

Introduced by

Senators Weber, J. Roers, Bell

Representatives Bosch, Dockter, Nathe

1 A BILL for an Act to create and enact a new subsection to section 57-38-31 of the North Dakota
2 Century Code, relating to use tax reporting and remittance on income tax returns; and to
3 provide an effective date.

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

5 **SECTION 1.** A new subsection to section 57-38-31 of the North Dakota Century Code is
6 created and enacted as follows:

7 The tax commissioner shall include on each individual income tax return a space for
8 reporting use taxes on purchases by the taxpayer from out-of-state retailers during the
9 taxable year. The tax commissioner shall include in the instructions with individual
10 income tax returns instructions for reporting, computing, and remitting use tax liability
11 under chapter 57-40.2. The tax commissioner shall keep separate records of use tax
12 collections under this section and those collections must be allocated as provided in
13 chapter 57-39.2. The provisions of chapter 57-39.2 govern the administration of this
14 subsection.

15 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
16 December 31, 2020.