## Fifty-sixth Legislative Assembly, State of North Dakota, begun in the Capitol in the City of Bismarck, on Tuesday, the fifth day of January, one thousand nine hundred and ninety-nine

HOUSE BILL NO. 1351 (Representatives Galvin, Tollefson) (Senators Christmann, O'Connell)

AN ACT to amend and reenact subsection 37 of section 57-02-08 of the North Dakota Century Code, relating to a property tax exemption for adult day care centers; and to provide an effective date.

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

**SECTION 1. AMENDMENT.** Subsection 37 of section 57-02-08 of the 1997 Supplement to the North Dakota Century Code is amended and reenacted as follows:

37. The governing body of the city, for property within city limits, or of the county, for property outside city limits, may grant a property tax exemption for the portion of fixtures, buildings, and improvements, used primarily to provide early childhood services by a corporation, limited liability company, or organization licensed under chapter 50-11.1 or used primarily as an adult day care center. However, this exemption is not available for property used as a residence.

**SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after December 31, 1998.

Spe	Speaker of the House				President of the Senate			
Ch	Chief Clerk of the House					Secretary of the Senate		
This certifies the Assembly of No	at the with orth Dakota	nin bill o a and is	riginated ii known on	n the Ho the rec	ouse of Repr ords of that b	esentatives of the ody as House Bil	e Fifty-sixth Le I No. 1351.	
House Vote:	Yeas	92	Nays	4	Absent	2		
Senate Vote:	Yeas	43	Nays	3	Absent	3		
Received by the Governor at M. on Approved at M. on								
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Filed in this offic			day of	f			, 1999,	
					Secre	tary of State		