23.0985.02000

Sixty-eighth
Legislative Assembly
of North Dakota

SENATE BILL NO. 2334
with House Amendments
SENATE BILL NO. 2334

Introduced by

Senators Bekkedahl, Sorvaag, Wanzek

Representatives Brandenburg, Kempenich

A BILL for an Act to amend and reenact subsection 2 of section 57-39.2-04.15 of the North Dakota Century Code, relating to a sales tax exemption for a fertilizer plant; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Subsection 2 of section 57-39.2-04.15 of the North Dakota Century Code is amended and reenacted as follows:

2. ~~On or before June 30, 2023, the~~The owner of the fertilizer or chemical processing plant must receive from the department of environmental quality an air quality permit or a notice that the air quality permit application is complete. The owner shall provide this documentation to the tax commissioner to qualify for the exemption under this section. Denial, expiration, or revocation of a permit terminates the exemption under this section.

SECTION 2. EFFECTIVE DATE. This Act becomes effective on July 1, 2023.