

23.0861.02000

Sixty-eighth  
Legislative Assembly  
of North Dakota

**ENGROSSED HOUSE BILL NO. 1370**

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 created and enacted as follows:

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

15 a. For purpose of this section:

- 16 i. "Grain bin" means a vented structure that is constructed of corrugated  
17 metal or a similar material, and is primarily used to hold loose grain for  
18 drying or storage.
- 19 ii. "Tangible personal property" means grain bins, hopper bins, steps,  
20 ladders, structural support towers, catwalks, roof vents, grain bin  
21 flooring, floor supports, concrete pads, foundations, stirring equipment,

fans, temperature sensors, spreaders, sweeps, augers, bolts, control devices, and motors, such as are all permanently affixed to the structure of the grain bin.

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