

March 14, 2023

PROPOSED AMENDMENTS TO HOUSE BILL NO. 1170

Page 1, line 1, after "A BILL" replace the remainder of the bill with "for an Act to create and enact a new section to chapter 57-06 of the North Dakota Century Code, relating to a property tax exemption for certain natural gas pipeline property; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. A new section to chapter 57-06 of the North Dakota Century Code is created and enacted as follows:

Natural gas pipeline infrastructure to underserved communities - Exception.

All property, excluding the land on which it is situated, which is part of an intrastate natural gas transportation or distribution pipeline system is exempt from taxation for a period of fifteen years following the taxable year in which the pipeline becomes operational. The exemption under this section applies if:

1. Construction of the pipeline commences after January 1, 2023.
2. The pipeline provides service to a city or township located within the state in which the majority of households or businesses did not have access to natural gas service as of January 1, 2023.
3. The pipeline is located within this state.

SECTION 2. EFFECTIVE DATE. This Act is effective for taxable years beginning after December 31, 2022."

Renumber accordingly