

**Sixty-eighth Legislative Assembly of North Dakota
In Regular Session Commencing Tuesday, January 3, 2023**

HOUSE BILL NO. 1170

(Representatives Headland, Hagert, Mitskog, Nathe, Nelson, Porter, Stemen, Vigesaa)
(Senators Kannianen, Patten, Sorvaag, Wanzek)

AN ACT to create and enact a new section to chapter 57-06 of the North Dakota Century Code, relating to a property tax exemption for certain natural gas pipeline property; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. A new section to chapter 57-06 of the North Dakota Century Code is created and enacted as follows:

Natural gas pipeline infrastructure to underserved communities - Exemption.

All property, excluding the land on which it is situated, which is part of a natural gas transmission or distribution pipeline system constructed in this state is exempt from taxation for a period of fifteen years following the taxable year in which the pipeline becomes operational. The exemption under this section applies if:

1. Construction of the pipeline commences after January 1, 2023.
2. The pipeline provides service to a city or township located within the state in which the majority of households or businesses did not have access to natural gas service as of January 1, 2023.
3. The pipeline is located within this state.

SECTION 2. EFFECTIVE DATE. This Act is effective for taxable years beginning after December 31, 2022.

Dennis Johnson
Speaker of the House

Rudd
President of the Senate

Bull J. Reut
Chief Clerk of the House

Sharon Meyer
Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Sixty-eighth Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1170.

House Vote: Yeas 89 Nays 1 Absent 4

Senate Vote: Yeas 46 Nays 0 Absent 1

Bull J. Reut
Chief Clerk of the House

Received by the Governor at 2:51 PM. on April 18, 2023.

Approved at 10:55 PM. on April 20, 2023.

Doug Burgum
Governor

Filed in this office this 21 day of April, 2023,

at 4:56 o'clock P M.

Michael Howe
Secretary of State