

Sixty-fifth
Legislative Assembly
of North Dakota

ENGROSSED SENATE BILL NO. 2283

Introduced by

Senators Cook, Laffen, Dotzenrod

Representatives Grueneich, Headland, Nathe

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

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

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

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

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