

Sixtieth
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1317

Introduced by

Representatives Brandenburg, Dahl, S. Kelsh, Kretschmar

Senators Erbele, Wanzek

1 A BILL for an Act to amend and reenact the new section to chapter 57-06 of the North Dakota
2 Century Code as created by section 2 of House Bill No. 1072, as approved by the sixtieth
3 legislative assembly, relating to centrally assessed wind turbine electric generators; and to
4 provide an effective date.

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

6 **SECTION 1. AMENDMENT.** The new section to chapter 57-06 of the North Dakota
7 Century Code as created by section 2 of House Bill No. 1072, as approved by the sixtieth
8 legislative assembly, is amended and reenacted as follows:

9 **Taxable valuation of centrally assessed wind turbine electric generators.** A
10 centrally assessed wind turbine electric generation unit with a nameplate generation capacity of
11 one hundred kilowatts or more on which construction is completed before July 1, 2007, must be
12 valued at the current assessed value to determine taxable valuation of the property. A centrally
13 assessed wind turbine electric generation unit with a nameplate generation capacity of one
14 hundred kilowatts or more, on which construction is completed after June 30, 2007, and before
15 January 1, 2011, must be valued at ~~three~~ one and one-half percent of assessed value to
16 determine taxable valuation of the property. However, a centrally assessed wind turbine
17 electric generation unit with a nameplate generation capacity of one hundred kilowatts or more,
18 for which ~~a purchased power agreement has been executed after April 30, 2005, and before~~
19 ~~January 1, 2006, and~~ construction is begun after ~~April 30, 2005,~~ July 1, 2007, and before
20 ~~July 1, 2006,~~ January 1, 2011, must be valued at one and one-half percent of assessed value
21 to determine taxable valuation of the property ~~and this reduced valuation applies for that~~
22 ~~property for the duration of the initial purchased power agreement for that generation unit.~~

23 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
24 December 31, 2006.