

Sixty-second
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1048

Introduced by

Legislative Management

(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~~ by February first of any taxable year after
9 2011, the tax commissioner shall direct the state treasurer to withhold five percent of
10 that county's allocation each ~~month~~ quarter from the state aid distribution fund under
11 section 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 from
13 the allocation must be withheld entirely from the portion of the allocation which may be
14 retained by the county and may not reduce allocations to any political subdivisions
15 within the county. The amount withheld from the allocation must be reallocated among
16 counties through the state aid distribution fund, excluding any counties that have had
17 amounts withheld from their allocations under this subsection.

18 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
19 December 31, 2010.