

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1170

Page 1, line 1, after "A BILL" replace the remainder of the bill with "for an Act to create and enact a new section to chapter 57-06 of the North Dakota Century Code, relating to a property tax exemption for certain natural gas pipeline property; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. A new section to chapter 57-06 of the North Dakota Century Code is created and enacted as follows:

Natural gas pipeline infrastructure to unserved communities –

Exemption. Property, excluding the land on which it is situated, which is part of a natural gas transmission or distribution pipeline system constructed in this state is exempt from taxation for a period of fifteen years following the taxable year in which the pipeline becomes operational. The exemption applies if:

- a. Construction of the pipeline commences after December 31, 2023.
- b. The pipeline provides service to a city or township located within the state in which the majority of households or businesses did not have access to natural gas service as of January 1, 2023.
- c. The pipeline is located within this state.

SECTION 2. EFFECTIVE DATE. This Act is effective for taxable years beginning after December 31, 2022."

Renumber accordingly