

Sixty-eighth
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1247

Introduced by

Representatives Grueneich, Brandenburg, Dockter, Heinert, Kempenich, Mitskog, Monson, J. Olson, Satrom, Weisz

Senators Erbele, Myrdal

1 A BILL for an Act to provide for a legislative management study regarding the impact of a
2 property tax exemption for agricultural products storage.

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

4 **SECTION 1. LEGISLATIVE MANAGEMENT STUDY - PROPERTY TAX EXEMPTION FOR**
5 **AGRICULTURAL PRODUCTS STORAGE.** During the 2023-24 interim, the legislative
6 management shall study the provision of a property tax exemption for elevators, warehouses,
7 and other farm structures classified as commercial property, which are privately owned and
8 used to store agricultural products produced by the owner or an individual related to the owner
9 as defined in section 10-06.1-12. The study must include consideration of the potential shift in
10 property tax burden if the exemption were to be enacted, the definitions of agricultural property
11 and farm plant as used in subsection 15 of section 57-02-08, and the impact of abandoned
12 elevators, potato warehouses, and other farm structures classified as commercial property on
13 the political subdivisions in which they are located, including the cost of refurbishment or
14 removal. The legislative management shall report its findings and recommendations, together
15 with any legislation required to implement the recommendations, to the sixty-ninth legislative
16 assembly.