

**Sixty-eighth Legislative Assembly of North Dakota  
In Regular Session Commencing Tuesday, January 3, 2023**

HOUSE BILL NO. 1177  
(Representatives S. Olson, Koppelman, O'Brien, Satrom)  
(Senators Cleary, Myrdal)

AN ACT to create and enact a new subsection to section 57-39.2-04 of the North Dakota Century Code, relating to a sales tax exemption for child diapers; 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 of children's diapers as defined in subdivision d of subsection 26 of section 57-39.2-04.

**SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after June 30, 2023.

Dennis Johnson  
Speaker of the House

Tammy Miller  
President of the Senate

Buell J Reich  
Chief Clerk of the House

Sharon Morgan  
Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Sixty-eighth Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1177.

House Vote:      Yeas 88              Nays 6              Absent 0

Senate Vote:      Yeas 39              Nays 6              Absent 2

Buell J Reich  
Chief Clerk of the House

Received by the Governor at 10:56 AM on April 13, 2023.

Approved at 10:29 AM on April 18, 2023.

Doug Burgum  
Governor

Filed in this office this 19th day of April, 2023,

at 8:56 clock A-M.

Michael Howe  
Secretary of State