

Sixty-ninth
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1152

Introduced by

Representatives Porter, Toman

Senator Gerhardt

1 A BILL for an Act to amend and reenact subsection 12 of section 57-02-01 of the North Dakota
2 Century Code, relating to the definition of residential property; and to provide an effective date.

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

4 **SECTION 1. AMENDMENT.** Subsection 12 of section 57-02-01 of the North Dakota
5 Century Code is amended and reenacted as follows:

6 12. "Residential property" means all property, or portions of property, used by an individual
7 or group of individuals as a dwelling, including property upon which a mobile home is
8 located but not including hotel and motel accommodations required to be licensed
9 under chapter 23-09 ~~nor~~, structures providing living accommodations for four or more
10 separate family units ~~nor, or~~ any tract of land upon which four or more mobile homes
11 are located. The term includes garages, barns, and storage buildings not located on
12 the same parcel as a dwelling, used in connection with residential use, and not used
13 for commercial or agricultural purposes.

14 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
15 December 31, 2024.