

HOUSE BILL NO. 1210

Introduced by

Representative Richter

1 A BILL for an Act to amend and reenact subsection 60 of section 57-39.2-04 and subsection 27
2 of section 57-40.2-04 of the North Dakota Century Code, relating to notification requirements for
3 sales and use tax exemptions for certain sales made to a senior citizen organization.

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

5 **SECTION 1. AMENDMENT.** Subsection 60 of section 57-39.2-04 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 60. a. Gross receipts from sales to a senior citizen organization that provides
8 informational, health, welfare, counseling, and referral services for senior citizens
9 in this state if the senior citizen organization:

10 a. (1) Is recognized by the internal revenue service as having exempt status under
11 26 U.S.C.501(c)(3);

12 b. (2) Is recognized by the secretary of state as a charitable organization; and

13 c. (3) Either:

14 (4) (a) Provides services through the aging services division of the
15 department of health and human services; or

16 (2) (b) Receives grant funds through the department of transportation ~~under~~
17 ~~the federal transit administration's~~which are used for enhanced
18 ~~mobility of seniors and individuals with disabilities program~~ ~~[49 U.S.C.~~
19 ~~5310]~~.

20 b. The aging services division of the department of health and human services and
21 the department of transportation shall notify the tax commissioner if a senior
22 citizen organization no longer meets the criteria in paragraph 3 of subdivision a.

23 **SECTION 2. AMENDMENT.** Subsection 27 of section 57-40.2-04 of the North Dakota
24 Century Code is amended and reenacted as follows:

