

**Sixty-eighth Legislative Assembly of North Dakota  
In Regular Session Commencing Tuesday, January 3, 2023**

SENATE BILL NO. 2359  
(Senators Clemens, Lee)  
(Representatives Jonas, Koppelman, Marschall)

AN ACT to provide for a legislative management study, relating to the impact of political subdivisions levying special assessments against other political subdivisions and the overall impact on taxpayers.

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

**SECTION 1. LEGISLATIVE MANAGEMENT STUDY - SPECIAL ASSESSMENTS LEVIED AGAINST POLITICAL SUBDIVISIONS.** During the 2023-24 interim, the legislative management shall consider studying the impact of political subdivisions levying special assessments against other political subdivisions and the overall impact on taxpayers. The study must include analysis of the impact on taxpayers not governed by the political subdivision levying special assessments and explore forms of taxation policy that minimize the levying of special assessments in the form of taxes through political subdivisions. The legislative management shall report its findings and recommendations, together with any legislation required to implement the recommendations, to the sixty-ninth legislative assembly.

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Speaker of the House

\_\_\_\_\_  
Secretary of the Senate

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Chief Clerk of the House

This certifies that the within bill originated in the Senate of the Sixty-eighth Legislative Assembly of North Dakota and is known on the records of that body as Senate Bill No. 2359.

Senate Vote:    Yeas 43            Nays 4            Absent 0

House Vote:    Yeas 92            Nays 0            Absent 2

\_\_\_\_\_  
Secretary of the Senate

Received by the Governor at \_\_\_\_\_ M. on \_\_\_\_\_, 2023.

Approved at \_\_\_\_\_ M. on \_\_\_\_\_, 2023.

\_\_\_\_\_  
Governor

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 2023,

at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of State