## PROPOSED AMENDMENTS TO ENGROSSED SENATE BILL NO. 2015

That the House recede from its amendments as printed on pages 1851-1861 of the Senate Journal and pages 2163-2173 of the House Journal and that Engrossed Senate Bill No. 2015 be amended as follows:

- Page 1, line 5, after the comma insert "and section 2 of House Bill No. 1438, as approved by the sixty-eighth legislative assembly,"
- Page 1, line 7, after the fourth semicolon insert "to provide for application; to provide a retroactive effective date;"
- Page 7, after line 30, insert:

"SECTION 15. AMENDMENT. Section 2 of House Bill No. 1438, as approved by the sixty-eighth legislative assembly, is amended and reenacted as follows:

## SECTION 2. RETROACTIVE EFFECTIVE DATE - APPLICATION.

This Act is <u>retroactively</u> effective <u>and applies</u> for taxable years beginning after December 31, <u>20222021</u>. <u>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 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."</u>

Renumber accordingly