

HOUSE BILL NO. 1082

Introduced by

Representative Keiser

1 A BILL for an Act to amend and reenact subsection 38 of section 57-02-08 and subsection 1 of
2 57-02-26 of the North Dakota Century Code, relating to application of property taxes to the
3 value or the leasehold interest in state lands leased for pasture or grazing purposes; and to
4 provide an effective date.

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

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

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

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

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

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