

PROPOSED AMENDMENTS TO ENGROSSED SENATE BILL NO. 2217

Page 1, line 1, remove "to create and enact a new subsection to section 57-39.2-04 of the North"

Page 1, remove lines 2 and 3

Page 1, line 4, remove "purposes;", replace "3" with "2", remove "57-39.2-01, sections", and remove the second comma

Page 1, line 5, remove "57-39.2-08.2," and after "and" insert "subsection 2 of section"

Page 1, line 6, remove the first "new", after "machinery" insert ", farm machinery repair parts,", and remove the second "new"

Page 1, line 7, remove "and" and after "date" insert "; to provide an expiration date; and to declare an emergency"

Page 1, remove lines 9 through 24

Page 2, remove lines 1 through 17

Page 2, line 18, replace "Section" with "Subsection 2 of section"

Page 2, remove lines 20 through 31

Page 3, remove lines 1 through 18

Page 3, line 25, after the period insert "There is imposed a tax of one and one-half percent upon the gross receipts of retailers from all sales at retail of used farm machinery, farm machinery repair parts, and used irrigation equipment used exclusively for agricultural purposes, including the leasing or renting of used farm machinery and used irrigation equipment used exclusively for agricultural purposes within this state to consumers or users. For purposes of this subsection, "used" means:

- a. Tax under this chapter has been paid on a previous sale;
- b. Originally purchased outside this state and previously owned by a farmer; or
- c. Has been under lease or rental for three years or more."

Page 3, remove lines 26 through 31

Page 4, remove lines 1 through 31

Page 5, remove lines 1 through 5

Page 5, line 6, replace "Section" with "Subsection 2 of section"

Page 5, remove lines 8 through 21

Page 6, line 5, after the period insert "An excise tax is imposed on the storage, use, or consumption in this state of used farm machinery, farm machinery repair parts, and used irrigation equipment used exclusively for agricultural purposes purchased at retail for storage, use, or consumption in this state at the rate of one and one-half percent of the purchase price thereof. Except as limited by section 57-40.2-11, an excise tax is imposed on the storage, use, or consumption in this state of used farm machinery, farm machinery repair parts, and used irrigation equipment used exclusively for agricultural purposes not originally purchased for storage, use, or consumption in this state at the rate of one and one-half percent of the fair market value of the used farm machinery, farm machinery repair parts, and used irrigation equipment used exclusively for agricultural purposes at the time it was brought into this state. For purposes of this subsection, "used" means:

- a. Tax under this chapter has been paid on a previous sale;
- b. Originally purchased outside this state and previously owned by a farmer; or
- c. Has been under lease or rental for three years or more."

Page 6, remove lines 6 through 18

Page 6, line 19, after "**DATE**" insert "**- EXPIRATION DATE**"

Page 6, line 20, replace "June" with "April" and after "1999" insert ", and before July 1, 2001, and is thereafter ineffective"

Page 6, after line 20, insert:

**"SECTION 4. EMERGENCY.** This Act is declared to be an emergency measure."

Renumber accordingly