

Sixty-fourth
Legislative Assembly
of North Dakota

ENGROSSED SENATE BILL NO. 2339

Introduced by

Senators Erbele, Luick, Warner

Representatives Brandenburg, D. Johnson, Kiefert

1 A BILL for an Act to amend and reenact paragraph 2 of subdivision a of subsection 15 of section
2 57-02-08 of the North Dakota Century Code, relating to the inclusion of buildings used in
3 agritourism within the property tax exemption for farm buildings; and to provide an effective
4 date.

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

6 **SECTION 1. AMENDMENT.** Paragraph 2 of subdivision a of subsection 15 of section
7 57-02-08 of the North Dakota Century Code is amended and reenacted as follows:

8 (2) "Farm buildings and improvements" includes a:

9 (a) A greenhouse or other building used primarily for the growing of
10 horticultural or nursery products from seed, cuttings, or roots, if not
11 used on more than an occasional basis for a showroom for the retail
12 sale of horticultural or nursery products. A greenhouse or building
13 used primarily for display and sale of grown horticultural or nursery
14 products is not a farm building or improvement.

15 (b) All or part of a building used in agritourism activity, as that term is
16 defined in section 53-13-01. The owner must be registered with the
17 division of tourism as an agritourism operator under chapter 53-13 to
18 qualify the building as a farm building for purposes of this paragraph.

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