

**SENATE BILL NO. 2352**

Introduced by

Senators Nelson, Brown, J. Lee, Syverson

Representative S. Kelsh

1 A BILL for an Act to amend and reenact subsection 10 of section 57-02-08 of the North Dakota  
2 Century Code, relating to a property tax exemption for property of a horse racing association;  
3 and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 10 of section 57-02-08 of the North Dakota  
6 Century Code is amended and reenacted as follows:

7 10. Property of an agricultural fair association duly incorporated for the purpose of  
8 holding agricultural fairs, or an association promoting horse racing and other  
9 equine activities duly incorporated for the purpose of promoting horse racing and  
10 other equine activities, and not conducted for the profit of any of its members or  
11 stockholders; provided, that all property described in this subsection ~~shall be~~ is  
12 subject to taxation for the cost of fire protection services furnished by any municipal  
13 corporation in which ~~said~~ the property is located.

14 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
15 December 31, 2004.