

Sixty-second
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1394

Introduced by

Representatives Zaiser, Delmore, S. Kelsh, S. Meyer

Senator Nelson

1 A BILL for an Act to create and enact a new section to chapter 57-64 of the North Dakota
2 Century Code, relating to allocation by landlords to renters of property tax relief benefits to the
3 rental property; and to provide an effective date.

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

5 **SECTION 1.** A new section to chapter 57-64 of the North Dakota Century Code is created
6 and enacted as follows:

7 **Allocation by landlord of property tax relief.**

8 The lessor of residential property shall allocate payments to provide property tax relief to
9 lessors of the property who reside in the property on December thirty-first of the taxable year.
10 The allocation to a lessor must be a percentage of the total amount of benefit received in
11 property tax relief for the property under this chapter equal to the percentage the rent paid by
12 the lessor is of all rent paid by all lessors of the property during the taxable year.

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