

HOUSE BILL NO. 1188

Introduced by

Representative Byerly

1 A BILL for an Act to amend and reenact subsection 10 of section 57-02-08 of the North Dakota
2 Century Code, relating to the property tax exemption for agricultural fair associations; and to
3 provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 10 of section 57-02-08 of the 1995
6 Supplement to the North Dakota Century Code is amended and reenacted as follows:

7 10. Property of an agricultural fair association duly incorporated for the ~~exclusive~~
8 purpose of holding agricultural fairs, and not conducted for the profit of any of its
9 members or stockholders; provided, that all property described in this subsection
10 shall be subject to taxation for the cost of fire protection services furnished by any
11 municipal corporation in which said property is located.

12 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
13 December 31, 1996.