

**SENATE BILL NO. 2339
with House Amendments**

Fifty-fifth
Legislative Assembly
of North Dakota

SENATE BILL NO. 2339

Introduced by

Senators Lips, Tallackson

Representatives Kerzman, Skarphol

1 A BILL for an Act to amend and reenact section 57-06-17.1 of the North Dakota Century Code,
2 relating to the property tax exemption for carbon dioxide pipelines.

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

4 **SECTION 1. AMENDMENT.** Section 57-06-17.1 of the North Dakota Century Code is
5 amended and reenacted as follows:

6 **57-06-17.1. Carbon dioxide pipeline exemption.** Property, not including land, is
7 exempt from taxation during construction and for the first ten full taxable years after
8 ~~commencement of construction~~ following initial operation if it consists of a pipeline and
9 necessary associated equipment for the transportation or storage of carbon dioxide ~~to an~~
10 ~~oilfield in this state~~ for use in enhanced recovery of oil or natural gas.