

**Sixty-sixth Legislative Assembly of North Dakota  
In Regular Session Commencing Thursday, January 3, 2019**

SENATE BILL NO. 2278  
(Senators Dotzenrod, Kannianen, Meyer)

AN ACT to amend and reenact paragraph 4 of subdivision b of subsection 15 of section 57-02-08 and subdivision f of subsection 1 of section 57-02-08.1 of the North Dakota Century Code, relating to the farm home residence property tax exemption and the homestead credit to provide for the confidentiality of documents evidencing eligibility for the exemption and credit; and to provide an effective date.

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

**SECTION 1. AMENDMENT.** Paragraph 4 of subdivision b of subsection 15 of section 57-02-08 of the North Dakota Century Code is amended and reenacted as follows:

- (4) When exemption is claimed under this subdivision for a residence, the ~~assessor may require that~~ the occupant of the residence who it is claimed is a farmer shall provide to the assessor for the year or years specified by the assessor a written statement in which it is stated that fifty percent or more of the net income of that occupant, and spouse if married and both spouses occupy the residence, was, or was not, net income from farming activities. The individual claiming the exemption also shall provide to the assessor, on a form prescribed by the tax commissioner, the necessary income information to demonstrate eligibility. Any income information provided to the assessor regarding eligibility for an exemption claimed under this subdivision is a confidential record.

**SECTION 2. AMENDMENT.** Subdivision f of subsection 1 of section 57-02-08.1 of the North Dakota Century Code is amended and reenacted as follows:

- f. Any person claiming the exemption under this subsection shall sign a verified statement of facts establishing the person's eligibility. Any income information contained in the statement of facts is a confidential record.

**SECTION 3. EFFECTIVE DATE.** Section 1 of this Act is effective for taxable years beginning after December 31, 2019.

**SECTION 4. EFFECTIVE DATE.** Section 2 of this Act is effective for taxable years beginning after December 31, 2018.

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President of the Senate

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Speaker of the House

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Secretary of the Senate

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Chief Clerk of the House

This certifies that the within bill originated in the Senate of the Sixty-sixth Legislative Assembly of North Dakota and is known on the records of that body as Senate Bill No. 2278.

Senate Vote:    Yeas 47            Nays 0            Absent 0

House Vote:    Yeas 83            Nays 8            Absent 3

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Secretary of the Senate

Received by the Governor at \_\_\_\_\_ M. on \_\_\_\_\_, 2019.

Approved at \_\_\_\_\_ M. on \_\_\_\_\_, 2019.

\_\_\_\_\_  
Governor

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 2019,

at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of State