

13.0081.02000

Sixty-third
Legislative Assembly
of North Dakota

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

September 2012

Introduced by

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

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

7 **SECTION 1. REPEAL.** Chapters 40-58 and 40-63, subsections 35 and 37 of section
8 57-02-08, and chapter 57-02.2 of the North Dakota Century Code are repealed.

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 The provisions of law repealed by section 1 of this Act remain effective for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