

HOUSE BILL NO. 1498

Introduced by

Representative Dockter

1 A BILL for an Act to amend and reenact subsection 60 of section 57-39.2-04 and subsection 27
2 of section 57-40.2-04 of the North Dakota Century Code, relating to a sales and use tax
3 exemption for certain sales made to senior citizen organizations; and to provide an effective
4 date.

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

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

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

- 11 a. Is recognized by the internal revenue service as having exempt status under
12 26 U.S.C.501(c)(3);
- 13 b. Is recognized by the secretary of state as a charitable organization; and
- 14 c. Either:
- 15 (1) Provides services through the aging services division of the department of
16 health and human services; ~~or~~
- 17 (2) Receives grant funds through the department of transportation under the
18 federal transit administration's enhanced mobility of seniors and individuals
19 with disabilities program [49 U.S.C. 5310]; or
- 20 (3) Provides services through a contract with the department of health and
21 human services as a program of all-inclusive care for the elderly.

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

- 1 27. Gross receipts from sales to a senior citizen organization that provides informational,
2 health, welfare, counseling, and referral services for senior citizens in this state if the
3 senior citizen organization:
- 4 a. Is recognized by the internal revenue service as having exempt status under
5 26 U.S.C. 501(c)(3);
- 6 b. Is recognized by the secretary of state as a charitable organization; and
- 7 c. Either:
- 8 (1) Provides services through the aging services division of the department of
9 health and human services; ~~or~~
- 10 (2) Receives grant funds through the department of transportation under the
11 federal transit administration's enhanced mobility of seniors and individuals
12 with disabilities program [49 U.S.C. 5310]; or
- 13 (3) Provides services through a contract with the department of health and
14 human services as a program of all-inclusive care for the elderly.

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