

Sixty-sixth  
Legislative Assembly  
of North Dakota

## ENGROSSED SENATE BILL NO. 2278

Introduced by

Senators Dotzenrod, Kannianen, Meyer

1 A BILL for an Act to amend and reenact paragraph 4 of subdivision b of subsection 15 of section  
2 57-02-08 and subdivision f of subsection 1 of section 57-02-08.1 of the North Dakota Century  
3 Code, relating to the farm home residence property tax exemption and the homestead credit to  
4 provide for the confidentiality of documents evidencing eligibility for the exemption and credit;  
5 and to provide an effective date.

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

7 **SECTION 1. AMENDMENT.** Paragraph 4 of subdivision b of subsection 15 of section  
8 57-02-08 of the North Dakota Century Code is amended and reenacted as follows:

9 (4) When exemption is claimed under this subdivision for a residence, the  
10 ~~assessor may require that the occupant of the residence who it is claimed is~~  
11 ~~a farmer shall~~ provide to the assessor for the year or years specified by the  
12 assessor a written statement in which it is stated that fifty percent or more of  
13 the net income of that occupant, and spouse if married and both spouses  
14 occupy the residence, was, or was not, net income from farming activities.  
15 The individual claiming the exemption also shall provide to the assessor, on  
16 a form provided by the tax commissioner, the necessary income information  
17 to demonstrate eligibility. The tax commissioner shall review a sampling of  
18 the exemptions provided under this section. Any income information  
19 provided to the assessor regarding eligibility for an exemption claimed under  
20 this subdivision is a confidential record and may only be disclosed to the tax  
21 commissioner for the purpose of reviewing eligibility for the exemption under  
22 this subdivision.

23 **SECTION 2. AMENDMENT.** Subdivision f of subsection 1 of section 57-02-08.1 of the North  
24 Dakota Century Code is amended and reenacted as follows:

- 1           f. Any person claiming the exemption under this subsection shall sign a verified  
2           statement of facts establishing the person's eligibility. Any income information  
3           contained in the statement of facts is a confidential record and may only be  
4           disclosed to the tax commissioner for the purpose of reviewing the eligibility for  
5           the exemption under this section.

6           **SECTION 3. EFFECTIVE DATE.** Section 1 of this Act is effective for taxable years  
7 beginning after December 31, 2019.

8           **SECTION 4. EFFECTIVE DATE.** Section 2 of this Act is effective for taxable years  
9 beginning after December 31, 2018.