

Introduced by

Senator Myrdal

Representatives Damschen, D. Johnson, Monson

1 A BILL for an Act to create and enact a new subsection to section 57-02-08 of the North Dakota
2 Century Code, relating to a commercial property tax exemption for grain elevator and potato
3 warehouse property used for personal use; 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 57-02-08 of the North Dakota Century Code is
6 created and enacted as follows:

7 All warehouses and elevators situated on commercial property used for personal use.

8 For purposes of this subsection:

9 a. "Personal use" means the use of a warehouse or elevator to store or process
10 grain or potatoes produced by the owner of the elevator or warehouse or an
11 individual related to the owner by blood or marriage. The term does not include
12 the use of an elevator or warehouse to store or process grain or potatoes
13 produced by individuals other than the owner of the elevator or warehouse or the
14 owner's relatives.

15 b. "Process" means the ordinary handling of grain or potatoes prior to sale. The
16 term does not include processing that results in a value-added physical or
17 chemical change to the grain or potatoes.

18 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
19 December 31, 2020.