

**HOUSE BILL NO. 1351**

Introduced by

Representatives Galvin, Tollefson

Senators Christmann, O'Connell

1 A BILL for an Act to amend and reenact subsection 37 of section 57-02-08 of the North Dakota  
2 Century Code, relating to a property tax exemption for adult day care centers; and to provide an  
3 effective date.

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

5 **SECTION 1. AMENDMENT.** Subsection 37 of section 57-02-08 of the 1997  
6 Supplement to the North Dakota Century Code is amended and reenacted as follows:

7 37. 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.

13 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
14 December 31, 1998.