

Sixty-ninth
Legislative Assembly
of North Dakota

SENATE BILL NO. 2312

Introduced by

Senator Magrum

1 A BILL for an Act to create and enact a new subsection to section 57-02-08 of the North Dakota
2 Century Code, relating to a property tax exemption for property owned by a charitable
3 organization and used for equine events; and to provide an effective date.

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

5 **SECTION 1.** A new subsection to section 57-02-08 of the North Dakota Century Code is
6 created and enacted as follows:

7 All property owned by a charitable organization and used primarily for the purpose of
8 equine events that are not conducted for profit.

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