

Sixty-first
Legislative Assembly
of North Dakota

Introduced by

(At the request of the Department of Commerce)

1 A BILL for an Act to amend and reenact section 57-06-14.1 of the North Dakota Century
2 Code, relating to taxable valuation of centrally assessed wind turbine electric generators.

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

4 **SECTION 1. AMENDMENT.** Section 57-06-14.1 of the North Dakota Century Code
5 is amended and reenacted as follows:

6 **57-06-14.1. Taxable valuation of centrally assessed wind turbine electric**
7 **generators.** A centrally assessed wind turbine electric generation unit with a nameplate
8 generation capacity of one hundred kilowatts or more on which construction is completed
9 before January 1, 2014 2015, must be valued at three percent of assessed value to
10 determine taxable valuation of the property except:

- 11 1. A centrally assessed wind turbine electric generation unit with a nameplate
12 generation capacity of one hundred kilowatts or more, for which a purchased
13 power agreement ~~has been~~ was executed after April 30, 2005, and before
14 January 1, 2006, and construction is was completed after April 30, 2005, and
15 before July 1, 2006, must be valued at one and one-half percent of assessed
16 value to determine taxable valuation of the property for the duration of the
17 initial purchased power agreement for the generation unit; and
- 18 2. A centrally assessed wind turbine electric generation unit with a nameplate
19 generation capacity of one hundred kilowatts or more, on which construction
20 is completed after June 30, 2006, and before January 1, 2014 2015, must be

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- 1 valued at one and one-half percent of assessed value to determine taxable
2 valuation of the property.