

Fifty-fifth
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1460

Introduced by

Representatives Tollefson, Soukup, Bernstein, Delzer

1 A BILL for an Act to amend and reenact subsection 8 of section 57-02-08 of the North Dakota
2 Century Code, relating to property tax exemption for property of charitable organizations; and to
3 provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 8 of section 57-02-08 of the 1995 Supplement
6 to the North Dakota Century Code is amended and reenacted as follows:

7 8. All buildings belonging to ~~institutions of public charity, including public hospitals~~
8 ~~and nursing homes licensed pursuant to section 23-16-01 under the control of~~
9 ~~religious or charitable institutions, used wholly or in part for public charity, together~~
10 ~~with the land actually occupied by such institutions not leased or otherwise used~~
11 ~~with a view to profit, and this includes~~ an organization organized and operated
12 exclusively for charitable purposes, but any portion of any building is not exempt if
13 it is not used exclusively for charitable purposes. The exemption under this
14 subsection applies to any dormitory, dwelling, or residential-type structure, together
15 with necessary land on which such structure is located, owned by a religious or
16 charitable organization recognized as tax exempt under section 501(c)(3) of the
17 United States Internal Revenue Code which is occupied by members of said
18 organization who are subject to a religious vow of poverty and devote and donate
19 substantially all of their time to the religious or charitable activities of the owner.
20 An organization is not organized and operated exclusively for charitable purposes
21 if it, or an organization affiliated with it for operating purposes, pays wages, as
22 defined in 26 U.S.C. 3121, exceeding seventy-five thousand dollars to any person
23 employed in this state during the taxable year.

1 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
2 December 31, 1996.