

**HOUSE BILL NO. 1221**

Introduced by

Representatives Severson, Brandenburg, Devlin, Disrud

Senators Kroepflin, Wanzek

1 A BILL for an Act to amend and reenact subdivision b of subsection 1 of section 57-39.2-04.2  
2 and subdivision b of subsection 1 of section 57-40.2-04.2 of the North Dakota Century Code,  
3 relating to sales and use tax exemptions for certain wind-powered electrical generating  
4 facilities; and to provide an effective date.

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

6 **SECTION 1. AMENDMENT.** Subdivision b of subsection 1 of section 57-39.2-04.2 of  
7 the North Dakota Century Code is amended and reenacted as follows:

8 b. "Power plant" means ~~an~~:

9 (1) An electrical generating plant, ~~together with~~ and all additions ~~thereto~~ to  
10 the plant, which processes or converts lignite from its natural form into  
11 electrical power and which has at least one single electrical energy  
12 generation unit with a capacity of one hundred twenty thousand  
13 kilowatts or more.

14 (2) A wind-powered electrical generating facility, and all additions to the  
15 facility, which provides electrical power through wind generation and  
16 which has at least one single electrical energy generation unit with a  
17 nameplate capacity of one hundred kilowatts or more.

18 **SECTION 2. AMENDMENT.** Subdivision b of subsection 1 of section 57-40.2-04.2 of  
19 the North Dakota Century Code is amended and reenacted as follows:

20 b. "Power plant" means ~~an~~:

21 (1) An electrical generating plant, ~~together with~~ and all additions ~~thereto~~ to  
22 the plant, which processes or converts lignite from its natural form into  
23 electrical power and which has at least one single electrical energy

1 generation unit with a capacity of one hundred twenty thousand  
2 kilowatts or more.

3 (2) A wind-powered electrical generating facility, and all additions to the  
4 facility, which provides electrical power through wind generation and  
5 which has at least one single electrical energy generation unit with a  
6 nameplate capacity of one hundred kilowatts or more.

7 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable events occurring after  
8 June 30, 2001.