

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to create and enact subsection 8 to section 57-01-02.1 of the North Dakota  
2 Century Code, relating to city and county sales and use tax refunds.

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

4 **SECTION 1.** Subsection 8 to section 57-01-02.1 of the North Dakota Century Code is  
5 created and enacted as follows:

- 6 8. a. For purchases made after June 30, 2017, a claim for credit or refund of tax paid  
7 over the city or county cap or threshold under this section must be filed with the  
8 tax commissioner within one year from the date of the invoice, cash register  
9 receipt, or other sales documentation indicating the date of purchase.
- 10 b. A person required to file a return under chapters 57-39.2 or 57-40.2 may claim a  
11 credit for tax paid over the city or county cap or threshold under subsection 5.  
12 The credit must be taken against any tax due on a timely filed return which is due  
13 within one year from the date of the invoice, cash register receipt, or other sales  
14 documentation indicating the date of purchase.
- 15 c. For purchases made before July 1, 2017, a claim for credit or refund of tax paid  
16 over the city or county cap or threshold under subsection 5 must be filed with the  
17 tax commissioner no later than July 1, 2018.
- 18 d. If the tax commissioner determines a refund is due under this section, the tax  
19 commissioner shall certify the amount of the refund and the name of the payee to  
20 the office of management and budget, who then shall draw a warrant on the  
21 general fund in the amount specified payable to the named payee.