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Sixty-fourth
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1082

Introduced by

Representative Keiser

1 A BILL for an Act to amend and reenact subsection 38 of section 57-02-08 of the North Dakota
2 Century Code, relating to application of property taxes to the value or the leasehold interest in
3 state lands leased for pasture or grazing purposes; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 38 of section 57-02-08 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 38. The leasehold interest in property owned by the state ~~which has been leased for~~
8 ~~pasture or grazing purposes or~~ upon which payments in lieu of property taxes are
9 made by the state.

10 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
11 December 31, 2014.