

HOUSE BILL NO. 1177

Introduced by

Representatives S. Olson, Koppelman, O'Brien, Satrom

Senators Cleary, Myrdal

1 A BILL for an Act to create and enact two new subsections to section 57-39.2-04 of the North
2 Dakota Century Code, relating to a sales tax exemption for child and adult diapers and child
3 restraint systems; to amend and reenact subdivision d of subsection 26 of section 57-39.2-04 of
4 the North Dakota Century Code, relating to a sales tax exemption for bladder dysfunction
5 supplies; and to provide an effective date.

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

7 **SECTION 1. AMENDMENT.** Subdivision d of subsection 26 of section 57-39.2-04 of the
8 North Dakota Century Code is amended and reenacted as follows:

9 d. "Supplies for ostomy care or bladder dysfunction" includes:

10 (1) Supplies designed or intended for ostomy care and management, including
11 collection devices, colostomy irrigation equipment and supplies, skin
12 barriers or skin protectors, and other supplies especially designed for use of
13 ostomates.

14 (2) Supplies to be used exclusively by a person with bladder dysfunction,
15 including catheters, collection devices, incontinent pads and pants, ~~adult-~~
16 ~~diapers,~~ and other items used for the care and management of bladder
17 dysfunction. ~~For the purposes of this paragraph:~~

18 ~~(a) "Adult diapers" means diapers other than children's diapers.~~

19 ~~(b) "Children's diapers" means diapers marketed to be worn by children.~~

20 ~~(c) "Diaper" means an absorbent garment worn by humans who are~~
21 ~~incapable of, or have difficulty, controlling their bladder or bowel~~
22 ~~movements.~~

23 **SECTION 2.** Two new subsections to section 57-39.2-04 of the North Dakota Century Code
24 are created and enacted as follows:

1 Gross receipts from sales of child or adult diapers, whether cloth or disposable. For
2 purposes of this subsection, "diaper" means an absorbent garment worn by a human
3 incapable of, or having difficulty, controlling bladder or bowel movements.

4
5 Gross receipts from sales of child restraint systems, as defined in section 39-01-01.

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