

Sixty-sixth
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1205

Introduced by

Representatives Dockter, Headland, Howe, Porter

Senator Cook

1 A BILL for an Act to amend and reenact subsection 2 of section 57-39.2-04.15 of the North
2 Dakota Century Code, relating to a sales and use tax exemption for materials used to construct
3 a fertilizer or chemical processing facility; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 2 of section 57-39.2-04.15 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 2. On or before June 30, ~~2019~~2023, the owner of the fertilizer or chemical processing
8 plant must receive from the state department of health an air quality permit or a notice
9 that the air quality permit application is complete. The owner shall provide this
10 documentation to the tax commissioner to qualify for the exemption under this section.
11 Denial, expiration, or revocation of a permit terminates the exemption under this
12 section.

13 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable periods beginning after
14 June 30, 2019.