

PROPOSED AMENDMENTS TO ENGROSSED HOUSE BILL NO. 1439

Page 1, line 2, after "churches" insert "; to provide for application"

Page 1, line 2, replace "an" with "a retroactive"

Page 2, replace lines 11 and 12 with:

**"SECTION 2. RETROACTIVE EFFECTIVE DATE - APPLICATION.** This Act is retroactively effective and applies for taxable years beginning after December 31, 2020. The limitation on time for filing an abatement claim under section 57-23-04 does not apply to refunds of taxes paid or cancellation of taxes levied for taxable year 2021 or 2022 on property exempt from taxation under this Act. The board of county commissioners shall direct refund of taxes paid or cancellation of taxes levied on property exempt from taxation under this Act."

Renumber accordingly