

HOUSE BILL NO. 1153

Introduced by

Representatives Brandenburg, Boe

Senator Wanzek

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 partial property tax exemption for grain elevator property used for
3 personal use; 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 Fifty percent of the true and full value of commercial property on which a grain elevator
8 used for personal use is situated. For purposes of this subsection, "personal use"
9 means the use of a grain elevator to store grain produced by the owner of the grain
10 elevator or an individual related to the owner by blood or marriage. The term does not
11 include the use of a grain elevator to store grain produced by individuals other than the
12 owner of the grain elevator or the owner's relatives.

13 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
14 December 31, 2018.