North Dakota Office of State Tax Commissioner
Sales Tax Newsletter
Ryan Rauschenberger,
Tax Commissioner

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2019 Legislative Rundown

This newsletter provides a summary of the sales and use tax, motor vehicle excise tax, and alcohol tax related bills passed by the 2019 North Dakota Legislative Assembly and signed into law by Governor Burgum. You may view the text of the bills and other legislative information on the North Dakota Legislative Branch website.

HB 1131 - Sales Tax Exemption For Commemorative Memorial Coins

Under existing law, the North Dakota Department of Veterans' Affairs designed and produced a commemorative memorial coin, which is provided to a family member during military funeral honors for deceased veterans. Additional coins are available for sale to family members of the deceased veteran. House Bill HB 1131 makes the commemorative memorial coin available for sale to everyone and exempts sales of the coin made by the Department of Veterans' Affairs from sales tax.

Statutory change: *Created a new subsection to N.D.C.C. § 57-39.2-04.*
Effective date: *July 1, 2019.*

HB 1205 – Sales Tax Exemption for Fertilizer or Chemical Processing Plant, Qualified Straddle Plant, Qualified Fractionator, or Qualified Associated Infrastructure

Current law provides a sales and use tax exemption for tangible personal property used to construct or expand certain chemical or fertilizer plants if the plant had received the required air quality permit or a notice from the State Department of Environmental Quality that the permit application was complete by June 30, 2019. HB 1205 extends the deadline to receive the permit or notice that the permit process is complete to June 30, 2023.

In addition, HB 1205 created a new sales tax exemption for tangible personal property used to construct or expand a qualified straddle plant, a qualified fractionator or qualified associated infrastructure located within North Dakota.

- **Qualified fractionator** means a deep cut fractionator with a daily design capacity of at least 45,000 barrels of ethane, 15,000 barrels of propane, 13,000 barrels of butane and 3,000 barrels of C-five plus.
- **Qualified straddle plant** means a straddle plant that is either connected to a qualified fractionator or produces Y-grade liquids that are dedicated for use by a qualified fractionator.
- **Qualified associated infrastructure** means natural gas liquids pipelines and storage facilities, disposal facilities, rail upgrades and roads built to serve a qualified fractionator.

Statutory change: *Amended subsection 2 of N.D.C.C. § 57-39.2-04; Created a new section to chapter 57-39.2.*
Effective date: *July 1, 2019.*

ND Tax North Dakota

Office of
State Tax Commissioner
600 E Blvd. Ave., Dept 127
Bismarck, ND 58505-0599
701.328.2770
taxinfo@nd.gov
www.nd.gov/tax

HB 1439 – Sales Tax Exemption for Secure Geologic Storage

Current sales tax law provides a sales and use tax exemption for tangible personal property used to construct or expand a system used to compress, gather, collect, store, transport or inject carbon dioxide for use in enhanced recovery of oil and gas. HB 1439 expands the exemption to include tangible personal property used to construct or expand a system that provides secure geologic storage of carbon dioxide.

Statutory change: *Amended N.D.C.C. § 57-39.2-04.14.*
Effective: *July 1, 2019.*

SB 2089 – Sales Tax Administrative Changes

Senate Bill SB 2089 was introduced by the Tax Commissioner and includes several amendments to assist with administration of the sales and use tax laws. The following two amendments may impact North Dakota retailers:

- **Diapers** – North Dakota sales and use tax law contains a sales and use tax exemption for supplies used by a person with bladder dysfunctions, including incontinent pads and pants. However, diapers worn by children are subject to sales tax in the same manner as all other clothing. To clarify the difference between taxable children's diapers and tax exempt diapers and pants worn by an adult with a bladder dysfunction, SB 2089 defines diapers, children's diapers and adult diapers. Children's diapers are diapers that are marketed to be worn by children. Adult diapers are all other diapers. This amendment to the bladder dysfunction supply exemption will have no impact on the current taxability of diapers. The amendment was introduced solely to distinguish taxable children's diapers from exempt bladder dysfunction supplies.
- **Monthly Return Filing** – Current sales and use tax law requires all sales tax permit holders that report more than $333,000 of taxable sales and purchases in the previous calendar year to file monthly sales tax returns. SB 2089 allows the Tax Commissioner to waive the monthly filing requirement upon request and for good cause shown. The waiver will allow the Office of State Tax Commissioner to assign a filing schedule other than monthly upon request in situations where a permit holder met the $333,000 threshold in unusual circumstances and anticipates reporting only minimal taxable sales or limited activity in North Dakota in the future.

Statutory change: *Amended subdivision d of subsection 26 of N.D.C.C § 57-39.2-04, subsection 1 of N.D.C.C. § 57-39.2-12, subdivision d of subsection 12 of N.D.C.C. § 57-40.2-04 and subsection 7 of N.D.C.C. § 57-40.2-07.*
Effective date: *Diaper definitions are effective August 1, 2019; Return filing dates are effective for returns due after July 31, 2019.*

SB 2165 – Sales Tax Credit for Stolen or Totally Destroyed Watercraft

SB 2165 provides for a trade-in credit against the purchase price of a replacement watercraft that was stolen or totally destroyed. The trade-in credit reduces the purchase price of the replacement watercraft for purposes of calculating sales tax and the trade-in credit is equal to the amount of compensation that was paid by an insurance company to the watercraft owner that experienced the loss. The trade-in credit does not include the amount of the policy deductible.

To receive the credit, the watercraft owner must obtain a notarized statement from the insurance company stating the amount of the loss, the amount of compensation paid to the watercraft owner, and the date the payment was issued. If the purchase price of a replacement watercraft is less than the amount of compensation paid for the loss, the purchaser may apply the remaining credit to other purchases of watercraft until the entire credit is consumed.

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Watercraft dealers that apply the trade-in credit when calculating sales tax on the sale of a replacement watercraft must retain in its sales records the original notarized statement from the insurance company to document the trade-in credit allowed. If the full amount of credit available is not consumed in a single transaction, the watercraft retailer must sign the notarized statement and notate the amount of credit used, the date of the sale, and retailer's name. The watercraft retailer must keep a copy of the updated notarized statement for its records and return the original document to the purchaser for further use.

Trade-in credits from stolen or totally destroyed watercraft apply to the purchase of replacement watercraft after June 30, 2019, and may be applied to purchase of replacement watercraft within three years from the date of compensation from the insurance company.

Statutory change: *Amended subdivision d of subsection 12 of N.D.C.C. § 57-39.2-01.*
Effective date: *July 1, 2019.*

SB 2191 – Out-of-State Retailer Sales Tax Collection Requirements

Under existing North Dakota sales and use tax law, **retailers that have a physical presence** within North Dakota are required to collect North Dakota state and local sales and use taxes on all taxable sales regardless of the number of sales transactions or the dollar volume of sales occurring within North Dakota. Examples of physical presence are stores, warehouses or inventory located within the state; sales staff or agents within the state demonstrating products, soliciting sales or taking orders; delivery of goods into North Dakota by retailers' vehicles or employees; and, third party contractors within North Dakota providing service to customers.

In contrast, an **out-of-state retailer that has no physical presence** within North Dakota (remote seller) is required to collect North Dakota state and local taxes only if either of the following two thresholds are met within the previous or current calendar year: 1) the retailer makes 200 or more taxable sales transactions into the state or, 2) the retailer makes $100,000 or more of taxable sales into the state.

SB 2191 repeals the 200 transaction threshold, therefore, effective July 1, 2019, remote sellers need to consider only the $100,000 taxable sales threshold to determine if tax collection is required by statute. Remote sellers that met either threshold (200 transaction or $100,000 sales) in calendar year 2018 or 2019 are required to continue collecting tax through June 30, 2019. However, remote sellers that were required to collect tax solely because of the 200 transaction threshold may discontinue collecting North Dakota and local taxes after June 30, 2019, unless or until they meet the $100,000 threshold at a later date.

SB 2191 also clarifies that when a remote seller meets or exceeds the taxable sales threshold, that seller is required to register and begin collecting tax the next calendar year or 60 days after the sales threshold is met, whichever is earlier.

Registered retailers that plan to discontinue collecting tax because they are no longer required to do so must contact the Office of State Tax Commissioner to inactivate their sales tax accounts. Retailers with active sales tax accounts must continue to collect tax and file sales tax returns. Account closure may be requested online through Taxpayer Access Point (TAP) or by emailing or calling Business Registration Section at 701.328.1241.

Statutory change: *Amended N.D.C.C. §§ 57-39.2-02.2 and 57-40.2-02.3.*
Effective date: *July 1, 2019.*

SB 2192 – County Lodging and Lodging and Restaurant Taxes

SB 2192 authorizes counties to impose a county lodging tax of up to 2% and a separate lodging and restaurant tax of up to 1%. County lodging and lodging and restaurant taxes apply in the same manner as city taxes.

A lodging tax applies to the gross receipts of retailers on the leasing or renting of hotel, motel or other accommodations for the period of less than 30 consecutive days or one month. Lodging and restaurant taxes apply to the same transactions as lodging taxes and also to the gross receipts of a restaurant from sales of prepared food and beverages including alcoholic beverages, except for alcoholic beverages sold for consumption off the premise where purchased. A restaurant is defined as any place where food is prepared and intended for individual portion service for consumption on or off the premises. Prepared includes heating prepackaged food.

County lodging taxes and county restaurant and lodging taxes are collected in addition to state, county and city sales taxes. However, a county may not impose a county lodging or county lodging and restaurant tax on a retailer located within a city that already imposes a city lodging tax or city lodging and restaurant tax or on a retailer within a city that subsequently imposes a city lodging or city lodging or restaurant tax under North Dakota Century Code ch. 40-57.3.

County lodging and county lodging and restaurant taxes authorized by SB 2192 are administered by the Office of State Tax Commissioner and are deposited into the county Visitors' Promotion Fund. The revenue must be used to promote, encourage and attract visitors to come to the county and use the travel and tourism facilities within the county.

Statutory change: *Created N.D.C.C. ch. 11-09.2*
Effective date: *July 1, 2019*

SB 2258 – Tribal Sales Tax Agreements

SB 2258 authorizes the governor, in consultation with the tax commissioner, to enter into an agreement with any, or all of, the five North Dakota Indian Tribes for administration of a tribal sales tax.

If a tribe chooses to enter into an agreement, the tribe will be required to impose sales, use, farm machinery gross receipts and alcoholic beverage gross receipts taxes that are identical to the state's taxes.

All transactions on the reservation will be taxed or exempted in the same manner as off the reservation. Only one single tax will apply to taxable transactions, so that dual taxation by both the tribe and the state will not occur. The tax commissioner will be responsible for administration of the taxes under agreement and the tribe and the state will share in the revenue. Agreements are effective on the first day of a calendar quarter at least 90 days after the agreement is signed by both parties.

Statutory change: *Created N.D.C.C. ch. 57-39.9.*
Effective date: *April 24, 2019*

SB 2338 – Marketplace Facilitator Sales and Use Tax Collection Requirements

SB 2338 defines marketplace, marketplace seller and marketplace facilitator, and requires out-of-state marketplace facilitators with no physical presence in North Dakota to collect sales or use tax on all North Dakota sales made through the facilitator's marketplace if the total taxable North Dakota sales made on behalf of all marketplace sellers by the marketplace facilitator exceed $100,000 in the current or previous calendar year. A marketplace facilitator that meets the $100,000 threshold for the first time in 2019, is required to register and collect beginning October 1, 2019, or sixty days after the threshold is met, whichever is earlier.

For purposes of the marketplace collection responsibility:

1) **Marketplace** means a physical or electronic place where one or more marketplace sellers sell or offer for sale tangible personal property or other property or services subject to tax under N.D.C.C. §§ 57.39.2-02.1 or 57-40.2-02.1 (sales and use taxes imposed) regardless of whether the marketplace seller has a physical presence in North Dakota. A physical or electronic place includes a store, booth, website, catalog, television, radio broadcast or a dedicated sales software application.

2) **Marketplace seller** means a retailer that sells or offers for sale tangible personal property or other products or services subject to tax under N.D.C.C. §§ 57.39.2-02.1 or 57-40.2-02.1 (sales and use taxes imposed) through a marketplace that is owned, operated or controlled by a marketplace facilitator.

3) **Marketplace facilitator** means a person that meets the following criteria (see a, b and c below):

   a) Contracts with sellers to facilitate for consideration the sale of the seller's products through a marketplace.

   b) Engages directly or indirectly, through one or more affiliated persons, in one or more of the following:

      i) Transmitting or otherwise communicating the offer or acceptance between the buyer and seller.

      ii) Owning or operating the infrastructure, electronic or physical or technology that brings the buyers and sellers together.

      iii) Providing a virtual currency that buyers are allowed or required to use to purchase products from the seller.

      iv) Software development or research and development activities related to any of the activities described in subparagraph "a" above if such activities are directly related to a physical presence or electronic marketplace operated by the person or an affiliated person.

   c) Engages in one or more of the following activities with respect to the seller's products:

      i) Payment processing services.

      ii) Fulfillment or storage services.

      iii) Listing products for sale.

      iv) Setting prices.

      v) Branding sales as those of the marketplace facilitator.

      vi) Order taking.

      vii) Advertising or promotion.

      viii) Providing customer service or accepting or assisting with returns or exchanges.

Marketplace facilitators do not include credit or debit card processors appointed by a merchant to handle payment transactions and whose sole activity with respect to marketplace sales is to process payments between the two parties.

A marketplace facilitator is subject to all the provisions of North Dakota Century Code ch. 57-39.2 (Sales Tax law) and ch. 57-40.2 (Use Tax law) including collecting tax, filing sales and use tax returns and remitting tax, collecting and maintaining exemption documentation provided by purchasers, maintaining records for all transactions made through the marketplace, and being subject to audit by the tax commissioner.

A marketplace facilitator must certify to marketplace sellers that it will collect and remit sales and use tax on the sellers' sales. Only after the marketplace seller receives certification from the facilitator that it is collecting tax should the marketplace seller exclude from its sales and use tax return all sales made by and required to be reported by the marketplace facilitator. If the tax commissioner audits the marketplace facilitator, the tax commissioner may not audit the marketplace seller for the same transactions unless the facilitator is not held liable to collect tax under the conditions described in the following paragraph.

A marketplace facilitator is not liable to collect and remit tax on the marketplace seller's sales if the following conditions are all met:

1) The marketplace facilitator has a system in place to require the seller to provide accurate information and has made a reasonable effort to obtain accurate information from the seller about the transactions.

2) The failure to collect and remit the correct tax was due to reliance upon incorrect or insufficient information provided to the marketplace facilitator by the seller.

3) The marketplace facilitator and the marketplace seller are not affiliated. A marketplace facilitator and a marketplace seller are affiliated if one of the following are true:

a) Either owns more than 5% of the other.

b) Both are subject to the control of a common entity that owns more than 5% of each.

A school, government, nonprofit medical research entity, commerce authority; enrolled Indian member located on a reservation; or licensed hospital, nursing home, intermediate care facility or basic care facility that qualifies for an exemption under N.D.C.C. § 57-39.2-04 that is unable to obtain an exemption from the marketplace facilitator at the time of purchase may apply for a refund of tax directly from the tax commissioner. To qualify for a refund, the purchase or purchases must have been made within one year and the total refund must be five dollars or more.

A class action may not be brought against a marketplace facilitator on behalf of purchasers arising from or related to an overpayment of sales or use tax collected by the marketplace facilitator.

Statutory change: *Amends subsection 22 of N.D.C.C. § 57-39.2-01 and subsections 6 and 7 of N.D.C.C. § 57-40.2-01; Creates N.D.C.C. §§ 57-39.2-02.3 and 57-40.2-02.4.*
Effective date: *July1, 2019.*

HB 1012 – Motor Vehicle Excise Tax Exemption for Public Transit

HB 1012 creates a new motor vehicle excise tax exemption for all vehicles in the possession of and used exclusively by public transportation providers that contract with the North Dakota Department of Transportation to provide public transportation services under North Dakota Century Code § 39-04.2-04.

Statutory change: *Created a new subsection to N.D.C.C. § 57-40.3-04.*
Effective date: *July 1, 2019.*

HB 1292 – Motor Vehicle Excise Tax Credit for Stolen or Totally Destroyed Vehicle

Under existing motor vehicle excise tax law, a trade-in credit is allowed against the purchase price of a replacement vehicle that was stolen or totally destroyed. The value of the trade-in credit reduces the purchase price of the replacement vehicle for purposes of calculating motor vehicle excise tax and is equal to the amount of compensation that was paid by an insurance company to the owner of the vehicle that was stolen or totally destroyed.

HB 1292 increases the amount of trade-in credit to equal the amount of compensation paid by the insurance company plus the amount of the policy deductible. The increased trade-in credit is effective for the purchase of replacement vehicles after June 30, 2019. Trade-in credits from stolen or totally destroyed motor vehicles may be applied to purchase of replacement vehicles within three years from the date of compensation from the insurance company.

Statutory change: *Amended subsection 5 of N.D.C.C. § 57-40.3-01.*
Effective date: *July 1, 2019.*

SB 2187 – Motor Vehicle Excise Tax Exemption for Vehicles Used for Transportation of Elderly or Disabled

Under existing law, a motor vehicle excise tax exemption exists for vehicles in the possession of and used as a bus exclusively by a nonprofit senior citizens' or handicapped persons' corporation. SB 2187 expands the exemption to include any motor vehicle owned by a nonprofit senior citizens' or handicapped persons' corporation for transportation of the elderly or disabled as long as the vehicle is not used for commercial activities.

Statutory change: *Amend subsection 7 of N.D.C.C. § 57-40.3-04*
Effective date: *July 1, 2019.*

HB 1190 – Domestic Winery License

HB 1190 did not change the taxation of wine; however, the bill contains the following changes to the regulatory side of domestic wineries effective August 1, 2019:

- The requirement to use a minimum percentage of North Dakota ingredients, which is determined by the number of years the license has existed, has been repealed. North Dakota domestic wineries are no longer required to use a minimum quantity of North Dakota produced fruit or other ingredients.
- The number of special event permits that domestic wineries may obtain has been increased from 20 to 40 each calendar year. Special event permits, subject to local ordinance, allow domestic wineries to give free samples of their wines and to sell their wine by the glass or in closed containers at off-premises events.
- Reference to Pride of Dakota events has been removed from the statute. Attending a Pride of Dakota event will require use of a domestic winery's special event permit.
- A domestic winery will be allowed to purchase up to 4,000 gallons of wine each year in bulk from inside or outside of North Dakota. The bulk wine may not be in label approved containers.
- Prior to August 1, 2019, any licensed winery that produces less than 50,000 gallons of wine each year may sell and deliver, onsite or offsite, the wine it produced directly to licensed retailers without selling through a licensed wholesaler. After July 31, 2019, the 50,000 gallon maximum production volume is reduced to 25,000 gallons. Additionally, the following will apply:
    - The winery may deliver the wine offsite to a retailer if the winery 1) uses the winery's equipment, trucks and employees to deliver the wine, 2) contracts with a licensed distributor to ship and deliver the wine, or 3) contracts with a common carrier to ship and deliver the wine.
    - The shipments delivered by a winery's equipment, trucks and employees may not exceed 4,500 cases a year.
    - Individual shipments delivered by common carrier may not exceed three cases a day for each licensed retailer.
    - The total shipments delivered by a common carrier in a year was also reduced from 4,500 cases to 3,500 cases.
    - A case may not exceed 2.38 gallons [9 liters].

Statutory change: *Amend N.D.C.C. §§ 5-01-17 and 5-01-20.*
Effective date: *August 1, 2019*

HB 1502 – Domestic Distillery License

Like the domestic winery bill, HB 1190 did not change the taxation of distilled spirits; however, the bill did make changes to the regulatory side of domestic distilleries as follows effective April 24, 2019:

- The number of special event permits that a domestic distillery may obtain has been increased from 20 events to 40 event days per calendar year. Special event permits, subject to local ordinance, allow domestic distilleries to give free samples of their products and to sell their products by the glass or in closed containers at off-premises events.
- Reference to Pride of Dakota events has been removed from the statute. Attending a Pride of Dakota event will require use of a domestic distillery's special event permit days.
- Domestic distilleries that produces no more than 12,000 proof gallons of distilled spirits may sell and deliver, onsite or offsite, the distilled spirits it produced directly to licensed retailers without selling through a licensed wholesaler.

- The distillery may deliver the distilled spirits offsite to a retailer if the distillery 1) uses the distillery's equipment, trucks and employees to deliver the spirits, 2) contracts with a licensed distributor to ship and deliver the spirits, or 3) contracts with a common carrier to ship and deliver the spirits.
- The total amount of spirits a domestic distillery may sell or deliver directly to all licensed retailers may not exceed 200 cases a year.
- Individual shipments delivered by common carrier may not exceed three cases a day for each licensed retailer.
- A case may not exceed 2.38 gallons [9 liters].
- A proof gallon means one gallon of liquid at 60 degrees Fahrenheit which contains 50% ethyl alcohol by volume or its equivalent.

- HB 1502 was declared an emergency measure and became effective April 24, 2019, the day the signed bill was filed with the Secretary of State.

Statutory change: *Amend N.D.C.C. § 5-01-19; create new section to N.D.C.C. ch. 5-01.*
Effective date: *April 24, 2019.*

SB 2257 – Tribal Tobacco and Alcohol Tax Agreements

SB 2257 authorizes the governor, in consultation with the tax commissioner, to enter into an agreement with any, or all of, the five North Dakota Indian Tribes for administration of tribal wholesale taxes on cigarette, tobacco and alcoholic beverages and gross receipts tax on retail sales of alcoholic beverages.

If a tribe chooses to enter into an agreement, the tribe will be required to impose all three taxes: wholesale cigarette and tobacco tax, wholesale alcohol tax, and alcoholic beverage gross receipts tax. All taxes must be identical to the state's taxes.

All transactions on the reservation will be taxed or exempted in the same manner as off the reservation. Only one single tax will apply to taxable transactions, so that dual taxation by both the tribe and the state will not occur. The tax commissioner will be responsible for administration of the taxes under agreement and the tribe and state will share in the revenue. Agreements are effective on the first day of a calendar quarter at least 90 days after the agreement is signed by both parties.

Statutory change: *Create N.D.C.C. ch. 57-39.10.*
Effective date: *March 29, 2019.*

SB 2343 – Microbrew Pub and Brewer Taproom Licenses

SB 2343 modifies the regulatory provisions of both microbrew pubs and brewer taprooms effective August 1, 2019. Although some differences continue to exist, the amendments in SB 2343 make the two types of brewers similar in many ways.

Microbrew Pub changes are as follows:

- Prior to August 1, 2019 microbrew pubs may sell the beer it manufactures for off-premises consumption in brewery-sealed containers of not less than one-half gallon and not more than three gallons. Effective August 1, 2019, microbrew pubs may sell the beer it manufactures for off-premises consumption as follows:
  - Up to three gallons per day per customer in brewery-sealed kegs.
  - Up to 288 ounces per day per customer in smaller sized brewery-sealed containers.
- Provides for special event permits for up to 20 days each calendar year.

- Special event permits, subject to local ordinance, allow microbrew pubs to give free samples of beer, sell beer by the glass or in closed containers, or dispense beer at a special event. All beer given away or sold must be beer manufactured at the microbrew pub's licensed premise.
- A special event for a microbrew pub is defined as a designated trade show, convention, festival, fundraiser or other related special event hosted by a nonprofit organization unaffiliated with the microbrew pub.

- Allows the transfer of beer manufactured at a microbrew pub's licensed premise to an affiliated microbrew pub licensee.
  - Affiliated microbrew pub licensee means a microbrew pub of which at least an 85% interest is owned by the microbrew pub measured annually.
  - To transfer beer, a micro brew pub may not own more than three affiliated microbrew pub licensees.
  - The microbrew pub licensee receiving the beer in bulk must have produced at least 5,000 gallons of beer on the premises in the preceding calendar year. If the receiving licensee was not producing for the full preceding calendar year, production must be prorated based on the number of days beer was produced.
  - The beer transferred in bulk in any calendar year may not be more than 50% of the beer being produced by the receiving microbrew pub licensee.
  - For purposes of calculating the 10,000 barrel production limit of a microbrew pub licensee, the beer being transferred is credited to the microbrew pub that manufactured the beer.

Brewer Taproom changes are as follows:

- Amends the existing special event definition to be the same as microbrew pubs. Like microbrew pubs, brewer taprooms may obtain special event permits for up to 20 days each calendar year for off-premises events at a designated trade show, convention, festival, fundraiser or other related special event hosted by a nonprofit organization unaffiliated with the brewer taproom.
- Allows the transfer of beer manufactured at a brewer taproom's licensed premise to an affiliated brewer taproom licensee.
  - The conditions for transfer are the same as for microbrew pubs.
    - Affiliated means 85% common ownership.
    - To transfer beer, a brewer may not own more than three affiliated taproom licenses.
    - The taproom receiving the beer must produce a minimum of 5,000 gallons on the premises in the previous year. Partial years are prorated.
    - The beer transferred in must not be more than 50% of the beer produced at the receiving taproom.
    - For purposes of calculating the 25,000 barrel production limit of a brewer taproom licensee, the beer being transferred is credited to the brewer taproom that manufactured the beer.

Statutory change: *Amend N.D.C.C. §§ 5-01-14 and 5-01-21.*
Effective date: *August 1, 2019.*

FOR ASSISTANCE

Sales Tax and Motor Vehicle Excise Tax

- Email: salestax@nd.gov
- Phone: 701.328.1246

Alcohol Wholesale Tax

- Email: alcoholtax@nd.gov
- Phone: 701.328.2702