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Date Requested: 7/30/2024

State: North Dakota

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Save Form as:

- 2 character state abbreviation
- 4 digit year
- 2 digits for Version number, without "."
- TM for Taxability Matrix: Library of Definitions

Examples:

ND202400TM (publish version 2024.0)

ND202401TM (publish version 2024.1)

Please Publish Taxability Matrix: Library of Definitions Version # 2024.0

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The following changes were made to this document:

- Taxability Treatment
- Definition Treatment
- Statute/Rule Cite Reference
- Comments
- Date Revised

20130 - Definition of clothing, except for baby receiving blankets for sales tax holidays. Not applicable, North Dakota does not have a sales tax holiday. 20131 - Baby receiving blankets for sales tax holidays. Not applicable, North Dakota does not have a sales tax holiday. 51175 - Menstrual discharge collection devices. This category of products remains taxable for North Dakota. 51176 - Period underwear. This new reference number is taxable in North Dakota. 51177 - Clothing items marketed specifically for use as menstrual discharge collection devices. This new reference number is taxable in North Dakota. 51195 - Over-the-

counter drugs for human use to other medical facilities - updated this response from exempt to taxable. It had been answered assuming an entity exemption instead of addressing the taxability of the product. As a product, over-the-counter drugs for human use are taxable in North Dakota.70010 through 70014 - Firearm safety and storage devices are taxable in North Dakota.

The date published in the SST Library is the date SST Admin completed this request.