Sixty-fourth Legislative Assembly of North Dakota
In Regular Session Commencing Tuesday, January 6, 2015

HOUSE BILL NO. 1082
(Representative Keiser)

AN ACT to amend and reenact subsection 38 of section 57-02-08 and subsection 1 of 57-02-26 of the North Dakota Century Code, relating to application of property taxes to the value or the leasehold interest in state lands leased for pasture or grazing purposes; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Subsection 38 of section 57-02-08 of the North Dakota Century Code is amended and reenacted as follows:

38. ~~The leasehold interest in property~~Property owned by the state ~~which has been leased for pasture or grazing purposes or~~ upon which payments in lieu of property taxes are made by the state.

SECTION 2. AMENDMENT. Subsection 1 of section 57-02-26 of the North Dakota Century Code is amended and reenacted as follows:

1. Property held under a lease for a term of years, or under a contract for the purchase thereof, belonging to the United States or to the state or a political subdivision thereof, except such lands ~~as have been leased for pasture or grazing purposes or~~ upon which the state makes payments in lieu of property taxes, or to any religious, scientific, or benevolent society or institution, whether incorporated or unincorporated, or to any railroad corporation whose property is not taxed in the same manner as other property, must be considered, for all purposes of taxation, as the property of the person so holding the same.

SECTION 3. EFFECTIVE DATE. This Act is effective for taxable years beginning after December 31, 2014.

Speaker of the House

President of the Senate

Chief Clerk of the House

Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Sixty-fourth Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1082.

House Vote:	Yeas 88	Nays 3	Absent 3
Senate Vote:	Yeas 46	Nays 0	Absent 1

Chief Clerk of the House

Received by the Governor at 2:12 P.M. on April 7, 2015.

Approved at 11:16 A.M. on April 8, 2015.

Governor

Filed in this office this 8th day of April, 2015,

at 3:36 o'clock P M.

Secretary of State