

Introduced by

Representatives Hagert, Beltz, Fisher, Grueneich, Headland, D. Johnson, Weisz

Senators Erbele, Kessel, Lemm, Meyer, Weber

1 A BILL for an Act to create and enact a new subsection to section 57-39.2-04 of the North
2 Dakota Century Code, relating to a sales tax exemption for sales of grain bins; to provide an
3 effective date; and to provide an expiration date.

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

5 **SECTION 1.** A new subsection to section 57-39.2-04 of the North Dakota Century Code is
6 created and enacted as follows:

7 Gross receipts from sales of ~~grain bins, including material or replacement parts used~~
8 ~~to construct or repair a grain bin. The term "grain bins" as used in this subsection~~
9 ~~means property that is vented and covered with corrugated metal or similar material,~~
10 ~~and is used primarily to hold loose grain for drying or storage~~ tangible personal
11 property used in constructing or repairing a grain bin are exempt from the tax imposed
12 under this chapter. To qualify for the exemption, the tangible personal property must
13 be incorporated into the construction or repair of a grain bin to the point of having no
14 residual economic value. For purposes of this subsection:

- 15 a. "Grain bin" means a vented structure that is constructed of corrugated metal or a
16 similar material, and is primarily used to hold loose grain for drying or storage.
- 17 b. "Tangible personal property" means grain bins, hopper bins, steps, ladders,
18 structural support towers, catwalks, roof vents, grain bin flooring, floor supports,
19 concrete pads, foundations, stirring equipment, fans, temperature sensors,
20 spreaders, sweeps, augers, bolts, control devices, and motors, such as are all
21 permanently affixed to the structure of the bin.

22 **SECTION 2. EFFECTIVE DATE - EXPIRATION DATE.** This Act is effective for taxable
23 events occurring after June 30, 2023, and before July 1, 2025, and is thereafter ineffective.