

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

HOUSE BILL NO. 1247

(Representatives Grueneich, Brandenburg, Dockter, Heinert, Kempenich, Mitskog, Monson, J. Olson,
Satrom, Weisz)
(Senators Erbele, Myrdal)

AN ACT to provide for a legislative management study regarding the impact of a property tax exemption for agricultural products storage.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. LEGISLATIVE MANAGEMENT STUDY - PROPERTY TAX EXEMPTION FOR AGRICULTURAL PRODUCTS STORAGE. During the 2023-24 interim, the legislative management shall study the provision of a property tax exemption for elevators, warehouses, and other farm structures classified as commercial property, which are privately owned and used to store agricultural products produced by the owner or an individual related to the owner as defined in section 10-06.1-12. The study must include consideration of the potential shift in property tax burden if the exemption were to be enacted, the definitions of agricultural property and farm plant as used in subsection 15 of section 57-02-08, and the impact of abandoned elevators, potato warehouses, and other farm structures classified as commercial property on the political subdivisions in which they are located, including the cost of refurbishment or removal. The legislative management shall report its findings and recommendations, together with any legislation required to implement the recommendations, to the sixty-ninth legislative assembly.

Dennis E. Johnson
Speaker of the House

Tammy Miller
President of the Senate

Bull T. Reed
Chief Clerk of the House

Mandy Berg
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. 1247.

House Vote: Yeas 81 Nays 10 Absent 3

Senate Vote: Yeas 28 Nays 18 Absent 1

Bull T. Reed
Chief Clerk of the House

Received by the Governor at 9:43 AM. on March 15, 2023.

Approved at 10:56 AM. on March 20, 2023.

David B. Steen
Governor

Filed in this office this 21st day of March, 2023,
at 8:43 o'clock A. M.

Michael Howe
Secretary of State