

STATUTORY USAGE OF THE WORDS "PRIMARY RESIDENCE"

In bill drafts being considered by the interim Taxation Committee, the words "primary residence" are used to describe a residential location to which a property tax relief exemption would apply. The apparent objective of the words is to restrict a residential exemption to not more than one residential property for any individual. The committee raised the question of how the words "primary residence" are used in any other North Dakota statutory provisions. There are five instances in the North Dakota Century Code of use of the words "primary residence."

Section 6-09-44 was created in 2011 to allow the Bank of North Dakota to establish a residential mortgage loan program. The section provides that under this program, the "loan application must be for an owner-occupied primary residence"

Under Section 14-09-07, it is provided that a parent with "primary residential responsibility for a

child may not change the primary residence of the child to another state except upon order of the court or with the consent of the other parent"

The definitions in the Interstate Wildlife Violator Compact in Section 20.1-16-01 define "home state" as the "state of primary residence of a person."

A homestead income tax credit was provided for taxable years 2007 and 2008 under Section 57-38-01.29. That section defines homestead as the "dwelling occupied by the individual as the individual's primary residence"

A mobile home tax exemption is provided in Section 57-55-10 for temporary living quarters of the owner or other occupant while the person is engaged in recreational or vacation activities, including a park model trailer that is "used only for seasonal or recreational living quarters and not as a primary residence"