

SENATE BILL NO. 2202

Introduced by

Senators Heitkamp, Poolman, Sorvaag

Representatives Magrum, Skroch, Steiner

1 A BILL for an Act to amend and reenact subsection 36 of section 57-02-08 of the North Dakota
2 Century Code, relating to a property tax exemption for property leased for the provision of early
3 childhood services; and to provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 36 of section 57-02-08 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 36. The governing body of the city, for property within city limits, or of the county, for
8 property outside city limits, may grant a property tax exemption for the portion of
9 fixtures, buildings, and improvements, used primarily to provide early childhood
10 services by a corporation, limited liability company, or organization licensed under
11 chapter 50-11.1 or used primarily as an adult day care center. However, this
12 exemption is not available for property used as a residence. The exemption also may
13 be granted for the portion of fixtures, buildings, and improvements owned by an
14 organization recognized as tax exempt under section 501(c)(3) of the United States
15 Internal Revenue Code [26 U.S.C. 501(c)(3)] and leased to an operator licensed under
16 chapter 50-11.1 for use primarily to provide early childhood services.

17 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
18 December 31, 2020.