

Introduced by

Senators Bakke, Marcellais, Piepkorn

Representatives Sanford, Schneider

1 A BILL for an Act to create and enact a new subsection to section 57-02-08 of the North Dakota  
2 Century Code, relating to a property tax exemption for domestic violence shelters; and to  
3 provide an effective date.

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

5 **SECTION 1.** A new subsection to section 57-02-08 of the North Dakota Century Code is  
6 created and enacted as follows:

7 The portion of fixtures, buildings, and improvements used primarily as a domestic  
8 violence shelter, regardless of whether the property is owned by, or leased to, the  
9 operator of the domestic violence shelter.

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