

Sixty-fifth
Legislative Assembly
of North Dakota

ENGROSSED SENATE BILL NO. 2127

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to create and enact subsection 8 to section 57-01-02.1 of the North Dakota
2 Century Code, relating to city and county sales and use tax refunds.

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

4 **SECTION 1.** Subsection 8 to section 57-01-02.1 of the North Dakota Century Code is
5 created and enacted as follows:

- 6 8. a. For purchases made after June 30, 2017, a claim for credit or refund of tax paid
7 over the city or county cap or threshold under this section must be filed with the
8 tax commissioner within ~~eighteen~~twenty-four months from the date of the invoice,
9 cash register receipt, or other sales documentation indicating the date of
10 purchase.
- 11 b. A person required to file a return under ~~chapters~~chapter 57-39.2 or 57-40.2 may
12 claim a credit for tax paid over the city or county cap or threshold under
13 subsection 5. The credit must be taken against any tax due on a timely filed
14 return which is due within ~~eighteen~~twenty-four months from the date of the
15 invoice, cash register receipt, or other sales documentation indicating the date of
16 purchase.
- 17 c. For purchases made before July 1, 2017, a claim for credit or refund of tax paid
18 over the city or county cap or threshold under subsection 5 must be filed with the
19 tax commissioner no later than ~~December 31~~July 1, 20182019.
- 20 d. If the tax commissioner determines a refund is due under this section, the tax
21 commissioner shall certify the amount of the refund and the name of the payee to
22 the office of management and budget, who then shall draw a warrant on the
23 general fund in the amount specified payable to the named payee.