

13.0081.01000

Sixty-third
Legislative Assembly
of North Dakota

FIRST DRAFT:
Prepared by the Legislative Council staff for the
Taxation Committee

Introduced by

1 A BILL for an Act to repeal chapters 40-57.1, 40-58, and 40-63, subsections 35, 36, 37, and 42
2 of section 57-02-08, and chapter 57-02.2 of the North Dakota Century Code, relating to
3 elimination of property tax exemptions that may be granted by a city or county for new and
4 expanding businesses, tax increment financing, renaissance zones, new residential and
5 townhouse and condominium property, early childhood services property, pollution abatement
6 improvements, residential property owned by the builder, and property improvements; and to
7 provide an effective date.

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

9 **SECTION 1. REPEAL.** Chapters 40-57.1, 40-58, 40-63, subsections 35, 36, 37, and 42 of
10 section 57-02-08, and chapter 57-02.2 of the North Dakota Century Code are repealed.

11 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
12 December 31, 2012. The provisions of law repealed by section 1 of this Act remain effective for
13 the duration of an exemption that was granted by a city or county under those provisions before
14 January 1, 2013.