

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

HOUSE BILL NO. 1210  
(Representative Richter)

AN ACT to amend and reenact subsection 60 of section 57-39.2-04 and subsection 27 of section 57-40.2-04 of the North Dakota Century Code, relating to qualification and notification requirements for sales and use tax exemptions for certain sales made to a senior citizen organization; to provide an effective date; and to declare an emergency.

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

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

60. a. 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. (1) Is recognized by the internal revenue service as having exempt status under 26 U.S.C.501(c)(3);
  - b. (2) Is recognized by the secretary of state as a charitable organization; and
  - e. (3) Either:
    - ~~(4)~~ (a) Provides services through the aging services division of the department of health and human services; ~~or~~
    - ~~(2)~~ (b) Receives grant funds through the department of transportation under the federal transit administration's which are used for enhanced mobility of seniors and individuals with disabilities program [49 U.S.C. 5310]; or
    - (c) Provides services through a contract with the department of health and human services as a program of all-inclusive care for the elderly.
- b. The department of health and human services and the department of transportation shall notify the tax commissioner if a senior citizen organization no longer meets the criteria in paragraph 3 of subdivision a.

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

27. a. 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. (1) Is recognized by the internal revenue service as having exempt status under 26 U.S.C. 501(c)(3);
  - b. (2) Is recognized by the secretary of state as a charitable organization; and
  - e. (3) Either:
    - ~~(4)~~ (a) Provides services through the aging services division of the department of health and human services; ~~or~~

- (2) (b) Receives grant funds through the department of transportation under the federal transit administration's which are used for enhanced mobility of seniors and individuals with disabilities program [49 U.S.C. 5310]; or
- (c) Provides services through a contract with the department of health and human services as a program of all-inclusive care for the elderly.
- b. The department of health and human services and the department of transportation shall notify the tax commissioner if a senior citizen organization no longer meets the criteria in paragraph 3 of subdivision a.

**SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events occurring after June 30, 2023.

**SECTION 4. EMERGENCY.** This Act is declared to be an emergency measure.

Dennis E. Johnson  
Speaker of the House

Rudd S.  
President of the Senate

Bull T. Reut  
Chief Clerk of the House

Shanda Meyer  
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. 1210 and that two-thirds of the members-elect of the House of Representatives voted in favor of said law.

Vote: Yeas 89 Nays 0 Absent 5

Dennis E. Johnson  
Speaker of the House

Bull T. Reut  
Chief Clerk of the House

This certifies that two-thirds of the members-elect of the Senate voted in favor of said law.

Vote: Yeas 47 Nays 0 Absent 0

Rudd S.  
President of the Senate

Shanda Meyer  
Secretary of the Senate

Received by the Governor at 2:51 PM. on April 18, 2023.

Approved at 2:34 PM. on April 21, 2023.

Doug Burgum  
Governor

Filed in this office this 24 day of April, 2023,

at 3:50 o'clock P M.

Michael Howe  
Secretary of State