

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 or adult day care 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. The exemption applies
12 regardless of whether the early childhood or adult day care service provider owns the
13 property. However, this exemption is not available for property used as a residence.
14 ~~The exemption also may be granted for the portion of fixtures, buildings, and~~
15 ~~improvements owned by an organization recognized as tax exempt under section~~
16 ~~501(c)(3) of the United States Internal Revenue Code [26 U.S.C. 501(c)(3)] and~~
17 ~~leased to an operator licensed under chapter 50-11.1 for use primarily to provide early~~
18 ~~childhood services.~~

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