

**Sixty-seventh Legislative Assembly of North Dakota  
In Regular Session Commencing Tuesday, January 5, 2021**

HOUSE BILL NO. 1351  
(Representatives Richter, Dockter, Hatlestad, Magrum)  
(Senator Kannianen)

AN ACT to create and enact a new subsection to section 57-39.2-04 and a new subsection to section 57-40.2-04 of the North Dakota Century Code, relating to a sales and use tax exemption for sales made to a senior citizen organization; and to provide an effective date.

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

**SECTION 1.** A new subsection to section 57-39.2-04 of the North Dakota Century Code is created and enacted as follows:

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

- a. Is recognized by the internal revenue service as having exempt status under 26 U.S.C. 501(c)(3):
- b. Is recognized by the secretary of state as a charitable organization; and
- c. Either:
  - (1) Provides services through the aging services division of the department of human services; or
  - (2) Receives grant funds through the department of transportation under the federal transit administration's enhanced mobility of seniors and individuals with disabilities program [49 U.S.C. 5310].

**SECTION 2.** A new subsection to section 57-40.2-04 of the North Dakota Century Code is created and enacted as follows:

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

- a. Is recognized by the internal revenue service as having exempt status under 26 U.S.C. 501(c)(3):
- b. Is recognized by the secretary of state as a charitable organization; and
- c. Either:
  - (1) Provides services through the aging services division of the department of human services; or
  - (2) Receives grant funds through the department of transportation under the federal transit administration's enhanced mobility of seniors and individuals with disabilities program [49 U.S.C. 5310].

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

Kim Lyndee  
Speaker of the House

[Signature]  
President of the Senate

Buell T. Reich  
Chief Clerk of the House

[Signature]  
Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Sixty-seventh Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1351.

House Vote:      Yeas 92                  Nays 2                  Absent 0

Senate Vote:      Yeas 45                  Nays 2                  Absent 0

Buell T. Reich  
Chief Clerk of the House

Received by the Governor at 8:54 AM on March 18, 2021.

Approved at 6:32 PM on March 22, 2021.

[Signature]  
Governor

Filed in this office this 23rd day of March, 2021,

at 8:21 o'clock A. M.

[Signature]  
Secretary of State