



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
BRIAN KROSHUS, COMMISSIONER

August 1, 2023

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

Re: North Dakota's 2023 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 Tax Commissioner of the North Dakota Office of 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, 2023.

The following change was made to North Dakota's statutes, rules, regulations, or other authorities that address the terms of the Agreement and North Dakota remains in compliance as the Streamlined Sales Tax definition of children's diapers is referenced in the law.

- HB 1177 (North Dakota Century Code § 57-39.2-04(61)) exempted the sale of children's diapers, effective July 1, 2023, from North Dakota sales and use tax.

Other sales and use tax bills that were passed during the 2023 North Dakota Legislative session that do not impact the terms of the Agreement are:

- HB 1210 that updates a sales and use tax exemption for certain senior citizen organizations.
- HB 1430 that creates a new sales and use tax exemption for materials used to construct, expand, or make environmental upgrades to a renewable feedstock refinery.
- HB 1455 that creates a new sales and use tax exemption for sales of raw materials, single-use product contact systems, and reagents used directly in North Dakota biologic manufacturing.
- HB 1511 that creates a new sales and use tax exemption for materials used to construct or expand a North Dakota coal processing facility that utilizes coal as a feedstock.
- SB 2006 that creates a new sales and use tax exemption for materials used to construct, expand, or upgrade a facility that refines a renewable feedstock into sustainable aviation fuel.
- SB 2234 removes the sunset date for the sales and use tax exemption on materials used to construct a new fertilizer or chemical processing plant in North Dakota.

These bills are summarized in the North Dakota Office of State Tax Commissioner's June 2023 Sales and Use Taxes Newsletter, which is available at [Updates from the Office of State Tax Commissioner \(Newsletters\) \(nd.gov\)](#).

As part of this annual recertification, North Dakota updated its Online Certificate of Compliance and Taxability Matrix (Part 1 – Library of Definitions and Part 2 – Tax Administration Practices) which reflect North Dakota's laws enacted through August 1, 2023, and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2023. Links to the documents will be posted on the North Dakota Office of State Tax Commissioner's website at: www.tax.nd.gov.

If you have any questions regarding North Dakota's compliance with the Streamlined Sales and Use Tax Agreement, please contact Shannon Fleischer, Associate Director – Tax Administration at sfleischer@nd.gov or 701-328-3431.

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 1st day of August 2023.



Brian Kroshus
Tax Commissioner