

Introduced by

Senator Bell

Representative Headland

1 A BILL for an Act to amend and reenact subsection 49 of section 57-39.2-04 and subsection 24  
2 of section 57-40.2-04 of the North Dakota Century Code, relating to a sales and use tax  
3 exemption for carbon dioxide used for secure geologic storage; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 49 of section 57-39.2-04 of the North Dakota  
6 Century Code is amended and reenacted as follows:

7 49. Gross receipts from sales of carbon dioxide used for enhanced recovery of oil or  
8 natural gas or secure geologic storage.

9 **SECTION 2. AMENDMENT.** Subsection 24 of section 57-40.2-04 of the North Dakota  
10 Century Code is amended and reenacted as follows:

11 24. Gross receipts from sales of carbon dioxide used for enhanced recovery of oil or  
12 natural gas or secure geologic storage.

13 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events occurring after  
14 June 30, 2021.