

Sixty-first
Legislative Assembly
of North Dakota

SENATE BILL NO. 2052

Introduced by

Legislative Council

(Taxation Committee)

1 A BILL for an Act to amend and reenact subsection 10 of section 57-02-27.2 of the North
2 Dakota Century Code, relating to extension of the deadline for counties to implement use of soil
3 survey data in agricultural property tax assessments; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 10 of section 57-02-27.2 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 10. For any county that has not fully implemented use of soil type and soil classification
8 data from detailed or general soil surveys for any taxable year after ~~2009~~ 2011, the
9 tax commissioner shall direct the state treasurer to withhold five percent of that
10 county's allocation each month from the state aid distribution fund under section
11 57-39.2-26.1 until that county has fully implemented use of soil type or soil
12 classification data from detailed and general soil surveys. The amount withheld
13 from the allocation must be withheld entirely from the portion of the allocation
14 which may be retained by the county and may not reduce allocations to any
15 political subdivisions within the county.

16 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
17 December 31, 2008.