

February 1, 2017

PROPOSED AMENDMENTS TO SENATE BILL NO. 2283

Page 1, line 1, after "A BILL" replace the remainder of the bill with "for an Act to create and enact a new subsection to section 57-01-02 of the North Dakota Century Code, relating to denial of tax incentives to taxpayers delinquent on the payment of state or local taxes; and to provide an effective date.

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

**SECTION 1.** A new subsection to section 57-01-02 of the North Dakota Century Code is created and enacted as follows:

May require a taxpayer to satisfy all state or local tax obligations and tax liens of record for delinquent property, income, income withholding, sales, or use taxes owed to the state or a political subdivision before granting the taxpayer a tax incentive.

**SECTION 2. EFFECTIVE DATE.** This Act is effective for tax incentives granted after July 31, 2017."

Renumber accordingly