

**FIRST ENGROSSMENT  
with House Amendments  
ENGROSSED SENATE BILL NO. 2330**

Introduced by

Senators Wanzek, Schaible, Sorvaag, Unruh

Representatives Headland, D. Johnson

1 A BILL for an Act to amend and reenact subsection 2 of section 57-39.5-01 of the North Dakota  
2 Century Code, relating to the definition of farm machinery; and to provide an effective date.

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

4 **SECTION 1. AMENDMENT.** Subsection 2 of section 57-39.5-01 of the North Dakota  
5 Century Code is amended and reenacted as follows:

6 2. "Farm machinery" means all vehicular implements and attachment units, designed and  
7 sold for direct use in planting, cultivating, or harvesting farm products or used in  
8 connection with the production of agricultural produce or products, livestock, or poultry  
9 on farms, which are operated, drawn, or propelled by motor or animal power. "Farm  
10 machinery" also includes machinery, equipment, and structural materials used directly  
11 and exclusively in, or incorporated into the structure of, a facility for the collection,  
12 handling, storage, heating, and cooling related to a milking operation of a dairy farm.  
13 "Farm machinery" does not include vehicular implements operated wholly by hand or a  
14 motor vehicle required to be registered under chapter 57-40.3. "Farm machinery" does  
15 not include machinery that may be used for other than agricultural purposes, including  
16 tires, farm machinery repair parts, tools, shop equipment, grain bins, feed bunks,  
17 fencing materials, and other farm supplies and equipment.

18 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after  
19 June 30, 2017.