

HOUSE BILL NO. 1513

Introduced by

Representatives Schreiber-Beck, Dobervich, O'Brien, Pyle, Roers Jones, Strinden, Swiontek
Senator Hogan

1 A BILL for an Act to create and enact a new subdivision to subsection 3 of section 57-40.2-03.3
2 of the North Dakota Century Code, relating to payment of use tax by contractors; to amend and
3 reenact subsection 24 of section 57-39.2-04 of the North Dakota Century Code, relating to a
4 sales tax exemption for sales to an eligible facility when used for the benefit of the facility's
5 patient or occupant; and to provide an effective date.

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

7 **SECTION 1. AMENDMENT.** Subsection 24 of section 57-39.2-04 of the North Dakota
8 Century Code is amended and reenacted as follows:

9 24. Gross receipts from all sales when made to an eligible facility or emergency medical
10 services provider for the use or benefit of its patient or occupant. For the purposes of
11 this subsection:

12 a. "Eligible facility" means any hospital, skilled nursing facility, intermediate care
13 facility, residential end-of-life facility, basic care facility, hospice program, or any
14 assisted living facility licensed by the department of health and human services;
15 and

16 b. "Emergency medical services provider" means an emergency medical services
17 operation licensed by the department of health and human services under
18 chapter 23-27.

19 **SECTION 2.** A new subdivision to subsection 3 of section 57-40.2-03.3 of the North Dakota
20 Century Code is created and enacted as follows:

21 Tangible personal property purchased by a contractor on behalf of an entity
22 qualifying for an exemption under subsection 24 of section 57-39.2-04 and
23 subsequently installed into a facility used by the entity.

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