

Sixty-ninth
Legislative Assembly
of North Dakota

BILL NO.

Introduced by

Representative Louser

1 A BILL for an Act to amend and reenact subsection 2 of section 57-15-01.2 of the North Dakota
2 Century Code, relating to an exception from the limitation on levies by taxing districts without
3 voter approval for taxes levied by a school district for a building fund; and to provide an effective
4 date.

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

6 **SECTION 1. AMENDMENT.** Subsection 2 of section 57-15-01.2 of the North Dakota
7 Century Code is amended and reenacted as follows:

8 2. The limitation under subsection 1 does not apply to:

9 a. New or increased property tax levy authority that becomes available to the taxing
10 district in the current taxable year resulting from:

11 (1) A change in state law.

12 (2) Approval by the electors of the taxing district.

13 b. Property tax levy authority increased above zero mills in the current taxable year
14 by the governing board of the taxing district, provided the levy authority was not
15 previously used.

16 c. Any irrepealable tax to pay bonded indebtedness levied under section 16 of
17 article X of the Constitution of North Dakota.

18 d. The one-mill levy for the state medical center authorized by section 10 of article X
19 of the Constitution of North Dakota.

20 e. The levy, not to exceed one mill, for the Garrison Diversion Conservancy District,
21 authorized by section 57-15-26.8.

22 f. Taxes or special assessments levied to pay the principal and interest on any
23 obligations of any political subdivision, including taxes levied for deficiencies in

1 special assessment and improvement district funds and revenue bond and
2 reserve funds.

3 g. Taxes levied to pay bonds, evidences of indebtedness, or obligations of any
4 political subdivision, including taxes levied to pay evidences of indebtedness
5 under chapter 57-47 issued by the Bank of North Dakota from the infrastructure
6 revolving loan fund.

7 h. Taxes levied pursuant to law for the proportion of the cost to any taxing district for
8 a special improvement project by general taxation.

9 i. Taxes levied under sections 40-24-10, 40-43-01, 57-15-28, 57-15-41, and
10 57-15-48 and chapter 61-16.1.

11 j. Taxes levied by a school district under subsection 5 of section 57-15-14.2 and
12 section 57-15-16.

13 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
14 December 31, 2025.