

**Fifty-fifth Legislative Assembly, State of North Dakota, begun in the  
Capitol in the City of Bismarck, on Monday, the sixth day of January,  
one thousand nine hundred and ninety-seven**

SENATE BILL NO. 2339  
(Senators Lips, Tallackson)  
(Representatives Kerzman, Skarphol)

AN ACT to amend and reenact section 57-06-17.1 of the North Dakota Century Code, relating to the property tax exemption for carbon dioxide pipelines.

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

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

**57-06-17.1. Carbon dioxide pipeline exemption.** Property, not including land, is exempt from taxation ~~during construction and for the first ten full taxable years after commencement of construction following initial operation~~ if it consists of a pipeline, ~~constructed after 1996~~ and necessary associated equipment for the transportation or storage of carbon dioxide ~~to an oilfield in this state~~ for use in enhanced recovery of oil or natural gas.

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Chief Clerk of the House

This certifies that the within bill originated in the Senate of the Fifty-fifth Legislative Assembly of North Dakota and is known on the records of that body as Senate Bill No. 2339.

Senate Vote:      Yeas    47            Nays    0            Absent    2

House Vote:      Yeas    92            Nays    1            Absent    4

\_\_\_\_\_  
Secretary of the Senate

Received by the Governor at \_\_\_\_\_ M. on \_\_\_\_\_, 1997.

Approved at \_\_\_\_\_ M. on \_\_\_\_\_, 1997.

\_\_\_\_\_  
Governor

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 1997,  
at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of State