

Sixty-seventh
Legislative Assembly
of North Dakota

SENATE BILL NO. 2041

Introduced by

Senator Myrdal

Representatives Damschen, D. Johnson, Monson

1 A BILL for an Act to create and enact a new subsection to section 57-02-08 of the North Dakota
2 Century Code, relating to a commercial property tax exemption for grain elevator ~~and~~
3 condominium grain storage, and potato warehouse property used for personal use; and to
4 provide an effective date.

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

6 **SECTION 1.** A new subsection to section 57-02-08 of the North Dakota Century Code is
7 created and enacted as follows:

8 All warehouses ~~and~~, elevators, and condominium grain storage facilities situated on
9 commercial property used for personal use. For purposes of this subsection:

10 a. "Personal use" means the use of a warehouse ~~or~~, elevator, or condominium grain
11 storage facility to store or process grain or potatoes produced by the owner or
12 owners of the elevator ~~or~~, warehouse, or condominium grain storage facility or an
13 individual related to the owner or owners by blood or marriage. The term does not
14 include the use of an elevator ~~or~~, warehouse, or condominium grain storage
15 facility to store or process grain or potatoes produced by individuals other than
16 the owner or owners of the elevator ~~or~~, warehouse, or condominium grain storage
17 facility or the owner's relatives.

18 b. "Process" means the ordinary handling of grain or potatoes prior to sale. The
19 term does not include processing that results in a value-added physical or
20 chemical change to the grain or potatoes.

21 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
22 December 31, 2020.