterns, pins,  
2           scissors, sewing machines, sewing needles, tape measures, and thimbles;  
3           h. Sewing materials that become part of clothing, including buttons, fabric, lace,  
4           thread, yarn, and zippers; and  
5           i. Sport or recreational equipment.
- 6        5. For purposes of this section, "clothing accessories or equipment" means incidental  
7        items worn on the person or in conjunction with clothing. The term includes:
- 8           a. Briefcases;  
9           b. Cosmetics;  
10          c. Hair notions, including barrettes, hair bows, and hairnets;  
11          d. Handbags;  
12          e. Handkerchiefs;  
13          f. Jewelry;  
14          g. Sunglasses, nonprescription;  
15          h. Umbrellas;  
16          i. Wallets;  
17          j. Watches; and  
18          k. Wigs and hairpieces.
- 19       6. For purposes of this section, "fur clothing" means clothing that is required to be  
20        labeled as a fur product under the federal Fur Products Labeling Act [15 U.S.C. 69],  
21        and the value of the fur components in the product is more than three times the value  
22        of the next most valuable tangible component. For purposes of this subsection, "fur"  
23        means any full or partial animal skin with hair, fleece, or fur fibers attached, either in its  
24        raw or processed state, but does not include skins that have been converted into  
25        leather or suede or, which in processing, the hair, fleece, or fur fiber has been  
26        completely removed.
- 27       7. For purposes of this section, "protective equipment" means items for human wear and  
28        designed as protection of the wearer against injury or disease or as protection against  
29        damage or injury of other persons or property which are not suitable for general use.  
30        The term includes:
- 31           a. Breathing masks;

- 1            b. Clean room apparel and equipment;
- 2            c. Ear and hearing protectors;
- 3            d. Face shields;
- 4            e. Hardhats;
- 5            f. Helmets;
- 6            g. Paint or dust respirators;
- 7            h. Protective gloves;
- 8            i. Safety glasses and goggles;
- 9            j. Safety belts;
- 10          k. Tool belts; and
- 11          l. Welder's gloves and masks.
- 12          8. For purposes of this section, "sport or recreational equipment" means items designed
- 13          for human use and worn in conjunction with an athletic or recreational activity which
- 14          are not suitable for general use. The term includes:
- 15          a. Ballet and tap shoes;
- 16          b. Cleated or spiked athletic shoes;
- 17          c. Gloves, including baseball, bowling, boxing, hockey, and golf;
- 18          d. Goggles;
- 19          e. Hand and elbow guards;
- 20          f. Life preservers and lifevests;
- 21          g. Mouth guards;
- 22          h. Roller and ice skates;
- 23          i. Shinguards;
- 24          j. Shoulder pads;
- 25          k. Ski boots;
- 26          l. Waders; and
- 27          m. Wetsuits and fins.

28            **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after  
29 June 30, 2015.