

Fifty-fifth  
Legislative Assembly  
of North Dakota

**SENATE BILL NO. 2339**

Introduced by

Senators Lips, Tallackson

Representatives Kerzman, Skarphol

1 A BILL for an Act to amend and reenact section 57-06-17.1 of the North Dakota Century Code,  
2 relating to the property tax exemption for carbon dioxide pipelines.

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

4 **SECTION 1. AMENDMENT.** Section 57-06-17.1 of the North Dakota Century Code is  
5 amended and reenacted as follows:

6 **57-06-17.1. Carbon dioxide pipeline exemption.** Property, not including land, is  
7 exempt from taxation for the first ten full taxable years ~~after commencement of construction~~  
8 following initial operation if it consists of a pipeline and necessary associated equipment for the  
9 transportation or storage of carbon dioxide ~~to an oilfield in this state~~ for use in enhanced  
10 recovery of oil or natural gas.