

Sixty-eighth  
Legislative Assembly  
of North Dakota

**HOUSE BILL NO. 1456**

Introduced by

Representatives O'Brien, Grueneich, Hagert

Senator Patten

1 A BILL for an Act to amend and reenact subdivision a of subsection 12 of section 57-39.2-01 of  
2 the North Dakota Century Code, relating to the definition of gross receipts for purposes of sales  
3 tax calculation.

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

5 **SECTION 1. AMENDMENT.** Subdivision a of subsection 12 of section 57-39.2-01 of the  
6 North Dakota Century Code is amended and reenacted as follows:

- 7 a. "Gross receipts" means the measure subject to sales tax and means the total  
8 amount of consideration, including cash, credit, property, and services, for which  
9 personal property or services are sold, leased, or rented, valued in money,  
10 whether received in money or otherwise, without any deduction for the following:
- 11 (1) The seller's cost of the property sold;
  - 12 (2) The cost of materials used, labor or service costs, interest, losses, all costs  
13 of transportation to the seller, all taxes imposed on the seller, and any other  
14 expense of the seller;
  - 15 (3) Charges by the seller for any services necessary to complete the sale, other  
16 than delivery and installation charges;
  - 17 (4) Delivery charges; and
  - 18 (5) Installation charges; and
  - 19 ~~(6)~~ Credit for any trade-in, as determined by state law.

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