

**SENATE BILL NO. 2339**

Introduced by

Senators Erbele, Luick, Warner

Representatives Brandenburg, D. Johnson, Kiefert

1 A BILL for an Act to amend and reenact paragraph 2 of subdivision a of subsection 15 of section  
2 57-02-08 of the North Dakota Century Code, relating to the inclusion of buildings used in  
3 agritourism within the property tax exemption for farm buildings; and to provide an effective  
4 date.

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

6 **SECTION 1. AMENDMENT.** Paragraph 2 of subdivision a of subsection 15 of section  
7 57-02-08 of the North Dakota Century Code is amended and reenacted as follows:

8 (2) "Farm buildings and improvements" includes a:

9 (a) A greenhouse or other building used primarily for the growing of  
10 horticultural or nursery products from seed, cuttings, or roots, if not  
11 used on more than an occasional basis for a showroom for the retail  
12 sale of horticultural or nursery products. A greenhouse or building  
13 used primarily for display and sale of grown horticultural or nursery  
14 products is not a farm building or improvement.

15 (b) All or part of a building used in agritourism activity, as that term is  
16 defined in section 53-13-01. However, the owner is not required to  
17 register as an agritourism operator under chapter 53-13 to qualify the  
18 building as a farm building for purposes of this paragraph.

19 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
20 December 31, 2014.