

Sixty-ninth
Legislative Assembly
of North Dakota

**FIRST ENGROSSMENT
with Senate Amendments**

ENGROSSED HOUSE BILL NO. 1624

Introduced by

Representatives Nathe, Heinert, Jonas, Martinson, Novak, Richter, Stemen, Conmy
Senators Axtman, Schaible, Roers, Bekkedahl

1 A BILL for an Act to amend and reenact subsection 1 of section 57-02-08.9 of the North Dakota
2 Century Code, relating to the primary residence credit; to provide an appropriation; to provide
3 for a transfer; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 1 of section 57-02-08.9 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 1. A taxpayer is entitled to a credit against the property tax due on the taxpayer's parcel
8 of primary residential property as provided in this section. The credit:
9 a. Is limited to ~~one thousand six hundred~~^{two} thousand fifty dollars.
10 b. May not reduce the liability for special assessments levied upon any property.
11 c. May not exceed the amount of property tax due against the parcel of primary
12 residential property.
13 d. Must be applied to reduce the property tax owed on the parcel of primary
14 residential property after other exemptions or credits under this chapter have
15 been applied.

16 **SECTION 2. APPROPRIATION - LEGACY PROPERTY TAX RELIEF FUND - TAX**
17 **COMMISSIONER - PRIMARY RESIDENCE CREDIT.** There is appropriated out of any moneys
18 in the legacy property tax relief fund, not otherwise appropriated, the sum of \$65,000,000, or so
19 much of the sum as may be necessary, to the tax commissioner for the state reimbursement
20 under the primary residence credit for the period beginning with the effective date of this Act and
21 ending June 30, 2027. If the tax commissioner anticipates expenditures will exceed the
22 combined amount appropriated under this section and under section 29 of chapter 555 of the

Sixty-ninth
Legislative Assembly

1 2025 Session Laws, the tax commissioner may use unspent funding appropriated in the
2 homestead tax credit line item or the disabled veterans' credit line item in House Bill No. 1006,
3 as approved by the sixty-ninth legislative assembly, to provide any additional funding needed for
4 the primary residence credit and shall request a deficiency appropriation from the seventieth
5 legislative assembly for any remaining amount needed for the primary residence credit. The tax
6 commissioner shall report to the office of management and budget and the legislative council
7 any amounts used from the homestead tax credit and disabled veterans' credit line items for the
8 primary residence credit.

9 SECTION 3. TRANSFER - STRATEGIC INVESTMENT AND IMPROVEMENTS FUND TO

10 **LEGACY PROPERTY TAX RELIEF FUND.** No earlier than January 1, 2027, the office of
11 management and budget shall transfer the sum of \$65,000,000 from the strategic investment
12 and improvements fund to the legacy property tax relief fund for the period beginning with the
13 effective date of this Act and ending June 30, 2027.

14 SECTION 4. EFFECTIVE DATE. This Act is effective for taxable years beginning after

15 December 31, 2025.