

Introduced by

Senators Sinner, Burckhard, Sitte

Representatives Fehr, N. Johnson, Karls

1 A BILL for an Act to create and enact a new subsection to section 57-39.2-04 of the North
2 Dakota Century Code, relating to a sales tax exemption for sales of used clothing; 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 57-39.2-04 of the North Dakota Century Code is
6 created and enacted as follows:

7 Gross receipts from sales of used clothing. For purposes of this subsection, "used"
8 means clothing previously sold at retail and does not include clothing acquired by the
9 seller from a manufacturer, distributor, liquidator, or another retailer or from returned
10 clothing previously sold by the seller.

11 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
12 June 30, 2013.