



July 19, 2019

Craig Johnson
Executive Director
Streamlined Sales Tax Governing Board, Inc.
100 Majestic Drive, Suite 400
Westby, WI 54667

Re: North Dakota's 2019 SSUTA Compliance Recertification

Dear Mr. Johnson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement") and Rule 803.1, on behalf of the state of North Dakota, a Streamlined Sales Tax Governing Board member state, and as North Dakota State Tax Commissioner, I hereby certify to the Streamlined Sales Tax Governing Board that North Dakota is in substantial compliance with the terms of the Agreement as of August 1, 2019.

Senate Bill 2089, which addresses the Streamlined Sales Tax Agreement, was approved by the North Dakota legislature and signed into law by Governor Burgum during the 2019 legislative session. Although the bill amends North Dakota sales and use tax law related to the Agreement, the bill does not impact North Dakota's administrative practices or compliance with the terms of the Agreement.

Senate Bill 2089 made the following changes in North Dakota sales and use tax law:

- Sections 7 and 15 of the bill define diaper, adult diapers, and children's diapers. These sections also amend the existing exemption for supplies used by a person with a bladder dysfunction to clarify the sales tax exemption is limited to adult diapers. Section 7 amends North Dakota's sales tax law and Section 15 amends the use tax law.
- In previous legislative sessions, North Dakota adopted all 300 and 500 sections of the Agreement into North Dakota Century Code (N.D.C.C.) Chapter 57-39.4. Sections 9 through 14 of SB 2089 codify Agreement amendments adopted by the Governing Board in 2017 and 2018 that amended Agreement sections 303, 305, 318, 322, 327, and 502. N.D.C.C. Chapter. 57-39.4 now reflects the most current language of the Agreement.

Other bills that impact North Dakota sales and use tax law, but do not impact the Agreement were also signed into law during the 2019 legislative session. These bills are summarized in the Department's June 2019 Sales Tax Newsletter, which is available at www.nd.gov/tax/salesanduse/pubs.

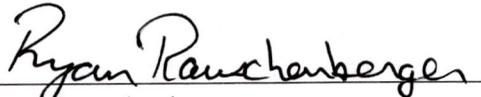
All bills from the 2019 North Dakota legislative session are available on the North Dakota Legislative Branch website at www.legis.nd.gov/assembly/66-2019/regular. You can review the text of any bill by entering the 4 digit bill number in the “Send me to bill no.” field near the top of the page. No administrative rules have been promulgated since last year’s recertification.

As part of this annual recertification, North Dakota updated its Online Certificate of Compliance and Taxability Matrix that reflect North Dakota’s laws as enacted through August 1, 2019, and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning July 19, 2019. Links to the Certificate of Compliance and Taxability Matrix will be posted on the North Dakota Office of State Tax Commission website at: www.nd.gov/tax.

If you have any questions regarding North Dakota’s compliance with the Streamlined Sales and Use Tax Agreement, please contact Myles Vosberg, Director, Tax Administration Division at mvosberg@nd.gov or 701-328-3471.

As the chief executive of the North Dakota Office of State Tax Commissioner, I also declare that the Online Certificate of Compliance and Online Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.

Dated this 19 day of July, 2019.



Ryan Rauschenberger
Tax Commissioner